



**TRANSPARENCY AND
BUSINESS ETHICS
PROGRAM MANUAL**

**CODE: MC04
DATE: 21-08-2023
VERSION: 02**

TRANSPARENCY AND BUSINESS ETHICS PROGRAM





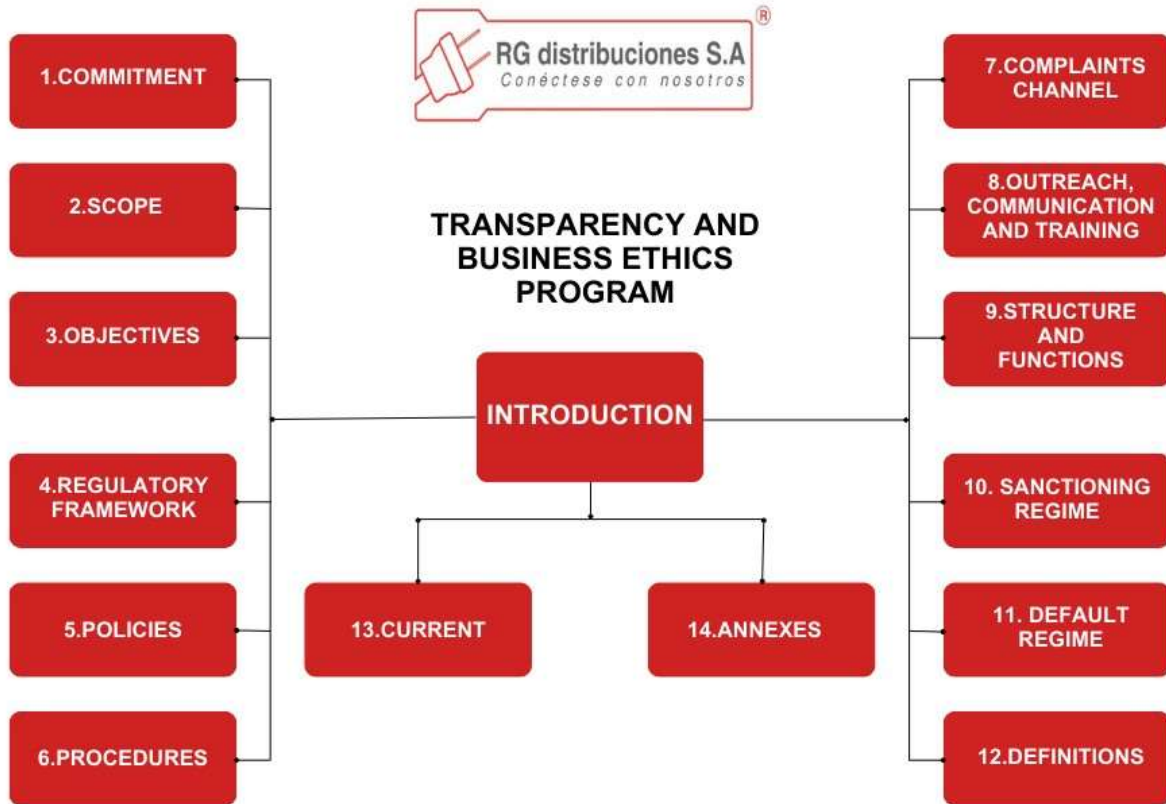
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INTRODUCTION

RG DISTRIBUCIONES S.A. is a company dedicated to the marketing and distribution of electrical and communications products, with influence in the industrial, commercial, construction and public entities sectors. Also, the company has 4 locations: Dosquebradas, Bogotá, Medellín and Cali, which allow to satisfy the demand of the clients in the national territory.

In 2005, **RG DISTRIBUCIONES S.A.** obtained the ISO 9001 quality certification, granted by *Bureau Veritas Certification* and, at present, continues its work and effort to keep the quality management system operative and in force.

In addition to its dedication to offering quality products, the company is committed to promoting an ethical culture in its operations and, therefore, has adopted the Transparency and Business Ethics Program (hereinafter "PTEE") in compliance with External Circular 100-000011 of 2021 of the Superintendency of Companies and ratifying its commitment to the fight against corruption and transnational bribery.

1. COMMITMENT

The commitment to the fight against corruption and transnational bribery assumed by the Board of Directors of **RG DISTRIBUCIONES S.A.** includes the design and implementation of policies and procedures, the designation of a Compliance Officer in charge of verifying compliance with the PTEE and the approach of communication tools of the manual.

2. SCOPE

This PTEE is mandatory for shareholders, employees and contractors of the company. Nevertheless, **RG DISTRIBUCIONES S.A.** also invites its customers and other third parties to

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to learn about the manual, adopt good practices and report possible acts of corruption or transnational bribery of which they may become aware.

3. OBJECTIVES

3.1. GENERAL OBJECTIVE

RG DISTRIBUCIONES S.A. aims to adopt the PTEE approved by the Board of Directors as a mechanism to identify, prevent, mitigate and manage the risks of corruption and transnational bribery.

3.2. SPECIFIC OBJECTIVES

- a) Identify, assess and manage conduct related to corruption and transnational bribery through the design and adoption of risk management instruments.
- b) Design controls for corruption and/or transnational bribery risks detected in order to prevent their materialization.
- c) Implement a whistleblower channel to receive information and complaints about possible corruption and/or transnational bribery.
- d) To know the third parties that are in the process of being linked or that are already linked to the company through the execution of the due diligence policy.
- e) Promote an ethical culture within the company through training and other tools.
- f) Disclose and communicate the PTEE to employees, shareholders, customers, suppliers and other third parties of the company through channels that allow easy consultation.

