



kovecta

PTEE

Transparency and business ethics program

2026



Table of Contents

- 1. General considerations2
- 2. Definitions2
- 3. Framework normative4
- 4. Scope of application of the Transparency and Business Ethics Program - PTEE5
- 5. Transparency and Business Ethics Programs - PTEE.....5
 - 5.1. Procedures for the PTEE.....6
 - 5.1.1 Design and Approval of the PTEE - Policies and Procedures8
 - 5.1.2 PTEE Compliance Audit20
 - 5.1.3 Disclosure and Training20
 - 5.1.4 Communication Channels21
 - 5.1.5 Assignment of Responsibilities to the Accountable Parties.....22
 - 5.2 Stages of the PTEE (Program of Transparency and Business Ethics)25
 - 5.3 Due Diligence Procedures27
 - 5.4 Warning Sign28
 - 5.5 Reporting of Transnational Bribery and Corruption Complaints.....29
- 6. Sanctions30
- 7. Version Control31



1. General considerations

The objective of the Konecta Group's Transparency and Business Ethics PTEE program is to formulate and communicate the compliance policies, values and principles established by the Shareholders' Assembly of the Organization, aimed at guaranteeing the performance of functions in an ethical manner, transparent, honest and able to identify, detect, prevent and mitigate the risks related to corruption and transnational bribery.

In the PTEE Transparency and Business Ethics Program you will find the guidelines to be followed by employees, contractors, suppliers, customers and other interest groups, in order to avoid acts of corruption and bribery within the company. These are published and available to you on the website <https://www.konecta.com/es/>

For Konecta, it has been a permanent commitment of the Shareholders' Assembly to promote in employees, contractors, suppliers, customers and other interest groups, the highest ethical conduct, such as honesty, transparency and loyalty, in such a way that so as to avoid non-permitted practices such as transnational bribery and acts of corruption.

2. Definitions

The following definitions are part of the Konecta Group Transparency and Business Ethics Program:

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

Corruption: all conduct aimed at a company benefiting, or seeking a benefit or interest, or being used as a means of committing crimes against the public administration or public property or in committing transnational bribery. They come in two forms:

- ✓ **Internal:** acceptance of bribes from third parties to Company employees, so that their decisions, actions or omissions benefit that third party.
- ✓ **Corporate:** acceptance of bribes from Company employees to government officials or third parties, directly or through agents; in order that the third party's decisions, actions or omissions benefit *the company*, either an employee of she.

Due diligence: constant and periodic review and evaluation process that must be carried out on the Obligated Entity according to the Corruption Risks or Transnational Bribery Risks to which it is exposed.

Fraud: It is understood as the intentional act or omission designed to deceive others, carried out by one or more persons with the purpose of appropriating, taking advantage of or making a good improperly, to the detriment of another and generally due to the lack of knowledge or malice of the affected.

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

Compliance Officer: is the natural person who must comply with the functions and obligations established in this Chapter. The same individual may, if so decided by the competent bodies of the Supervised Entity and if it is legally possible, assume functions in relation to other risk management systems, such as those related to the prevention of money laundering, the financing of terrorism and the financing of the proliferation of weapons of mass destruction

Corruption Risks: It is the possibility that, by action or omission, the purposes of the public administration are diverted or public assets are affected towards a private benefit.

Risks of Transnational Bribery or ST Risk: it is the possibility that a legal person, directly or indirectly, gives, offers or promises to a Foreign Public Servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said servant perform, omit or delay any act related to their functions and in relation to an International Business or Transaction.

Bribery: Giving, offering, promising, soliciting, or receiving anything of value in exchange for an improper benefit or advantage, or in exchange for performing or omitting an act inherent in a public or private function, regardless of whether the offer, promise, or request for oneself or for third parties, on behalf of this person or on behalf of a third party.

Transnational bribery: It is an act by virtue of which a legal person, through employees, administrators, partners or contractors gives, offers or promises a foreign public official, directly or indirectly, sums of money, objects of pecuniary value or any benefit or utility in exchange for that said public servant performs, omits or delays any act related to his functions and in relation to an international business or transaction.

3. Framework normative

Konecta's Transparency and Business Ethics program is prepared and updated in order to prevent, detect and correct situations that have the potential to become a practice of Corruption in accordance with:

International norms and standards

In Colombia, to combat Corruption, an international legal framework has been adopted, which includes the following conventions and conventions:

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

National Standards

Comprehensive amendment to External Circular No.100-000003 of July 26, 2016, by External Circular No.100-000011 of August 9, 2021 and addition of Chapter XIII of the Basic Legal Circular of 2017, in order to deepen the administrative instructions and recommendations related to the promotion of the Transparency and Business Ethics Programs, as well as the internal mechanisms of auditing, anti-corruption and prevention of transnational bribery and corruption, in the context of Law 1778 of 2016 and the Decree 1736 of 2020.

Law 2195 of January 18, 2022 by means of which measures are adopted in terms of transparency, prevention and fight against corruption and other provisions are issued.

The Article 23 of the Law 1778 of 2016 sets the have to in head of the Superintendence of Companies to promote in the companies subject to its surveillance, the adoption of programs transparency and business ethics.

Numeral 3 of article 86 of Law 222 of 1995 states that the Superintendency of Companies is empowered to impose sanctions or fines, successive or not, up to two hundred (200) SMMLV, to those who fail to comply with its orders, the law or the statutes.



Numeral 28 of article 7 of Decree 1736 of 2020, corresponds to the Superintendency of Companies, "instruct, in the manner determined, entities subject to its supervision on the measures they must adopt to promote transparency and business ethics in your business practices.

