

1-OBJECTIVE

One of its objectives of this PTEE is to implement the policies, methodologies and procedures established to prevent Transnational Bribery behaviors from occurring, as established in article 2 of Law 1778 of 2016 and other regulations that modify or complement it. Likewise, it seeks to establish the Company's guidelines to identify, measure, control, monitor, detect, investigate and correct situations of Transnational Bribery that arise in the development of the company's international transactions, promoting the establishment of a culture of compliance. safeguarding the good name of the company and exalting its corporate values. In addition, it is advocated to prevent damage to the company through the adoption and compliance of provisions that prohibit any form of Transnational Bribery.

2-REACH

The PTEE is aimed at all Administrators, Employees, Associates, Contractors and the Board of Directors; its application and compliance are mandatory, and ignorance of its content or procedures cannot be alleged to justify Transnational Bribery behavior.

In accordance with the Circular, the following companies are required to apply it and have a PTEE and develop the appropriate sections:

2.1. Supervised Companies that (i) as of December 31 of the immediately preceding year have carried out International Business or Transactions of any nature, directly or through an intermediary, Contractor or through a Subordinated Company or a branch, with natural or legal persons foreign companies under public or private law, equal to or greater (individually or jointly) than one hundred (100) SMMLV; and (ii) as of December 31 of the immediately preceding year, they have obtained Total Income or have Total Assets equal to or greater than thirty thousand (30,000) SMMLV, they must comply with the provisions of paragraph 5 of Chapter 4 of the Circular. These companies will be required to identify and evaluate the Risks of Transnational Bribery. In the specific case of the companies of the Solla Organization, these conditions are only met with respect to SOLLA SA, which actively carried out imports and exports in 2021, the other companies of the Solla Organization did not carry out imports or exports during the year 2021.

2.2. Companies that (i) as of December 31 of the immediately preceding year, directly or indirectly (through consortia, temporary unions or any other figure permitted by law), have entered into contracts with State Entities with an amount equal to or greater (individual or together) to five hundred (500) SMMLV; and (ii) as of December 31 of the immediately preceding year, they have obtained Total Income or have Total Assets equal to or greater than thirty thousand (30,000) SMMLV, they must comply with the provisions of paragraph 5 of Chapter 4 of the Circular. These entities will be required to identify and evaluate Corruption Risks. In the specific case of the Solla Organization companies, none of the Group Companies enter into contracts with state entities.

2.3. Companies that (i) as of December 31 of the immediately preceding year, directly or indirectly (through consortia, temporary unions or any other figure permitted by law), have entered into contracts with State Entities with an amount equal to or greater (individual or together) to five hundred (500) SMMLV; and (ii) that belong to any of the sectors indicated below, as long as they meet all the requirements indicated for the respective sector. These entities will be required to comply with the requirements of paragraph 5 of Chapter 4 of the Circular, and will only be required to identify and evaluate Corruption Risks.

3. DEFINITIONS

3.1 Total Assets: These are all assets, current and non-current, recognized in the statement of financial position that correspond to the present economic resources controlled by the Company.

3.2 Senior Managers: For the purposes of the PTEE, the Board of Directors of the Company and the president are considered Senior Managers.

3.3 Associates: These are the so-called partners or shareholders, that is, those people who hold ownership of the Company's shares.

3.4 Compliance Audit: It is the systematic, critical and periodic review regarding the proper implementation and execution of the PTEE.

3.5 Complaints Channel: It is the online reporting system for complaints about acts of Transnational Bribery, provided by the Superintendence of Companies on its website, at the following link: https://www.supersociedades.gov.co/delegatura_aec/Pages/Complaints-Channel-International-Bribery.aspx.

3.6 Code of Ethics: It is the document approved by the Board of Directors of the Company with the purpose of having a global vision of the fundamental principles and guidelines regarding ethics and transparency, as well as to strengthen the culture, values and philosophy of the Company. and its Subordinated Companies and Corporate Governance practices. Said Code indicates the guidelines of action that are mandatory for employees of the Company and its Subordinated Companies, regardless of their position.

3.7 Contractor: Natural or legal person who contracts the execution of one or more works or the provision of services for the benefit of third parties, for a specific price, assuming all risks, to carry them out with their own means and with technical and managerial freedom and autonomy. . In the context of a business or International Transaction, it refers to any third party that provides services to the Company or that has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and persons who are parties to collaboration contracts, temporary unions or consortia, or joint venture contracts with the Company that are relevant for the purposes of carrying out Transactions. International.

3.8 State Contract: Corresponds to the definition established in article 32 of Law 80 of 1993. State Contracts are understood to be concluded on the date of signature by the parties.

3.9 Transnational Corruption or Bribery: It is the conduct incurred by legal entities that, through one or more: (i) employees, (ii) contractors, (iii) administrators, or (iv) associates, their own or those of any person subordinate legal entity give, offer, or promise, to a foreign public servant, directly or indirectly: (i) sums of money, (ii) any object of pecuniary value or (iii) another benefit or utility, in exchange for the public servant foreign; performs, omits, or delays, any act related to the exercise of its functions, in relation to a business or International Transaction in which the Company is involved.

3.10 Transnational Bribery Risk Due Diligence: Refers to the constant and periodic review and evaluation process that the Company must carry out in accordance with the Transnational Bribery Risks to which it is exposed. In no event will the term Due Diligence defined in this document refer to the due diligence procedures that are used in other risk management systems used by the Company (for example, money laundering and terrorist financing and financing of the proliferation of weapons of mass destruction), the implementation of which is governed by different rules.

3.11 Employee: Is the individual who is obliged to provide a personal service under employment relationship or provision of services to the Company.

3.12 State Entity: Corresponds to the definition established in article 2 of Law 80 of 1993 or the norm that replaces or modifies it.

3.13 Transnational Bribery Risk Factors: These are the possible elements or causes that generate the Transnational Bribery Risk.