The development of these objectives is measurable by means of the **indicators** designed for this manual (ANNEX 1).

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4. REGULATORY FRAMEWORK

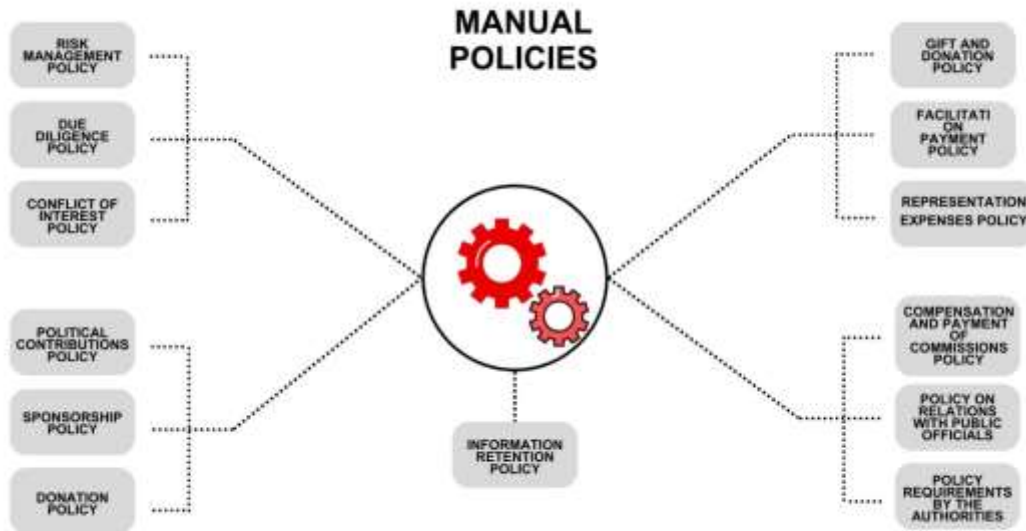
RG DISTRIBUCIONES S.A. complies with the current regulations governing the fight against corruption and transnational bribery in Colombia. In this sense, the regulations applicable to this PTEE are the following:

- **Penal Code:** Catalog of crimes and penalties. Among them are conducts such as bribery and acts of corruption.
- **Law 1474 of 2011:** Standard aimed at preventing, investigating and sanctioning acts of corruption.
- **Law 1778 of 2016:** Anti-corruption provisions. Provisions on liability of legal persons for acts of transnational corruption
- **Resolution 100-006261 of 2020:** Standard issued by the Superintendency of Corporations (Superintendencia de Sociedades- in spanish-). Establishes criteria defining which companies must adopt a business ethics and transparency program.
- **Law 2195 of 2022:** Regulations related to transparency and the fight against corruption. Adopts measures aimed at preventing acts of corruption and recovering damages generated by corruption.
- **External circular 100-000011 of 2021:** Deepens the promotion of transparency and business ethics programs and internal mechanisms for auditing, anti-corruption and prevention of transnational bribery and corruption.

In addition, it shall be understood that any regulations on the subject that are issued or become effective after the Board of Directors approves the text of the manual shall be incorporated into this manual.

5. POLICIES

The policies established in this manual contain the guidelines and directives by which the operations of **RG DISTRIBUCIONES S.A.** must be guided, with the purpose of making the management of corruption and transnational bribery risks more effective.



5.1. RISK MANAGEMENT POLICY

In order to identify, classify, measure, evaluate and mitigate the risks of corruption and transnational bribery to which the company's operations may be exposed, **RG DISTRIBUCIONES**

S.A. has designed a **Risk Matrix** (APPENDIX 2) that takes into account the factors required by External Circular 100-000011 of 2021 of the Superintendence of Corporations:

Country	Refers to elements such as corruption perception indexes in countries or lists of countries classified as tax havens.
Economic sector	Each economic sector has different levels of corruption and/or transnational bribery risks.
Third parties	The involvement of persons sanctioned for acts of corruption or transnational bribery represents a risk for the company.

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The matrix designed serves the following purposes:

- Identification of the risks of corruption and/or transnational bribery to which the company's operations may be exposed.
- Measurement of the probability of occurrence and impact of the materialization of these risks.
- Implementation of measures and controls to mitigate identified risks.
- According to the risks identified and evaluated, the Board of Directors may define the updates and/or modifications to the PTEE.

This matrix will be constantly updated, especially when the company develops a new business model, product or service, or modifies substantial aspects of its structure or operation.

As part of this policy, **RG DISTRIBUCIONES S.A.** has also developed a list of warning signs (APPENDIX 3), which is necessary to facilitate the identification of conduct that may constitute corruption or transnational bribery.

Likewise, these warning signs take into account elements such as:

- Analysis of accounting records or financial statements.
- Corporate structure.
- Analysis of transactions or contracts.

5.2. DUE DILIGENCE POLICY

RG DISTRIBUCIONES S.A. implements the due diligence policy in order to know the third parties (both natural and legal persons) that are linked or are in the process of linking with the company.

Rules to take into account in the execution of the due diligence policy
The company has a Due Diligence Procedure (APPENDIX 4).
Due diligence should assess the risks of third parties and verify their reputation.

