



RG distribuciones S.A
Conéctese con nosotros

**TRANSPARENCY AND
BUSINESS ETHICS PROGRAM
MANUAL-PTEE-**

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

TRANSPARENCY AND BUSINESS ETHICS PROGRAM - PTEE



RG distribuciones S.A
Conéctese con nosotros



**APPROVED BY:
BOARD OF DIRECTORS - RG DISTRIBUCIONES
S.A
2025**



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

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INDEX

| | |
|--|----|
| 1. WHY DO WE ADOPT A TRANSPARENCY AND BUSINESS ETHICS PROGRAM? | 3 |
| 2. SCOPE..... | 3 |
| 3. DEFINITIONS..... | 4 |
| 4. OBJECTIVES OF THE PTEE | 6 |
| A. GENERAL OBJECTIVE..... | 6 |
| B. SPECIFIC OBJECTIVES: | 6 |
| 5. REGULATORY FRAMEWORK..... | 7 |
| 6. POLICIES | 8 |
| To. RISK MANAGEMENT POLICY | 9 |
| B. DUE DILIGENCE POLICY..... | 10 |
| C. CONFLICTS OF INTEREST POLICY..... | 10 |
| D. POLITICAL CONTRIBUTIONS POLICY | 11 |
| E. SPONSORSHIP POLICY | 11 |
| F. DONATION POLICY..... | 12 |
| G. GIFTS AND HOSPITALITY POLICY | 13 |
| H. FACILITATION PAYMENT POLICY..... | 13 |
| I. REPRESENTATION EXPENSE POLICY..... | 13 |
| J. REMUNERATION POLICY AND PAYMENT OF COMMISSIONS | 14 |
| K. POLICY OF RELATIONS WITH PUBLIC OFFICIALS..... | 15 |
| L. POLICY OF REQUIREMENTS BY THE AUTHORITIES | 16 |
| M. INFORMATION RETENTION POLICY..... | 16 |
| 7. PROCEDURES..... | 17 |
| To. INVESTIGATION PROCEDURE..... | 17 |
| B. WHISTLEBLOWER PROTECTION PROCEDURE..... | 18 |
| 8. WHISTLEBLOWING CHANNEL..... | 19 |



**TRANSPARENCY AND
BUSINESS ETHICS PROGRAM
MANUAL-PTEE-**

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

| | |
|--|-----------|
| 9. OUTREACH, COMMUNICATION AND TRAINING | 20 |
| 10. STRUCTURE AND FUNCTIONS..... | 21 |
| To. BOARD OF DIRECTORS | 22 |
| B. COMPLIANCE OFFICER | 22 |
| C. TAX AUDITOR..... | 23 |
| D. LEGAL REPRESENTATIVE | 23 |
| E. COLLABORATORS | 24 |
| 11. SANCTIONING REGIME..... | 25 |
| 12. REGIME OF NON-COMPLIANCE..... | 25 |
| 13. VALIDITY..... | 26 |
| 14. ANNEXES | 26 |



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

1. WHY DO WE ADOPT A TRANSPARENCY AND BUSINESS ETHICS PROGRAM?

RG DISTRIBUCIONES S.A. It is a commercial company in the electricity and communications sector, with a presence in the industrial, commercial, and construction sectors. From its headquarters in Dosquebradas, Bogotá, Medellín and Cali, the company offers reliable solutions, backed by a trained team committed to business and regional development.

The organization is guided by corporate values that define its actions: **excellence, compliance, honesty, human quality, responsibility and leadership**. These principles are the foundation of your company culture and guide every decision, every relationship, and every process.

At **RG DISTRIBUCIONES S.A.** We understand that doing things well is not an option, but a conviction that allows us to generate a positive impact on our customers, collaborators, suppliers and society.

Based on these values, the company adopts a "**Zero Tolerance for Corruption and Bribery**" stance. This position is materialized in the implementation of the Transparency and Business Ethics Program (PTEE), since August 2021.

The PTEE seeks to guarantee the sustainability of the business, protect the reputational capital of the company and strengthen the confidence of stakeholders. Through this program, RG DISTRIBUCIONES S.A. reaffirms its commitment to ethics, transparency and responsible development in each of its operations.

The commitment to the fight against corruption and transnational bribery assumed by the Board of Directors of **RG DISTRIBUCIONES S.A.** it 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 monitoring of the program's indicators to measure their effectiveness and propose opportunities for improvement.

2. SCOPE

This PTEE is mandatory for shareholders, collaborators and contractors of the company. However, **RG DISTRIBUCIONES S.A.** It also invites its clients and other third parties to learn about the manual, adopt good practices and report possible acts of corruption or transnational bribery of which they may be aware, through the channel provided for this purpose: lineaetica@rgd.com.co.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

