TOP EXECUTIVE COMMITMENT

Our main focus is to create an ethical culture where we consistently do the right thing in the right way. We all share the responsibility of understanding and complying with the laws and regulations that apply to us, as well as the standards, policies, and procedures established by the company. This commitment helps us prevent, detect, and address unsafe, unethical, harmful, or illegal behaviors.

We promote a culture of zero tolerance for this type of conduct that violates our corporate values: innovation, irreverence, commitment, impeccable and financially responsible.

At **ILUMNO SERVICIOS DE COLOMBIA S.A.S**., ethical conduct and compliance with regulations are foundational to ensuring that our processes are secure and that we can provide our customers with excellent and reliable service.

We encourage you to familiarize yourself with our Business Transparency and Ethics Program, including our Code of Conduct and subsidiary policies. We invite you to contribute every day to their enhancement and development.

Best wishes to everyone.

Board of Directors and General Management
ILUMNO SERVICIOS DE COLOMBIA S.A.S.

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1. Introduction

ILUMNO SERVICIOS DE COLOMBIA S.A.S. (the "Company") is firmly implementing our Business Ethics Program, a cornerstone of our unwavering commitment to integrity and excellence. This Manual is designed to establish a culture of respect and strict compliance with ethical, legal, and corporate standards. We are resolute in our pursuit of transparency and the reinforcement of internal controls, ensuring that we maintain the highest ethical standards in every facet of our operations.

To achieve this objective, the program determines prevention, detection and remediation actions that must be disclosed, known and implemented by all employees of the Company.

By implementing this Business Ethics Program, the Company publicly commits to act in accordance with applicable anti-corruption legislation and to conduct its business responsibly while fostering a culture of transparency.

Likewise, in order to maintain the commitment to prevent illegal practices within the Company, an Anti-Corruption Policy (Related Document 01) has been developed, which sets out the guidelines that all employees must follow to avoid engaging in activities related to money laundering, terrorist financing, corruption, and bribery.

The best practices detailed here are essential for effectively mitigating the risk of transnational bribery. It is imperative that the Company, whether acting directly or through a third party (such as a Contractor), refrains from giving, offering, or promising any foreign public official—either directly or indirectly—money, valuable items, or any other forms of benefit or advantage. This strict prohibition is crucial to prevent any influence on the foreign public official to perform, omit, or delay actions related to their official duties in the context of international business and transactions.

2. Definitions

Top Executives: It refers to individuals or legal entities appointed according to the company's bylaws or other internal provisions, in compliance with Colombian law. Their role is to manage and direct the company, and this category encompasses both members of the Board of Directors and executives in senior management positions.

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Partners: are either individuals or legal entities that have contributed money, labor, or other assets of monetary value to a partnership or sole proprietorship. In return, they receive quotas, shares, stocks, or any other form of participation as specified by Colombian law.

Ethics and Compliance Committee: refers to the Committee formed and with the corresponding functions, in accordance with the provisions of this Manual.

Counterparties: refers to any individual or legal entity with whom the Company has a contractual or commercial relationship. This concept may include, among others, customers, suppliers, contractors, and employees.

Contractor: refers, in the context of a national or international business or transaction, to any third party that is a supplier of goods and/or services of the Company through a contractual legal relationship of any nature. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, consultants, consultants and

Corruption: it is the misuse of positions of power or trust for personal benefit, harming the collective interest. It involves offering or soliciting, giving or receiving money, goods, services, or benefits in exchange for actions, decisions, or omissions. (Transparency for Colombia)

Risk factors: they are elements or causes that create risk and increase the likelihood of damaging the most vulnerable aspects of an organization.

Stakeholder: Stakeholder or interested party, refers to all the people involved in the chain of operation of an organization: shareholders, managers, suppliers, customers, employees, among others.

Business Ethics Manual: Refers to this document, which includes the Business Ethics Program.

Risk Matrix: It is the tool that allows the Company to identify Corruption Risks or Transnational Bribery Risks.

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Self-Control and Risk Management System Manual for Money Laundering and Terrorist Financing, or SAGRILAFT Manual: This refers to the manual designed, approved, and implemented within ILUMNO SERVICIOS DE COLOMBIA S.A.S. to prevent, manage, and control the risk of money laundering and terrorist financing.

Compliance Officer: Refers to the employee of the Company in charge of managing and supervising the operation of the Business Ethics Program and the Anti-Bribery policies defined in this Manual, whose profile and characteristics are defined below.

Business Ethics Program or Program: This document outlines the Compliance Policies, specific procedures under the responsibility of the Compliance Officer, and a set of principles and processes designed to identify, detect, prevent, manage, and mitigate the risks associated with Transnational Bribery. This is in accordance with Law 1778 of 2016, Resolution No. 100-002657 from July 25, 2016, External Circular No. 100-000003 from July 26, 2016, and External Circular No. 100-000011 from August 9, 2021, issued by the Superintendency of Companies. Additionally, it addresses any risks related to acts of corruption that may impact the Company.

Foreign Public Official: any person holding a legislative, administrative or judicial position in a State, political subdivision or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. A foreign public official is also any person who performs a public function for a State, political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State enterprise or an entity whose decision-making power is subject to the will of the State, political subdivisions or local authorities, or a foreign jurisdiction. Any official or other official of a public international organization shall also be deemed to have such status.

Transnational Bribery or Bribery: This refers to the act by which a legal entity, through one or more employees, contractors, administrators, or associates, either its own or those of any subordinate legal entity, offers or promises, directly or indirectly, sums of money, any object of pecuniary value, or other benefit or advantage, in exchange for the foreign public official performing, omitting, or delaying any act related to the exercise of their functions and in connection with an international business or transaction.

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International Transaction: It pertains, according to Resolution 100-002657 of the Superintendency of Companies, to business transactions of any nature with foreign individuals or legal entities that are governed by public or private law.

3. Objective

The main objective of the ILUMNO SERVICIOS DE COLOMBIA S.A.S. Business Ethics Program (hereinafter the "Program"), contained in this document, is to define, articulate and regulate the principles, policies, processes and procedures necessary for the Company to identify, detect, prevent, manage and mitigate the risks of Transnational Bribery and any other risk related to any act of corruption that may affect the Company.

The purpose of the system is to establish and execute control and monitoring activities to prevent and mitigate the materialization of the risks related to the risk matrix, in addition to communicating the policies, values and principles required to carry out the procedures and activities of the Company in execution of its corporate purpose in an ethical, transparent and honest manner.

The purpose of this manual is to govern the Company's relationships as a legal entity, both internally and with any third party with whom the Company engages in commercial and/or contractual relationships of any kind. It aims to establish standards and criteria for ethics and transparency.

4. Scope

The Business Transparency and Ethics Program applies to all personnel affiliated with the Company, as well as to all related parties and stakeholders. This includes customers, suppliers, contractors, shareholders, investors, and anyone with whom a commercial, contractual, or cooperative relationship exists, either directly or indirectly.

The Program confirms the permanent commitment of ILUMNO SERVICIOS DE COLOMBIA S.A.S. in upholding high moral and ethical principles and specifies basic standards of conduct for those who conduct operations on its behalf. The Company is convinced that honesty is the essential standard of integrity in any place, regardless of the jurisdiction where it is operated or from which it is operated.

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There is no exception to the fulfillment of this Program and, therefore, it must not be put at risk and its fulfillment is mandatory. No economic, business or commercial reason will be sufficient to justify the violation of the policies and principles contained in the Program and included in this Manual.