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Rules to take into account in the execution of the due diligence policy
<p>In order to carry out the due diligence, authorization must be obtained from the shareholder, collaborator, employee candidate, client, supplier or any other third party that is linked or is in the process of being linked to the company.</p>
<p>The due diligence shall be performed prior to contracting or linking with the third party, without prejudice to the exceptions set forth in the document containing the Due Diligence Procedure (ANNEX 4).</p>
<p>Mechanisms such as searching restrictive lists and other search sources will be used.</p>
<p>The information obtained from due diligence must be updated at least once every two years.</p>
<p>A written record must be kept of the due diligences and their authorizations. The documentation shall receive the treatment indicated in the Information Retention Policy of this manual and shall be protected under the principle of confidentiality.</p>

5.3. CONFLICT OF INTEREST POLICY

Conflicts of interest refer to situations in which two types of interests conflict: first, the private interests of an individual, his or her family members or associates, and second, the interests of the company. When this happens, the person with the conflict of interest cannot act or make objective and independent decisions.

While it is true that this type of conduct is not illegal, the actions or decision making in the presence of conflicts of interest may constitute a conduct contrary to business ethics. In this sense, for **RG DISTRIBUCIONES S.A.** it is important that its shareholders, collaborators and other third parties communicate if they have this type of conflicts.

Rules to be considered in the development of the conflict of interest policy
<p>Shareholders and employees are committed to safeguarding the company's interests in all their actions and decisions, ensuring that these prevail over private interests.</p>



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Rules to be considered in the development of the conflict of interest policy

At the time of joining the company: Employees defined by the company according to their functions related to decision making must fill out the Declaration of Private Interests form (APPENDIX 5).

When a collaborator or shareholder has a conflict of interest: He/she must communicate it by filling out the Conflict of Interest Declaration Form (APPENDIX 6).

In the case of customers and suppliers: When a conflict of interest is determined, it must be identified by means of the Conflict of Interest Declaration form (APPENDIX 6).

Conflict of interest information must be in writing and will receive the treatment indicated in the Information Retention Policy of this manual.

When a shareholder, collaborator, supplier, customer or other third party has a conflict of interest, he/she must refrain from acting or making decisions. To proceed, you must wait for the measures taken by the PTEE Compliance Officer.

In cases where a shareholder, collaborator, supplier or other third party has acted or made decisions incurring a conflict of interest, he/she must also inform the company.

5.4. POLITICAL CONTRIBUTIONS POLICY

RG DISTRIBUCIONES S.A. has not had within its business practices the making of contributions (financial or in kind) to candidates, campaigns, parties or national or foreign political organizations. However, in the event that the highest corporate body decides to change this guideline, the guidelines for making such contribution shall be established, requiring an update of this manual.

5.5. SPONSORSHIP POLICY

Sponsorship is understood as the strategic collaboration between **RG DISTRIBUCIONES S.A.** and other natural and legal persons with the purpose of providing logistical or economic support. The support may be aimed at social, cultural, sports, educational or other projects, to promote the image of the company and its values, and contribute to the development of the community.

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In order to prevent risks of corruption and transnational bribery in its operations, **RG DISTRIBUCIONES S.A.** determines the following rules:

Rules to be taken into account in the development of the sponsorship policy
At the institutional level, the company can carry out sponsorships.
It is forbidden for the company's employees to carry out sponsorships in their own name and using the company for this purpose.
The Board of Directors must define and approve the maximum sponsorship ceilings.
Prior due diligence must be performed on the beneficiary of the sponsorship.
The existence of conflicts of interest with the beneficiary of the sponsorship must be studied.
RG DISTRIBUCIONES S.A. will refrain from sponsorship when risks of corruption or transnational bribery are detected.
In case the authorities require it, RG DISTRIBUCIONES S.A. will make available all the information about the sponsorship.
Within the framework of this policy, a formal and detailed accounting record must be kept of the sponsorships provided.

5.6. DONATION POLICY

Aiming to prevent risks of corruption and transnational bribery with activities that are far from the purpose of the company, **RG DISTRIBUCIONES S.A.** determines the following:

- The main purpose of the donations made by **RG DISTRIBUCIONES S.A.**, when presented, is to contribute to the improvement of the quality of life of the community and to support social, cultural and environmental causes that are aligned with our corporate values.

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- A committee appointed by the company will be responsible for evaluating the donation requests and selecting the projects that best meet our objectives and selection criteria. The committee's decision will be communicated in a timely manner to the applicant organizations.
- If presented, the realization of donations must follow the following rules:

<p>Prior to the donation, due diligence must be performed on the beneficiary of the donation.</p>
<p>Likewise, the existence of conflicts of interest with the beneficiary of the donation must be verified.</p>
<p>Under no circumstances may the donation have hidden purposes or economic benefits for the operation other than those accepted by current regulations.</p>

- An action contrary to this provision is considered a breach of this manual, which must be brought to the attention of the Compliance Officer as soon as it becomes known.

5.7. GIFT AND HOSPITALITY POLICY

With respect to gifts and hospitality, **RG DISTRIBUCIONES S.A.** has established the following rules:

<p>The company allows employees to accept gifts from third parties with whom it has a relationship, as long as they are of a corporate or institutional nature. In no case may these gifts exceed the value of ONE HUNDRED (100) dollars (USD).</p>
<p>In the case of gifts or attentions given in its own name, this is prohibited with respect to third parties that have a commercial or legal-contractual relationship with RG DISTRIBUCIONES S.A., or are in the negotiation phase to be linked to the company.</p>

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5.8. FACILITATION PAYMENT POLICY

Facilitation payments are understood as those unofficial and illegal payments of minimal amounts that are given to a public official, national or foreign, to obtain or accelerate procedures such as: licenses, permits, among others. This type of payment constitutes bribery.