3. DEFINITIONS

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

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|---|---|---|---|
| <p>Total Assets: These are all current and non-current assets recognized in the statement of financial position that correspond to the present economic resources controlled by the company.</p> | <p>Senior Managers: They are the natural or legal persons, appointed in accordance with the bylaws or any other internal provision of the company and Colombian law, as the case may be, to administer and direct the company, whether they are members of collegiate bodies or individually considered persons. Among them are the members of the Board of Directors and the Legal Representative.</p> | <p>Shareholders: They are those natural or legal persons who have made a contribution in money, work or other assets appreciable in money to a company in exchange for shares.</p> | <p>Compliance Audit: It is the systematic, critical and periodic review regarding the proper execution of the PTEE.</p> |
| <p>Complaint Channels of the Superintendence of Companies: These are the online reporting systems for complaints of acts of transnational bribery and corruption, provided by the Superintendence of Companies on its website.</p> | <p>Contractor: It refers, in the context of an international business or transaction, to any third party that provides services to the company or that has a contractual legal relationship with it of a non-employment nature. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration or risk-sharing contracts with the legal entity.</p> | <p>State contract: They 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: It will be all the conducts aimed at a company benefiting, or seeking a benefit or interest, or being used as a means in the commission of crimes against the public administration or public assets or in the commission of transnational bribery conduct.</p> |
| <p>Employee: It is the individual who undertakes to render a personal service under subordination to a legal person or any of its</p> | <p>State Entity: They are those entities with legal personality created by the constitution, law, ordinance or municipal agreement, or authorized by them, which have public</p> | <p>Ethics Line: RG DISTRIBUCIONES S.A.'s internal whistleblowing channel for transnational or related bribery acts, or any breach of this manual and its policies.</p> | <p>Restrictive Lists: It refers to lists published or issued by national and/or international persons, which include a list of persons who, according to the person who publishes them, may be</p> |



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

| | | | |
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| <p>subordinate companies, in exchange for remuneration.</p> | <p>participation, where an administrative, commercial or industrial function is fulfilled, both in the central sector and in the decentralized sector.</p> | | <p>linked to bribery and corruption activities.</p> |
| <p>Risk Matrix: It is the tool that allows the company to identify the risks of corruption or transnational bribery.</p> | <p>International Business or Transactions: These are those businesses or transactions of any nature with foreign natural or legal persons under public or private law.</p> | <p>OECD: Organization for Economic Cooperation and Development.</p> | <p>Compliance Officer: It 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. It is also responsible for developing and implementing measures to prevent and combat these risks. As well as directing the PTEE.</p> |
| <p>Politically Exposed Person: Those politically exposed persons (PEP). It is a term that describes someone who has been entrusted with prominent public responsibility.</p> | <p>Transparency and Business Ethics Program (PTEE): It is the document that includes the company's Policy on the risks of corruption and transnational bribery, in order to identify, detect, prevent, manage and mitigate them. This, in accordance with the risk matrix, and other instructions and recommendations established in Chapter XIII of the Basic Legal Circular of the Superintendence of Corporations.</p> | <p>Corruption Risks: It is the possibility that, by action or omission, the purposes of the public administration are diverted or the public patrimony is affected towards a private benefit.</p> | <p>Risks of Transnational Bribery: It is the possibility that a legal person, directly or indirectly, gives, offers or promises to a foreign public servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant performing, omitting or delaying any act related to his or her functions and in relation to an international business or transaction.</p> |
| <p>Warning Signs: These are the facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios and other information that the company determines to be 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>Foreign Public Servant: A foreign public servant is any person who holds a legislative, administrative or judicial position, or who exercises a public function, in a State, its political subdivisions or local authorities, or a foreign jurisdiction. Also any official or agent of an international public organization.</p> | <p>Supervised Society: Companies that are subject to inspection, control and surveillance by the Superintendence of Companies, following the parameters of Article 84 of Law 222 of 1995.</p> | <p>Transnational Bribery: An act is the act by virtue of which a legal person, 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 utility in exchange for said public servant performing, omitting or delaying any act related to</p> |

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|  | TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE- | CODE: MC04 DATE: AUGUST 15, 2025 VERSION: 04 |
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| | | | his functions and in relation to an international business or transaction. |
| Inherent Risk: It is the intrinsic risk of each activity, regardless of the controls that are made within it. | Residual Risk: Risk that remains after considering the impact of mitigation controls on risk reduction. | | |

4. OBJECTIVES OF THE PTEE

A. GENERAL OBJECTIVE

RG DISTRIBUCIONES S.A. adopts the Business Transparency and Ethics Program (PTEE) as a tool to strengthen its ethical culture, protect its corporate reputation and ensure the sustainability of its operations. This program allows for the identification, prevention, mitigation, and management of risks associated with corruption and transnational bribery.

B. SPECIFIC OBJECTIVES:

- 4.1. Risk management through the identification, assessment and treatment of conduct that may constitute corruption or transnational bribery, using technical risk management instruments.
- 4.2. Design and implement effective controls to prevent the materialization of identified risks, strengthening internal supervision and monitoring mechanisms.
- 4.3. Establish safe and accessible channels for the reception of complaints, adopting whistleblower protection policies and follow-up on the complaints received.
- 4.4. Execute due diligence processes on third parties before their relationship with the company, or those related through the update of this instrument, in order to identify and manage contagion, ethical or legal risks that may affect the company's reputation.
- 4.5. Promote an ethical organizational culture through training, awareness, and internal communication programs that strengthen corporate values.
- 4.6. Disseminate the PTEE clearly and effectively among employees, shareholders, customers, suppliers and other interested parties, ensuring its understanding and appropriation through accessible and up-to-date channels.