Additionally, the Program offers insights into how compliance programs relate to effective leadership from our administrative bodies, which is essential for achieving sustainable results in the medium and long term.

The program will be continuously refined and enhanced to meet the evolving needs of the company and to support the strategic objectives.

5. Anti-Corruption and Anti-Bribery Policy

The Company has a clear "*zero tolerance*" strategy for corruption and bribery.

ILUMNO SERVICIOS DE COLOMBIA S.A.S. does not tolerate corruption or bribery of any kind and will ensure that each of its employees complies with the highest organizational standards based on our principles and values recorded in the Code of Conduct. Therefore, we will ensure that each stakeholder conducts its business with ILUMNO SERVICIOS DE COLOMBIA S.A.S. in a transparent and responsible manner.

Likewise, under no circumstances should any payment, gift or promise be made to any official or employee of any public entity, in order that their decisions, actions or omissions benefit the company.

To ensure compliance with our anti-corruption and anti-bribery policy, we need to be aware of specific concepts and alerts that will help us stay vigilant during our activities and throughout each internal process we engage in, as outlined below:

Private corruption

The definition of this crime is aimed at preventing acts of corruption among individuals, especially in the business sector, through the undue favoring of third parties by executives, administrators, employees, among others, to the detriment of the company's assets and interests.

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The following are punishable by law:

- ✓ Who, directly or indirectly offers, promises or delivers an unjustified gift or profit to a member of a company; and, additionally,
- ✓ any member of a company who, directly or indirectly, requests, receives or accepts such benefit. In both scenarios there is a personal benefit or profit for a third party and/or for the company.

Dishonest administration: (Article 250b of the Criminal Code)

There is punishment for any damage to the interests or economic assets of a company through the fraudulent use of its physical assets (facilities, offices, furniture, machinery, among others) or intangible assets (for example, the company's know-how, goodwill or reputation, developed business models, brands, among others), for the benefit of oneself or a third party by the following individuals:

- ✓ **De facto or de jure social administrator**. According to Law 222 of 1995, corporate directors are all those who perform the functions of legal representative, members of boards or boards of directors, liquidator and all those appointed through the company's bylaws for the purpose of directing the company, or who, even without being delegated, act as such in the activities of the organization.

- ✓ **Partners of the company that has been incorporated or is in the process of being incorporated**. They are those who give or intend to give a contribution to jointly create the company and receive in exchange the respective rights over it.

- ✓ **Executives.** These are individuals who exercise leadership and decision-making functions in the company due to their membership on boards of directors or shareholders' meetings.

- ✓ **Employees**. According to labor regulations, there are people who provide a service through an employment contract and under conditions of subordination in exchange for a salary.

- ✓ **Consultants**. They are specialists who provide consulting or advisory services for the purpose of guiding decision-makers in the company.

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This offence seeks to punish the individuals mentioned above when they act in bad faith and abuse their functions for personal gain or for the benefit of a third party. For example, when an employee sells the company's products or services to a family member or acquaintance at lower prices or on more favorable terms; or when a director decides to pay a success premium without meeting the requirements to do so.

Usually, this crime is accompanied by a conflict of interest, that is, a situation in which the impartiality and objectivity of a person are affected in making decisions about obtaining a benefit for themselves and the protection of the interests of the company in which they work. Conflict of interest by itself is not prohibited and will only be punished when the person who is to act in the interest of the company chooses to further its particular interests.

The conflict of interest will be internally regulated through policies and mechanisms so that it is reportable, controlled and evaluated by the Compliance Officer and the Ethics and Compliance Committee.

Alerts or red flags that we should take into account to identify possible risks associated with acts of corruption:

The warning signs described here are some that we must take into account when identifying the risks associated with acts of corruption whose materialization we could prevent if we act with due diligence:

- ✓ Lack of traceability or means of payment made for representation expenses.
- ✓ Offering or receiving gifts.
- ✓ Invitations or gifts at restaurants or events such as concerts, sporting events, among others. These types of situations can be understood as attempts to influence decision-making.
- ✓ Obtaining contracts without material support or real benefit for the company.
- ✓ Contributions, whether in money or kind, to political campaigns are prohibited if they exceed the limits established by applicable law.
- ✓ Delivery of gifts, in money or in kind, to an official worker, public employee or contractor from the State.
- ✓ Presence of family or friends in the same commercial transaction within the company.

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Good business practices to prevent the risk of corruption:

We will constantly strengthen our corporate values and maintain a culture of compliance, and this will be the key to ensuring greater transparency in our businesses. In terms of corruption, we highlight the following practices that we will work on:

- ✓ We will constantly emphasize our values and corporate ethics.
- ✓ We will maintain our Code of Conduct, policies and procedures with guidelines that prohibit conduct that may constitute acts of corruption.
- ✓ In order to maintain regulation, procedures will be established for interactions with stakeholders.
- ✓ We will raise risk matrices to identify and manage acts of corruption.
- ✓ The risk matrices prepared by the Compliance Officer and process leaders will outline the controls that need to be managed to mitigate potential corruption risks. The Compliance Officer will monitor these controls and provide the necessary instructions or action plans.
- ✓ As part of the controls, limits will be maintained on the delivery and reception of gifts, as well as the management of conflicts of interest, donations and contributions, among others.
- ✓ The Legal area will be responsible for preparing and/or reviewing all contracts. Each contract has a manager, who will ensure its proper handling. The contracts and payments indicated in the contracts will be approved by Management.
- ✓ We will maintain a training plan for Company personnel regarding the content and application of this Handbook.
- ✓ Anti-corruption clauses will be included in all contracts signed by the Company for the development of the business, including contracts with Suppliers and Contractors, as well as contracts with customers and employees.
- ✓ Audits and/or monitoring activities will be carried out in order to identify and manage the risks involved in any contract signed by the Company.
- ✓ Internally, we will carry out procedures so that all Company personnel are involved with the reporting of suspicious activities, in accordance with the provisions of this Manual.

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Recognizing the events or behaviors that significantly heighten corruption risk.

There are various behaviors related to corruption, such as:

- Altering accounting information to mislead third parties
- Carrying out self-loans to defraud the assets of companies
- Ilegal collection of public resources
- Establishing deceptive front companies to engage in fraudulent activities.
- Nepotism[1] and appropriation of goods for public use [2] (Attorney General's Office, 2018).

These behaviors that, according to the legal provisions in criminal matters, can be executed by an individual and affect the activities of a company to a greater extent: private corruption (article 250A of the Criminal Code) and dishonest administration (article 250b of the Criminal Code). These two behaviors were introduced into the legal system with the issuance of the Anti-Corruption Statute, Law 1474 of 2011.

Transnational Bribery:

Bribery is one of the typical behaviors of corruption.

We are faced with transnational bribery when a legal person, through one or more employees, contractors, administrators or associates, own or any subordinate legal person, gives, offers or promises to a foreign public official, directly or indirectly, sums of money, any object of pecuniary value or other benefit or profit; in exchange for performing, omitting or delaying any act related to the exercise of their functions and in relation to an international business or transaction.

The Superintendency of Companies will determine the legal entities subject to this regime when they meet these two requirements:

- That in the immediately preceding year they have regularly carried out business of any nature with foreign natural or legal entity, public or private.