4. Scope of application of the Transparency and Business Ethics Program - PTEE

Compliance with this program is mandatory for Konecta companies in Colombia:

Multienlace S.A.S	811008963-6
Telemark Spain S.L. Sucursal Colombia Zona Franca Permanente Especial	900260749-7
Strategy Big Data Colombia S.A.S.	901727185-3

5. Transparency and Business Ethics Programs - PTEE

Konecta adopts the PTEE and designs it by identifying and evaluating in detail the risks of Corruption and/or Transnational Bribery, implementing the Corruption Risk and Transnational Bribery Risk Matrix, taking into account the risk factors that affect the company, which will allow us to prevent, detect and correct situations that have the potential to become a practice of Corruption, for this the program is created with the appropriate procedures and controls and specific functions are assigned to the administrators, employees and partners of the company.

Konecta evaluates and implements the necessary techniques to periodically verify and evaluate the effectiveness of the procedures to prevent any act of corruption, as well as updating the PTEE and the compliance policies when the board of directors or senior management so determine. , when there are changes in the regulation of risks or when the circumstances so require, taking into account the legislative and regulatory changes that occur in the different jurisdictions of the operation, when entering new markets or offering new services, when as well as any other changes that may have consequences regarding the Compliance policy and the PTEE.

For the regulation of Transnational Bribery Risks, procedures for filing and keeping documents related to international business or transactions, in which the company is involved, will be implemented.

The PTEE and Compliance Policy is available in the official languages for the countries in which International Business or Transactions are conducted.



Konecta within the strategic guidelines of the company such as the Mission, Objectives, Values and Code of Ethics; has aligned the principles of "Integrity, ethics and morality of all its actions".

MISSION AND PURPOSE	CORPORATE OBJECTIVES	VALUES
<ul style="list-style-type: none"> • Mission: We connect people, processes, and purpose. • Purpose: We seamlessly integrate human and AI agents to make every experience special. 	<ul style="list-style-type: none"> • Create economic value for our shareholders. • Grow profitably. • Develop deep and long-term relationships with our clients. • Provide services with high standards of quality and timeliness. • Achieve operational excellence. • Act ethically and be socially responsible toward all stakeholders (shareholders, suppliers, employees, etc.). • Manage human talent as a source of competitive advantage for the business. • Pursue continuous innovation. • Leverage technology to enhance service delivery. 	<ul style="list-style-type: none"> • We are future-ready • We are driven by team spirit • We are purposefully disruptive • We change the game by being trustworthy

5.1. Procedures for the PTEE

Documents that the company has where the procedures, compliance policies and mechanisms are defined to identify, detect, prevent, manage and mitigate Corruption Risks and/or Transnational Bribery Risks. are:

- Different processes corresponding to the Organization's Quality and Safety Management System
- Regulation internal of worked
- Code ethical
- Code ethical providers
- Politics against the corruption Y Whitening capitals
- Fiscal policy
- Politics HR selection and recruitment
- Politics privacy Y confidentiality
- Politics of protection of data



- Policies financial
- Politics Y process of line ethics
- Politics Y arrays of risks
- Responsible purchasing policy
- Arrays of requirements legal

Policies of Compliance

They are the declarations of principles and decisions established by the organization strictly compliance to conduct business and operations in an ethical manner, transparent and honest; focused on identifying, detecting, preventing and attenuate the risks of corruption or risks of Bribery Transnational and are translated through guidelines that are expected of the conduct of employees, contractors, providers, customers Y the rest groups of interest.

These remain defined in processes, procedures, policies, matrices, codes and regulations established by Konecta, with the aim of that all the parts have a vision integral of the mechanisms what has implemented the company in the Program Transparency and Ethics Business, Y this way to avoid possible acts of corruption and transnational bribery .

Politics anti-corruption and prevention of bribes

Konecta is committed to developing its business and international transactions in compliance with all regulations, laws and regulations that guide the relationship with its employees, customers, suppliers and the rest groups of interest, in form fair, honest, transparent and in mutual benefit and to identify, detect, prevent, manage and mitigate the risks of corruption and bribery transnational.

For achieve it, promotes the realization of business bass it plus tall beginning of honesty, integrity and responsibility, recognizing the importance of having a policy that declares “**zero tolerance against corruption**” and any type of conduct that could be seen as bribery, bribery transnational either be considered corrupt, by part of some of our collaborators, shareholders and/or any person acting on behalf of Konecta.

The purpose of this policy is to establish rules, guidelines, and identify risk factors that everybody the collaborators, providers, customers and other interest groups and/or any person acting on behalf of Konecta, must know and internalize in order to prevent the occurrence of any conduct prohibited in the context of the Company's activities and which may result in the Company being considerate responsible under legislation that rules the organization.



5.1.1 Design and Approval of the PTEE - Policies and Procedures

The design of the company's PTEE is carried out based on the exhaustive evaluation of the C/ST Risks, through the transnational corruption and bribery risk matrix, which the company has identified and must mitigate.

Konecta specifies the responsibilities and the correct implementation of the PTEE, in its compliance policies and procedures.

Policies and Procedures

Konecta has processes, procedures, policies, matrices, codes and regulations established by the organization, to continuation, we highlight some policies specific that make part of documents mentioned.

A. CONFLICT OF INTERESTS

En general, se entiende que existe un conflicto de interés personal cuando se da una situación en que los intereses privados de una persona interfieren o puede entenderse que interfieren con el cumplimiento de sus funciones laborales. Por tanto, los empleados, actuarán siempre diligentemente velando por la imparcialidad de sus actuaciones en pro de la eficiencia y profesionalidad.

Los empleados se abstendrán de participar (ya sea en la toma de decisiones, ya sea en funciones de representación de Konecta) en transacciones de cualquier tipo realizadas por una entidad de Konecta en las que concurra algún interés propio o de alguna persona vinculada.