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

5. REGULATORY FRAMEWORK

RG DISTRIBUCIONES S.A. welcomes the current regulations that govern the fight against corruption and transnational bribery in Colombia. In this regard, the rules applicable to this PTEE are as follows:

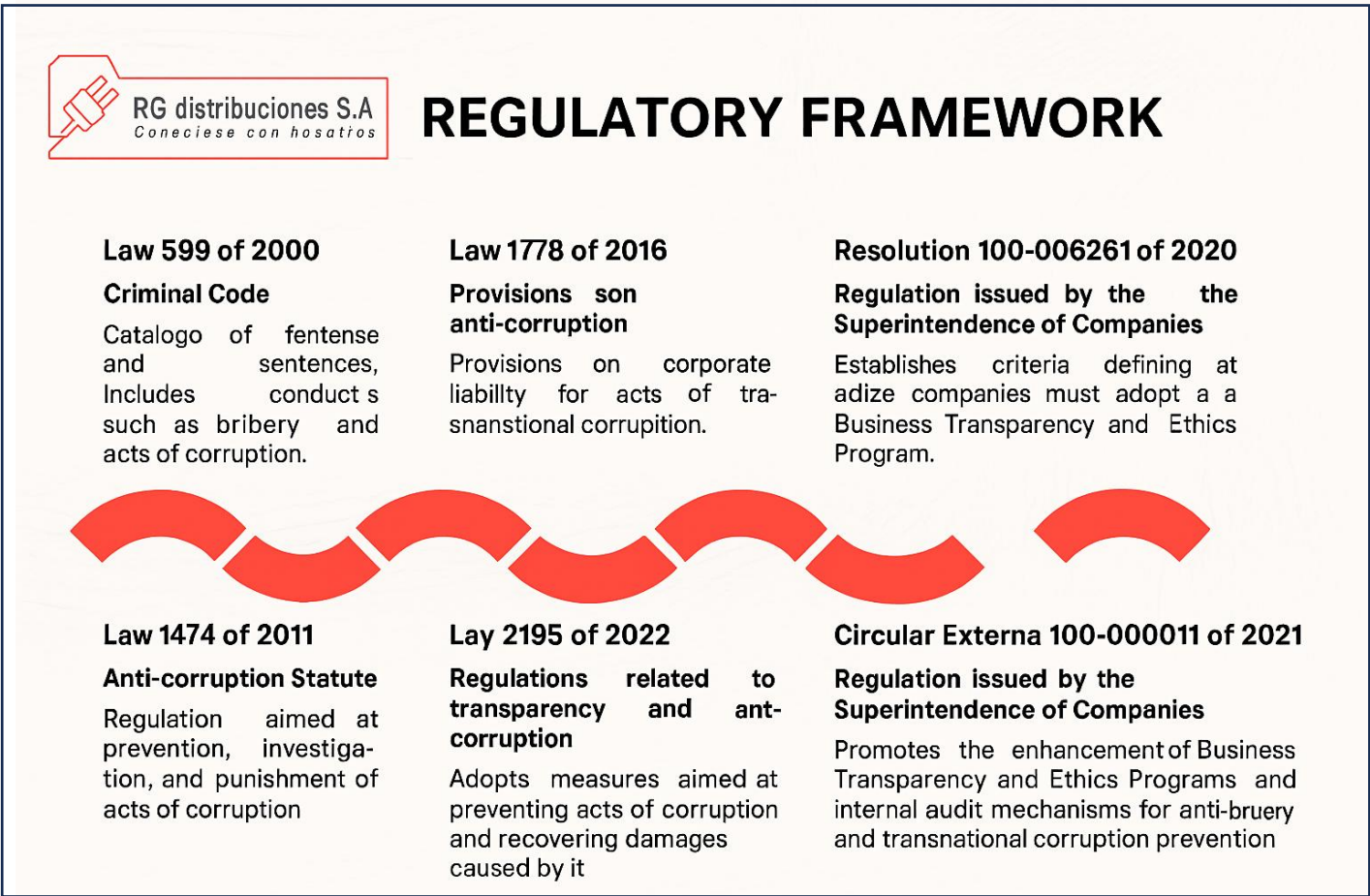


FIGURE 1: Regulatory Framework

In addition, the rules on the subject that are issued or whose validity comes into force after the approval of the text of the manual by the Board of Directors will be understood to be incorporated into this manual.

6. 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 aim of making the management of corruption and transnational bribery risks more effective. The structure of the policies are:

