



## **BUSINESS TRANSPARENCY AND ETHICS PROGRAM**

### **INTRODUCTION**

Thomas Greg & Sons Limited (Guernsey) S.A., under the supervision, control, and oversight of the Superintendency of Companies of Colombia (SSC), is committed to complying with all national and international regulations governing ethical and legal transparency in business.

The purpose of this program is to publicly declare the commitment of Thomas Greg & Sons Limited (Guernsey) S.A. and its subsidiaries to act ethically and transparently, as well as to conduct business responsibly, acting under a philosophy of zero tolerance for acts that contravene the Company's principles in compliance with national and international regulations.

Therefore, this Business Transparency and Ethics Program applies to all personnel associated with the Company and all related parties and stakeholders, including customers, suppliers, associates, employees, and, in general, all those with whom a commercial, contractual, or cooperative relationship is established, directly or indirectly, with the Thomas Greg & Sons Group.

This document articulates the policies and procedures defined by the Thomas Greg & Sons Group Sons in strengthening its governance and compliance with its corporate parameters, such as the Self-Control and Comprehensive Risk Management System for Money Laundering, Terrorist Financing, and the Financing of the Proliferation of Weapons of Mass Destruction, the Code of Ethics and Conduct, as well as other policies established by the Company.

## **1. OBJECTIVE**

To establish the policies, values, and principles defined by the Senior Management of Thomas Greg & Sons Limited (Guernsey) S.A. and its subsidiaries in its Corporate Transparency and Ethics Program, as a control mechanism to identify, detect, prevent, manage, and mitigate risks related to domestic and transnational bribery, acts of corruption, and other criminal activities.

## **2. SCOPE**

This program applies to Thomas Greg & Sons Limited (Guernsey) S.A., its Associates, Suppliers, Customers, Contractors, Employees, Subsidiaries, and other economic agents, as well as the Compliance Officer and all officials who carry out operations and transactions on behalf of the Company.

## **3. DEFINITIONS**

### **3.1 COMPLIANCE AUDIT**

This is the systematic, critical, and periodic review of the proper implementation and execution of the Business Transparency and Ethics Program.

### **3.2 CORRUPTION**

All conduct aimed at benefiting a company, or seeking a benefit or interest, or being used as a means to commit crimes against public administration or public property, or to commit acts of transnational bribery.

### **3.3 FRAUD**

Fraud is any planned criminal and dishonest action that causes financial loss or damage, carried out through the use of deception and concealment as a technique to prevent the action from being discovered. The perpetrators aim to obtain a benefit for themselves or for third parties.

### **3.4 AML/CFT/FPWAP**

This stands for Money Laundering, Terrorist Financing, and Proliferation Financing of Weapons of Mass Destruction.

### **3.5 COMPLIANCE OFFICER**

A natural person appointed by the Board of Directors to lead and manage the Business Transparency and Ethics Program.

### **3.6 BUSINESS TRANSPARENCY AND ETHICS PROGRAM (PTEE)**

This is the document that sets out the Compliance Policy and the specific procedures to be followed by the Compliance Officer in order to implement the Compliance Policy, with the aim of identifying, detecting, preventing, managing, and mitigating Corruption Risks or Transnational Bribery Risks that may affect the Company.

### **3.7 SAGRILAF**

Comprehensive Self-Monitoring and Risk Management System for Money Laundering and Terrorist Financing

### **3.8 BRIBERY**

The offer, promise, delivery, acceptance, or request of an undue advantage of any value (whether financial or non-financial), directly or indirectly, and regardless of its location, in violation of applicable law, as an incentive or reward for a person to act or refrain from acting in relation to the performance of that person's duties.

### **3.9 TRANSNATIONAL BRIBERY**

The act by which a Legal Entity, through its employees, administrators, associates, or contractors, gives, offers, or promises to a foreign public servant, directly or indirectly: sums of money, objects of pecuniary value, or any benefit or advantage in exchange for that public servant performing, omitting, or delaying any act related to the exercise of their functions and in connection with an international business or transaction.