B. RELACIONES CON CONTRATISTAS, PROVEEDORES Y CLIENTES

B.1. Contratistas y Proveedores:

Konecta employees, and especially those involved in decisions on the hiring of supplies either services, either the fixation of their conditions economic, they will avoid any class interference that may affect your impartiality or objectivity in this regard and forever to be possible will be avoided relations of exclusiveness.



The contracting of external supplies and services must be carried out in accordance with the procedures internal duly approved Y documented. The employees I know will relate with contractors and suppliers in a respectful, lawful and ethical manner, and their selection will be governed by criteria of objectivity and transparency.

All contractors and suppliers who work or wish to work with Konecta must comply with the Code Ethics of company suppliers, the PTEE, compliance policies, as well as current legislation that them result of app: labor, fiscal, of prevention of risks of corruption and transnational bribery, labor and environmental, in addition to committing to respect rights humans in their whole.

The Supplier must reflect the obligation to comply with the Code of Ethics in its agreements with its subcontractors.

Konecta's suppliers undertake the commitment to inform the Company if they become aware of any deviation in compliance with the code of ethics, or the PTEE, identifying and reporting possible conduct of corruption or transnational bribery. They must communicate the information available through the information channel provided at <https://konecta.integrityline.com/> in the **CRIME PREVENTION** channel.

The supplier must at all times be up to date with the modifications and updates of the Code of Ethics. Konecta will publish the Code, as well as any modifications or updates to it, on its website: www.konecta.com

Contractors and suppliers shall conduct their business activities with integrity, objectivity, transparency, and honesty, and shall not engage in corrupt activities or any other illegal or unethical practices.

Suppliers shall not accept, offer, or provide commissions, gifts, or any form of remuneration to public officials, Konecta employees, or any natural or legal person acting on behalf of any authority, public or private entity, political party, or candidate for public office, for the purpose of unlawfully obtaining or retaining business or securing any other improper advantage.

Suppliers shall maintain appropriate mechanisms to ensure that, in the event of a potential conflict of interest involving any of their employees, the supplier's independence of action and full compliance with applicable laws and regulations are not compromised.

B.2. Clients:



Always respecting Konecta's own interests in order to achieve mutual benefit, employees will act to protect the interests and objectives of Konecta's different clients. Improvements will be sought to obtain service efficiency and better performance.

Respect for the principles that should govern the actions of employees is considered basic:

- Respect for contractual good faith between the parties and
- Maintenance of professional secrecy and confidentiality of relationships.

All Konecta customers will be treated equally, without favors or privileges. Employees are committed to working for excellence and offer high-quality services, in which safety and customer satisfaction are guaranteed.

The Transparency and Business Ethics Program will be made known to customers, contractors and providers at registration of the same, as proof of approval and acceptance; they must sign the document "FORMATO INSCRIPCIÓN Y ACTUALIZACIÓN DE CLIENTES Y PROVEEDORES".

C. SOCIAL MANAGEMENT, DONATIONS, SPONSORSHIP AND INVITATIONS

C.1. Management social, donations and contributions

At Konecta, social or environmental actions are defined within the social responsibility plan that includes initiatives volunteering and support Social, lined up with the capabilities of business.

In line with the transparency guidelines, donations and contributions to individuals are not allowed, groups politicians either campaigns of Type political that can influence the independence of the company.

To support social foundations, the company has a Social Projects Contest, managed through the Konecta Foundation. Foundations that meet the established requirements may apply, provided they are sponsored by a Konecta employee who is an official member of the Corporate Volunteering program.

To participate in this project and aspire to the contribution, they must submit the formal application established by the Konecta Foundation and comply with all the requirements of transparency and compliance with the anti-corruption, anti-bribery laws, laws against money laundering and the financing of terrorism and subjects related, defined in this document.

All foundations applying for the Social Projects Contest or seeking to carry out any type of



campaign, program, or partnership—such as environmental campaigns, volunteer programs, labor inclusion programs, etc.—must undergo a prior evaluation process by the Compliance Department. This process ensures that they meet the company’s requirements for the prevention of Money Laundering, Terrorism Financing, Financing of Weapons of Mass Destruction, Corruption, and Transnational Bribery.

The company has established an internal solidarity campaign, activated with the authorization of the Corporate Identity Department and the Presidency, aimed at raising funds to support employees facing emergency situations.

Corporate donations will be defined by the President, and only if the nature of the situation warrants it and financial conditions allow.

C.2 Sponsorships

Sponsorships are a strategy to strengthen the company's relationship with its groups of interest. It is important to give proper management to these, so that they are not understood as a mechanism to try to favor a commercial or other decision, in our favor, therefore, with the end of ensure proper management I know they have defined the following criteria:

- Shall correspond to activities that have an impact positive for the brand and the reputation of the company, therefore they must always be validated by the Identity Department corporate, who approves or disapprove in coordination with the Presidency.
- Must correspond a the strategy of positioning of the business.
- It must be formalized with a contract or purchase order, complying with the requirements defined by the Purchasing Area, which also include the due registration of the entity that receives the sponsorship, in the same conditions that shelter a everybody the providers from Konecta.
- It must be verified that the resources allocated for sponsorship are used exclusively as indicated in the contract or purchase order.
- If in exchange for sponsorship the entity provides free tickets, opportunities to bring guests, or some other type of benefit, the provisions defined in relation to Gifts, Hospitality and Events must be complied with.

C.3 Invitation and participation in events:

Commercial, social, cultural, or academic events organized by our clients, suppliers, or partner entities provide opportunities to build business relationships, update knowledge, learn about new technological developments, and, in general, stay informed on topics relevant to the



management of the company's various processes.