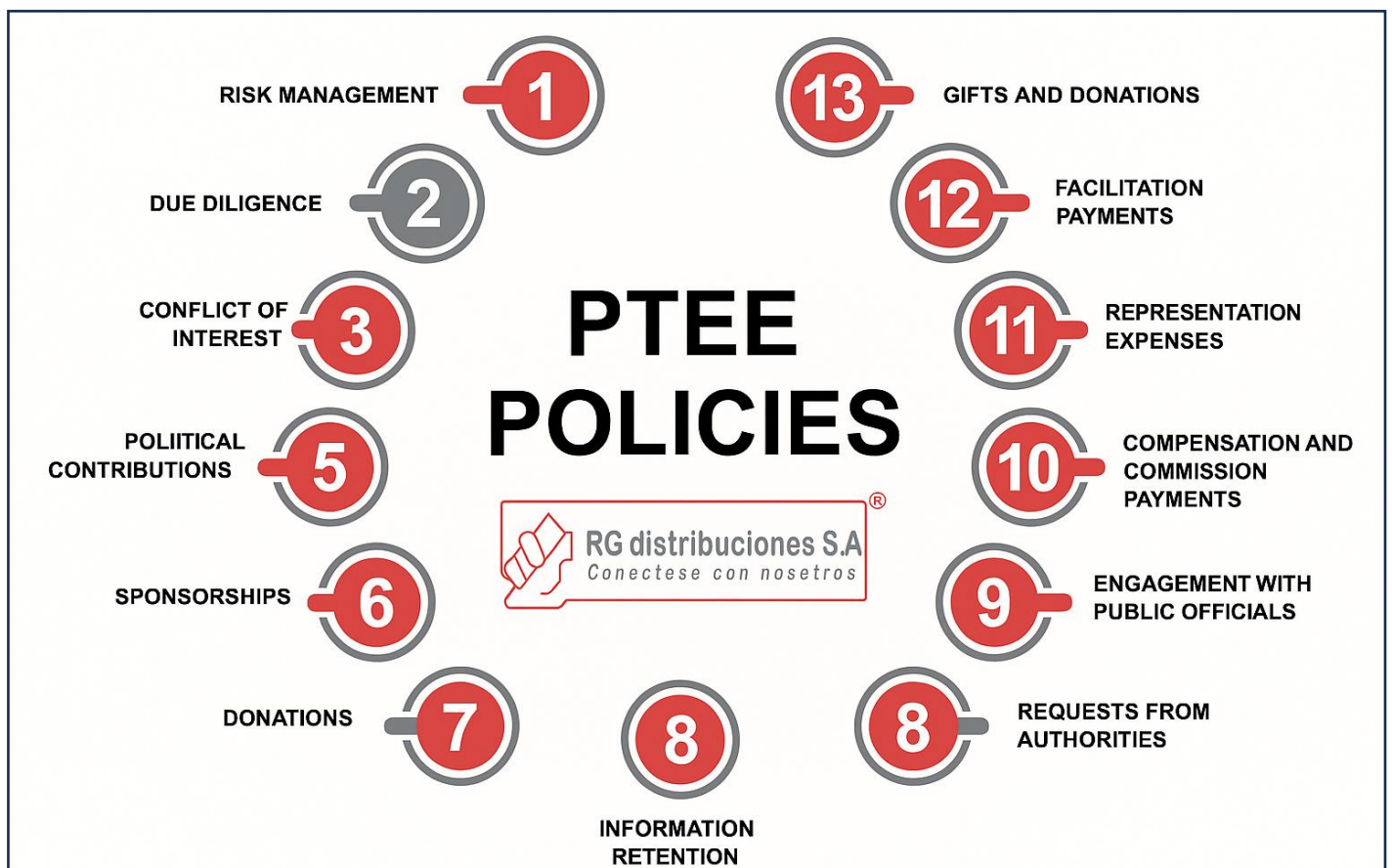


FIGURE 2: PTEE Manual Policies

A. 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** (ANNEX 2) that takes into account the factors required by External Circular 100-000011 of 2021 of the Superintendence of Corporations:

| | |
|------------------------|--|
| Country | It refers to elements such as corruption perception indices in countries or lists of countries classified as tax havens. |
| Economic sector | Each economic sector has different levels of risks of corruption and/or transnational bribery. |
| Third party | For the company, the involvement of people sanctioned for acts of corruption or transnational bribery represents a risk. |

The designed matrix 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.
- Application of measures and controls for the mitigation of the 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 reviewed at least once a year, 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.** it has also developed a list of red flags (ANNEX 3), which is necessary to facilitate the identification of conduct that may be configured as 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.

- Findings in the performance of due diligence.

B. DUE DILIGENCE POLICY

RG DISTRIBUCIONES S.A. It 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 being linked to the company.

| Rules to be taken into account in the execution of the due diligence policy |
|---|
| The company has a Due Diligence Procedure (ANNEX 4). |
| Due diligence should assess the risks of third parties and verify their reputation. |
| To carry out due diligence, the authorization of the shareholder, collaborator, employee candidate, customer, supplier or any other third party that is linked or in the process of being linked to the company must be obtained. |
| Due diligence will be carried out prior to contracting or linking with the third party, without prejudice to the exceptions established in the document containing the Due Diligence Procedure (ANNEX 4). |
| Mechanisms such as searching restrictive lists and other search sources will be used. |
| The information obtained in the due diligence processes must be reviewed and updated at least once every two (2) years, in order to maintain its validity and ensure the correct management of risks associated with third parties. |
| A written record of due diligence and authorizations must be recorded. The documentation must be treated as indicated in the Information Retention Policy of this manual and will be protected under the principle of confidentiality. |

C. CONFLICTS OF INTEREST POLICY

Conflicts of interest refer to situations in which two types of interests conflict: first, the private interests of a person, their family members or partners, and second, the interests of the company. When this happens, the person who has the conflict of interest cannot act or make objective and independent decisions.

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

| |
|---|
| Rules to be taken into account in the development of the conflict of interest policy |
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TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

Shareholders and collaborators undertake to look after the interests of the company in all their actions and decisions, ensuring that these prevail over private interests.