## **4 COMPLIANCE POLICIES OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM**

With the aim of conducting business in an ethical, transparent, and honest manner and to identify, detect, prevent, and mitigate risks related to bribery and other corrupt practices, Thomas Greg & Sons Limited (Guernsey) S.A. has the following policies in place, through which it declares its intolerance of bribery and corruption:

- Compliance Policy.
- Code of Ethics and Conduct
- Due diligence policy for high-risk third parties
- Donation policy
- Gifts, Entertainment, and Hospitality Policy
- Commission policy.
- Whistleblower Protection Policy.
- Political contribution policy
- Procedure for requesting advances.
- PTEE due diligence procedure.
- Risk and opportunity management policy
- The general policies and procedures for C/ST risk management, as detailed below.
- Remuneration and commission payment policy for employees, associates, and/or contractors with respect to domestic and international business or transactions.
- Procedure for food, lodging, travel, and entertainment expenses.
- Third-party disclosure form
- Gift, present, or hospitality declaration form

### **4.1 COMPLIANCE POLICY**

Thomas Greg & Sons Limited (Guernsey) S.A., its subsidiaries and senior management are committed to preventing acts of domestic and transnational bribery and corruption in all their commercial, contractual and business relationships. Therefore, every activity or operation must be carried out with the highest standards of ethics and conduct, in accordance with the policies and procedures established by Corporate Governance, complying with the applicable legal regulations in this area.

In the event that Thomas Greg & Sons Limited (Guernsey) S.A. and its Subsidiaries reasonably determine, through any of their legal representatives or employees, that any operation or service requested is preceded by illegal activities, they will reject it in accordance with the procedures set forth in the Code of Ethics and Conduct.

It is the responsibility of each and every employee, regardless of their position, to promote an environment of ethics and conduct where corruption or bribery in any form, direct or indirect, is not permitted or promoted in any case, either by us or by a third party with whom we have a relationship involving the name of Thomas Greg & Sons Limited (Guernsey) S.A. or its Subsidiaries.

Our ethical principles and standards of behavior governing the internal and/or external relations of all members of the Company must be in line with our culture and the values described in the Code of Ethics and Conduct.

#### **4.2 RISK IDENTIFICATION AND ASSESSMENT POLICY C/ST**

The Business Transparency and Ethics Program allows us to identify the risks of corruption and transnational bribery inherent in the activities of Thomas Greg & Sons Limited (Guernsey) S.A., taking into account its counterparties, jurisdiction, and activities. The risks identified are assessed taking into account their probability and impact, controls are then established to mitigate them, and the risks identified in the risk matrix are reviewed periodically.

The methodology applied is described in the Risk Management System Manual.

#### **4.3 GENERAL POLICIES AND PROCEDURES FOR RISK MANAGEMENT C/ST**

As a policy for C/ST risk management, the company has a compliance officer who is responsible for developing the methodology for managing C/ST risks and other management systems. Risks are identified, assessed, controlled, and monitored periodically, in conjunction with the leaders of each process at Thomas Greg & Sons Limited (Guernsey) S.A.

#### **4.4 GIFT, HOSPITALITY, AND ENTERTAINMENT POLICY**

The offering or receipt of gifts may be accepted and/or received within the facilities of the Company or its subsidiaries, in accordance with the provisions of CUM-POL-005 GIFT, PRESENT, AND HOSPITALITY POLICY and the Code of Ethics and Conduct.

#### **4.5 REMUNERATION AND PAYMENT COMMISSION POLICY FOR EMPLOYEES AND/OR ASSOCIATES AND/OR CONTRACTORS WITH RESPECT TO DOMESTIC AND INTERNATIONAL BUSINESS OR TRANSACTIONS**

The only commissions that will be paid by Thomas Greg & Sons Limited (Guernsey) S.A. or its subordinates to its employees in respect of domestic and international business or transactions will be those approved by the company's management and/or those specified in their employment contract.

#### **4.6 FOOD, LODGING, TRAVEL, AND ENTERTAINMENT EXPENSES**

Thomas Greg & Sons Limited (Guernsey) S.A. shall apply the provisions of procedure CPP-PRO-005 Request for Advances.

No employee is authorized to pay entertainment or travel expenses to third parties who do not have an employment, contractual, or duly supported relationship with the Company using Company resources, unless authorized by Senior Management.

#### **4.7 POLITICAL CONTRIBUTIONS**

Thomas Greg & Sons Limited (Guernsey) S.A. and its subsidiaries refrain from making political contributions of any kind. However, they recognize the right of employees to participate individually and personally in political activities; to do so, they may not use any item bearing the Company logo at political events.

#### **4.8 DONATIONS AND/OR SPONSORSHIPS**

Donations and/or sponsorships shall have the following characteristics:

- Donations and/or sponsorships must be approved by the General Management of Thomas Greg & Sons Limited (Guernsey) S.A., as well as the Corporate Financial Management or the Financial Vice Presidency of the Thomas Greg & Sons group.