[1] Give favorable treatment to family or friends: grant them public positions or jobs or even provide them with permits and licenses for the mere relationship of family or friendship, without taking into account other merits

[2] Cases in which a taxpayer being a tax collector, such as VAT, consumption tax, withholding at source, etc., do not transfer the proceeds to the corresponding state authorities.

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- That any of these situations occur:

  ✓ that the international business or transactions are done by a Colombian company through a third party, that is, an intermediary, contractor, subordinate company or branch.

  ✓ that the international business or transactions are made by a Colombian company belonging to a prioritized sector (pharmaceutical, infrastructure and construction, manufacturing, mining-energy or information and communication technologies), provided that said company, in addition, meets any of the following criteria:

  - The Transnational Anti-Bribery Law establishes that the Superintendency of Companies will have jurisdiction over conduct committed in foreign territory, provided that the legal person or the branch of the foreign company allegedly responsible is domiciled in Colombia. In this case, it will be this administrative authority that carries out inspection visits, requests for documentation, interrogations and all those activities that are necessary to establish the responsibility of the companies involved in bribery of foreign public officials.

  In Colombia, this conduct is also sanctioned in criminal law through the crime of bribery for giving or offering (article 407 of the Criminal Code, which establishes "Whoever gives or offers money or other public servant profit, (...) will incur imprisonment from forty-eight (48) to one hundred eight (108) months, fine (...) and disqualification for the exercise of rights and public functions..."), as long as it is a national public official, understood as any person who has a legislative, administrative, judicial position or who exercises a public activity in an agency or company of the Colombian State. For the purposes of the content of this manual, this concept will also involve people who enter into service contracts with the State.

However, in cases involving a foreign public official, the crime is transnational bribery (Article 433 of the Criminal Code), which has criminal consequences for individuals and, additionally, administrative consequences for companies according to Law 1778 of 2016 ("by which rules are issued on the liability of legal entities for acts of transnational corruption").

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Recognizing events or behaviors that can lead to bribery risks.

In order to fight against all these effects, the United States Congress issued in 1977 the federal law known as the Foreign Corrupt Practices Act (FCPA) (Department of Justice, 2016), whose purpose is to criminally and civilly sanction bribery of foreign public officials. Since then, several international organizations such as the Organization for Economic Cooperation and Development (OECD) have promoted the creation of laws to investigate and punish acts related to transnational corruption or bribery against foreign public officials in international commercial transactions. In Colombia there are criminal and administrative consequences both for the members of a company and for the company itself.

On the one hand, as mentioned above, individuals can be criminally sanctioned for the crimes of bribery for giving or offering or transnational bribery, as the case may be.

Additionally, the U.S. Department of Justice, the OECD and the Colombian authorities in the matter have indicated, in addition to the request or acceptance of gifts, bribes or payments, the following behaviors as the most frequent typologies of transnational bribery; these, of course, are expressly prohibited regardless of how the conduct materializes:

- ✓ Influence peddling

It involves improperly using the influences or relationships derived from a position or position of authority, directly or through a third party, to obtain an undue advantage. For example, when an entrepreneur pays an acquaintance, friend, family member, spouse, among others, for a public official in order to issue a compulsory license to operate the business without complying with legal requirements or following them, he prefers to secure the advantage or illegal benefit.

- ✓ Entering into contracts

An administrator or member of a Colombian company has an interest in being assigned a contract with a foreign state entity and pays, directly or

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through an intermediary, to an official so that its company is chosen in the selection process. It can also occur when it pretends to have privileged information to which other competitors, under normal conditions, would not have access.

- ✓ Facilitation payments

Undue payments to public officials to comply with the requirements of their function and legal duties.

- ✓ Electoral financing

Payments to political campaigns to secure election results and then secure contracts or any benefits.

Alerts or *red flags* to identify the possibility of bribery risk configuration:

These indicators should alert us to prevent this risk from materializing:

- Existence of agreements between employees of the Company and public officials (national or foreign).
- Unjustified contacts or interactions between directors or employees of the Company with public officials (national or foreign), such as meetings, calls, friendly or close relationships (generally, they are not part of the agenda associated with their functions).
- Interest or unjustified participation of an employee of the Company in the development and execution of a process or a task, especially when there is interaction with a public servant (national or foreign).
- Sudden changes in the living standards of Company employees are not commensurate with their salary assignment.
- Streamlining of procedures that are usually complex or excessively bureaucratic, as well as a notorious existence of preferential and frequent dealings of certain public servants (national or foreign) with members of the Company.

Good business practices to prevent the risk of bribery:

The following practices will be carried out to avoid practices that may be configured as bribery by national or foreign public officials:

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- We prohibit transactions of any kind with individuals or businesses that may affect the reputation of the Company.
- We will provide training on this risk for Company officials who conduct formalities with public entities or who interact with public officials (domestic or foreign).
- We will establish processes for the assessment, monitoring and management of bribery risks in all Company processes and in relation to all stakeholders.
- We will maintain reporting channels with due guarantees of non-retaliation for the Company's employees.
- Inclusion of clauses for the termination of employment and commercial contracts in cases of acts of bribery.
- In no case may there be contributions or donations without written confirmation. Additionally, the third party's knowledge guidelines must be followed through the consultation lists and the due diligence carried out by the Compliance Officer. The area in charge of such donations must ensure that the material or product delivered cannot be used for criminal purposes that put the Company's reputation at risk.

Other warning indicators to consider when analyzing accounting records, operations, or financial statements, in the corporate structure or corporate purpose, and/or in the analysis of transactions or contracts.

a. In the analysis of accounting records, operations or financial statements:

- Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or refunds.
- Transfer of funds to countries considered tax havens.
- Transactions that have no logical, economic, or practical explanation.
- Transactions that are outside the ordinary course of business.
- Transactions in which the identity of the parties or the origin of the funds is unclear.
- Assets or rights, included in the financial statements, that have no real value or that do not exist.

b. In the corporate structure or corporate purpose:

- Complex or international legal structures with no apparent commercial, legal, or tax benefits, or owning and controlling a legal entity with no commercial purpose, particularly if it is located abroad.

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- Legal entities with structures involving domestic or foreign trusts, or non-profit organizations.
- Legal entities with offshore entities or offshore bank accounts.
- Companies that are not operational under the terms of Law 1955 of 2019 or that, due to the nature of their business, can be considered “Bogus company", i.e., they do not reasonably serve any commercial purpose.
- Companies declared as fictitious suppliers by DIAN.
- Legal entities where the Final Beneficiary is not identified.

c. In the analysis of transactions or contracts:

- Events in which records show a payment made to one person when, in fact, the payment was made to someone else.
- Contracts with suppliers or government entities that appear to be legal but do not reflect specific contractual duties and obligations.
- Conclusion of transactions without a contract, purchase order, or services.
- Unusual losses or gains in contracts with suppliers or state entities, or significant changes without commercial justification.
- Contracts containing unreasonable variable remuneration or payments in cash, virtual assets, or in kind.
- Payments to PEPs or people close to PEPs.
- Payments to related parties without apparent justification.
- Frequently relying on consulting and intermediation contracts and the use of joint ventures with the same counterpart.

6. Guidelines and mechanisms for compliance with the anti-corruption and anti-bribery policy

6.1. Counterparty Knowledge

It is a fundamental policy for the prevention of the risk of transnational or national bribery that ILUMNO SERVICIOS DE COLOMBIA S.A.S. should adequately know the people with whom it will enter into any type of agreement, business or commercial transaction, and, in particular, those that have as their object, effect, or occurrence within the framework of an international or national transaction.