To ensure these engagements are conducted with the expected levels of transparency and to maximize their value for the company, the following guidelines must be observed:

- Under no circumstances may third parties be invited to Konecta events in exchange for inappropriate favorable treatment or in pursuit of undue financial benefit. Similarly, invitations that may have such intentions should not be accepted.
- Invitations to participate in events received from third parties must be submitted in writing or via electronic means.
- All invitations extended to employees by suppliers, clients, or partner entities to participate in events must be authorized by the Human Management Department, which will approve or deny attendance or assign participation to the appropriate person based on the benefit to the company and in accordance with the transparency guidelines outlined in this document. Invitations must not be accepted on a personal basis.
- Whenever an employee attends a training, activity, or event organized by a supplier, client, or partner entity, the Human Management Department must keep a record of it and will determine whether any relevant information should be shared with the company.
- If the invitation involves participating as a speaker at an event, the employee must coordinate with the Corporate Identity Department to define the scope of the content to be presented, ensuring it contributes to the company's reputation and positioning, and is not used as a platform for personal promotion. It is important to remember that when speaking on behalf of the company, the employee assumes the role of a SPOKESPERSON, which carries great responsibility.
- Whenever an employee accepts an invitation to an event in which the company is also participating, such participation must be included as part of the company's scheduled activities, as the invitation is extended based on the employee's role within the company.
- For invitations from suppliers, clients, or related entities that include travel expenses, the immediate supervisor must assess the appropriateness of accepting the invitation. This assessment should consider the intent of the invitation, the reasonableness of the expenses, and the context. The Compliance Department must be involved in this evaluation.
- All event invitations extended to employees must be authorized by their immediate supervisor, who will determine whether participation complies with the transparency guidelines outlined in this document.
- Invitations to clients, suppliers, or related entities for events organized by Konecta must be approved by the Corporate Identity Department, the respective Vice Presidencies, and the Presidency, who will consider the transparency criteria established in this document.



- Invitations to events hosted by third parties currently participating in a procurement or negotiation process will not be accepted—especially if the person receiving the invitation is managing or making decisions regarding that process.
- Special care must be taken with event or travel invitations extended to clients or prospects, ensuring these do not aim to influence a business decision or later compromise the transparency of the relationship with Konecta. Particularly, invitations to clients involved in an active negotiation should be avoided unless the invitation is part of the natural sales process—for example, a visit to company facilities.

D. GIFTS Y ATTENTIONS

D.1. Gifts for customers

The delivery of corporate gifts to clients will be limited to those whose sole purpose is to recognize special dates or corporate activities that require it, guaranteeing that they are within the guidelines of the company's PTEE.

To strengthen the presence before clients, the following celebrations and delivery of gifts that do not exceed \$150,000, subject to budget availability in the respective center of costs that require attention and the approval of the execution of the expense by the Area Financial, still existing availability:

- Exit to Production new client: A corporate presence will be made with a detail for the main contacts of the customer defined by the address or Management of Bill.
- Condolences: In the event of the death of a relative of the client's contact in the first degree: Dad, mom, siblings, spouse, children, or the contact itself; a statement is sent support for.
- Special dates: For marriage or birth of children of the contact, a gift will be sent for celebrate the event.
- Birthday: A detail is sent to the contacts defined by the Managements of Account, documented in the Customer Master managed by the CX Area and that have authorized the treatment of their personal information.
- Christmas: I know send to gifts of Christmas a everybody the contacts, Yes the conditions it allow.

At no time should gifts be given to prospects or clients who are in negotiation stages. Only the delivery of corporate materials is authorized, and solely during a site visit as part of the commercial negotiation process.

D.2 Accolades specials

In situations such as appointments, promotions, academic achievements, a corporate greeting will be sent to the contact, avoiding including a gift as it is a corporate issue linked to professional development.

When the company receives certifications, awards or anniversaries, a special greeting is also sent, in the name of the President or Vice President depending on the level of the position.

D.3 Attentions for providers

Sending gifts to suppliers is not permitted, in order to ensure transparency in relationships. On special occasions, a physical or virtual greeting may be sent instead.

D.4 Gifts either commissions to collaborators

The request or acceptance of any type of payment, commission, gift or remuneration is prohibited. for services provided by Konecta, as well as to otherwise obtain advantage of the position that is holds on the same in own benefit.

No employee can request either to accept any type payment, commission, gift, either retribution in relationship with its exercise professional in Konecta Y that proceed of customers, suppliers, intermediaries or any other third party business or international transactions

- The following are excluded from this limitation:
- Gifts or items of minimal value (less than 150 Euros).
- Standard invitations that do not exceed what is generally considered reasonable in terms of social and customary courtesies.
- Occasional gestures given for specific and exceptional reasons (such as weddings or births), provided they are not monetary and remain within modest and reasonable limits.

Any invitation, gift or attention that due to its frequency, characteristics or circumstances may be interpreted by an objective observer as done with the intention of affecting the recipient's impartial judgment, will be rejected and brought to the attention of the Compliance Committee.

No employee may, by himself or through an intermediary, take money on loan or receive any



other type of financial facility from clients, suppliers, intermediaries, counterparties or any other third, except that sayings operations have place in the framework of a business relationship with an entity financial or of the relations relatives.

E. COMMISSION BY SALES

Konecta has established a variable compensation plan aligned with KPI's for new sales, aimed at expanding the client base through a selective strategy that drives accelerated growth, increases margins, and strengthens brand positioning.