- Prior to the activity, the due diligence process will be carried out on the third party (natural or legal person) who is a candidate to be the beneficiary.
- Beneficiaries must be familiar with the Compliance Policy and Donation Policy.
- They must not be used or perceived as being used to obtain personal benefits or to commit any act of corruption.
- Where applicable, beneficiaries must provide a donation certificate in accordance with the provisions of the Colombian Tax Statute.
- They must be transparent, clearly identifying themselves in the accounting books and records.

#### **4.9 CONFLICT OF INTEREST MANAGEMENT POLICY**

Thomas Greg & Sons Limited (Guernsey) S.A. has defined a conflict of interest policy, which classifies potential conflicts of interest as actual, potential, and apparent. The policy establishes the procedure to be followed for their resolution and is documented in the code of ethics and conduct.

#### **4.10 DUE DILIGENCE AND COMPLIANCE AUDIT POLICY**

Thomas Greg & Sons Limited (Guernsey) S.A. has due diligence processes in place for identifying and getting to know its counterparties (partners, suppliers, customers, and employees), which focus on getting to know the counterparty during the onboarding process through the completion of the applicable forms, request, analysis, and validation of the supporting documents attached by the counterparty, review of legal, accounting, or financial aspects, validation of background information in restrictive and/or binding lists (LA/FT/FPADM) that allow us to identify the reputation of the counterparty, and finally, monitoring of the contractual relationship through periodic data updates.

#### **4.11 POLICY OF REPORTING WITHOUT REPRISALS**

Employees of Thomas Greg & Sons Limited (Guernsey) S.A. may report breaches of the policies defined in the code of ethics and conduct, as well as in this Business Transparency and Ethics Program, without fear of possible reprisals from other employees of the organization or workplace harassment.

- The Risk Management process will be responsible for taking the appropriate measures to ensure the confidentiality and anonymity of the reports received.
- The company declares and guarantees that employees who make use of the communication channels will be protected against any reprisals that may result from the report.

#### **4.12 COOPERATION WITH AUTHORITIES**

- Thomas Greg & Sons Limited (Guernsey) S.A. and its subsidiaries will cooperate with national or international authorities in relation to investigations and prosecutions in cases of national, transnational, and/or corruption, when required.
- Third parties who wish to report, denounce or inform the authorities directly of any act that may be considered bribery and/or corruption may do so through the channels provided by the National Government and the Superintendency of Companies via the following links:

<https://portal.paco.gov.co/index.php?pagina=denuncie>

<https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>

#### **4.13 RELATIONSHIPS WITH PUBLIC OFFICIALS**

Any activity aimed at interacting with public officials with the objective of managing interests and objectives for the Company, as a legitimate means of accessing and participating in the social state governed by the rule of law, must be carried out in accordance with the following characteristics:

- In accordance with the principles established in the Company's Code of Ethics and Conduct.
- The information and issues discussed in the relationship must be treated in accordance with the principle of transparency and reported to the immediate superior.
- It is not permitted to encourage, promote, give bribes, or engage in other corrupt practices for the purpose of obtaining business, favoring legislative decisions, or any undue advantage during any interaction with public officials.
- You must not give or receive gifts, presents, or favors on your own behalf or on behalf of the Company.

#### **5. ALIGNMENT WITH THE CODE OF ETHICS AND CONDUCT, THE COMPREHENSIVE SELF-CONTROL AND RISK MANAGEMENT SYSTEM MANUAL (LA/FT/FPADM) – SAGRILIFT, AND THE RISK MANAGEMENT SYSTEM MANUAL**

Thomas Greg & Sons Limited (Guernsey) S.A., aligns the policies of this program with the Code of Ethics and Conduct, the Comprehensive Self-Control and Risk Management System Manual (LA/FT/FPADM)- SAGRILIFT and the Risk Management System Manual, guiding the actions of the entity's employees in the operation of the program and establishing disciplinary procedures for non-compliance.

#### **6. GENERAL CONDITIONS**

##### **6.1 RESOURCES**

###### **6.1.1 HUMAN RESOURCES**

Group of collaborators involved in carrying out the activities established in this program.

###### **6.1.2 TECHNOLOGICAL RESOURCES**

Thomas Greg & Sons Limited (Guernsey) S.A. has a tool that allows it to consult binding, restrictive, and informative national and international lists of counterparties (partners, allies, employees, customers, suppliers, or contractors) with whom the Company has a relationship, thereby reducing reputational and contagion risks.

