



## 1. OBJECTIVE

In accordance with the provisions of the Business Ethics Transparency and Transnational Bribery Program (PTEE in Spanish) of "GRUPO EMPRESARIAL AUTECO COLOMBIA" comprised of the companies Auteco S.A.S. with EIN 890900317-0 and Auteco Mobility with NIT 901249413-7 and, in compliance with the legal obligations established in Chapter XIII of the Basic Legal Circular of the office of the Superintendent of Corporations of Colombia and in any other national and international regulations related to the prevention of the risk of corruption and bribery ("C/TB), GRUPO EMPRESARIAL AUTECO COLOMBIA decides to reaffirm its commitment to promote and build a culture of zero tolerance to this type of conduct in the development of its operations and the relationship with its main Counterparties (employees, customers, partners, commercial allies, suppliers, contractors, and other stakeholders).

The Company, aware of the negative effects that may be generated by situations related to corruption and bribery, such as negative consequences on its image, reputation, credibility, and trust (in addition to those related to its operations, including finances, strategic objectives; it rejects any type of act related to bribery, corruption in the relationship with its main Counterparties (employees, customers, partners, suppliers, contractors, and other stakeholders), establishes this Policy as a mechanism to promote actions for preventing and managing C/TB risk.

In addition, this Policy aims to ensure compliance with national and international laws, corporate guidelines of good governance, ethics, and transparency that must guide the actions of the Company.

## 2. SCOPE OF APPLICATION

This Policy is complementary to national and international regulations and to the Code of Conduct of GRUPO EMPRESARIAL AUTECO COLOMBIA. Its purpose is to establish the guidelines to manage events that may generate a C/TB risk in order to minimize the probability of occurrence, materialization, and impact of such acts.

The provisions and guidelines contained herein apply to Employees, Suppliers, Contractors, Commercial Allies, Senior Management, Members of the Board of Directors, and other third parties or beneficiaries of the Company, and where it conducts its business. Pursuant to the fact that SYNERGIX S.A.S. is not obliged by the regulation in force to implement a Transparency and Business Ethics Program, the provisions contained in this document shall not apply to it, even though it is part of Grupo Empresarial (Business Group in English) for which reason when referring to GRUPO EMPRESARIAL AUTECO COLOMBIA, SYNERGIX S.A.S. shall not be understood to be included within this definition.

GRUPO EMPRESARIAL AUTECO COLOMBIA shall apply this policy through the Compliance Officer and the different areas responsible for the processes that contribute to the adequate management of the C/TB risk (in accordance with Structure and Governance established in section 5.4 of AUTECO's PTEE manual).

## GLOSSARY

**Reporting Channel:** It is the online reporting system to report transnational bribery acts, provided by the Superintendence of Corporate Affairs (Supersociedades in Spanish) on its website and the Transparency Secretariat of the Presidency of the Republic on its website, and those established by GRUPO EMPRESARIAL AUTECO COLOMBIA, where anyone can report cases of corruption and bribery.

**Prepared by:**

Legal Representative - Compliance Officer - Legal

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**Counterparties:** Employees, customers, partners, suppliers, contractors, commercial allies, and other stakeholders.

**Contractor:** The natural or legal person that autonomously and independently provides services to a Company.

**Corruption:** For the purposes of this Chapter, all conducts aimed at a Company benefiting from, or seeking a benefit or interest in, or being used as a means in, committing crimes against the government or public property or in the commission of Transnational Bribery conducts.

**Due Diligence:** In the context of this Chapter, it refers to the constant and periodic review and evaluation process that must be conducted on the Obligated Entity in accordance with the Corruption Risks or Transnational Bribery Risks to which it is exposed. In no case shall the term Due Diligence, defined in this Chapter, refer to due diligence procedures used in other risk management systems (e.g., assets laundering, terrorism financing, and financing of the proliferation of weapons of mass destruction) whose implementation is governed by different rules.

**Employee:** A natural person who undertakes to provide a personal service under a work relationship to a company.

**Company:** The trading company, sole proprietorship, or branch of a foreign company supervised by the Superintendence of Corporate Affairs, pursuant to Articles 83, 84, and 85 of Law 222 of 1995.

**International Business or Transactions:** International business or transaction is defined as businesses or transactions of any kind with foreign natural or legal persons of public or private law.