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For the above purposes, it is essential that due diligence processes be carried out on the Counterparties, to know, among others, with whom they are negotiating, and what their background and reputation reflects.

6.2. Prohibition of payments and bribes

In ILUMNO SERVICIOS DE COLOMBIA S.A.S., no payments, contributions or bribes are allowed to any third party that has a contractual relationship with the Company, in order to take advantage or benefit from any negotiation.

6.3. Travel, hospitality and expenses

Company employees may not pay travel and related expenses (transportation, accommodation, associated meals) for any foreign or domestic public official in order to obtain or provide any benefit between the parties.

Courtesy expenses such as lunches and internal transfers in relation to the development of the activity may be contemplated and must be authorized by the General Management.

Expenses for entertainment, food, lodging and domestic and international travel of employees must be in accordance with the travel policy established by the company.

Only travel expenses will be paid, which are approved by General Management and follow the guidelines of the travel policy (related document 2).

6.4. Gifts and Hospitality

No employee of ILUMNO SERVICIOS DE COLOMBIA S.A.S. may deliver or receive gifts, gratuities and commissions from customers and/or suppliers of the Company.

Any employee of the Company is permitted to take personal advantage of the business relationship with its suppliers and must comply with the Company's ethical standards and good practices. Consequently, employees may not receive gifts or benefits from Suppliers or Contractors.

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In the case of public officials, the granting of gifts is prohibited under any circumstances.

If a gift is received from a supplier, the gift will be made available to the Human Resources Department for subsequent raffle or enjoyment by the entire Company team. The above measure is intended to preserve the integrity, objectivity, and independence that must be exercised at all times by Company employees.

Purchasing policy (related document 4)

6.5. Facilitation payments

Facilitation payments are prohibited under the anti-bribery laws of most countries and are also prohibited by the Company. Facilitation payments, also called "facilitation", "expediting" or "gifts", are small payments made to ensure or expedite compliance with a routine action to which the person making them is entitled.

6.6. Donations

The Company seeks charitable contributions and sponsorships are not used to cover up acts of bribery and/or corruption, and that they be transparent and granted in accordance with applicable national law, recording the goods donated and the value of the charges to be paid by the grantee. Any donation must be previously approved by the corresponding corporate body, as follows: **(i)** when the value of the donation exceeds the limits of the powers of the Company's Legal Representative, the donation must be approved by the Board of Directors; **(ii)** when the value of the donation is equal to or less than the limits of the powers of the Company's Legal Representative, the donation must be approved by the Legal Representative. Additionally, the formalization of any donation must comply with all the requirements established in the applicable legislation for this purpose and all supporting documents must be filed and kept within the Company.

6.7. Political contributions

ILUMNO SERVICIOS DE COLOMBIA S.A.S., its employees or intermediaries will refrain from making contributions to political parties, candidates and political organizations and people dedicated to politics, as a subterfuge to cover up Bribes.

Given the above, it is prohibited to:

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- Use Company funds, assets, resources, time or personnel, including in-kind contributions of supplies, equipment or services, to make any political contribution, or assist any political party, individual political party or political candidate.

- Use Company funds to make payments, loans, donations or gifts to political parties, individual politicians or political candidates.

- Use Company funds to pay admission fees to conferences, meals, or similar events organized by political parties, individual politicians, political candidates, or their supporters, or to purchase their publications, where an element of fundraising has been implicated.

- Provide politicians or political candidates or their staff with travel or accommodation.

- Suggest to collaborators or third parties, directly or indirectly, that they give their support or contributions to political parties, individual politicians or political candidates. No employee and/or director of the company may participate in political activities within the company, nor make any contribution to any political candidate or party on behalf of the company, nor receive direct or indirect reimbursements for personal political contributions made by them.

6.8. Control and Auditing

ILUMNO SERVICIOS DE COLOMBIA S.A.S. has a policy of maintaining records and accounts that accurately and precisely reflect the transactions or dispositions of ILUMNO SERVICIOS DE COLOMBIA S.A.S. assets.

Employees of the Organization may not change, omit or misrepresent records to hide improper activities or do not correctly indicate the nature of a recorded transaction.

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ILUMNO SERVICIOS DE COLOMBIA S.A.S. has adequate internal procedures and controls in place to prevent the concealment of bribes or other improper payments in transactions such as payments for commissions, fees, sponsorships, donations, representation expenses, or any other item that serves to conceal or cover up the improper nature of the payment.

The compliance officer will annually carry out a random process on significant transactions above 500 SMMLV, in order to evaluate that said operations do not hide undue payments or bribes, the result of these operations will be documented and, in the event that the compliance officer deems it necessary, he will inform the ethics and compliance committee.

6.9. Risk Factors Assessment

The Transparency and Business Ethics Program implemented in the Company will be guided for all its effects in Chapter XIII of the Basic Legal Circular, referring to the "Prevention of the Risk of Corruption and/or Transnational Bribery (C/ST)"; and other regulatory standards issued by the Superintendency of Companies on the matter.

The methodology used for risk management will be carried out by ISO31000 reference. Reasonable measures taken through the methodology must be documented and kept in case any internal or external control body requests it.

The four stages of risk management mentioned below will be detailed through the risk management procedure related to document No. 3.

6.9.1. Risk Identification

The Compliance Officer and the process leaders will carry out an initial management of identification of C/ST risks inherent to the development of the Company's activity, taking into account the risk factors. Therefore, the risks of critical and vulnerable processes that are related to the linking of counterparties such as customers, suppliers, contractors, recipients of donations, shareholders and employees (areas of Procurement, Accounting and Human Resources) will be recorded.

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6.9.2. Risk measurement

Once the identification stage is completed, the probability of occurrence of the inherent risk of C/ST against each of the risk factors must be measured, as well as the impact in case of materialization through the associated risks. These measurements are of a qualitative or quantitative nature, described in the risk matrix document.

Once the identification stage is completed, the probability of occurrence of the inherent risk of C/ST against each of the risk factors must be measured, as well as the impact in case of materialization through the associated risks. These measurements are of a qualitative or quantitative nature, described in the document, risk matrix.

6.9.3. Risk Control

At this stage, measures are being taken to control the inherent risk to which the Company is exposed, due to the risk factors and associated risks. The current controls and possible new controls are reviewed to strengthen the PTEE.

According to the established criteria and the variables for the qualification, the assessment of qualification is carried out. The variables that are used for the qualification of the control are contemplated in the risk matrix and in the "Comprehensive Risk Management Procedure".

The control stage will allow each process leader to manage each of the identified and measured risk events of C/ST, that is, to adopt the measures conducive to controlling the inherent risk.

To control C/ST risk, the entity shall establish:

- Process of identification and evaluation of effectiveness controls for the risk events associated with each C/ST risk factor, responsible for the execution of controls, execution frequency and their respective documentation.
- Controls and tools for the detection of Unusual Operations and Suspicious Operations, based on the C/ST Risks identified in the classification, segmentation and individualization of the C/ST Risk Factors and in accordance with the C/ST Risk Matrix, taking into account that the greater the risk, the greater the control.

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Considering that PTEE controls can be classified according to their type and form, as well as their implementation status as follows.