F. SYSTEM OF INCENTIVES AND VARIABLE REMUNERATION

Konecta has an incentive plan for employees who perform the positions of CEO, Vice - Presidents, Directors and a system of Variable remuneration for employees who hold the positions of Area Managers, Account Managers and Business Managers, which has the following objectives:

- Link employee performance to a variable compensation system, aligned with the company's business plan and results.
- Ensure compliance with the economic, operational and commercial goals of the company, defined for an annual period.

Incentive and variable compensation systems are governed by a set of policies defined in a formal regulation. These systems are audited annually by the Risk Management Department prior to payment. Any necessary adjustments are made following the audit, and the results are then submitted to the CEO for validation and approval.

The objectives, their scope, and their achievement must be validated by the Country CEO, and in the case of the CEO of Konecta Colombia, they must be validated by the Konecta group CEO.

G. EXTERNAL RELATIONS

G.1 Relationship with authorities



Employees will maintain an attitude of respect and collaboration with the representatives of the authorities within the framework of their powers, and always within the framework of the law and under the principles and values of the Company.

G.2 Political or associative activities

Any relationship, membership or collaboration with political parties or with other types of entities, institutions or associations for public purposes must be done in such a way that their personal nature is clear and any involvement with Konecta is avoided.

The employee who could be elected to a public position, prior to accepting the position, will assess the existence of incompatibilities or restrictions between these functions and those carried out for Konecta, in order to determine if it is appropriate to inform the Human Management Department.

Konecta does not intend to limit or restrict the fundamental rights and public freedoms of employees.

H. OBLIGACIONES CONTABLES, TRIBUTARIAS E INFORMACIÓN FINANCIERA

H.1 Accounting obligations

Konecta's financial information will be prepared with reliability and accuracy, ensuring that

- The transactions, events, and other activities recorded in the financial information actually occurred and have been recorded at the appropriate time.
- The information reflects all relevant transactions, events, and other activities in which the entity is an affected party.
- Transactions, events, and other activities are recorded and measured in accordance with applicable regulations.
- Transactions, events, and other activities are classified, presented, and disclosed in the financial information in accordance with applicable standards.
- As of the relevant reporting date, the financial information reflects the rights and obligations through the appropriate recognition of assets and liabilities, in compliance with applicable regulations.
- Transactions correspond to the financial information recorded at the time the third party, supplier, or client was engaged.



H.2 Tax Obligations

Employees shall avoid all practices that constitute the unlawful avoidance of tax payments to the detriment of the Tax Authorities.

Employees shall, in all cases, refrain from using opaque structures for tax purposes. These are understood to be those involving the use of shell companies established in tax havens or non-cooperative jurisdictions, designed with the intent of preventing tax authorities from identifying the ultimate responsible party of the activities or the actual owner of the assets or rights involved.

The Board of Directors or equivalent governing body shall be informed of the tax policies applied by Konecta.

H.3 Internal controls

All internal control procedures established by Konecta will be complied with to guarantee a correct accounting of the transactions and their adequate reflection in the financial information published by Connect.

When preparing the financial information, the areas of Konecta responsible for each activity must guarantee that they have complied with the established controls and that the information provided is correct.

I. CORRUPTION OF OFFICIALS PUBLIC

The delivery, promise, or offering of any kind of payment, commission, gift, or compensation to any authorities, public officials, or employees or executives of companies or public entities is strictly prohibited, whether made directly to them or indirectly through individuals or companies related to or acting on their behalf, and whether the intended recipient is the public official or employee themselves or another person designated by them. This prohibition applies to authorities, officials, or public employees of any country.

Such deliveries, promises, or offerings are prohibited whether they are made directly by any Konecta company or indirectly through partners, collaborators, agents, intermediaries, brokers, advisors, or any other third parties.



Unless, due to their frequency, nature, or circumstances, they could be interpreted by an objective observer as actions intended to influence the recipient's impartial judgment, such actions are not included in this prohibition, provided they comply with the guidelines established in the Konecta's protocol on this matter.

- Promotional items of little value.
- Ordinary invitations that do not exceed limits considered reasonable according to customary, social, and courtesy standards.
- Occasional gestures due to specific and exceptional reasons (such as Christmas gifts), provided they are not in cash and remain within modest and reasonable limits.
- Invitations to sports or cultural events sponsored by Konecta, under the conditions established by the corporate policy on this matter.

Employees must reject and report to the Compliance department any request from a third party for payments, commissions, gifts, or compensations as mentioned in the first paragraph.

J. AGENTS, INTERMEDIARIES, AND ADVISORS

The use of agents, intermediaries, or advisors in transactions or contracts involving, in any way, a public administration, public body, or state-owned company—whether Colombian or foreign—shall require the adoption of the following measures:

Whenever possible, agents, intermediaries, or advisors shall be reputable entities well-known in the relevant market or sector and, if feasible, leading companies, especially when the agent's, intermediary's, or advisor's compensation is tied to the success of the transaction or contract.

Due diligence mechanisms shall be implemented to reasonably identify the individuals involved and their collaborators, in order to select the most suitable ones and to ensure, as far as reasonably possible, that they are trustworthy and do not engage in activities that could involve risks, cause financial harm, or compromise Konecta's reputation and good image.

K. CORRUPTION OF PRIVATE INDIVIDUALS

The offering, promising, or giving of any type of payment, commission, gift, or compensation to any employees, executives, or directors of other companies or entities is strictly prohibited—whether such acts are carried out directly to them or indirectly through individuals or companies related to them—with the intention that, by breaching their duties in the procurement of products, services, or purchase of goods, they favor Konecta over its competitors.



Such offerings, promises, or payments are prohibited whether made directly by any Konecta company, or indirectly through partners, collaborators, agents, intermediaries, brokers, advisors, or any third parties acting on their behalf.