3.14 Total Income: These are all the income recognized in the income statement for the period, as the main source of information on the financial performance of the Company for the reporting period.

3.15 Transnational Bribery Risk Matrix: It is the tool that allows the Company to identify the Transnational Bribery Risks to which it may be exposed.

3.16 International Business or Transactions: International business or transaction means business or transactions of any nature with foreign natural or legal persons under public or private law.

3.17 OECD: It is the Organization for Economic Cooperation and Development.

3.18 PTEE Compliance Officer: This is the natural person designated by the Board of Directors to lead and manage the Transnational Bribery Risk Management System.

3.19 Facilitation Payments: These are small, unofficial and improper payments made to a low-level official to obtain or expedite the performance of a routine or necessary action to which the person making the facilitation payment is entitled. Facilitation Payments are typically given to public officials to obtain licenses, certificates and other types of public services. These Facilitation Payments are also considered by the Company as corrupt conduct.

3.20 Politically Exposed Person or PEP: Public servants of any nomenclature and job classification system of the national and territorial public administration will be considered Politically Exposed Persons (PEP), when they have assigned or delegated functions of: issuance of rules or regulations, general direction, formulation of institutional policies and adoption of plans, programs and projects, direct management of assets, money or securities of the State, administration of justice or administrative sanctioning powers, and individuals who are in charge of the direction or management of resources in political movements or parties. These functions may be exercised through expenditure management, public procurement, investment project management, payments, settlements, administration of real estate and personal property.

3.21 Compliance Policies: These are the general policies adopted by the Company so that its International Transactions can be carried out in an ethical, transparent and honest manner and it is in a position to identify, detect, prevent and mitigate the risks related to Transnational Bribery. .

3.22 Business Ethics Program: These are the specific procedures in charge of the Compliance Officer, aimed at putting the Compliance Policies into operation, in order to identify, detect, prevent, manage and mitigate the risks of Transnational Bribery that may affect the company. Company.

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

3.24 Transnational Bribery Risk or ST Risk: It is the possibility that a legal entity, directly or indirectly, gives, offers or promises to a Foreign Public Official sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant performs, omits or delays any act related to his or her functions and in relation to a Business or International Transaction.

3.25 Foreign Public Servant: Those people who perform prominent functions in another country will also be considered Politically Exposed Persons (PEP), who will be called Foreign Politically Exposed Persons. Foreign Politically Exposed Persons are understood to be: (i) heads of State, heads of Government, ministers, undersecretaries or secretaries of State; (ii) congressmen or parliamentarians; (iii) members of supreme courts, constitutional courts or other high judicial bodies whose decisions do not normally admit of appeal, except in exceptional circumstances;

(iv) members of courts or the boards of directors of central banks: (v) ambassadors, chargés d'affaires senior officials of the armed forces, (vi) members of the administrative, management or supervisory bodies of state-owned enterprises and (vii) legal representatives, directors, deputy directors and/or members of the boards of directors of international organizations. In no case do these categories include officials at intermediate or lower levels than those mentioned in the previous section.

3.26 Subordinated Company: It has the scope provided for in article 260 of the Commercial Code.

4. GENERAL CONSIDERATIONS

4.1 POLICIES

The following policies are established aimed at preventing the risk of Transnational Bribery in carrying out the Company's International Transactions.

ZERO TOLERANCE COMMITMENT STATEMENT AND POLICY.

SOLLA SA AS A RECOGNIZED COMPANY IN THE AGROINDUSTRIAL SECTOR OF THE PRODUCTION AND MARKETING OF LIVESTOCK INPUTS AND THE PRODUCTION AND MARKETING OF ANIMAL PROTEIN AND GENETICS, REITERATES ITS COMMITMENT TO ETHICAL AND TRANSPARENT BEHAVIOR BY ALL ITS EMPLOYEES, ASSOCIATES AND THE ORGANIZATION IN THEIR WHOLE, AWARE THAT COMPANIES ARE NOT EXEMPT FROM THE POSSIBILITY OF BEING VICTIMS OF DISHONEST ACTS THAT AFFECT THEIR ASSETS, PROFITS, OR THAT PUT ITS EMPLOYEES, PRODUCTS, SERVICES AND CORPORATE IMAGE AT RISK. FOR THIS REASON, THE PREVENTION OF ACTS OF TRANSNATIONAL BRIBERY IS A RULE OF CONDUCT FOR THE COMPANY, ITS EMPLOYEES AND ITS ASSOCIATES AND HAS AS A FUNDAMENTAL PREMISE, THE NON-TOLERANCE OF INCORRECT ACTS AND FRAUD IN THE COMPANY'S INTERNATIONAL OPERATIONS.

Consequently, to strengthen said commitment, the Company has incorporated in this document the policies, measures and recommendations that serve so that the Company can carry out its International Transactions in an ethical, transparent and honest manner and is in a position to prevent, detect and correct situations that have the potential to become a violation of the regulations that seek to prevent the risks of Transnational Bribery.

4.1.1 Policy regarding the payment of commissions to Employees, Associates and Contractors related to International Transactions.

The Company has established a commission program for Employees linked to the sales area that are related to sales results and portfolio collection, in no case are they tied to the achievement or result of a specific International Transaction. For the trademark registration and health registration procedures required for exports to some destinations, the Company hires recognized law firms that are selected in a selection process in which different companies participate. In the development of said processes, the different fees are defined. recognize for each of the procedures that may be presented, there is no recognition of commissions and the fees must be invoiced and, if reimbursement of expenses is applied, these must be duly supported and documented. Due to Corporate Governance, the Company does not have among its Employees any Associate or natural person who is the real beneficiary of the Associates.