CONTROL TYPE – 50 %		
1	Preventive	Controls applied throughout the process, before the operation is carried out or the event occurs, try to prevent the proposed problems, to avoid the occurrence of the cause of the risk.
2	Detectable	Controls that are applied throughout the process to detect errors or deviations, controls that only act once the process is finished.

CONTROL TYPE – 50 %		
3	Corrective	Key controls that act during the process and allow deficiencies to be corrected correct errors and deficiencies.

CONTROL ALLOCATION OF – 10 %		
1	Not allocated to whom it should be assigned	The execution of the control was not assigned to the person who must execute it according to its capacity and role within the process
2	Properly allocated to the right person	The execution of the control was assigned to the person who should execute it according to its capacity and role within the process

NATURE OF CONTROL – 20 %		
1	Manual	Manual monitoring and control system to take the necessary follow-up measures
2	Semiautomatic	Computerized and manual monitoring and control system to take the necessary follow-up measures.
3	Automatic	Computerized monitoring and control system and automatically to take the necessary follow-up actions.

CONTROL DOCUMENTATION 10 %		
1	Not documented	The control is not identified within the process in which it must have interaction

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CONTROL DOCUMENTATION 10 %		
2	Documented	The control is clearly identified within the procedure about which it has interaction and is not updated or has not been disclosed
3	Documented, Updated and Disclosed	The control is clearly identified within the procedure on which it interacts, is updated and has been disclosed

CONTROL ACTIVITIES - 10%		
1	Inadequate	The activities to develop control are not effective, therefore, they do not mitigate the risk with which it is applied.

CONTROL ACTIVITIES - 10%		
2	Suitable	The activities to develop control are effective, therefore, they mitigate the risk on which it is applied.

Table 1 Control Types

In the end, as a result of the analysis of effectiveness and implementation status, the controls can be assessed as:

Strong: The control activities carried out are sufficient and allow the C/ST risk to be fully mitigated or managed.

Moderate: Existing control activities allow the C/ST risk to be partially mitigated or managed in a preventive manner. Some modifications in the design of the controls are required.

Weak: No control activities are carried out or those designed and implemented do not prevent or manage the C/ST risk in any way. New controls need to be designed or implemented.

For the above, the following scale has been defined, which is reflected in the CONTROL RATING sheet of the "risk matrix" file

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level of effectiveness	Range	Preventive Control Decreases Probability	Detectable Control Decreases Impact
Strong	21-28	3	3
Moderate	13-20.9	1	2
Low	10-12.9	0	0

Table 2 Control Assessment

Similar to the previous stages, the adoption of controls for each of the C/ST risk events of the risk factors and the associated business risks will be carried out through the opinion of the process leader and will be managed through the "risk matrix" file, which will be reviewed, at least, annually by the Compliance Officer.

As a result of the control stage, the entity obtains residual risk (level resulting from the risk after applying the controls).

6.9.4. Risks monitoring

This stage allows monitoring the risk profile and, in general, the PTEE, as well as carrying out the detection of unusual and/or suspicious operations.

As a general rule, the Company has defined that risk acceptance levels are **low** or **moderate**. This allows the risks to be ordered to design and put into operation action plans that correct the factors or causes of occurrence that are outside this parameter and create a cycle of continuous improvement of the PTEE, which must be duly documented.

Any modification to these parameters (low or moderate risk acceptance levels) must be previously authorized by the Company's Board of Directors.

All of the above is developed based on the Excel macro tool, which allows you to manage risk information in an organized way. Refer to the "Comprehensive Risk Management Procedure".

As a general guide and in addition to the comprehensive risk management procedure, each of the steps for C/ST risk management is described:

STEP 1. Update Risk Matrix.

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Periodically, at least every year, the compliance officer will update the risk matrices, as a result of the evaluations carried out through the control and supervisory bodies and internal control bodies (Audit and Fiscal Audit) or reviews and monitoring of this Compliance Officer.

Process leaders must actively participate in these reviews, in coordination with the Compliance Officer, and the corresponding minutes and records will be left in the risk matrix.

Additionally, the descriptive and prospective indicators that have been defined by the Compliance Officer must be managed, which must be recorded in the risk matrix.

STEP 2. Create Action Plans associated with Risks.

As a complement to the update or risk matrix review , the compliance officer will create action plans associated with the risks identified outside the residual risk profile in order to monitor the actions that can mitigate the impact and/or frequency.

In addition, those directly responsible for the execution of the action plans that are presented will be documented and socialized.

STEP 3. Following up on action plans

Compliance with these action plans will be tracked by the Compliance Officer.

Risk Level

Similarly, the risk level shows the level of exposure to the company's risk, through a valuation scale automatically generated from the combination of the frequency and impact obtained for each risk, which is called "Inherent Risk". That is, the risk without considering the controls.

Once the remedial actions used to manage the risk are documented and qualified, the residual risk will be obtained, which is the result of the generation of deviations in the frequency, impact or both variables of the Inherent Risk,

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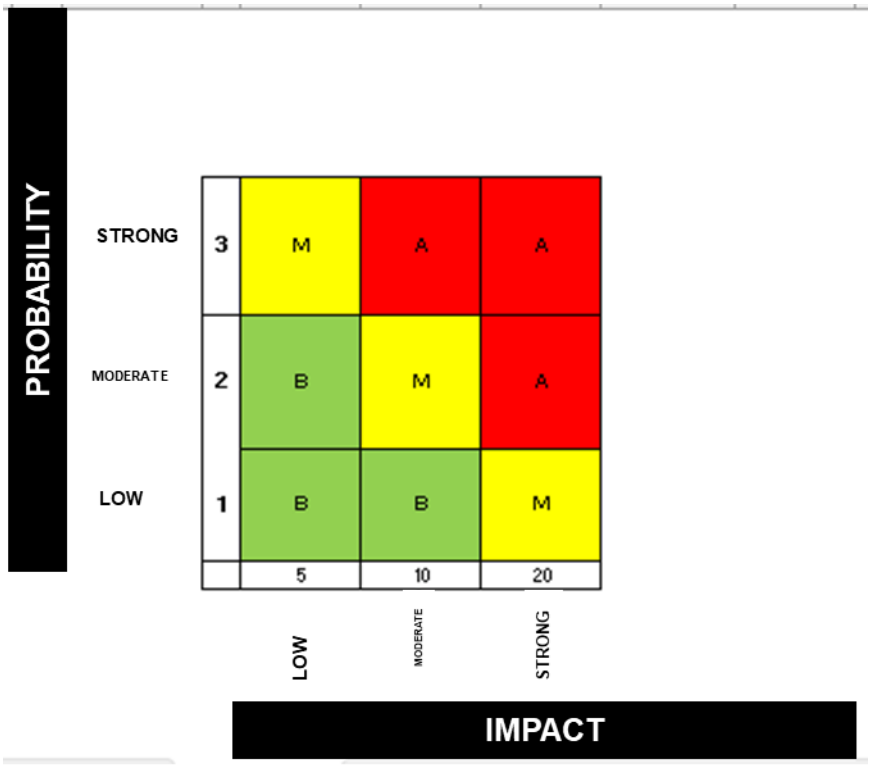
in relation to the effectiveness of the remedial actions.

The following table shows the levels of risk considered in the Company's methodology.

Level exposure to risk.



Probability

The probability or frequency is a qualitative variable of risk measurement, which represents the number of times in which a certain risk event could occur over the course of a period.

Impact

The impact reflects the estimated effect that an event could have on the process or company in qualitative terms, i.e., the potential loss.