**Compliance Officer:** A natural person who must comply with the functions and duties established in Chapter XIII of the EC 100-000011 of 08/09/2021, in the PTEE manual, and this PTEE policy of GRUPO EMPRESARIAL AUTECO COLOMBIA.

**Compliance Policies:** They are the general policies adopted by GRUPO EMPRESARIAL AUTECO COLOMBIA to carry out its business and operations in an ethical, transparent, and honest manner and to be able to identify, detect, prevent, and mitigate the Corruption Risks or Transnational Bribery Risks.

**Transparency and Business Ethics Program or PTEE:** The document that includes the Compliance Policy, the specific procedures responsibility of the Compliance Officer, aimed at implementing this Anti-Corruption and Anti-Bribery Policy in order to identify, detect, prevent, manage, and mitigate the risks associated with these conducts that may affect the Company.

**Economic Resource:** It is a right that has the potential to produce economic benefits.

**C/TB risks:** Corruption Risk and Transnational Bribery Risk.

**Transnational Bribery Risks or TB Risk:** It is the possibility that a legal person, directly or indirectly, gives, offers, or promises sums of money, objects of pecuniary value, or any benefit or profit to a Foreign Public Servant in exchange for such public servant to perform, omit, or delay any act related to his/her functions and related to an International Business or Transaction.

**Foreign Public Servant:** This is established in paragraph 1 of Article 2 of Law 1778.

**Transnational Bribery or TB:** It is the conduct established in Article 2 of Law 1778.

### 3. RESPONSIBLE PARTIES

The Board of Directors is the holder of the Anti-Corruption and Anti-Bribery Policy and its updates. The Board approves it considering the proposal of the Compliance Officer and the Legal Representative.

The Legal Representative and the Compliance Officer shall act as administrators of this Policy, ensuring and guaranteeing its compliance.

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#### **4. POLICY PRINCIPLES**

This Policy contains the following principles:

- a. GRUPO EMPRESARIAL AUTECO COLOMBIA promotes and contributes to creating a culture of prevention and zero tolerance of corruption and bribery events.
- b. GRUPO EMPRESARIAL AUTECO COLOMBIA shall prohibit bribery and corruption in any form, including directly or indirectly, through an agent or other third party, whether concerning a public official, national or foreign, or a private natural or legal person.
- c. GRUPO EMPRESARIAL AUTECO COLOMBIA prohibits its employees, managers, and directors from offering, paying, promising in payment, authorizing the payment, requesting, receiving, or authorizing the receipt of money or anything of value, directly or indirectly, in order to obtain, retain, or directing business to any person or for any other type of inappropriate advantage. The foregoing includes and is not limited to public officials, national or foreign, candidates for public office, among others.
- d. GRUPO EMPRESARIAL AUTECO COLOMBIA guarantees the disclosure of the policies for compliance with the Transparency and Business Ethics Program to Employees and other stakeholders through its communication strategies.
- e. GRUPO EMPRESARIAL AUTECO COLOMBIA shall not take any retaliation against anyone who reports conduct associated with C/TB risk. However, it is unacceptable and considered a violation of this Policy to make a report or provide information knowing that such information is false or misleading.
- f. GRUPO EMPRESARIAL AUTECO COLOMBIA shall invite the counterparties with whom it has a current relationship to have policies or practices to avoid the materialization of the C/TB risks.
- g. GRUPO EMPRESARIAL AUTECO COLOMBIA is committed to complying with the applicable laws in all those places where the Company conducts its business.
- h. GRUPO EMPRESARIAL AUTECO COLOMBIA may give gifts to its counterparties for the sole purpose of creating strong contractual or business relationships and not in order to obtain an unfair or undue advantage in a relationship.
- i. GRUPO EMPRESARIAL AUTECO COLOMBIA establishes guidelines for the delivery and receipt of gifts, as well as for the handling of travel expenses, lodging, and entertainment expenses, incentives, bonuses, donations, and political contributions (the latter, if any), among others established in the PTEE of GRUPO EMPRESARIAL AUTECO COLOMBIA.
- j. GRUPO EMPRESARIAL AUTECO COLOMBIA does not establish relationships or connections with employees, suppliers, contractors, or third parties, nor does it associate with national and legal persons that have been convicted or sanctioned (as appropriate) on activities related to corruption or bribery, and that have existing proceedings or are under investigation process. The Compliance Officer and the legal area shall review all these cases.