At the time of the relationship with the company: The collaborators defined by the company according to their functions related to decision-making must fill out the **Declaration of Private Interests form** (ANNEX 5).

When a collaborator or shareholder has a conflict of interest: They must communicate it by filling out the **Declaration of Conflicts of Interest form** (ANNEX 6).

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

Information about conflicts of interest must be in writing and will be treated as indicated in the **Information Retention Policy** of this manual.

When a shareholder, collaborator, supplier, customer or other third party has a conflict of interest, they must refrain from acting or making decisions. To proceed, one 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, they must also inform the company.

D. POLITICAL CONTRIBUTIONS POLICY

RG DISTRIBUCIONES S.A. has not had within its business practices the making of contributions (economic or in kind) to national or foreign candidates, campaigns, parties or political organizations. However, in the event that the Highest Corporate Body decides to change this guideline, the guidelines for the realization of said contribution must be established, requiring an update of this manual.

E. SPONSORSHIP POLICY

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

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

| Rules to be taken into account in the development of the sponsorship policy |
|--|
| At the institutional level, the company can make sponsorships. |
| It is forbidden for the company's employees to make sponsorships in their own name and use the company for this purpose. |



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

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| The Board of Directors must define and approve the maximum limits for sponsorships. |
| Prior due diligence must be performed on the sponsor beneficiary. |
| The existence of conflicts of interest with the beneficiary of the sponsorship must be studied. |
| RG DISTRIBUCIONES S.A. it 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 all the information about the sponsorship available to you. |
| Within the framework of this policy, a formal and detailed accounting record must be made on the sponsorships delivered. |

F. DONATION POLICY

With the objective of preventing 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.**, if 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.
- A committee appointed by the company will be responsible for evaluating grant applications and selecting projects that best fit our goals and selection criteria. The committee's decision will be communicated in a timely manner to the requesting organizations.
- In case of presentation, the making of donations must follow the following rules:

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

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

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|  | TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE- | CODE: MC04 DATE: AUGUST 15, 2025 VERSION: 04 |
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G. GIFTS AND HOSPITALITY POLICY

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

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| The company allows employees to accept gifts from third parties with whom it has a relationship, as long as they are corporate or institutional. In no event may these gifts exceed the value of ONE HUNDRED (100) dollars (USD) . |
| In the case of gifts or hospitality given in one's own name, this is prohibited with respect to third parties who have a commercial or legal-contractual relationship with RG DISTRIBUCIONES S.A. , or are in the negotiation phase to link up with the company. |

H. FACILITATION PAYMENT POLICY

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

All employees and senior managers of **RG DISTRIBUCIONES S.A.** They 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 one's own name.

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

I. REPRESENTATION EXPENSE 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:



**TRANSPARENCY AND
BUSINESS ETHICS PROGRAM
MANUAL-PTEE-**

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

**POLICY GUIDELINES FOR
REPRESENTATION EXPENSES**

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| 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. |

Graph 3: Representation Expense Policy

J. REMUNERATION POLICY AND PAYMENT OF COMMISSIONS

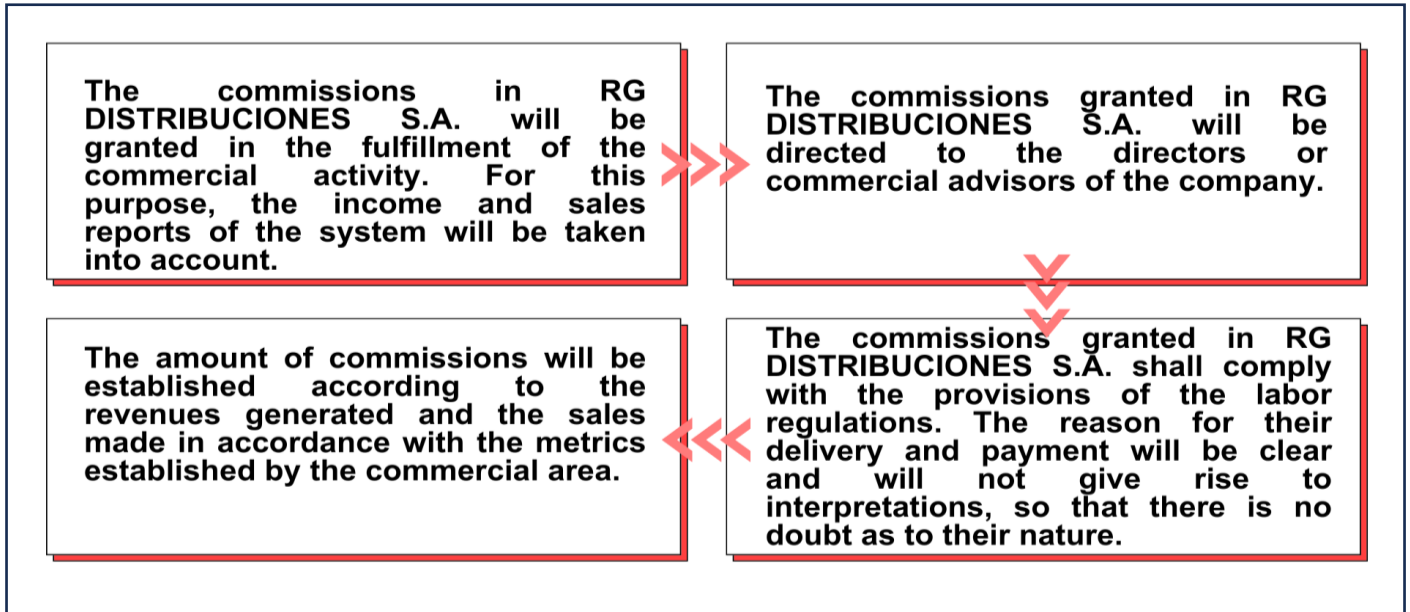
RG DISTRIBUCIONES S.A. deeply respects the legality of its operations. Therefore, remuneration to collaborators or third parties will be made in accordance with the regulations in force to regulate them and will be made under the terms set out in the contract with which the legal-contractual relationship between **RG DISTRIBUCIONES S.A.** **has been specified.**and his collaborator.