4.1.2 Expense policy related to entertainment, food, lodging and travel activities.

The Company does not use schemes such as freely available representation expenses or corporate cards. All Employees, without exception, who must be reimbursed for any expenses incurred in the performance of their duties, must submit a reimbursement request indicating the reason for the reimbursement. , the relationship that the expense in question has with its work or functions and sufficient and appropriate documentary support in accordance with current regulations that allow the deductibility of the expense by the Company. In addition, the reimbursement request must be reviewed and approved by a superior of the Employee who must validate its reasonableness, which has the respective supports and the relationship of the expense with the functions and activities of the Employee. The Company does not recognize reimbursement for entertainment and similar expenses and the eventual consumption of liquor that occurs on the occasion of a work lunch or dinner must be approved solely and exclusively by the president of the Company and the Employee requesting reimbursement must indicate on the invoice issued for the legalization of the expense, the name of all those attending the meeting in question. The Company's Accounting area has the competence and power to reject expenses that do not comply with the Company's policies or that do not have the respective supports.

In relation to travel expenses, the Company has established two procedures for many years that regulate regarding travel and representation expenses; P-027 TRAVEL AND REPRESENTATION EXPENSES and P-029 TRAVEL EXPENSES DIVISION AND LINE DIRECTORS, TECHNICIANS AND SALES REPRESENTATIVES.

For these travel and representation expenses, the following considerations are established, among others:

- . The Company provides its collaborators with the necessary resources for adequate travel and a comfortable stay, always acting under the criteria of a healthy austerity policy.
- . In trips or meetings in which people of different hierarchical levels participate, the expense is paid by the person with the highest hierarchy.
- . It is mandatory to accommodate the company's employees in the apartments owned by the Company in the different cities. Hotel accommodation is available to the Presidency, Vice-Presidencies and Division General Managers.
- . The president, the Division Managers; and in the Corporate the vice presidents, Managers, directors and area Leaders, Plant Administrators and the General Auditor; They are directly responsible for the expenses incurred by their collaborators, for good management in the preparation of the budget and for its execution with respect to the concepts specified in this standard.
- . Each collaborator must previously inform his or her immediate boss about his or her trips.
- . The Company does not authorize the reimbursement of tolls for travel between the Collaborator's home and the workplace and vice versa.
- . In invoices for food, the support must be indicated to which people it corresponds to and from which Company.
- . Travel expenses on weekends are not allowed, unless authorized in writing by the Process Leader and duly supported.

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- . The reason for the trip must be clearly indicated in the expense report.
- . When trips are longer than 3 days, the Collaborator will attach a list indicating each of the expenses incurred per day, specifying date, concept and value.
- . The Company does not reimburse invoices for fuel, nor preventive and corrective maintenance of vehicles owned by Collaborators.
- . The collaborator in the accounting area responsible for accounting for expenses must reject those expenses that do not comply with the provisions of this standard or are not duly supported. Additionally, you must inform the collaborator who approved them so that, together with the applicant, they can resolve the non-conformities.

. The spirit of this standard is based on the idea that each collaborator is responsible for meeting the formal and substantive requirements that are required to support the expenses for which they request reimbursement. Consequently, each collaborator must assume the control task as their own.

4.1.3 Political contributions policy of any nature.

Under no circumstances may any of the collaborators allocate resources, goods, services or products of the Company to make contributions or contributions, benefits or similar in favor of any popular election candidate, political party, political movement or similar.

4.1.4 Donation policy.

The Company is committed to its "Nurturing dreams with Soy" program, therefore, charitable resources and support for assistance campaigns are focused on said program; Consequently, only with the prior authorization of the Board of Directors may donations be made for purposes other than the financing of said program.

4.1.5 Policy for delivery and offering of gifts or benefits to third parties.

Commercial interests will be best served when business decisions are based on commercial criteria and not influenced by factors such as gifts, favors, donations, invitations, travel or payments. Consequently, the Administrators and Employees of the Company may not give, offer or accept, directly or indirectly, gifts, favors, donations, invitations, trips or payments in development of the activities carried out by the Company, which may affect their independence and influence their decisions, to facilitate business or operations, for their own benefit, that of the Company or of third parties. Exceptions are institutional or advertising gifts or invitations that are part of the ordinary course of business, such as pens, books, moderate-cost business entertainment, among others. In the event that the amount of a gift, attention or invitation is greater than One Hundred and Fifty dollars of the United States of America (USD \$150) or its equivalent in local currency, the Collaborator must notify his immediate superior, who must have the quality Manager or position higher than the latter, and who will decide if it can be accepted or offered or if it should be returned to the person who sent it or not carried out. When it comes to invitations from suppliers of goods or services to participate in events promoted by them, trips or training, the acceptance of the invitation will be headed by the president of the Company who will consult with the vice president responsible for the area where the invitation was received. , whether or not the invitation should be accepted and the person who should attend it. If the invitation is for the president of the Company, his acceptance should be consulted by him at the nearest Board of Directors meeting and if no Board meeting has been scheduled on a date prior to the event, the decision to accept or not the invitation It will be taken by the president of the Board who will report to said body at the next Board of Directors meeting. It is reiterated that the above does not replace good judgment, prudence, responsibility, common sense and the ethical sense of collaborators to determine the cases in which gifts and invitations may affect their objectivity, impartiality, independence and generation of possible conflicts of interest or constitute an illegal act.

4.1.6 Policy for linking Contractors in international transactions.

The Company has implemented a due diligence and expanded due diligence program, in compliance with its SAGRILAF system, including special attention and care for those who meet the condition of being PEP'S; The Company will not engage any Contractor who does not comply with all engagement requirements established for SAGRILAF's due diligence and expanded due diligence program. Pursuant to the SAGRILAF manual, these Contractors are subject to periodic review of their supports and validated in restrictive lists to check and update their background.

4.1.7 Policy for meeting authorities' requirements.

The Company must respond in a timely manner to the information requirements of the competent authorities related to the risks of Transnational Bribery, which will be attended to by the Compliance Officer, keeping the requested information confidential.