##### **6.2 RESPONSIBILITIES**

###### **6.2.1 BOARD OF DIRECTORS**

- a. Issue and define the Compliance Policies and approve the Transparency and Business Ethics Program and its updates.
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy, without prejudice to the provisions of this Chapter.
- c. Appoint the Compliance Officer.

- d. Approve the document containing the PTEE.
- e. Make a commitment to prevent the risks of corruption and transnational bribery so that the Company can conduct its business in an ethical, transparent, and honest manner.
- f. Ensure the provision of the financial, human, and technological resources required by the Compliance Officer to carry out their work.
- g. Order the appropriate actions against associates who have management and administrative functions in the Company, employees, and/or administrators, when any of the above violate the provisions of the PTEE.
- h. Lead an appropriate communication and education strategy to ensure the effective dissemination and understanding of the Compliance Policies and the PTEE to Employees, Partners, Associates, Customers, Suppliers, and Contractors.

### **6.2.2 LEGAL REPRESENTATIVE**

- a. Submit, together with the Compliance Officer, for approval by the Board of Directors or the highest corporate body, the proposed Business Transparency and Ethics Program and any updates thereto.
- b. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.
- c. Efficiently allocate the technical and human resources determined by the Board of Directors or the highest corporate body as necessary to implement the program.
- d. Verify that the Compliance Officer has the necessary availability and capacity to perform his or her duties.
- e. Ensure that the activities resulting from the implementation of the PTEE are properly documented so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.
- f. Certify compliance with the PTEE to the Superintendency of Companies, when required by that entity.
- g. Ensure that the PTEE is aligned with the compliance policies adopted by the Board of Directors or the highest corporate body.

### **6.2.3 COMPLIANCE OFFICER**

- a. Ensure the effective, efficient, and timely compliance with the Company's Transparency and Business Ethics Program.
- b. Submit the PTEE proposal and its updates to the Legal Representative for approval by the Board of Directors or the highest corporate body.
- c. Submit annual reports to the Board of Directors or, failing that, to the highest corporate body. At a minimum, the reports shall contain an evaluation and analysis of the efficiency and effectiveness of the Transparency and Business Ethics Program and, if applicable, propose improvements. Likewise, demonstrate the results of the Compliance Officer's management and of the Company's administration in general in complying with the Program.
- d. Ensure that the PTEE is aligned with the Compliance Policies **adopted** by the board of directors or the highest corporate body.
- e. Implement a Risk Matrix and update it in accordance with the Company's specific needs, its risk factors, and the materiality of the risk of corruption and transnational bribery in accordance with the Compliance Policy.
- f. Define, adopt, and monitor actions and tools for detecting C/ST risk, in accordance with the Compliance Policy for preventing C/ST risk and the Risk Matrix.
- g. Coordinate the development of internal training programs.

- h. Ensure the implementation of appropriate channels to allow anyone to report, confidentially and securely, any breaches of the PTEE and possible suspicious activities related to corruption.
- i. Verify the proper application of the whistleblower protection policy established by the Company and, with respect to employees, the workplace harassment prevention policy in accordance with the law.
- j. Establish internal investigation procedures within the Company to detect breaches of the PTEE and acts of Corruption.
- k. Verify compliance with the due diligence procedures applicable to the Obligated Entity.
- l. Ensure the proper filing of documentary evidence and other information relating to the management and prevention of C/ST Risk;
- m. Design methodologies for classifying, identifying, measuring, and controlling C/ST Risk that will form part of the PTEE.
- n. Assess compliance with the PTEE and the C/ST Risk to which the Obligated Entity is exposed.
- o. Have the ability to make decisions to manage C/ST Risk and have direct communication with, and report directly to, the board of directors or the highest corporate body if there is no board of directors.

#### **6.2.3.1 INCOMPATIBILITIES AND DISQUALIFICATIONS OF THE COMPLIANCE OFFICER**

The incompatibilities and disqualifications of the Compliance Officer shall be those established in the SAGRILAF Manual.

- a. Anyone who has been sanctioned or is under investigation for the crimes of money laundering, terrorist financing, corruption, and/or transnational bribery or any of their related crimes or predicate offenses.
- b. Not belong to the administration, corporate bodies, or the fiscal review body (serve as a fiscal reviewer or be linked to the fiscal review company that performs this function, if applicable) or perform similar functions or act on behalf of the Obligated Entity.
- c. Not serve as a Compliance Officer, principal or alternate, in more than ten (10) Companies. To serve as Compliance Officer for more than one Obligated Company, (i) the Compliance Officer must certify; and (ii) the body that appoints the Compliance Officer must verify that the Compliance Officer does not act as such in Companies that compete with each other.