As for commissions, they may be granted provided that the following guidelines are observed:



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04



Graph 4: Remuneration Policy and Payment of Commissions.

K. POLICY OF RELATIONS WITH PUBLIC OFFICIALS

Foreseeing that there is the possibility that any of the company's employees, senior managers or other third parties may interact with 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.** It establishes the following rules:

| Rules to be taken into account in the development of the policy of relations with public officials |
|--|
| Relations 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 managers must look after the interests of the company at all times. |
| The transparency, honesty and integrity of the employee, shareholder or senior manager of RG DISTRIBUCIONES S.A. must prevail. |
| The objectives of the interactions should be clear and widely known to the parties. There may be no interactions with hidden objectives. |
| The parties must be duly identified. The existing relationship on behalf of which the action is being taken must also be identified. |
| The interactions that occur must be recorded and, if applicable, documented. |
| To the extent possible, at least two (2) employees and/or senior managers of RG DISTRIBUCIONES S.A. must be present at the interactions. |



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

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

L. POLICY OF REQUIREMENTS BY THE AUTHORITIES

In cases where requirements from the authorities are presented, the following must be taken into account:

| Rules of the policy of requirements by the authorities |
|---|
| The Compliance Officer is competent to meet the requirements of the authorities in matters of PTEE. |
| It must be identified if it is a new application or if it is a continuation of a previous application. |
| The requirement must be registered and a code assigned to it according to the nomenclature used by the Compliance Officer. |
| The Compliance Officer must request the information related to the requirement from the area in charge. This area must attend to the request and send the information as expeditiously as possible. The late submission of the information requested by the Compliance Officer does not exempt him from his 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. |
| To respond to the requirements of the authorities, the Compliance Officer must follow the terms established by law or those established by the authority for attention and response. |
| When difficulties arise in providing a response, you must be in constant communication with the authority, request an extension for the sending of the response or make partial submissions. No requirement should go unanswered. |

M. INFORMATION RETENTION POLICY

RG DISTRIBUCIONES S.A. it 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 will be taken into account:

Information retention rules



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

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

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

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

Access to the information will be restricted to persons authorized for this purpose. Its use must be framed in the development of the PTEE.

Persons who have access to the documentation and 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, the conservation will be done chronologically following the order in which the events occurred or the stages were completed.

The documentation of the PTEE 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 will be kept for the period of time provided for in the current regulations (Law 962 of 2005), which corresponds to a period of no less than 10 years.

When mergers, liquidations or any alteration of the corporate, commercial or business structure of **RG DISTRIBUCIONES S.A. occur.**, compliance with this policy must also be ensured.

7. PROCEDURES

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

A. INVESTIGATION PROCEDURE

These guidelines will be taken into account from the moment of knowledge of alleged conduct related to corruption or transnational bribery by any means. This procedure seeks to verify:

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

This verification will be in charge of the Compliance Officer. To this end, it may request additional information from the complainant, from the areas where the acts were allegedly committed or from the people linked to the facts.

When the investigation allows the conclusion that the facts constitute conduct of corruption or transnational bribery in which employees of the company are involved, the facts may be brought to the attention of the general management to determine the initiation of an internal disciplinary procedure.

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

| |
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| The way in which knowledge of the behavior was obtained. |
| A summary of the facts. |
| The research carried out. |
| The conclusions on the actual occurrence of the facts, the way 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 this has been the form of knowledge of the conduct. |
| The suggested mitigation, correction or sanction measures. |
| The decision of the corresponding areas on the admissibility of the internal disciplinary procedure. |

Once the results of the investigation have been made known, the Legal Representative and the Board of Directors will determine the measures that must be implemented.

When a complaint has been made, the complainant will be informed of the receipt of the complaint, as well as the start and end of the investigation. In this communication, you will be informed of the provisions of the whistleblower protection policy, indicating the form of communication with the Compliance Officer in case you consider that you are being retaliated against by a person linked to **RG DISTRIBUCIONES S.A.**

B. WHISTLEBLOWER PROTECTION PROCEDURE

RG DISTRIBUCIONES S.A. It considers that a fundamental part of the effective investigation of allegations of corruption and transnational bribery consists of the protection of the people who report these conducts. Therefore, this whistleblower protection procedure is available:

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| 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 the event that this type of act is presented, RG DISTRIBUCIONES S.A. undertakes to take |
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TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

the necessary measures to correct, mitigate and/or sanction the conduct. To this end, when he/she considers that he/she is being retaliated, the complainant must report this fact to the Compliance Officer and the latter will inform the General Management so that it can attend to what corresponds to his/her field of action.