Excluded from this prohibition are only those acts which, due to their frequency, nature, or circumstances, could be interpreted by an objective observer as not intended to influence the recipient's impartial judgment.

- Promotional items of minimal value.
- Ordinary invitations that do not exceed the limits considered reasonable under customary, social, and courtesy standards.
- Occasional courtesies for specific and exceptional reasons (such as Christmas gifts), provided they are not in cash and remain within modest and reasonable limits.
- Invitations to sporting or cultural events sponsored by Konecta, under the conditions established by the corporate policy on this matter.

Employees must reject and report to the Compliance Department any request made by a third party for payments, commissions, gifts, or compensations of the types mentioned above.

L. KONECTA'S PHYSICAL RESOURCES

Employees shall ensure that Konecta's physical resources are not subject to any damage. They shall also protect and take care of any resources provided to them or to which they have access, using them appropriately and solely for the performance of their professional duties. These resources include, for example, laptops, mobile phones, etc.

Employees must ensure that any expenses incurred are strictly aligned with actual needs and must comply with all internal procedures established by Konecta to safeguard its physical resources. Likewise, they shall not engage in any act of disposal, transfer, assignment, or concealment of any asset owned by Konecta with the intention of evading the company's responsibilities towards its creditors.

M. POLICIES ON OBSOLETE ASSETS

Konecta Colombia has established procedures and policies for the disposal of obsolete fixed assets, with the objective of ensuring that assets deemed obsolete are properly managed and disposed of.



The procedure outlines the physical and/or technical conditions of the equipment that render them obsolete. Technical assessments of obsolescence are issued and authorized by the individuals responsible for the resources and/or suppliers, according to the roles assigned by the company. Subsequently, and with prior approval from the Administrative Management, authorization is requested from the Accounting Department for the retirement of assets. Once approved, the Accounting Department authorizes the Administrative Management to physically remove the assets.

The company has established a set of policies for the final disposition of assets, which are classified as follows: WEEE (waste electrical and electronic equipment), which are handed over to a certified company for proper destruction; and obsolete but functional assets, which are either donated to foundations or sold.

N. TRAVEL EXPENSES

Konecta has a general policy for the request and reimbursement of travel expenses, which is mandatory and applies to the request of airline tickets, hotel reservations, per diems, and ground transportation when Konecta Group staff must travel to locations different from their regular workplace in the course of their duties.

Under this policy, per diems are understood as the necessary funds to carry out a trip and cover subsistence and transportation expenses incurred by employees who are traveling to perform an assigned task.

5.1.2 PTEE Compliance Audit

Konecta has an internal audit process whose main objective is to ensure compliance with the company's established policies and procedures, as well as with current legal regulations. This process also evaluates the company's internal controls as defined by the Shareholders' Assembly and Senior Management. It designs and executes its audit program and, in the event of any findings, conducts the necessary investigations and reports the results to the Shareholders' Assembly and Senior Management.

Additionally, the company is subject to both internal and external audits of its management systems, as well as ongoing audits conducted by the statutory auditor appointed by the Shareholders' Assembly.

5.1.3 Disclosure and Training



Konecta designs and defines its communication strategy based on its economic activities and the specific corruption risks identified. The dissemination and training related to the Business Transparency and Ethics Program (PTEE) are carried out using various communication strategies aimed at raising awareness and mitigating the C/ST Risks to which the organization is exposed. These strategies include: publishing the course on the company's virtual training platform, internal communications via the "Konectados" intranet, awareness campaigns such as "Activate Your Ethics" through email, the company's website, and television displays to ensure access and visibility for all stakeholders. This activity is led by the Administrative and Financial Vice-presidency and the Corporate Identity Department.

Konecta communicates the Business Transparency and Ethics Program and any of its modifications or updates to all employees, suppliers, clients, and other stakeholders once (1) a year. The objective is to promote a culture of corporate integrity and the prevention of any prohibited behavior, ensuring that the importance of compliance with the program is internalized and that all disclosure and training activities are properly documented.

5.1.4 Communication Channels

Konecta has implemented a mechanism to encourage the confidential and anonymous reporting of corruption-related behaviors within the company. This mechanism is available to all employees, administrators, associates, suppliers and their staff, clients, other stakeholders, and any individual. A communication channel is provided through which any potential irregularities related to the compliance with the Business Transparency and Ethics Program (PTEE) and improper behaviors that may constitute acts of corruption or bribery can be reported to the company via the compliance officer.

The company takes measures to ensure the confidentiality and anonymity of its employees, administrators, or associates, protecting them against any form of retaliation for reporting potential legal violations or PTEE infringements, as well as protecting those who choose not to engage in acts of corruption or workplace harassment in the case of employees.

All employees, administrators, associates, suppliers and their staff, clients, other stakeholders, and any individual must report, through the channel outlined below, any potential improper behaviors they may be aware of that could constitute acts of corruption or bribery.

Information Channel: Access the Konecta channel at <https://konecta.integrityline.com/> and submit the report through the **CRIME PREVENTION CHANNEL**.



5.1.5 Assignment of Responsibilities to the Accountable Parties

The Shareholders' Assembly and Senior Management:

The Shareholders' Assembly defines and establishes compliance policies, as well as provides instructions regarding the design, structuring, implementation, execution, and verification of actions aimed at the prevention and effective mitigation of any corrupt practices within Konecta. The following actions are taken:

- Designate the Compliance Officer in accordance with the compliance policy.
- Approve the document that includes the Business Transparency and Ethics Program (PTEE).
- Commit to the prevention of C/ST risks to ensure that the company conducts business in an ethical, transparent, and honest manner.
- Ensure the provision of financial, human, and technological resources required by the Compliance Officer to carry out their duties.
- Order the necessary actions against associates, directors, and administrators when they violate the provisions outlined in the PTEE.
- Lead the appropriate communication and education strategy to ensure the effective dissemination and understanding of compliance policies and the PTEE to employees, associates, contractors, and other stakeholders.