4.1.8 Policy to enter new businesses or countries.

When the Company enters new international markets or businesses, the person responsible for the new business or market will inform the Compliance Officer to carry out the analysis of the risks of Transnational Bribery and define the appropriate adjustments or changes for the PTEE, of which will leave the corresponding record.

4.1.9 Document conservation policy.

The Company will keep the records and documents related to the PTEE for a period of 10 years from the date of the last entry, document or receipt, and may use for this purpose their conservation on paper or in any technical, magnetic or electronic medium. that guarantees its exact reproduction, in accordance with the provisions of Article 28 of Law 962 of 2005 and Statutory Law 1581 of 2012.

To comply with the above, the following guidelines will be kept in mind:

. You will keep the information on paper or in any technical, magnetic or electronic medium that guarantees its exact reproduction.

. It is important to highlight that, once the conservation period required in the aforementioned legal provisions has expired, the Company may destroy them as long as it guarantees their exact reproduction by any appropriate technical means. . The Company must have procedures that guarantee the proper management, conservation and filing of documents and reports related to the PTEE, which guarantees its integrity, timeliness, reliability, availability and confidentiality.

. In order to guarantee a greater degree of collaboration with the authorities, the Company must keep documents and records related to compliance with the regulations on prevention and control of Transnational Bribery risks.

4.1.10 Whistleblower protection policy.

The Company is committed to providing protection and avoiding any type of retaliation against Employees, Contractors and third parties who use the Complaint Channels. Likewise, it will apply disciplinary measures to employees who tolerate or promote retaliation against such whistleblowers. Likewise, the Company guarantees that the information reported by the complainant, under no circumstances may it be disclosed to third parties, unless required by law or authorized by the president of the Company or the Compliance Officer after carrying out the corresponding analysis. .

5. CONTENT

5.1 Introduction and Generalities

According to what the United Nations Office on Drugs and Crime states in the document called "Anti-Corruption Ethics and Compliance Program for Business - Practical Guide": "Corruption represents a serious threat to the rule of law and sustainable development around the world. It has a disproportionate and destructive effect on the poor and most vulnerable, but it is also, quite simply, bad for business. "Corruption stifles economic growth, distorts competition and presents serious legal and for reputation. It alienates investors, acting as a hidden "tax" or an illegal administrative charge, which consequently increases costs for companies and, in the long run, for

their clients. "Corrupt practices are harmful to all companies - large, small, multinational and local. Corporate scandals have shaken financial markets and undermined investor confidence. These incidents also receive enormous public and media attention, and affect reputation beyond the entity in question or the people involved."(.).

Neither governments nor companies can combat corruption alone. The public sector and the private sector must work together in this work. To this end, the most important international anti-corruption instrument - the United Nations Convention against Corruption (UNCAC) - considers the participation of the private sector in the fight against corruption to be essential. It is now widely accepted that companies have a responsibility to act as good corporate citizens. This principle is increasingly reinforced by evidence and awareness among companies that fighting corruption makes commercial sense and that a well-executed anti-corruption ethics and compliance program yields long-term benefits." Aware of the above and in line With the concern expressed by the United Nations Office on Drugs and Crime, the Company, in its Code of Ethics, has stated: "We are convinced that a culture based on principles and values contributes to the achievement of the service strategy and sustainably increase the value that the Solla Organization can offer its stakeholders. With the purpose of having a global vision of the fundamental principles and guidelines in matters of ethics and transparency, as well as to strengthen the culture and philosophy of the Solla Organization and the Corporate Governance practices, the Board of Directors of SOLLA SA, has hosted the this Code of Ethics (hereinafter - the "Code").

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. Version: 01

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This Code indicates the guidelines of action that are mandatory for employees of the Solla Organization, regardless of their position. The mandatory nature of the Code does not replace good judgment, responsibility, common sense, prudence and the ethical sense of collaborators; all these essential elements for the best performance of each of the collaborators in the development of their functions. It is up to the collaborators to give life to this document, through its application in all their actions and actions, respecting and complying with what is stipulated here.

5.1.1 Regulatory Foundations

This document contains the Transparency and Business Ethics Program in relation to the risks of Transnational Bribery (ST) (hereinafter identified as the "PTEE") of SOLLA SA (hereinafter "SOLLA" or the "Company") and is prepared considering the provisions of Law 1778 of 2016, which was modified by Law 2195 of 2022, and in External Circular No. 100-000011 of August 9, 2021, which came into force as of January 1, 2022, hereinafter identified for the purposes of this document as the "Circular".

The Transparency and Business Ethics Programs in Colombia have been evolving as international practices and agreements and treaties have been adjusted, which has also been reflected in different national standards and regulations that have been evolving along with the most recent international agreements.

5.1.2 International Standards

In development of the significant efforts deployed by Colombia to combat Corruption, the Country has adopted an international legal framework that includes the following conventions and agreements:

- . The Convention to Combat Bribery of Foreign Public Officials in International Commercial Transactions;
- . The Inter-American Convention against Corruption of the Organization of American States-OAS;
- . The Council of Europe Criminal Convention on Corruption;
- . The Civil Convention on Corruption of the Council of Europe;
- . The African Union Convention to Prevent and Combat Corruption; and
- . The United Nations Convention against Corruption (UNCAC).

Some of the previous instruments expressly promote the adoption of compliance programs and codes of conduct by companies.

5.2 Stages of PTEE

The PTEE must contemplate, at a minimum, the following stages to identify, prevent, control and manage the Risk of Transnational Bribery and the consequences of its materialization:

5.2.1 Identification of the Risk of Transnational Bribery

The PTEE must be prepared based on the exhaustive evaluation of the particularities of the Company and the possible Risks of Transnational Bribery to which it is exposed. To identify and control Transnational Bribery Risks, the Company will adapt, among other

measures, the application of its risk management methodology and the creation of a Transnational Bribery Risk Matrix and will define the most appropriate control mechanisms and their application to the Transnational Bribery Risks. Identified Risk Factors.