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

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

The protections implemented will cease to operate, immediately, in the event that the complaint is dismissed because it does not constitute an action or omission whose consequence is related to any type of corruption or transnational bribery conduct. If the reported act constitutes any type of transnational bribery or corruption by action or omission, the protocol will be maintained for the entire term of the process, that is, while all corrective and sanctioning measures are taken for the facts.

All complaints will 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.

8. WHISTLEBLOWING 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 reception of these complaints.

In this sense, **RG DISTRIBUCIONES S.A.** It has the e-mail: lineaetica@rgd.com.co so that collaborators and other third parties can communicate doubts, comments or complaints about conduct that may be configured as 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.

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

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| Complaints can be made by identifying themselves or submitting anonymously. When the identity of the complainant is known, it will be kept confidential to avoid retaliation by the accused and/or third parties. |
| The whistleblowing channel is easily accessible, ensures the protection of the whistleblower's identity and allows the integrity of the information to be maintained. |
| A written record must be kept about the 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 complaints channel implemented by **RG DISTRIBUCIONES S.A.**, whistleblowers also have access to the channels provided by the Superintendence of Companies:

| For transnational bribery complaints | For allegations of corruption |
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| https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional | https://www.supersociedades.gov.co/denuncias-por-corrupcion |

9. OUTREACH, COMMUNICATION AND TRAINING

RG DISTRIBUCIONES S.A. It will make this manual available to shareholders, employees, customers, suppliers and other third parties who have commercial or contractual relations with the company, in order to ensure its easy access and consultation.

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

Training on this PTEE must be held at least once (1) a year. In addition, the PTEE is disclosed through the website of **RG DISTRIBUCIONES S.A.** for public consultation. In the same way, any modification or addition

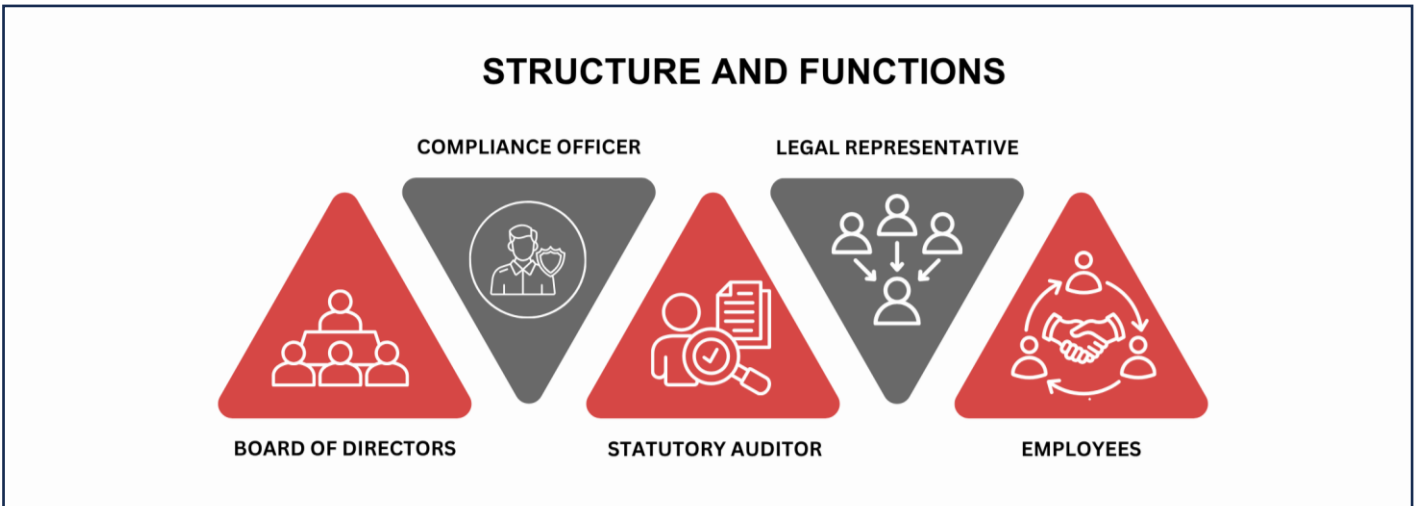
that is made to it is disclosed, making clear the version, the date of publication and the date of its entry into force.

The Compliance Officer conducts regular training for employees. These trainings meet the following objectives:

- Explain what the risks of corruption and transnational bribery consist of.
- Inform, explain, and teach about the PTEE, its procedures and policies, and the other measures that the company has adopted in the fight against corruption and transnational bribery conduct.
- Promote understanding of the warning signs, situations that constitute corruption and transnational bribery behaviors.
- Encourage the reporting of acts contrary to the company's 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.

10. STRUCTURE AND FUNCTIONS

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



Graph 5: Structure and Functions.