The Legal Representative

The Legal Representative of Konecta participates in the management of the PTEE through the following functions:

- Present, along with the Compliance Officer, the PTEE proposal for approval by the Shareholders' Assembly and Senior Management.
- Ensure that the PTEE aligns with the compliance policies adopted by the Shareholders' Assembly and Senior Management.
- 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 when required by the Superintendence of Companies.
- Ensure the proper documentation of the activities resulting from the development of the PTEE, ensuring the integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality of the information, in accordance with applicable regulations.



The Compliance Officer

Konecta designates a responsible individual to validate the PTEE, who is empowered to make decisions and has the knowledge to manage C/ST risk with direct communication, reporting to the Administrative and Financial Vice Presidency and Senior Management.

The assigned functions of the Compliance Officer are:

- Define and update the PTEE, and present the proposal, along with the Legal Representative, for approval by the Shareholders' Assembly.
- Report to the Shareholders' Assembly and/or Senior Management on the compliance with the PTEE and the performance of the Compliance Officer.
- Ensure that the PTEE aligns with the compliance policies adopted by the Shareholders' Assembly and/or Senior Management.
- Ensure effective, efficient, and timely compliance with the PTEE.
- Participate in the implementation of the Risk Matrix and its updates, according to the company's needs, risk factors, the materiality of C/ST risk, and in line with the Compliance Policy.
- Participate in the definition, adoption, and monitoring for detecting C/ST risks to prevent such risks.
- Evaluate compliance with the PTEE and C/ST risks.

Statutory Auditor

The Statutory Auditor must report any acts of Corruption or Bribery to the competent authorities that they become aware of during the course of their duties, presenting the corresponding reports within six (6) months of learning about the events. It should be noted that the professional secrecy regime that protects Statutory Auditors does not apply in these cases.

The Statutory Auditor must pay special attention to any alerts that could indicate a potential act related to Corruption or Bribery.

Audit Committee

The governing body of the Business Transparency and Ethics Program, responsible for overseeing the proper application of the program and implementing the necessary corrective actions to ensure management aligns with the principles of the compliance policy.

Risk Management Department

Provides support in identifying, assessing, evaluating, monitoring, and controlling C/ST corruption and bribery risks, and in building a risk matrix that will be reviewed and updated in accordance with the company's Risk Management process policies (annual review and update). The Risk Management Department receives and manages corruption and bribery-related reports through the company's established reporting channel, creates reports from investigations, and reports the outcomes of corruption and bribery risk management to Senior Management and the Audit Committee.

Specific activities derived from the responsibilities of the Risk Management Department include:

- Participate in the development of the C/ST corruption and bribery risk matrix, which reflects the results of risk identification, assessment, and evaluation.
- Support the Compliance Area in the annual review and update of the C/ST risk matrix.
- Monitor the implementation of improvement actions and opportunities related to C/ST corruption and bribery risks, as established in the review and update of the risk matrix.
- Manage and track communications received through the company's reporting channel.
- Conduct investigations or review procedures when any alerts related to the potential materialization of C/ST corruption and bribery risks are reported to the Risk Management Department.
- Provide guidance and attention to any escalated inquiries or requirements regarding risks.
- Promote a culture of risk management in Konecta's processes.

Process Leaders or Owners

The process leaders or owners designated by the organization are responsible for carrying out the various activities inherent to the process, always aligned with the objectives set and a risk-based management approach. Leaders of processes susceptible to C/ST corruption and bribery risks, in addition to their own process responsibilities, must take actions to prevent the materialization of these risks by identifying and evaluating the C/ST corruption and bribery risks to which the company is exposed, in line with the business activities and working environment. These actions should be carried out in collaboration with the Risk Management Department and the Compliance Area of Konecta. Furthermore, control activities and actions necessary for risk treatment must be defined, and their monitoring should ensure proper implementation and operation.

In line with the Risk Management process policies, process leaders must, with the support of the Risk Management Department, update the C/ST corruption and bribery risks, acknowledging that risks are dynamic and change according to the environment, processes,



and company objectives.

Konecta's Human Team

All company employees must ensure ethical and transparent management in their respective areas and within the company as a whole.

Any employee who becomes aware of any anomaly must immediately report it through the channels established in the Business Transparency and Ethics Program, either to the Compliance Officer, the Risk Management Department, their direct supervisor, or, if relevant, through the Communication Channel. If reported through the direct supervisor, the supervisor must report it to the Risk Management Department within 24 hours.

In these cases, the employee is guaranteed the following protections:

- Confidentiality regarding the information and individuals involved.
- Presumption of good faith; when a person reports a behavior, it is assumed they are acting in good faith and based on real evidence or indications.

5.2 Stages of the PTEE (Program of Transparency and Business Ethics)

In order to address the risks of corruption and transnational bribery that the organization may be exposed to based on the identified risk factors (operating countries, economic sector, company nature, size, specific activities, and relationships with third parties), the company will undertake activities to identify, assess, evaluate, monitor, and control the risks of corruption and transnational bribery in accordance with the implemented Risk Management process.

This approach will allow the detection, prevention, and mitigation of corruption and transnational bribery risks through the implementation and execution of appropriate controls, which are the responsibility of each process owner vulnerable to the materialization of these risks. The controls, as well as the policies and guidelines established by the organization, are outlined in this document (PTEE).