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Risk acceptance matrix

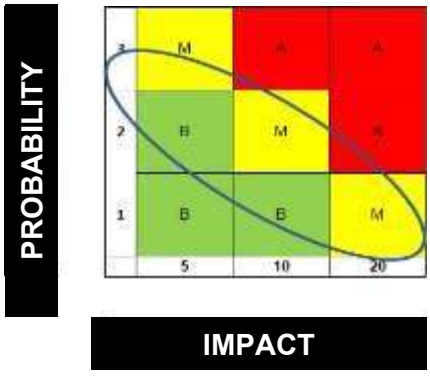
In the Company, residual risks are accepted when their risk area is within the low or moderate category, on the measurement scale depending on the impact of each of the processes where the measurement is carried out.

Admissible Risk

The C/ST risks identified, evaluated and qualified by the Compliance Officer for each critical and vulnerable process in the materialization of a risk, (purchasing processes, Human Management) will be located within the risk matrix, in one of the quadrants specified therein.

As a general rule, the Company has defined that the residual risk profile will be a **low** or **moderate** profile, which in terms of colorimetry in the risk matrix will be shown between green and yellow. Thus, the residual risks that are placed in the high category (Red) will proceed to implement controls that transfer the risk to the low or moderate category (green and yellow). However, if the controls do not ensure sufficient effectiveness to bring the risk to the category accepted and approved by the Company, by means of this manual; the Board of Directors must be notified in the periodic reports in order to implement C/ST risk mitigation and action plans. Any modification to these parameters (low or moderate residual risk profile) must be previously authorized by the Company's Board of Directors.

The following graph illustrates the admissible risk profile, mentioned above.



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6.10. Risk control mechanisms

To control the risk factors that have been identified with the evaluation of the Company's processes, the following mechanisms, among others, have been put in place and implemented:

6.11. Contractual Protections

Employment contracts and those concluded with business partners must express the contractual obligations, legal remedies and/or sanctions related to misconduct (including, in the case of business partners, a plan to withdraw from the business, such as, for example, a contractual right of termination in the event that the business partner incurs in acts of Transnational Bribery or is under formal investigation for such facts, preliminary or definitive - by any local or foreign authority).

In this sense, the contracts must indicate that the Counterparties are aware of and voluntarily submit to the policies contained in the Business Ethics Program of ILUMNO SERVICIOS DE COLOMBIA S.A.S. This Program also applies to all agents, suppliers, distributors and other third parties that ILUMNO SERVICIOS DE COLOMBIA S.A.S. hires to do business on behalf of the Company.

As a control mechanism for the execution of contracts, the Company:

- Must not channel payments to third parties of any nature, much less to Foreign or domestic Public officials, through agents, Contractors or other intermediaries.
- Must verify that the payments made to the Counterparties, and in particular to the Contractors, are reasonable and adjusted to the value of the goods or services they offer, to prevent undue payments being channeled through the Counterparties to Foreign or national Public officials.

6.11.1. Information Transparency

In carrying out the control and audit, the Company carries out reviews on the financial balance sheets and on the Company accounting, so as to ensure that the financial information reflects the true equity situation and its transactions.

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Additionally, books and records that correctly and clearly document all financial transactions are kept available for inspection. The Company does not maintain "parallel accounts" or double accounting.

ILUMNO SERVICIOS DE COLOMBIA S.A.S. submits to the internal control systems, accounting and documentary practices, so that they are subject to review and analysis by the audit bodies, internal control and tax auditing.

In accordance with the foregoing, ILUMNO SERVICIOS DE COLOMBIA S.A.S., guarantees that:

- All your financial transactions are properly identified, properly and clearly recorded in appropriate books and accounting records, which are available for inspection by the Board of Directors, audit and tax audit. There are no "parallel accounts" or secret accounts, and no documents are issued that do not faithfully and accurately record the transactions to which they refer.
- There are no records of non-existent expenses, or of liabilities without correct identification of their object, or of transactions that do not have a genuine and legitimate purpose.
- Payments in cash or in kind are monitored in order to prevent them from being used as Bribe.
- Accounting books or other relevant documents are not intentionally destroyed earlier than required by law.
- Independent auditing systems are in place, through tax auditors, to identify any transactions that contravene Anti-Bribery Policies or other applicable accounting standards.

ILUMNO SERVICIOS DE COLOMBIA S.A.S., ensures that employees are timely and meticulous when preparing all reports and records required by Senior Management. Employees must not prepare or accept false invoices or records from third parties or service providers. Among the practices that are prohibited in the Company are:

- Having records show a payment to one person when in fact the payment was made to another.

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- Create a fund to pay a bribe.
- Submit false or inaccurate expense statements.
- Create records that inaccurately characterize the true nature of a payment or transaction.

6.11.2. Due diligence in knowing Counterparties

One of the controls established by ILUMNO SERVICIOS DE COLOMBIA S.A.S. regarding the prevention of the risk of Bribery and Corruption, is to have information on the Counterparties with which commercial or contractual links are initiated and maintained in general.

For this purpose, procedures have been established for the knowledge of the Counterparties, where the completion of forms defined for this purpose is required. For the purposes of preventing this risk, the Company will use the same Counterparty knowledge forms that are used to prevent and control the risk of money laundering, terrorist financing and proliferation of weapons of mass destruction, as such forms allow a comprehensive knowledge of the Counterparty, its financial information, its background and its reputation.

The completion of the established forms, as well as the obtaining of the documents that are defined supports for each of the formats, are the responsibility of the officials who hold the positions defined in the SAGRILAFT Manual of the Company, designed and implemented to prevent the risk of ML/TF/FPWMD.

The fact that a Counterparty that is reluctant or reluctant to provide the required support information or the completion of the form will be considered as a warning sign, which must be reported to the Compliance Officer.

The Company shall not have among its Counterparts:

a. Individuals included on binding lists issued by the United Nations, the U.S. Department of the Treasury's Office of Foreign Assets Control (OFAC), and/or any other institution

b. Individuals included in the lists issued by the Organization for Economic Cooperation and Development (OECD).

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c. Individuals or entities included in the binding list of the European Union.
d. Individuals who have been legally proven to be related to criminal activities and, in particular, to acts of Bribery and corruption or other crimes against public administration.
e. Individuals who have businesses whose nature makes it impossible to verify the legitimacy of the activities or the origin of the funds.
f. Individuals who, having shown the documentation that allows full identification of the holder and/or the final beneficiary, refuse to allow the Company to obtain a copy of the document proving identity, or any other document that is necessary for their commercial relationship.
g. Individuals who file manifestly false documents or external characteristics allow serious doubts about their legality, legitimacy or authenticity to be entertained, or that allow evidence of their manipulation.
h. Individuals who do not provide sufficient information to clearly demonstrate the purpose of the goods and services they offer and supply, or the reasonableness of the costs they charge for them.
i. Individuals who have any commercial, contractual or family relationship with Foreign Public Officials of the countries where the Company has operation or where it does business.
j. Individuals who have investigations formally opened by local or foreign authorities, for facts related to Transnational, national Bribery or any type of acts of cross-border corruption.

In matters of corruption and transnational bribery The compliance officer will carry out due diligence to rule out that the payment of a very high remuneration to a counterparty conceals indirect payments of bribes or donations to national public servants or Foreign Public Servants, on a semi-annual basis a random process will be carried out on significant transactions greater than 300 SMMLV in order to evaluate that said operations conceal undue payments or bribes, the result of these operations will be documented and, in the event that the compliance officer deems it necessary, he will inform the ethics and compliance committee.