5.2.2 Identification of Transnational Bribery Risk Factors

The process of identifying Transnational Bribery risk factors will be done considering the following:

. Risks must be identified and evaluated through independent diagnoses, such as periodic Due Diligence and Compliance Audit procedures, which must be carried out with economic and human resources that are sufficient to meet the objective of a correct evaluation. For this purpose, said diagnoses must consider, define and document the following:

-The frequency of risk assessment;

-Sources for risk identification;

-Data collection;

-Risk assessment procedures;

-People included in the risk assessment;

-The identification, collection and accumulation of information; and

-Internal and external results reports.

. Adopt appropriate measures to mitigate risks, once they have been identified and detected. Having identified and evaluated the risks related to Transnational Bribery, the best course of action will be determined to address and minimize those risks through a set of mitigation activities. Mitigation activities are tailored measures to reduce the likelihood of occurrence and/or the effect of Transnational Bribery risks.

. The results of the risk assessment must be left in writing, regardless of the mechanism chosen, which will serve as a basis for Senior Managers to determine the modification of the PTEE that may apply, when circumstances so require.

The identification of Transnational Bribery Risks allows the Company to establish in what order and with what priority measures should be adopted to adequately mitigate the risk. In accordance with the provisions of the Superintendence of Companies in the "Guide to implement compliance programs for the prevention of the conduct provided for in Article 2 of Law 1778 of 2016", the risk factors with greatest possibility of occurrence of Transnational Bribery considered are:

. Country Risk: Refers to nations with high rates of perception of corruption, which are characterized, among other circumstances, by the absence of an independent and efficient administration of justice, a high number of public officials questioned for corrupt practices, the lack of standards effective to combat corruption and the lack of transparent policies regarding public procurement and international investments. In some countries, corruption perception rates may vary from one region to another, which may be the result of differences in the degree of economic development between different regions, the political-administrative structure of each country, and the absence of state presence. effective in certain geographic areas, among other reasons. There is also a risk when operations are carried out through Subordinated Companies in countries that are considered tax havens according to the classification formulated by the National Tax and Customs Directorate - DIAN.

. Economic sector risk: According to the report prepared by the OECD for 2014, there are economic sectors with a greater risk of corruption. Indeed, 19% of the bribes studied were linked to the mining-energy sector, 19% to public services, 15% to infrastructure works and 8% to the pharmaceutical and human health sectors. Additionally, the degree of risk increases in countries with high rates of perception of corruption and, under certain circumstances, when there is frequent interaction between a company, its Employees, administrators, Associates or its Contractors with Foreign Public Servants. In this sense, according to the OECD, when local regulations require a large number of permits, licenses and other regulatory requirements for the development of any economic activity, corrupt practices are also facilitated for the purposes of expediting a particular procedure. . Third-party risks: According to OECD reports, 71% of Corruption cases involved the participation of third parties, such as Contractors and Subordinated Companies. In this sense, several foreign authorities have highlighted that the most frequent cases of corruption include the participation of Contractors of high economic value, in which it is not easy to identify a legitimate object and its realization at market values is not appreciated. The risk increases in countries that require intermediaries to carry out an International Business or Transaction, in accordance with local customs and regulations. Consequently, authorities of some nations consider the participation of a company in collaboration or shared risk contracts with Contractors or that the latter are closely related to high government officials of a particular country, in the context of a particular country, as high risk. Business or International Transaction.

The above risk factors and others considered by the Company taking into account its particularities have been mapped in a risk matrix in which the probability of occurrence of the risks of Transnational Bribery is analyzed qualitatively and the impact of the same is quantitatively analyzed. .

Said Transnational Bribery risk assessment must be carried out by the Compliance Officer considering the following paragraph.

5.2.3 Measurement or Evaluation of the Risk of Transnational Bribery

In developing this activity the Company must:

. Establish and apply mechanisms for the evaluation of Transnational Bribery Risks.

. Adopt appropriate measures to mitigate and mitigate the Risks, once they have been identified and detected. . Evaluate the Risks of Transnational Bribery, regardless of the chosen mechanism, which will serve as a basis for the Board of Directors to determine the modification of the PTEE, when circumstances so require. . Assess the Risk of Transnational Bribery when entering new markets or businesses.

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5.2.4 Control and Monitoring of Compliance Policies and PTEE

The complexity and changing nature of International Businesses or Transactions may also generate a change in the Transnational Bribery Risks that the Company may face. Consequently, the Company must update regularly or when material changes occur in any of the risk factors considered that alter or may alter the degree of risk of Transnational Bribery, in an informed and documented manner and adjust, if necessary,

the PTEE and /or its Compliance Policies. In developing this control and monitoring activity, the Company must take into account the legislative and regulatory changes that occur in the different jurisdictions where it carries out its operations, as well as any other change that may have consequences regarding its Compliance Policies and its PTEE.

5.2.5 Impact of the Materialization of the Risk of Transnational Bribery

Article 5 of Law 1778 of 2016 establishes the sanctioning consequences that may arise for a legal entity that engages in Transnational Bribery behavior. "Article 5. Sanctions. The Superintendency of Companies will impose one or more of the following sanctions on legal entities that engage in the conduct set forth in article 2 of this law. The imposition of sanctions will be carried out through a reasoned resolution, of in accordance with the graduation criteria provided for in article 7 of this law:

- . Fine of up to two hundred thousand (200,000) current legal monthly minimum wages.
- . Inability to contract with the Colombian State for a term of up to twenty (20) years. The inability to contract with the State will begin from the date on which the sanctioning resolution is enforceable. This inability will be imposed on legal entities, in accordance with the provisions of article 8 of Law 80 of 1993.
- . Publication in widely circulated media and on the website of the sanctioned legal entity of an extract of the sanctioning administrative decision for a maximum period of one (1) year. The sanctioned legal entity will assume the costs of that publication.
- . Prohibition of receiving any type of incentive or subsidies from the Government, within a period of 5 years."