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**GRUPO EMPRESARIAL AUTECO COLOMBIA**  
**ANTI-CORRUPTION AND ANTI-BRIBERY POLICY**

**Code:**  
\_\_\_\_\_  
**Version: No. 2**

- k. GRUPO EMPRESARIAL AUTECO COLOMBIA conducts due diligence procedures in order to identify corrupt situations or practices or bribery management, both internal and external to the company.
- l. The requests for bribery or suspicious payments that an administrator or employee may receive must be reported to the following reporting channels: i) Requests, Complaints, and Claims (PQR in Spanish) 018000520090, ii) Ethics Line 0180007522222, iii) e-mail [etica.auteco@resguarda.com](mailto:etica.auteco@resguarda.com) and iv) e-mail of the compliance officer [vperez@celerix.com](mailto:vperez@celerix.com) and [cumplimiento@celerix.com](mailto:cumplimiento@celerix.com); v) SuperSociedades Channel for reporting Transnational Bribery <https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional> and vi) the Transparency Secretariat of the Presidency of the Republic channel for Corruption acts <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>.
- m. Complaints received through the respective channels regarding inappropriate conduct submitted by a Counterparty shall be confidential and not represent any type of retaliation against the complainant.
- n. The Administrators and employees of GRUPO EMPRESARIAL AUTECO COLOMBIA are prohibited from concealing, changing, omitting, or misleading accounting records to cover up illegal activities or those that do not show the true nature of the recorded transaction.
- o. GRUPO EMPRESARIAL AUTECO COLOMBIA shall apply the sanctioning regime established in the Internal Labor Regulatory Policy when any employee or manager incurs bribery and corruption practices or conducts.
- p. GRUPO EMPRESARIAL AUTECO COLOMBIA shall evaluate the risks associated with Corruption and Transnational Bribery, and it shall establish the necessary controls and action plans to promote its policy of NO tolerance for Bribery and Corruption.
- q. GRUPO EMPRESARIAL AUTECO COLOMBIA conducts due diligence procedures in order to identify corrupt situations or practices or bribery management, both internal and external to the company.
- r. The cases of misconduct that infringe on the Anti-Corruption and Anti-Bribery Policy shall be analyzed by the Compliance Officer and the legal area in order to analyze the cases and establish the appropriate measures and procedures in accordance with the Internal Labor Regulatory Policy.
- s. GRUPO EMPRESARIAL AUTECO COLOMBIA establishes procedures for the identification and the due treatment of situations that represent conflicts of interest.
- t. Donations made in GRUPO EMPRESARIAL AUTECO COLOMBIA have accounting support and donation certificates. In the event of any case that generates suspicion about whether the money will be serve to cover up corruption or bribery or to obtain advantages in the

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company's business shall be reported to the compliance officer, Ethics Line, or the communication channel established for that purpose.

- u. GRUPO EMPRESARIAL AUTECO COLOMBIA shall perform an enhanced due diligence to know its counterparties when dealing with customers or suppliers/contractors who have links with government bodies or public officials (PEPs).
- v. In the exercise and compliance with the policies mentioned above, the Compliance Officer shall review each of the cases and, in accordance with his/her analysis, shall determine the treatment of each case. This may be done with the support of the related areas or those considered to accompany it in each case.

## **5. SANCTIONS**

Disregarding the provisions contained herein shall be considered a serious misconduct and punished in accordance with the provisions of the current regulation and the Internal Labor Regulatory Policy of the Company, or terminate the business and/or contractual relationship, as appropriate.

## **6. SPECIFIC POLICIES**

This Anti-Corruption and Anti-Bribery policy is developed with the PTEE Manual for all operations, businesses, and contracts of GRUPO EMPRESARIAL AUTECO COLOMBIA.

## **7. MAIN CONTACTS**

In case of doubts about the application of this Policy, the Compliance Officer may be contacted through the channels established by the company.

## **8. PRESERVATION OF INFORMATION**

The documents and records that have served for implementing the stages and elements of the PTEE of GRUPO EMPRESARIAL AUTECO COLOMBIA, those required in the Counterparties linkage, in their knowledge process, and those that support its operations must be preserved for the longest current term fixed by law, in accordance with the regulations of the countries where GRUPO EMPRESARIAL AUTECO COLOMBIA operates.

## **9. EFFECTIVE DATE OF THE POLICY**

This Policy shall enter into force as from the date hereof and repeals any resolution, agreement, or provision of equal or lesser rank that opposes or contradicts it.

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