All employees and senior managers of **RG DISTRIBUCIONES S.A.** are prohibited from making facilitation payments to public officials, national or foreign, or to individuals who are in the exercise of public functions. This prohibition applies to actions on behalf of the company and in its own name.

When a shareholder, collaborator, senior manager or other third party becomes aware of a request or making of a facilitation payment, he/she must inform the Compliance Officer of this PTEE.

5.9. REPRESENTATION EXPENSES POLICY

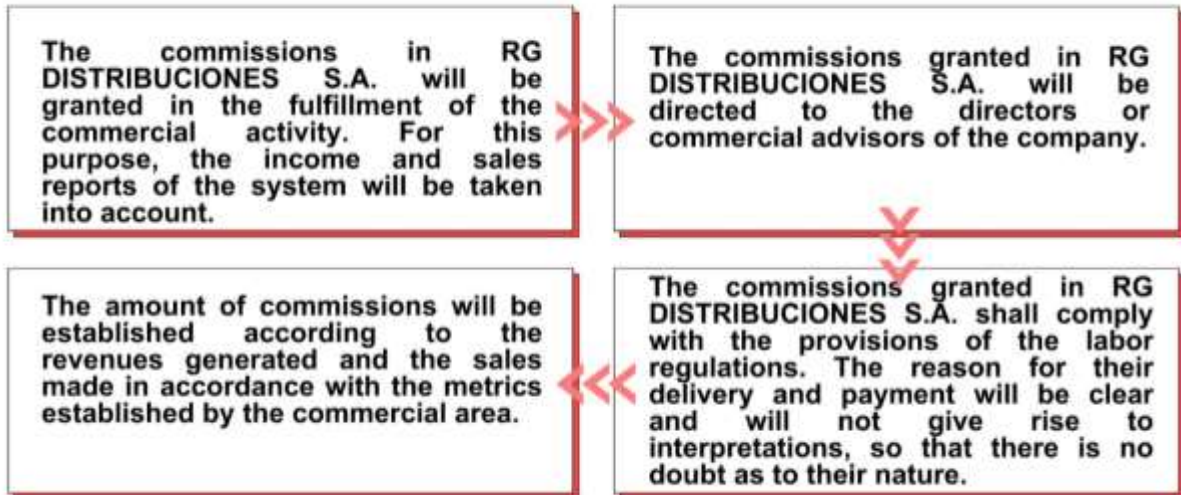
In order to provide security to the company's operations and prevent the risk of corruption and transnational bribery to which it may be exposed, **RG DISTRIBUCIONES S.A.** determines the following guidelines on representation expenses:

POLICY GUIDELINES FOR REPRESENTATION EXPENSES	
WHO?	Only the directors and commercial advisors of RG DISTRIBUCIONES S.A. are authorized to make representation expenses.
HOW MUCH?	Each representation expense incurred shall have a maximum value of one million pesos (COP \$1,000,000). This value will be indexed each year according to the Consumer Price Index (CPI), which is calculated, published and certified by the National Administrative Department of Statistics (DANE).
HOW?	For the realization of each representation expense, the directors or commercial advisors of RG DISTRIBUCIONES S.A. must request the authorization of the Legal Representative of the company.

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5.10. COMPENSATION POLICY AND PAYMENT OF COMMISSIONS

RG DISTRIBUCIONES S.A. deeply respects the legality in its operations. Therefore, the remunerations to the collaborators or third parties will be made following the regulations in force to regulate them and will be made according to the terms set forth in the contract with which the legal- contractual relationship between **RG DISTRIBUCIONES S.A.** and its collaborator has been established. Commissions may be granted provided that the following guidelines are observed:



5.11. POLICY ON RELATIONS WITH PUBLIC OFFICIALS

Anticipating that there is a possibility that some of the company's collaborators, senior managers or other third parties may be related to public officials, individuals in the exercise of public functions or any other third party acting on behalf of the State, and having as its main purpose the prevention of the risk of corruption and transnational bribery, **RG DISTRIBUCIONES S.A.** establishes the following rules:



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Rules to be taken into account in the development of the policy for relations with public officials

Relationships with public officials, private individuals in the exercise of public functions or third parties acting on behalf of the State must be governed by a framework of legality.

Employees, shareholders or senior management must at all times look after the interests of the company.

Transparency, honesty and integrity of the collaborator, shareholder or senior manager of RG DISTRIBUCIONES S.A. must prevail.

The objectives of the interactions must be clear and widely known by the parties. There shall be no interactions with hidden objectives.

The parties must be duly identified. The existing relationship on behalf of which they are acting must also be identified.

Interactions should be recorded and, if necessary, documented.

As far as possible, at least two (2) employees and/or senior managers of RG DISTRIBUCIONES S.A. should be present during the interactions.

Excepted from the above guidelines are the periodic, routine, conventional or operative meetings that are part of the ordinary course of business to follow up on the contracts between public entities and RG DISTRIBUCIONES S.A.

5.12. POLICY REQUIREMENTS BY THE AUTHORITIES

In those cases in which the authorities require it, the following should be taken into account:

Rules of the requirement policy by the authorities

The Compliance Officer is competent to meet the requirements of the authorities in matters of PTEE.



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Rules of the requirement policy by the authorities

It must be identified whether it is a new application or a continuation of a previous application.

The requirement must be registered and assigned a code in accordance with the nomenclature used by the Compliance Officer.

The Compliance Officer must request the information related to the requirement to the area in charge. Said area must comply with the request and send the information as expeditiously as possible. The late sending of the information requested by the Compliance Officer does not exempt him/her from his/her responsibility to provide a timely response to the authorities.