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6.11.3. Searching list

Before entering into a commercial or legal relationship with any potential Counterparty, basic identification, financial activity, reputation and background information must be consulted. This consultation procedure will be carried out under the same terms, by the same managers and with the same technological tools that are used to carry out due diligence processes in accordance with the SAGRILAFT Manual for ML/TF/FPWMD risk prevention.

The responsibility of the consultations in the binding and non-binding lists has been defined taking into account the areas that have under their attributions and functions the establishment of commercial and/or contractual relationships with third parties. This review should be done prior to entering into any business or contractual relationship and on a regular basis to keep files up to date.

It is the duty of the responsible officials of the Company to verify the third parties and Counterparties in general, in the binding lists and to report the matches detected in the databases to the Compliance Officer, who will evaluate each specific case.

6.11.4. Knowledge of Counterparties with a higher risk profile

In the case of third-party relationships that have related parties or subsidiaries located in high-risk countries, prior written approval from the Ethics and Compliance Committee will be required, where applicable, if such individuals:

a. Tienen o desarrollan operaciones o negocios, directa o indirectamente, en países con altos índices de percepción de corrupción, que se caracterizan, entre otras circunstancias, por la ausencia de una administración de justicia independiente y eficiente, un alto número de funcionarios públicos cuestionados por prácticas corruptas, la inexistencia de normas efectivas para combatir la corrupción y la carencia de políticas transparentes en materia de contratación pública e inversiones internacionales.

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For this purpose, the Corruption Perception Index (CPI) that Transparency International develops every year must be verified, among other sources. This study takes into account 180 countries, with the 180th ranked the most corrupt. The rating is from 0 to 100, with 0/100 being the most corrupt country and 100/100 being the least corrupt country.

In particular, ILUMNO SERVICIOS DE COLOMBIA S.A.S. must take into account the third parties that carry out operations in the jurisdictions disclosed and updated annually on the Transparency International page. https://transparenciacolombia.org.co/2017/01/28/indice-percepcion-Corrupcion/

b. Belong to economic sectors with a higher risk of corruption. For this purpose, it is necessary to consult, among other sources, the current and most recent study developed by the OECD on the economic sectors most prone to the risk of corruption.
c. They provide services as Contractors, and in particular, to manage business with ILUMNO Servicios DE COLOMBIA S.A.S., with third parties located outside Colombian borders.

d. They are considered, in accordance with national legislation (Decree 1674 of 2016 and its amendments), as Politically Exposed Persons (or PEPs), since by their position, or by the fact of administering public resources, they may have a better situation to influence Public Servants abroad or domestically.

6.11.5. Documents conservation and archiving

The celebration and execution of business, operations and contracts is not allowed, without the respective internal or external support, duly dated and authorized by those who intervene in its preparation. These documentary supports will be used by ILUMNO SERVICIOS DE COLOMBIA S.A.S. to verify the traceability of the business and, if applicable, diligence in the prevention of transnational or national bribery.

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The conservation and archiving of such documents and support shall comply with the provisions of Article 28 of Law 962 of 2005, or the regulation that modifies or replaces it. That is, documents and records must be kept for a period of ten (10) years counted from the date of the last entry, document or voucher, and may use for this purpose, at the option of ILUMNO SERVICIOS DE COLOMBIA S.A.S., its conservation on paper or in any technical, magnetic or electronic means that guarantees its exact reproduction.

6.11.6. Due diligence in business reorganization processes

Due diligence processes must also be carried out for the knowledge of legal entities with which it is intended to carry out any type of business reorganization processes such as mergers, acquisitions or divisions.

Consequently, in each process of negotiation and investment analysis, due diligence will be carried out on compliance with anti-corruption and anti-bribery rules, before making a final decision on the operation. Likewise, in the event of an acquisition or merger, ILUMNO SERVICIOS DE COLOMBIA S.A.S. will ensure that the acquired company implements, within a reasonable time, the internal control systems and this Business Ethics Program under the existing standards at ILUMNO SERVICIOS DE COLOMBIA S.A.S.

7. Roles and responsibilities

The company has the appropriate structure, taking into account its size and operations, to support the effective and efficient prevention of transnational or national bribery risk.

For this purpose, in addition to and in addition to any other function assigned to them in any other Company manual or policy, for the management of a specific risk or for any other nature, the following corporate bodies will have the following functions and powers:

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Board of Directors

a. Approve this Manual and any modification or updates made to it, where the policies and mechanisms for the prevention of bribery and other corrupt practices within the company must be defined and approved

b. Complying Officer Appointment

c. Monitor and issue timely statements on the risk profile of transnational or domestic bribery.

d. Lead an appropriate communication strategy, to ensure the disclosure of the policies of employees, partners and contractors.

e. To pronounce on the reports presented by the Compliance Officer, recording them in the respective minutes.

f. Order the technical and human resources necessary to implement and maintain the Business Ethics Program.

g. Liderar una estrategia de comunicación y pedagogía adecuada para garantizar la divulgación y conocimiento eficaz de las Políticas de Cumplimiento y del PTEE a los empleados, asociados, contratistas (conforme a los Factores de Riesgo y Matriz de Riesgo) y demás partes interesadas identificadas.

Statutory Auditor

With the issuance of Law 1778 of 2016, the Statutory auditor was granted supervisory powers that exceed those representing the interests of the associates in relation to the operations that are carried out or executed in the company. In fact, in accordance with the mandates of article 32 of the aforementioned statute, Statutory auditors acquire the duty to report to the criminal, disciplinary and administrative authorities, possible acts of corruption that they have detected in the exercise of their position.

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Ethics And Compliance Committee

The Ethics and Compliance Committee is an advisory body with competence to support the General Manager and the Compliance Officer in making decisions on matters related to the comprehensive risk management of the Company, and in particular, the risk of transnational or national bribery which is made up of the General Manager, Vice President of Human Resources, Administrative and Financial Director, Corporate Counsel and Compliance Officer (principal or alternate), who will meet whenever required:

The functions of the Committee shall include, inter alia:

a. Know and ensure compliance with the policies and procedures corresponding to the Company's risk management system.

b. Implement the appropriate controls that allow you to detect breaches of this Program. Such management includes the examination of the functions performed by the administrators and the Compliance Officer in relation thereto.

c. Ensure that the organizational culture and risk management policy are aligned based on the business model of ILUMNO SERVICIOS DE COLOMBIA S.A.S.

d. Define the convenience or need to modify procedures and controls or the implementation of new ones, in accordance with the analysis and intervention proposals presented by the audit, the compliance officer and the process owners.

e. Collaborate with the implementation of corrective measures and decision-making aimed at mitigating risks.

f. Inform the Board of Directors about risk situations so that it may be considered appropriate.

g. Ensure compliance with the methodology for comprehensive risk management in its different stages (identification, valuation, treatment, quantification and monitoring) approved by the Board of Directors.

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h. Investigate the actions of employees, officials and Senior Managers of the Company, for violations of this Program and the Anti-bribery policy, according to the complaints submitted to the Compliance Officer or by the website, and transfer them to the corresponding internal control bodies, for their respective competence.

i. Ensure that the facts that constitute criminal offences are reported to the competent authorities.

j. Guarantee the persons who have been denounced, the right of defense through disclaimers and the presentation of evidence to explain or clarify the conduct. The principle of innocence will be applied, until proven otherwise.