5.3 Assignment of Functions to Responsible Persons

5.3.1 Functions of the Board of Directors

- . Issue and define the Compliance Policy.
- . Define the profile of the Compliance Officer in accordance with the Compliance Policy and what is established by the Superintendency of Companies.
- . Appoint the Compliance Officer.
- . Approve the document that contemplates the PTEE.
- . Assume a commitment aimed at preventing the risks of Transnational Bribery, so that the Company can carry out its International Transactions in an ethical, transparent and honest manner.
- . Ensure the supply of the economic, human and technological resources required by the Compliance Officer to carry out his or her work.
- . Order pertinent actions against Employees and Administrators, who have management and administration functions in the Company, when any of the above violates the provisions of the PTEE.
- . Lead an appropriate communication and pedagogy strategy to guarantee effective dissemination and knowledge of the Compliance Policies and the PTEE to Employees, Associates, Contractors (in accordance with the Risk Factors and the Risk Matrix) and other identified interested parties.

5.3.2 Functions of the Legal Representative

- . Present the PTEE proposal to the Compliance Officer for approval by the Board of Directors. . Ensure that the PTEE is articulated with the Compliance Policies adopted by the Board of Directors.
- . Provide effective, efficient and timely support to the Compliance Officer in the design, direction, supervision and monitoring of the PTEE.
- . Certify compliance with the provisions of the PTEE before the Superintendency of Companies, when required. . Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. The documentary supports must be kept in accordance with the provisions of article 28 of Law 962 of 2005, or the rule that modifies or replaces it.

5.3.3 Duties of the Compliance Officer

To lead and manage the Transnational Bribery Risk Management System, the Company will have a Compliance Officer. The Compliance Officer will report solely to the Board of Directors and will have direct access to the Board of Directors. The Compliance Officer will have the autonomy and the human, technological and economic resources required to launch the PTEE. The Compliance Officer will have the following functions:

- . Present with the president, for the approval of the Board of Directors, the PTEE proposal.
- . Present, at least once a year, reports to the Board of Directors. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the management of the Compliance Officer and the administration of the Company, in general, in compliance with the PTEE.
- . Ensure that the PTEE is articulated with the Compliance Policies adopted by the Board of Directors. . Ensure effective, efficient and timely compliance with the PTEE.
- . Implement the Risk Matrix and update it according to the Company's own needs, its Risk Factors, the materiality of the risk of Transnational Bribery and in accordance with the Compliance Policy; . Define, adopt and monitor actions and tools to detect the risk of Transnational Bribery, in accordance with the Compliance Policy to prevent the risk of Transnational Bribery and the Risk Matrix.
- . Ensure the implementation of appropriate channels to allow anyone to confidentially and securely report non-compliance with the PTEE and possible suspicious activities related to Transnational Bribery;
- . Verify the proper application of the whistleblower protection policy that the Company establishes and, with respect to employees, the prevention of workplace harassment in accordance with the law;

- . Establish internal investigation procedures in the Company to detect non-compliance with the PTEE and acts of Transnational Bribery;
- . Coordinate the development of internal training programs;
- . Verify compliance with the Due Diligence procedures applicable in the Company;
- . Ensure the proper filing of documentary supports and other information related to the management and prevention of the risk of Transnational Bribery;

- . Design the methodologies for classification, identification, measurement and control of the risk of Transnational Bribery that are part of the PTEE;
- . Carry out the evaluation of compliance with the PTEE and the risk of Transnational Bribery to which the Company is exposed.
- . Direct periodic Transnational Bribery risk assessment activities. These processes may be carried out with Employees selected by the Compliance Officer or even through third parties that the Company hires for such purposes.
- . The Compliance Officer must be considered the highest authority in matters of Transnational Bribery risk management in the Company.
- . Inform the Company's administrators about the infractions committed by any Employee regarding the PTEE, so that the corresponding sanctioning procedures can be carried out as established by the Company's Internal Work Regulations.
- . Select and facilitate the constant training of Company Employees in the prevention of the risk of Transnational Bribery.
- . Establish a system of permanent support and guidance for the Company's Employees and Associates regarding the execution of the PTEE.
- . Direct the system that the Company implements to receive complaints from any person regarding a case of Transnational Bribery.
- . Order the initiation of internal investigation procedures in the Company, through the use of its own human and technological resources or through third parties specialized in these matters, when there are suspicions that a violation of Law 1778 of 2016 or the PTEE has been committed.

Profile and Minimum Requirements to be appointed as a Compliance Officer. To be appointed as a Compliance Officer in the Company, at least the following requirements must be met:

- . Enjoy the ability to make decisions to manage the Transnational Bribery risk and have direct communication with, and report directly to, the Board of Directors.
- . Have sufficient knowledge of Transnational Bribery Risk management and understand the ordinary course of the Company's activities.
- . Have the support of a human and technical work team, in accordance with the risk of Transnational Bribery and the size of the Obligated Entity.
- . Not belong to the administration, to the corporate bodies or to belong to the tax audit body (act as a tax auditor or be linked to the tax audit company that performs this function, if applicable) or whoever performs similar functions or acts in his/her place. in the company.
- . Not serve as Compliance Officer, principal or alternate, in more than ten (10) companies. To serve as a Compliance Officer for more than one company. The Compliance Officer must certify and the Board of Directors must verify that the Compliance Officer does not act as such in Companies that compete with each other.
- . When there is a business group or a declared control situation, the Compliance Officer of the parent or controlling company may be the same person for all the companies that make up the group or conglomerate, regardless of the number of companies that make up it. . Be domiciled in Colombia.