The members of the Board of Directors and the Legal Representative must be informed of the requirement and the respective response.

In order to respond to the authorities' requirements, the Compliance Officer must follow the terms established by law or those established by the authority for their attention and response.

When difficulties arise in providing a response, constant communication should be maintained with the authority, requesting an extension for sending the response or sending partial responses. No request should go unanswered.

5.13. INFORMATION RETENTION POLICY

RG DISTRIBUCIONES S.A. will guarantee the correct custody and storage of the documentation that supports the processes that are part of the PTEE.

In order to comply with this policy, the following shall be taken into account:

Rules on retention of information

The Compliance Officer will be in charge of managing the documentation within the framework of the PTEE and ensuring that it is properly filed.

The documentation must be in digital, magnetic or physical media.



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Rules on retention of information

It shall ensure that the medium on which the information is contained is secure, guarantees its confidentiality and maintains its integrity.

Access to the information will be restricted to authorized persons. Its use shall be framed within the development of the PTEE.

Persons having access to the documentation and the information contained therein shall maintain its confidentiality and protect the media in which it is found.

The documentation must be kept in an orderly manner. In the case of successive or prolonged procedures or events, they shall be kept chronologically, following the order in which the facts occurred or the stages took place.

The PTEE documentation must follow the parameters established by the quality area of RG DISTRIBUCIONES S.A., in charge of the ISO 9001 quality certification process, and must be an integral part of the company's information and documentation system with the assignment of the corresponding codes.

The documentation shall be kept for the period of time provided for in the regulations in force. In the event that a term is not provided, it shall be five (5) years from the date of registration.

In the event of mergers, liquidations or any alteration of the corporate, commercial or business structure of RG DISTRIBUCIONES S.A., compliance with this policy must also be guaranteed.

6. PROCEDURES

RG DISTRIBUCIONES S.A. establishes the following procedures in order to guarantee the correct investigation of corruption and transnational bribery conducts:



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6.1. INVESTIGATION PROCEDURE

These guidelines will be taken into account from the moment that an alleged conduct related to corruption or transnational bribery by any means becomes known. The purpose of this procedure is to verify:

- The occurrence of the facts and the manner in which they were presented.
- The configuration of the facts as a conduct of corruption or transnational bribery.
- Those involved and their responsibility.

The Compliance Officer shall be in charge of this verification. For this purpose, he/she may request additional information from the complainant, from the areas where the facts were allegedly committed or from the persons related to the facts.

When the investigation leads to the conclusion that the facts constitute corruption or transnational bribery involving employees of the company, the facts will be brought to the attention of the Human Resources area and the Legal area to assess the initiation of an internal disciplinary procedure.

The conclusion of the investigation and its results shall be communicated to the Board of Directors and the Legal Representative. The communication shall be in writing and shall contain the following:

The manner in which knowledge of the behavior was obtained.

A summary of the facts.

Research conducted.

The conclusions on the actual occurrence of the facts, the manner in which they occurred, the configuration of the facts as acts of corruption or transnational bribery, and those involved and their responsibility.

The conclusions on the good or bad faith of the complainant in case that has been the form of knowledge of the conduct.

Suggested mitigation, correction or sanction measures.



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The decision of the corresponding areas on whether the internal disciplinary procedure is appropriate.

Once the results of the investigation are made known, the Legal Representative and the Board of Directors will determine the measures to be implemented.

When there has been a complaint, the whistleblower will be informed of the receipt of the complaint, as well as the initiation and completion of the investigation. In this communication, he/she will be informed about the provisions of the whistleblower protection policy, indicating how to communicate with the Compliance Officer in case he/she considers that he/she is being retaliated against by a person related to **RG DISTRIBUCIONES S.A.**

6.2. WHISTLEBLOWER PROTECTION PROCEDURE

RG DISTRIBUCIONES S.A. believes that a fundamental part of the effective investigation of allegations of corruption and transnational bribery is the protection of persons who report these behaviors. Therefore, it has this whistleblower protection procedure:

Persons who report a possible act of corruption or transnational bribery will not be subject to retaliation, punishment, sanction, revenge, aggression or offense by RG DISTRIBUCIONES S.A., its shareholders, collaborators or third parties. In case these types of acts occur, RG DISTRIBUCIONES S.A. commits to take the necessary measures to correct, mitigate and/or sanction the conduct. To this end, when he/she considers that he/she is being the object of retaliation, the complainant must communicate this fact to the Compliance Officer and the latter will inform the human talent and legal areas to take care of the corresponding field of action.

The identity of the complainant shall be kept anonymous in order to avoid retaliation by the accused or third parties.

If necessary, whistleblower protection will be promoted through state authorities.

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The protections implemented will cease to operate, immediately, in the event that the complaint is dismissed for not constituting an act or omission whose consequence is related to any type of conduct of corruption or transnational bribery. If the reported fact is constituted as any type of conduct of transnational bribery or corruption by action or omission, the protocol will be maintained for the full term of the process, i.e., while all corrective and punitive measures are taken for the facts.

All allegations shall be presumptive and in good faith until proven otherwise at the end of the investigation. In accordance with the Investigation Policy of this manual, the Compliance Officer will assess in the investigation report the recklessness or bad faith of the action. Once the report has been submitted, appropriate action will be taken.

6.3. COMPLAINTS CHANNEL

The reporting of alleged acts related to corruption and transnational bribery is an indispensable element for the effectiveness of the PTEE and the fight against these acts. Therefore, an easily accessible channel is available for the receipt of these reports.