A. BOARD OF DIRECTORS

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| <p align="center">Functions of the Board of Directors under the PTEE</p> | <ul style="list-style-type: none"> • Appoint a Compliance Officer who meets the legal requirements to exercise the position. • To approve the document that contemplates 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 carry out his work. • Propose and direct communication mechanisms of the PTEE, its policies and its updates. Likewise, it must supervise that it is correctly translated into the official languages of non-Spanish-speaking countries in which its third parties are located. • The functions described in paragraph 5.1.5.1. of External Circular 100-000011 of 2021 of the Superintendence of Corporations. |
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B. COMPLIANCE OFFICER

The person designated as Compliance Officer by the Board of Directors must comply with the minimum requirements demanded by the Superintendence of Companies in numeral 5.1.5.3.1 of External Circular 100-000011 of 2021.

The Compliance Officer will report only to the Senior Managers and will be at the same level as the legal representative, however, he will work autonomously to avoid questions about the management of the PTEE program. To comply with the above, it must have the resources it deems pertinent at a human, technological and/or economic level.

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| <p align="center">Functions of the Compliance</p> | <ul style="list-style-type: none"> • To project the policies of the PTEE and their respective updates, which must be presented to the Board of Directors. • Train new employees and those who are already part of the company on the PTEE and the risks of corruption and transnational bribery, at least once (1) a year. |
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**TRANSPARENCY AND
BUSINESS ETHICS PROGRAM
MANUAL-PTEE-**

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

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| Officer under the PTEE | <ul style="list-style-type: none"> • To be a party to internal disciplinary and disciplinary proceedings against employees for non-compliance with the PTEE. Likewise, to be a party to the proceedings of the non-compliance regime against other third parties of the company. • To meet the requirements of the authorities in matters of PTEE. • The functions described in paragraph 5.1.5.3.2. of External Circular 100-000011 of 2021 of the Superintendence of Corporations. |
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C. TAX AUDITOR

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| Functions of the Statutory Auditor within the framework of the PTEE | <ul style="list-style-type: none"> • To receive complaints that are communicated to it for 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 absence of direct or indirect payments related to bribes or corrupt conduct in transfers between RG DISTRIBUCIONES S.A. and a third. • Cooperate with the Compliance Officer when inconsistencies or failures are detected in operations in relation to behaviors or events of transnational bribery and corruption within the company, and in the improvement of operations to combat these conducts. • To report to the competent authorities any act of corruption or transnational bribery that it becomes aware of in the performance of its functions. The foregoing in accordance with Article 32 of Law 1778 of 2016. |
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D. LEGAL REPRESENTATIVE

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| <p align="center">Functions of the Legal Representative in 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 the risks of corruption and transnational bribery. In addition, to provide support in its implementation, correct application, supervision and monitoring. • To receive the reports of the Compliance Officer on investigations into alleged conduct of corruption and transnational bribery, and to render an opinion on them when it deems it appropriate. • Certify to the Superintendence of Companies compliance with the provisions on PTEE, especially Chapter XIII of the Basic Legal Circular, when required. • The functions described in numeral 5.1.5.2 of External Circular 100-000011 of 2021 of the Superintendence of Corporations. |
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E. COLLABORATORS

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:

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| <p align="center">Roles of partners under the PTEE</p> | <ul style="list-style-type: none"> • Comply with the policies established in this manual. • Attend the 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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11. SANCTIONING REGIME

At **RG DISTRIBUCIONES S.A.** An internal disciplinary process has been set up to deal with cases in which its employees engage in conduct considered a disciplinary offence. This process is in accordance with labor standards and the Internal Labor Regulations.

Failure by employees to comply with the provisions contained in this manual and its annexes, including lack of knowledge of them, will make the employee responsible for the violation of the manual and will be considered a disciplinary offense.

With respect to the determination of these non-compliances, the provisions of the **Investigation Procedure** established in this Manual, the Internal Work Regulations and the regulations and legal procedures in force in Colombia will be followed.

When non-compliance with the PTEE is known, the Compliance Officer will inform the General Management so that the pertinent measures can be adopted and the corresponding internal disciplinary process can be carried out.

12. REGIME OF NON-COMPLIANCE

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 the purposes of the above, the following must be taken into account:

- The identity of the alleged perpetrator of the breach of the PTEE, its annexes and measures taken by **RG DISTRIBUCIONES S.A.** must be fully identified for the prevention of acts of corruption, transnational bribery and other unethical conduct.
- The alleged perpetrator must be informed of the fact in order to present their respective statements.
- **RG DISTRIBUCIONES S.A.** it must guarantee the alleged responsible party his or her 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 regime of non-compliance will be taken, without prejudice to the civil actions that may be carried out in cases where damage has been caused by the non-compliance.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM MANUAL-PTEE-

CODE: MC04
DATE: AUGUST 15, 2025
VERSION: 04

13. VALIDITY

This **manual of the Transparency and Business Ethics Program (PTEE)** of **RG DISTRIBUCIONES S.A.** it comes into force on August 25, 2025, as approved by the Board of Directors of the company. In cases where modifications or additions are presented, they will enter into force as of one (1) calendar day after their publication.

14. ANNEXES

ANNEX 1: Indicators

ANNEX 2: Risk Matrix

ANNEX 3: Warning Signs

ANNEX 4: Due Diligence Procedure

ANNEX 5: Declaration of Private Interests

ANNEX 6: Declaration of Conflicts of Interest

| Developed | Approved | Version |
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| CRL LEGAL COMPLIANCE, RISK AND LAW S.A.S. | Board of Directors of RG DISTRIBUCIONES S.A. | NRO. 4 |