#### **6.2.4 EMPLOYEES**

- a. Comply with the policies and procedures established in this Program.
- b. Report any events that may pose a risk of bribery, corruption, or any other criminal activity that may affect the Company's objectives.
- c. Participate in training related to the PTEE.
- d. Conduct PTEE effectiveness surveys.

#### **6.2.5 FISCAL REVIEW**

- a. Report to the competent authorities any act of corruption that you become aware of in the course of your duties.
- b. Pay special attention to alerts that may give rise to suspicion of an act related to possible corruption.<sup>1</sup>
- c. Verify the accuracy of the accounting records and ensure that no direct or indirect payments related to bribes or other corrupt conduct are concealed in transfers of money or other assets between the Legal Entity and its Subsidiaries.

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<sup>1</sup> <https://www.supersociedades.gov.co/documents/20122/532936/GUIA-REVISORIA-FISCAL-ST-Y-LAFT.pdf/36f3fe18-9db2-94c7-fc4f-e713302e94d2?t=1661443672616>



## **7 PROCEDURES**

### **7.1 DUE DILIGENCE**

The guidelines for getting to know counterparties prior to entering into a commercial, contractual, or business relationship are set out in the due diligence procedure, which is aligned with the Manual for the Self-Control and Comprehensive Risk Management System for Money Laundering, Terrorist Financing, and the Financing of the Proliferation of Weapons of Mass Destruction (LA/FT/FPADM).

In addition, to manage C/ST risks, legal, accounting, and/or financial aspects must be reviewed so that the Compliance Officer can identify and assess the risks of transnational corruption or bribery, as applicable, and in accordance with the risk factors.

### **7.2 FOLLOW-UP AND MONITORING**

The Compliance Officer is responsible for following up and monitoring the Due Diligence process.

His/her duties include:

- Conducting periodic compliance evaluations of the due diligence procedure to ensure that operations are being carried out in accordance with established activities. This is done through the following activities:
- Verifying that the applicable counterparty information form is completed correctly.
- Verifying that background checks have been carried out on the entity, legal representatives, and ultimate beneficiaries.
- Verifying that no C/ST alerts have been generated and reported in the process of linking beneficiaries of donations, customers, collaborators, suppliers/contractors, or any other third party.
- Provide feedback to the leaders of the counterparty onboarding processes regarding improvement actions, taking into account the results of the verification of the due diligence and enhanced due diligence procedures.

### **7.3 REPORTS**

All third parties must report as soon as they become aware of:

- A possible act of bribery and/or corruption within or related to the Company.
- Any activity directly or indirectly related to non-compliance with current legal regulations on Transnational Bribery, Corruption or any criminal act and/or this document, related to the Company.

Reports must be made to the Compliance Officer designated by the Board of Directors through the means established in the Program.

#### **7.3.1 HANDLING OF REPORTS**

Reports must contain at least the background information, supporting documentation, and reasons or motives for considering that the possible act of bribery and corruption related to the Company constitutes a breach of current legal regulations on transnational bribery, corruption, or any criminal act.

Upon learning of or receiving a report of a possible act of bribery, corruption, or any criminal activity, the Compliance Officer shall:

- a. Identify the risk event.
- b. Perform enhanced due diligence.
- c. Verify whether there are any previous incidents, investigations, or rulings related to the third party and request additional information if necessary.
- d. If necessary, expand the information and analyze the report.
- e. Where applicable, submit the results of the verification to Company Management.
- f. File the information in the medium defined by the Company.

#### **7.4 RISK MANAGEMENT: TRANSNATIONAL BRIBERY AND CORRUPTION**

We associate the risk factors inherent to the business and identify and assess the risks associated with corruption and transnational bribery, based on:

- NTC ISO 31000 Standard
- SAR-MAN-001 RISK MANAGEMENT MANUAL
- SAR-POL-001 RISK AND OPPORTUNITY MANAGEMENT POLICY

#### **7.5 TRAINING AND DISCLOSURE**

The Compliance Officer will prepare the annual training plan related to the Business Transparency and Ethics Program, which must cover all Employees in order to improve weaknesses or deficiencies in their knowledge of the Program in accordance with current regulations related to Transnational Bribery and Corruption, specifically indicating the control mechanisms defined by the Company for their application and compliance.

Such training may be disseminated electronically or in person and shall be evidenced by a certificate or evaluation results.