General Manager

a. Submit to the approval of the Board of Directors, in coordination with the Compliance Officer, this Manual, the Business Ethics Program and their respective updates.

b. Adopt appropriate measures as a result of the evolution of risk profiles, risk factors and associated risks.

c. Provide the technical and human resources necessary to implement and maintain the Program.

d. Provide effective, efficient and timely support to the Compliance Officer.

e. File together with the Compliance Officer annual report to the Board of Directors on the management of the Business Ethics Program.

f. Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information is allowed to respond to criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality.

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Compliance Officer

a. Lead the design, structuring and implementation of the Business Ethics Program.

b. Supervise the effective, efficient and timely operation and compliance of the Business Ethics Program.

c. Lead the process of articulation of the Anti-Bribery policy established in the Program, with the other policies and procedures for the management and administration of risk by the Company.

d. Inform the Manager, Ethics and Compliance Committee and the Board of Directors of any incident related to the Program so that such information is recorded in the annual compliance report.

e. Inform the Human Resources area of the Organization about the infractions committed by any Worker with respect to the transparency and business ethics program, so that the corresponding sanctioning procedures are advanced as established by the internal working regulations of the Organization.

f. Promote periodic adjustments, updates and corrections to the Program.

g. Coordinate the development of internal training and coaching programs for employees, administrators, associates and Top Executives.

h. Establish a system of permanent accompaniment and guidance to the Company's employees and Associates regarding the execution of the Business Ethics Program.

i. Evaluate the reports presented by the tax auditor, adopting the appropriate measures against what has been reported.

j. Direct and administer the system to receive complaints from any person regarding a case of Transnational Bribery or any other corrupt practice reported to the Compliance Officer email, notifying the Ethics and Compliance Committee when necessary.

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k. Order the initiation of internal investigation procedures, when you have suspicions that a violation has been committed in any of the internal systems.

l. Any other that is established throughout this Manual.

Employees General Duties

Given the ethical principles that are professed in the Company, the policy that governs its operations and the philosophy on which it is based, all actions carried out by employees of the Company in their name or on their behalf will be done with absolute transparency and seriousness.
The main duty of the Company's employees is to maintain a strict commitment to the transparency, control and anti-bribery policies set by ILUMNO SERVICIOS DE COLOMBIA S.A.S., which will be reflected in compliance with the following duties:

a. Know, apply and comply with this Business Ethics Program and the regulatory provisions on which it is based.

b. Put the observance of ethical principles before the achievement of business goals.

c. Report any act of Transnational or National Bribery and any inappropriate actions of which they are aware.

d. Mandatory attendance at all training sessions.

8. Disclosure and training

An effective internal and external communication strategy for the Program has been established. ILUMNO SERVICIOS DE COLOMBIA S.A.S. is interested in revealing and publicly disclosing its Business Ethics Program to counter bribery.

The foregoing, as a consequence of the fact that ILUMNO SERVICIOS DE COLOMBIA S.A.S. wishes to create and maintain an internal culture based on trust, in which neither corruption nor bribery is tolerated. For this purpose, employees and Top Executives must receive training on the Program, designed according to the needs and

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circumstances where appropriate, Contractors, suppliers and other Counterparties should be trained on the Program.

The topics seen during the training must be evaluated; in the event that an official does not obtain an optimal result in the evaluation, the topics must be reinforced, and the evidence must be left.

The training must be planned by the Compliance Officer, with a training plan at least annually.

Through the onboarding process for any employee or member of the Company's Board of Directors, or in the case of a new shareholder, the anti-corruption and anti-bribery policy must be submitted.

9. Reporting Channels

The Compliance Officer is responsible for receiving inquiries, complaints and complaints about possible acts of violation of the Program and Anti-Bribery policies. For this purpose, ILUMNO SERVICIOS DE COLOMBIA S.A.S. has provided the following mechanism, by means of which the employees, officials and Top Executives of the Company can safely, confidentially and anonymously – if required by the person - inform the Company of any suspicion of inappropriate conduct that violates this program and puts the reputation of ILUMNO SERVICIOS DE COLOMBIA S.A.S. at risk.

Email: Lineaetica@ilumno.com
Telephone line: 601-7452323

The following aspects must be guaranteed and taken into account when dealing with complaints:

- Be easily accessible, anonymous and confidential.
- The recipients are employees, customers, partners, suppliers and anyone related to ILUMNO SERVICIOS DE COLOMBIA S.A.S.
- The primary objective is to raise concerns regarding violations or any improper practices.
- Ensure that no whistleblower is retaliated against for reporting unacceptable behavior, violations of law, or compliance policies.

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- Complaints received through the email provided by ILUMNO SERVICIOS DE COLOMBIA S.A.S. for employees, contractors and third parties must be documented and, if necessary, reported to the Ethics and Compliance Committee, leaving evidence of the actions taken. See Complaints Control Form Annex No. 6.

Some of the issues that can be reported through these means are:

- Accounting, audit or information irregularities in public presentation.
- Acts of bribery, transnational bribery or corruption.

The Superintendency of Companies has set up a whistleblowing channel through its website http://www.supersociedades.gov.co/denuncias so that all employees, if they wish, can also report any fact or event regarding corruption and transnational bribery.

9.1. Decision Criteria

Once the complaint has been received, the Ethics Committee of ILUMNO SERVICIOS DE COLOMBIA S.A.S., in order to determine the seriousness of the breach and the sanction to be applied, must consider some of the following criteria:

- The nature or severity of receiving cases
- The damage or harm caused
- The intentionality of the event
- The position and hierarchy of the offender

10. Penalties

Sanctions for violating national Anti-Bribery regulations can result in severe penalties for the Company, its directors and Associates. Employees and officials of ILUMNO SERVICIOS DE COLOMBIA S.A.S. who violate this Program or the Anti-Bribery policies will be subject to sanctions and disciplinary measures, in accordance with the provisions of the Company's internal work regulations and the Substantive Labor Code, without prejudice to any legal actions that may be brought for this reason.

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ILUMNO SERVICIOS DE COLOMBIA S.A.S. will apply disciplinary measures fairly and promptly and in proportion to the violation. By decision of the Board of Directors, upon pronouncement of the Compliance Officer, the Company will inform the competent authorities of any violation of the Anti-Bribery rules that it becomes aware of in the course of its activity.

ILUMNO SERVICIOS DE COLOMBIA S.A.S. will not assume the costs corresponding to the defense or the sanctions imposed on a Senior Manager, an administrator or an employee or official, for the violation of the Anti-Bribery regulations.

11. Monitoring and revision

The Compliance Officer should monitor the Program and periodically review its adequacy and effectiveness and implement necessary improvements. You must report the results of the Program review to the Board of Directors on an annual basis.

12. Related documents

Related Document No. 1. Anti-Corruption Policy
Related Document No. 2. Travel Policy
Related Document No. 3. Risk Matrix
Related Document No. 4. Purchasing Policy
Related Document No. 5. Complaint control form
Related Document No. 6. Code of Conduct

Control Changes

Version	Date	Requested by	Description of Change
1	04/30/2021	Accounting Manager	Initial issuance of the document
2	04/02/2024	Accounting Manager	Provisions for risk management, updating responsibilities and roles are included
3	01/12/2025	Accounting Manager	Provisions are included for the treatment of risks and warning signs.

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