Incompatibilities and disabilities. The work of Compliance Officer is incompatible with:

- . The exercise of control functions.
- . Belong to the Administration or social bodies.
- . Be part of the Audit area or the Fiscal Audit Office.
- . Carrying out activities that have a direct relationship with the International Transaction or any other position related to the closing of International Transactions.
- . The Compliance Officer may not be directly or indirectly a Counterparty (supplier, client or shareholder) of the Company in any operation or International Transaction, except those inherent to his character as an employee.

Disabilities of the Compliance Officer. The following person may not be designated as a Compliance Officer:

- . Has committed any violation of the Company's Code of Ethics.
- . Has committed crimes of corruption or Money Laundering or Financing of Terrorism or Financing for the Proliferation of Weapons of Mass Destruction.
- . The extinction of the domain has been declared in accordance with Law 333 of 1996 and the regulations that modify, replace or add it.
- . Is included in any of the Restrictive Lists used by the Company and related to conduct linked to Money Laundering or Financing of Terrorism or Financing for the Proliferation of Weapons of Mass Destruction. . Is involved in any incompatibility event listed in the previous section.

Conflicts of Interest of the Compliance Officer

A conflict of interest is understood when situations of a moral or economic nature arise that may prevent the Compliance Officer from acting, in making decisions or in their execution, in an objective and independent manner, either because it is particularly convenient. , it is personally beneficial to him or because his family members and partners in the degrees indicated in the law are equally benefited.

Situations that may give rise to conflicts of interest:

Due to the impossibility of describing all potential conflicts of interest, the Company trusts in the commitment, transparency, good judgment, high ethical level and good faith of whoever serves as Compliance Officer as an essential element for the management of its personal affairs. and professionals and for the management of situations that involve conflicts of interest. In any case and for purely illustrative purposes, the following situations generating a conflict of interest are identified:

- . Provide direct or indirect advisory or consulting services on Transnational Bribery risk management issues to third parties or have an interest in entities or companies dedicated to this activity. . Be a partner, employee, administrator or advisor of companies that are clients or suppliers of companies belonging to the SOLLA Organization.
- . Serve as Compliance Officer in companies other than companies belonging to the Solla Organization. . Make any personal investment in a company, if such investment could affect or appear to affect, your ability to make impartial and objective decisions regarding businesses related

to the Company and said company. . Carry out or participate directly or indirectly in businesses in which the counterparty is one of the companies of the Solla Organization and in which the Compliance Officer has a personal or family interest.

. Participate in the acquisition, contracting or investment decisions of assets for any of the Companies of the Solla Organization, when the Compliance Officer, his or her spouse or relatives or companies in which they have a stake in the share capital, are the suppliers. of the respective asset.

. Participate in the analysis and approval of credit quotas for oneself or for spouses, permanent partners or relatives within the second degree of consanguinity, second degree of affinity or only civil or for legal entities in which the Compliance Officer or the indicated relatives have interest.

. In general, the Compliance Officer must refrain from issuing his opinion on any counterparty or third party involved in an International Transaction with which he has any of the links mentioned in the previous sections and immediately inform the president and activate the Procedure established in the next paragraph.

When in the course of carrying out his duties, the Compliance Officer finds himself faced with a possible conflict of interest situation, he will apply the Procedure for the Management, Administration and Resolution of Conflict of Interest Situations, contained in Section 4. CONFLICTS OF INTEREST of the Company's Code of Ethics.

5.3.4 Functions of the Statutory Auditor

In accordance with Colombian law, the tax auditor must report to the competent authorities any act of Corruption that he or she becomes aware of in the course of his or her duties. In effect, article 32 of Law 1778 of 2016, which adds paragraph 5 of article 26 of Law 43 of 1990, imposes on tax auditors the express obligation to report to the criminal, disciplinary and administrative authorities, for the alleged commission of crimes, which they detect in the exercise of their position, even, despite professional secrecy, in the following terms: "5. Tax auditors will have the obligation to report to the criminal, disciplinary and administrative authorities, acts of corruption, as well as the alleged commission of a crime against the public administration, a crime against the economic and social order, or a crime against the economic assets that have been detected in the exercise of their position. They must also bring these facts to the attention of the corporate bodies and the administration of the company. The corresponding complaints must be presented within six (6) months following the moment in which the fiscal auditor became aware of the facts. For the purposes of this article, the regime of professional secrecy that protects tax auditors will not be applicable."

5.3.5 Functions of Collaborators in General

Employees who are exposed to a greater degree to acts that constitute Transnational Bribery must ensure the correct implementation and implementation of controls to mitigate risks, complying with the procedures and guidelines established in the Company. Likewise, they may request the Compliance Officer to review, modify or update existing controls when they consider it necessary, in order to mitigate risks and comply with the policies determined in this PTEE. Likewise, they must comply with the following guidelines:

. Report to the Compliance Officer any conduct of Transnational Bribery within the Company or Contractors.

. Identify and control the risks of Transnational Bribery that they identify in the development of their functions. . Provide the Compliance Officer with the necessary information requested in a timely manner. . Fully comply with the specific functions assigned to him by the PTEE.

. Any participation in Transnational Bribery activities will be the exclusive individual civil and/or criminal responsibility of the Employee or the Contractor Involved.

. Participation in activities constituting Transnational Bribery will be considered a serious offense in accordance with the Company's sanctioning regime.

Commitments of Senior Managers

The Senior Managers of the Company, to effectively implement the Compliance Policies, commit to the following:

. Assume a commitment aimed at preventing the risk of Transnational Bribery, so that the Company can carry out its International Transactions in an ethical, transparent and honest manner.

. Ensure the supply of the economic, human and technological resources required by the Compliance Officer to carry out his or her work.