In this sense, **RG DISTRIBUCIONES S.A.** has an e-mail address: lineaetica@rgd.com.co so that collaborators and other third parties can communicate doubts, comments or complaints about conducts that may constitute corruption or transnational bribery.

To make use of this channel, the following must be taken into account:

It must be used responsibly for the purposes set forth in this program.

This is not a tool for submitting Petitions, Complaints, Claims or Suggestions (PQRS). This is a tool for reporting and clarifying concerns related to alleged corruption or transnational bribery in the company's operations.

This channel will not deal with work or personal issues, nor will it receive suggestions about them.

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Complaints may be made by identifying oneself or by submitting them anonymously. When the identity of the complainant is known, it will be kept confidential to avoid retaliation by the complainant and/or third parties.

The whistle-blowing channel shall be easily accessible, shall guarantee the protection of the whistle-blower's identity and shall allow the integrity of the information to be maintained. In addition, shareholders, employees, senior management and other third parties shall be made fully aware of the channel. In the same way, changes to this channel shall be communicated.

A written record shall be kept of complaints.

The Compliance Officer must initiate the corresponding investigation for complaints in accordance with the guidelines established in the procedure set forth in this manual.

In addition to the complaint channel implemented by **RG DISTRIBUCIONES S.A.**, complainants also have access to the channels provided by the Superintendence of Corporations (Superintendencia de Sociedades- in Spanish-):

For transnational bribery reports	For reports of corruption
https://www.supersociedades.gov.co/web/asuntos-corporate-economic/company/complaints-channel-for-transnational-bribery	https://www.supersociedades.gov.co/denuncias-by-corruption

7. OUTREACH, COMMUNICATION AND TRAINING

RG DISTRIBUCIONES S.A. will make this manual available to shareholders, collaborators, clients, suppliers and other third parties that have commercial or contractual relations with the company, in order to guarantee its easy access and consultation.

The communication of this manual will be done by means of an induction for those employees who join **RG DISTRIBUCIONES S.A.** For those employees who are already working with the company, the communication of the manual will be done through training.

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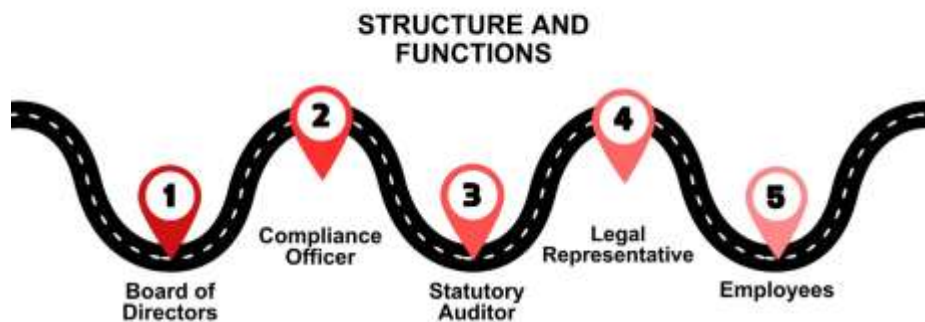
Training on this PTEE shall be conducted at least once (1) a year. In addition, the PTEE shall be widely disclosed through **RG DISTRIBUCIONES S.A.**'s website for public consultation. In the same way, any modification or addition made to it shall be disclosed, making clear the version, the date of publication and the date of its entry into force.

The Compliance Officer shall conduct periodic trainings to employees. These trainings will have the following objectives:

- Explain the risks of corruption and transnational bribery.
- Inform, explain and teach about the PTEE, its procedures and policies, and the other measures adopted by the company in the fight against corruption and transnational bribery.
- Promote understanding of the warning signs and situations that constitute corruption and transnational bribery.
- Encourage the reporting of acts contrary to company policies.
- Promote an ethical culture among employees.
- Promote understanding of the importance and benefits of knowing and collaborating with the management of corruption and transnational bribery risks within the company.

8. STRUCTURE AND FUNCTIONS

A fundamental part of the effectiveness of this PTEE lies in the structure and functions assigned to the Board of Directors, the Compliance Officer, the Statutory Auditor, the Legal Representative and the Collaborators:



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8.1. BOARD OF DIRECTORS

Functions of the Board of Directors within the framework of the PTEE	<ul style="list-style-type: none"> • Appoint a Compliance Officer who meets the legal requirements to hold the position. • Approve the document that includes the PTEE and its updates. • Approve policy updates to be integrated into new versions of the PTEE. • Ensure the economic, human, technical and technological resources for the Compliance Officer to fully comply with his/her duties. • To propose and manage mechanisms for communicating the PTEE, its policies and updates. Likewise, it must supervise that the PTEE is correctly translated into the official languages of non-Spanish speaking countries where its third parties are located. • The functions described in section 5.1.5.1. of External Circular 100- 000011 of 2021 of the Superintendency of Corporations.
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8.2. COMPLIANCE OFFICER

The person appointed as Compliance Officer by the Board of Directors must comply with the minimum requirements established by the Superintendence of Corporations in section 5.1.5.3.1 of External Circular 100-000011 of 2021.

The Compliance Officer will report only to Senior Management and will be at the same level as the legal representative; however, he/she will work with autonomy to avoid questions regarding the management of the PTEE program. In order to comply with the above, he/she shall have the resources he/she deems pertinent at a human, technological and/or economic level.