The training must be updated by the Compliance Officer in accordance with regulatory changes that apply to the Company or changes presented in the analysis of risks that may affect Thomas Greg & Sons Limited.

#### **8. CONTROL AND SUPERVISION OF THE PROGRAM**

Thomas Greg & Sons Limited will control and supervise the Business Transparency and Ethics Program through the following mechanisms:

**Compliance Officer:** Responsible for monitoring the management of transnational bribery and corruption risks in the Company's operations, business, and transactions, using the human, technological, and logistical resources available for this purpose.

**Internal Control:** The Annual Audit Plan will include an Audit of Compliance with the Business Transparency and Ethics Program, evaluating the effectiveness of the controls in place to prevent the risks of domestic and transnational bribery, corruption, or other criminal activities.

#### **9. COMMUNICATION CHANNEL**

Third parties who become aware of any act or omission that indicates non-compliance with the provisions of the Transparency and Business Ethics Program must report it through the following communication channels:

- **Email:** [eticayconducta@thomasgreg.com](mailto:eticayconducta@thomasgreg.com)
- Physical reports can be filed with the Risk Management/Compliance Officer, located at Carrera 42 Bis N° 17ª -75, Bogotá, Colombia.

Reports made through this channel will have the following guarantees:

- a. Both the information reported and the third party making the report will be kept confidential.
- b. The third party making the report will not be subject to reprisals, retaliation, harassment, revenge, aggression, offense, or punishment by members of the Company.

In any case, Thomas Greg & Sons Limited is committed to promoting the following channels: Transnational Bribery Reporting Channel provided by the Superintendency of Companies Corruption Reporting Channel established by the Transparency Secretariat of the Office of the President of the Republic

In this regard, it instructs all its employees to make use of these reporting mechanisms if they become aware of any acts of transnational bribery or corruption. The following are the links through which such reports can be made:

Reporting channel of the Superintendency of Companies for Transnational Bribery: [https://www.supersociedades.gov.co/delegatura\\_aec/Paginas/Canal-de-DenunciasSoborno-Internacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-DenunciasSoborno-Internacional.aspx)

Channel for Reporting of the National National for acts of Corruption: <https://portal.paco.gov.co/index.php?pagina=denuncie>

## **10. DOCUMENTATION, STORAGE, AND UPDATING OF INFORMATION**

Documentation and evidence of the verification and due diligence carried out on third parties must be kept in accordance with Law 962, Article 28, which establishes a period of 10 years.

This compliance program must be updated whenever changes occur in the Company's activities that alter or may alter the degree of risk of corruption and/or transnational bribery, or at least every two (2) years.

## **11. SANCTIONS**

Any employee or third party who fails to comply with this Program shall be subject to the responsibilities and penalties defined within the Company or related to the regulations and legislation applicable to Thomas Greg & Sons Limited.

## **12. CLARIFICATION**

All general provisions of this document that, in accordance with current regulations, are applicable to the subsidiaries of Thomas Greg & Sons Limited (Guernsey) S.A. shall be understood to be incorporated into their corporate governance with the approval of this program by the company's Board of Directors. The foregoing is without prejudice to any special provisions of each of the subsidiaries that may be modified.

## **13. APPENDICES**

- CUM-DOC-001 CODE OF ETHICS AND CONDUCT
- SAR-POL-001 RISK AND OPPORTUNITY MANAGEMENT POLICY
- SAR-MAN-001 RISK MANAGEMENT SYSTEM MANUAL.
- CUM-MAN-002 MANUAL FOR THE COMPREHENSIVE SELF-CONTROL AND RISK MANAGEMENT SYSTEM FOR MONEY LAUNDERING, TERRORIST FINANCING AND THE

FINANCING OF THE PROLIFERATION OF WEAPONS OF MASS DESTRUCTION (ML/TF/FPWMD)  
-SAGRILAFI.

- PTEE-PRO-001 PTEE DUE DILIGENCE PROCEDURE
- CUM-POL-005 POLICY ON GIFTS, HOSPITALITY AND ENTERTAINMENT.
- COMPLIANCE POLICY.

#### **14. APPENDICES**

- Law 1778 of 2016 "Establishing rules on the liability of legal persons for acts of transnational corruption and other provisions on the fight against corruption."
- Law 2195 of January 18, 2022 "Adopting measures on transparency, prevention, and the fight against corruption."
- External Circular 100-000011 Superintendency of Companies of August 9, 2021
- Colombian Technical Standard NTC ISO 31000:2011 Risk management, principles and guidelines.