. Order pertinent actions against administrators when anyone violates the provisions of the PTEE.

. Lead an appropriate communication strategy to guarantee the effective dissemination of the Compliance Policies and the PTEE to Employees, Associates, Contractors and the general public.

NOTE. However, the previous statement of functions defined for the different bodies of the Company is important to make clear that the operation of the PTEE requires the participation of several subjects, and that, although there are specific functions assigned, the interaction of all those responsible It is essential for the proper design, operation, implementation, execution, compliance and effectiveness of the PTEE.

5.4 Due Diligence Procedures

Due Diligence is aimed at providing the Company with the necessary elements to identify and evaluate the risks of Transnational Bribery. Due Diligence may also have the purpose of verifying the good credit or reputation of the Contractors involved in activities related to International Transactions. The aforementioned procedures may be carried out through Employees or third parties, as provided by the Compliance Officer.

In general, Due Diligence must have at least the characteristics mentioned below:

. Focus exclusively on the identification and evaluation of Transnational Bribery risks related to the activity carried out by the Company in its International Transactions directly or through Contractors. . Be in writing, so that it can be easily accessed and understood by the Compliance Officer. . Provide elements of judgment to rule out that the payment of a very high remuneration to a Contractor hides

indirect payments of bribes to Foreign Public Servants or that it corresponds to the higher value recognized to a Contractor for his work as an intermediary in a Transnational Bribery operation. .

. Provide information to the Compliance Officer about the reputation of those Contractors who have a high degree of exposure to the risk of Transnational Bribery

. Be carried out through Employees or third parties specialized in these tasks. These must have advanced human and technological resources to collect information about the commercial, reputational and sanctioning records in administrative, criminal or disciplinary matters that have affected, affect or may affect the people subject to Due Diligence. These will include both Contractors and potential Contractors, as well as individuals who provide services to

. Contractors under any contractual modality, as long as they are relevant to the development of a specific International Transaction involving the Company.

5.4.1 Performance indicators

For monitoring purposes of the implementation of the PTEE, the Compliance Officer must use, at a minimum, the following indicators:

. About training and dissemination.

-Number of courses and outreach programs scheduled in the year/Number of courses and outreach programs carried out.

-Number of people who were trained in the year/Number of people defined to receive training. . Regarding reports on Transnational Bribery.

-Number of Transnational Bribery reports received/Number of Transnational Bribery reports attended to.

5.5 Dissemination and Training

Disclosure of PTEE Compliance Policies. To effectively avoid the risk of Transnational Bribery, the PTEE must be adequately communicated. For this purpose, the Company will implement suitable mechanisms for the correct communication of such program. For this purpose, at least the following elements and recommendations must be taken into account for the disclosure of the Compliance Policies and the PTEE:

Communications addressed to the Company's Employees and Associates must expressly and unequivocally reflect the obligations of Senior Managers related to the prevention of the risk of Transnational Bribery. Likewise, in such communications, the procedures will be revealed to disclose, among others, the Company's policy regarding financial controls, delivery of gifts and donations, the creation of effective channels to receive confidential reports on Transnational Bribery activities and the information regarding sanctions for Employees who violate the PTEE or any regulation related to the risk of Transnational Bribery.

5.5.1 Training

Training is essential to ensure that the PTEE is adequately understood by those required to comply with it. For the above purposes, training will be carried out on a regular basis, as provided by the Compliance Officer and will reflect the Company's specific strategies to mitigate such risks. Therefore, greater attention should be given to individuals or businesses that are exposed to a greater degree to the risks of Transnational Bribery, as may occur with respect to Employees who participate in state contracting activities or distribution businesses in countries or geographic areas with high risk of Transnational Bribery.

5.5.2 Communication Channels - Ethics Line

Employees, Associates, Contractors and individuals linked to the above, as well as any person who has knowledge of Transnational Bribery conduct related to the Company's International Transactions, will have the possibility of confidentially reporting violations of the Anti-Bribery Law. and to the PTEE using for this purpose the Ethical Line established in the Code of Ethics. Reports of acts of Transnational Bribery received in the Ethics Line will be sent simultaneously and immediately to different areas of the Company in charge of carrying out the validations or investigations of the case, in order to avoid any type of conflict of interest that could influence the investigation of the case. To make reports through the Ethics Line, Employees, suppliers and clients of the Solla Organization will have a communication channel at their disposal 24 hours a day for that purpose. At the request of the person providing the information, absolute confidentiality will be maintained regarding their identification.

The Company's ethical line works through the following means:

. Ethics Line Telephone: 01-8000-114-424

. Web form: <https://reporte.lineatransparencia.co/solla>

. E-mail: solla@lineatransparencia.com

5.6 Various

5.6.1 Penalty Regime

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Any violation of the procedures and standards contained in this PTEE, whether actively or by omission of their duties, will be considered a serious offense and the application of the sanctions established in the Internal Work Regulations for offenses will apply to it. serious, without prejudice to any civil or criminal liability actions that may arise. In addition to the internal sanctions to which the worker may be subject for failure to comply with his or her duties, the Company may initiate the corresponding legal actions. Additionally, the

Company will terminate any existing contractual relationship with any contractor who is involved in an act of Corruption or Transnational Bribery.

5.6.2 Validity

The PTEE will remain in force as long as the Company complies with the conditions established by the regulation to make its a doption mandatory, in the event that, as of December 31 of any year, the Company ceases to comply with the requirements established in the current regulations. , will continue to be covered by the PTEE for an additional period of three (3) years from said date. At the moment in which the Company will no longer be subject to the aforementioned requirements, it must inform the Superintendency of Companies in writing within the month following the date on which such circumstance occurs.

6. ASSOCIATED RECORDS

7. ANNEXES

P-027 P - Travel and Representation Expenses

P-029 P - Travel Expenses for Division and Line Directors, Technicians and Sales Representatives

Code of ethics

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