Their appointment shall be notified to the Office for Economic and Corporate Affairs of the Superintendency of Corporations within fifteen (15) business days following the appointment. Said communication must be made in writing. In the same manner, any modification in the information of the Compliance Officer shall be communicated.

It must also perform the following functions:

Duties of the Compliance under the PTEE	<ul style="list-style-type: none"> • Project PTEE policies and their respective updates, which shall be submitted to the Board of Directors. • Provide training on the PTEE and the risks of corruption and transnational bribery to new employees and to those who are already part of the company, at least once (1) a year. • To be a party in internal disciplinary and sanctioning processes against employees for non-compliance with the PTEE. Likewise, to be part of the processes of the non-compliance regime against other third parties of the company. • To meet the requirements of the authorities regarding PTEE. • The functions described in section 5.1.5.3.2. of External Circular 100-000011 of 2021 of the Superintendency of Corporations.
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8.3. TAX AUDITOR

<p>Functions of the Statutory Auditor within the framework of the PTEE</p>	<ul style="list-style-type: none"> • Receive reports of acts of corruption or transnational bribery. • Pay special attention to alerts that may give rise to suspicion of an act related to a possible act of corruption or transnational bribery. • Verify the reliability of the accounting and ensure the inexistence of direct or indirect payments related to bribes or corrupt conduct in the transfers between RG DISTRIBUCIONES S.A. and a third party. • Cooperate with the Compliance Officer when inconsistencies or failures in operations are detected in relation to transnational bribery and corruption behaviors or events within the company, and in improving operations to combat these behaviors. • To report to the competent authorities any act of corruption or transnational bribery of which it becomes aware in the performance of its duties. The foregoing in accordance with Article 32 of Law 1778 of 2016.
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8.4. LEGAL REPRESENTATIVE

<p>Functions of the Legal Representative within the framework of the PTEE</p>	<ul style="list-style-type: none"> • Collaborate with the Compliance Officer in the structuring of the PTEE, its policies and other mechanisms for the identification, management and mitigation of corruption and transnational bribery risks. In addition, provide support in its implementation, proper application, supervision and monitoring. • Receive reports from the Compliance Officer on investigations into alleged corruption and bribery
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	<p>The Committee shall be responsible for the transnational activities, and give its opinion on them when it deems it appropriate.</p> <ul style="list-style-type: none"> • To certify to the Superintendence of Corporations the compliance with the provisions regarding PTEE, especially Chapter XIII of the Basic Legal Circular, when required. • The functions described in section 5.1.5.2 of External Circular 100-000011 of 2021 of the Superintendency of Companies.
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8.5. PARTNERS

Employees are a fundamental part of both the fulfillment of the company's objectives and the effectiveness of the implementation of this PTEE. Therefore, they have the following functions:

Roles of employees within the framework of the PTEE	<ul style="list-style-type: none"> • Comply with the policies established in this manual. • Attend trainings to which they are summoned to communicate the policies and procedures established in the PTEE. • Report acts of corruption and transnational bribery of which they are aware using the channel provided by the company.
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9. SANCTIONING REGIME

RG DISTRIBUCIONES S.A. has an internal disciplinary process to deal with cases in which its employees incur in a conduct considered as a disciplinary offense. This process is in accordance with labor standards and the Internal Work Regulations.

Failure to comply with the provisions contained in this manual and its annexes by employees, even if they are unaware of them, will make the employee responsible for the violation of the manual and will be considered a disciplinary offense.

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The provisions of the Investigation Procedure established in this Manual, in the Internal Work Regulations and the legal regulations and procedures in force in Colombia shall be followed to determine these non-compliances.

When there is knowledge of non-compliance with the PTEE, the immediate supervisor must inform the Compliance Officer and the human talent area so that they may adopt the pertinent measures and carry out the corresponding internal disciplinary process.

10. DEFAULT REGIME

Failure to comply with the provisions of this PTEE and its annexes by other third parties related to the company will result in the revision or termination of the commercial or contractual relationship.

For purposes of the foregoing, the following should be taken into account:

- The identity of the person allegedly responsible for non-compliance with the PTEE, its annexes and measures taken by **FLP GLOBAL COLOMBIA S.A.S.** to prevent acts of corruption, transnational bribery and other unethical conduct must be fully identified.
- The alleged offender shall be informed of the fact so that he/she may present his/her respective declarations.
- **FLP GLOBAL COLOMBIA S.A.S.** must guarantee the alleged responsible party its right to exercise a defense against the review or termination of the commercial or contractual relationship due to non-compliance.
- In the event of non-compliance, the measures corresponding to this non-compliance regime will be taken, without prejudice to the civil actions that may be taken in cases where damages have been caused by the non-compliance.

11. DEFINITIONS

The definitions presented in this chapter are a guide for a clearer understanding of the provisions that are part of this PTEE. Some of them are self-constructions based on doctrine and regulations related to transparency and business ethics. Other definitions were taken from External Circular 100-000011 of August 9, 2021 issued by the Superintendence of Corporations and the Colombian regulations in force in relation to the PTEE.



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<p>Total Assets:</p> <p>These are all assets, current and non-current, recognized in the statement of financial position that correspond to present economic resources controlled by the Company. Controlled by the company.</p>	<p>Senior Management:</p> <p>These are the natural or legal persons designated in accordance with the bylaws or any other internal provision of the company the Colombian law, as the case may be, to manage and direct the company, whether they are members of collegiate bodies or individuals. Within of these are the members of the Board of Directors and the Legal Representative.</p>	<p>Shareholders:</p> <p>These are those individuals or legal entities that have made a contribution in money, labor or other assets that can be valued in money to a company in exchange for shares.</p>	<p>Audit of Compliance:</p> <p>It is the systematic, critical and periodic review of the proper execution of the PTEE.</p>
<p>Complaint Channels of the Superintendence of Corporations:</p> <p>These are the online reporting systems for reporting acts of transnational bribery and corruption, provided for by the Superintendencies of Companies on its web page.</p>	<p>Contractor:</p> <p>Refers, in the context of an international business or transaction, to any third party providing services to the company or having a contractual legal relationship of a non- employment nature with the company. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants and individuals.</p>	<p>State contract:</p> <p>These are all legal transactions that generate obligations entered into by public entities in accordance with Law 80 of 1993 or special provisions, derived from the autonomy of the will or compliance with the legal system.</p>	<p>Corruption:</p> <p>All conducts aimed at a company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against public administration or public assets or in the commission of transnational bribery.</p>



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<p>Employee:</p> <p>An individual who undertakes to render a personal service under subordination to a legal entity or any of its subordinated companies, in exchange for remuneration.</p>	<p>State Entity:</p> <p>They are those entities with legal status created by the constitution, law, ordinance or municipal agreement, or authorized by them, which have public participation, where an administrative, commercial or industrial function is performed, both in the central sector and in the decentralized sector.</p>	<p>Ethics Line:</p> <p>RG DISTRIBUCIONES internal whistleblower channel S.A. for acts of transnational bribery or related or any non-compliance with this manual and its policies.</p>	<p>Restrictive Lists:</p> <p>Refers to lists published or issued by national and/or international persons, which include a list of persons who, according to whoever publishes them, may be linked to bribery and corruption activities.</p>
<p>Risk Matrix:</p> <p>It is the tool that allows the company to identify the risks of corruption or transnational bribery.</p>	<p>International Business or Transactions:</p> <p>These are those businesses or transactions of any nature with foreign natural or juridical persons under public or private law.</p>	<p>OECD:</p> <p>Organization for Economic Cooperation and Development.</p>	<p>Compliance Officer:</p> <p>This is the natural person in charge of identifying, measuring, evaluating, managing and mitigating the risks of corruption and transnational bribery that may compromise the company. Also to develop and implement measures to prevent and combat these risks. As well as directing the PTEE.</p>
<p>Politically Exposed Person:</p> <p>Those politically exposed persons (PEP). It is a term that describes someone who is</p>	<p>Program from Transparency y Business Ethics (PTEE):</p> <p>This is the document that sets out the company's policy on around the risks of</p>	<p>Corruption Risks:</p> <p>It is the possibility that, by action or omission, the purposes of the public administration may be misdirected or</p>	<p>Transnational Bribery Risks:</p> <p>It is the possibility for a legal entity, directly or indirectly, to give, offer, or offer promise to yours truly</p>



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<p>le has entrusted a responsibility public responsibility prominent.</p>	<p>corruption y bribery transnational, in order to identify them, detect them, prevent, manage and mitigate them. This, according to the risk matrix, and other Instructions y recommendations established in chapter XIII of the Basic Circular Legal at Superintendency of Companies.</p>	<p>affect the public patrimony to private profit.</p>	<p>foreign public sums of money, valuables Pecuniary o any benefit or profit in exchange from that said server public performs, omits or delay any act related with your functions and in relation to a business or transaction international.</p>
<p>Warning Signs: These are facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios and other information that the company determines as relevant, from which the possible existence of an unusual or suspicious fact or situation can be inferred in a timely and/or prospective manner.</p>	<p>Server Foreign Public Servant: A foreign public servant is any person holding a legislative, administrative or judicial office, or exercising a public function, in a State, its political subdivisions or local authorities, or a foreign jurisdiction. Also any official or agent of a public international organization.</p>	<p>Surveillance Society: Companies subject to inspection, control and surveillance by the Superintendence of Corporations, following the parameters of article 84 of law 222 of 1995 of Corporations, following the parameters of Article 84 of Law 222 of 1995.</p>	<p>Transnational Bribery: It is the act by virtue of which a legal entity, through its employees, administrators, associates, contractors or Subordinate Companies, gives, offers or promises to a foreign public servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or advantage in exchange for such public servant performing, omitting or delaying any act related to his functions and in connection with an international business or transaction.</p>

<p>Inherent risk:</p> <p>It is the intrinsic risk of each activity, without taking into account. The controls that are carried out on its interior are taken into account.</p>	<p>Residual risk:</p> <p>Risk remaining after considering the impact of mitigation controls over risk reduction.</p>		
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12. EFFECTIVENESS

This Transparency and Business Ethics Program (PTEE) of **RG DISTRIBUCIONES S.A.** becomes effective on August 21, two thousand twenty-three (2023), as approved by the Board of Directors of the company. In the cases in which modifications or additions are presented, these shall become effective as of one (1) calendar day after their publication.

13. ANNEXES

ANNEX 1: Indicators ANNEX

2: Risk Matrix ANNEX 3:

Warning Signals ANNEX 4:

Risk Matrix ANNEX 5: Risk

Matrix ANNEX 6: Warning

Signals ANNEX 7: Risk Matrix

ANNEX 8: Risk Matrix

ANNEX 4: Due Diligence Procedure ANNEX 5:

Declaration of Private Interests ANNEX 6:

Declaration of Conflict of Interests

Prepared by	Approved	Version
CRL LEGAL COMPLIANCE, RISK AND LAW S.A.S.	Board of Directors of RG DISTRIBUCIONES S.A.	NRO. 2