Risk management and administration for corruption and transnational bribery risks consider the following:

- **Development of a risk matrix** as a result of analyzing corruption and transnational bribery risks, which will be the tool for monitoring and controlling these risks.
- **Identification of corruption and transnational bribery risks** that the organization could

reasonably foresee. This is the initial stage of managing corruption and transnational bribery risks and serves as the basis for constructing the risk matrix. In this stage, risks are defined, and the causes or vulnerabilities that could lead to the materialization of the risks are analyzed.

- **Assessment of corruption and transnational bribery risks**, which includes evaluating the potential impact of the risks if materialized in terms of financial losses, operational disruption, or damage to the organization's reputation. In this stage, the inherent risk is rated based on the probability of the risk occurring and the level of impact should it materialize.
- **Evaluation of corruption and transnational bribery risks**, which includes defining the controls or mitigation measures for the risks identified and assessed previously, as well as the assessment of residual risk. Residual risk refers to the remaining risk after considering the existence of appropriate controls and their effectiveness.
- **Monitoring and controlling corruption and transnational bribery risks**, with periodic reviews (at least once a year) to ensure that risk information remains current, as it is dynamic and foundational to proper risk management. The updated risk information may lead to the identification of new risks, reduction of risk levels (rating), definition of new controls, adjustments, removal of existing controls, or the generation of improvement actions and opportunities. In addition to the periodic review of risks, the effectiveness of the controls is evaluated through audit procedures to determine whether the controls are well-designed (do they mitigate the risk?) and operationally effective (do the controls function as intended). Based on the results, compliance policies and the PTEE will be updated.
- **Retention of risk management information** as evidence of compliance and as a basis for improving the company's transnational corruption and bribery risk management system.

For Konecta, managing the risks to which it is exposed in the course of its economic activities is a fundamental pillar present in all processes of the company and in its relationships with different stakeholders such as suppliers, clients, employees, and others. Therefore, and considering the importance of risk management for the proper administration and preservation of the company's resources, Konecta has a Risk Management Department responsible for providing support and taking due diligence actions to facilitate the identification and evaluation of various types of risks, including Corruption and Transnational Bribery (C/ST) risks.



The due diligence actions focused on providing support and methodological guidance for the proper identification and evaluation of C/ST risks will include:

- **Analyze the environment and various risk factors.**
- **Consider the specificities of the company**, such as operating countries, their legislation, intercompany relationships, and the types of transactions conducted in the company's commercial activities.
- **Emphasize and promote** among those responsible for processes susceptible to corruption and transnational bribery risks the creation of review mechanisms that enable proper knowledge of the quality of each contractor (supplier), client, employee, and other active participants in the company's transactions and negotiations.
- **Materialize the identification and evaluation of risks** into a transnational corruption and bribery risk matrix, which is reviewed and updated at least annually. This is because risks are dynamic and require frequent revision and updates based on changes in processes and the environment.
- **Provide guidance and support** to process owners susceptible to corruption and transnational bribery risks regarding mechanisms or elements to consider to avoid the possible materialization of these risks in non-routine transactions, whether due to their size and/or nature.
- **Ensure all payments made by the company** are properly supported by documentation such as supplier invoices, contracts with third parties, and other valid documents justifying them.

5.3 Due Diligence Procedures

Due Diligence

Konecta structures its due diligence procedures based on its unique characteristics, specific needs, corporate reality, and taking into account risk exposure and materiality, in order to acquire a comprehensive understanding of its counterparties: Employees, Shareholders, Clients, Suppliers, and their respective businesses and transactions.

Due diligence is carried out through the Compliance tool, which verifies counterparties, including checks on Politically Exposed Persons (PEPs), binding and restrictive watchlists, and public media news reported by the technology platform. The information obtained is analyzed to support decision-making, at least once a year or whenever circumstances require it. The Compliance Officer will oversee and follow up on the verification of counterparties and the analysis of their information in collaboration with the involved areas: the Audit Committee, Human Management Department, Legal Department, and the Procurement Department.



- For potential employee hiring decisions, the Recruitment Management team will perform checks against binding and restrictive watchlists, as well as public media news reported by the technological tool, and analyze the information to determine whether to proceed with the hiring process.
- The Human Management Department conducts annual verifications of current employees, reviewing them against binding and restrictive watchlists and public media news provided by the compliance tool. The Compliance area analyzes the data to identify any potential conduct involving corruption or transnational bribery and determines the actions to be taken regarding the employees' continuity within the company.
- For the onboarding of clients and suppliers, the company requires the completion of a standardized client and supplier registration form, along with legal, accounting, and financial documentation. This information is reviewed by the responsible departments (Procurement and Commercial Vice-Presidency), and verified against national and international watchlists through the technology platform contracted by the company for this purpose. An annual data update process is carried out for clients and suppliers.
- The Operations Vice-Presidencies conduct annual verifications of clients using binding and restrictive watchlists, as well as public media news reported by the technological tool. The information is analyzed to identify any potential acts of corruption or transnational bribery and to determine whether contractual relationships should be continued.
- For the acquisition or sale of shares, equity interests, companies, mergers, or corporate reorganization processes, due diligence will be performed on the target company. These may be conducted directly by Konecta, through third parties, or by another company within the Konecta Group.

5.4 Warning Sign

The company identifies its risk factors, evaluates them, implements mitigation controls, and develops its own red flags based on the identified C/T (Corruption/Transnational Bribery) risks:

a. In the analysis of accounting records, transactions, or financial statements:

1. Invoices that appear to be false, do not reflect the reality of a transaction, or are inflated and contain excessive discounts or reimbursements.
2. Foreign operations with highly sophisticated or complex contractual terms.
3. Fund transfers to tax haven countries or jurisdictions where the Konecta Group has no operations.
4. Transactions lacking a logical, economic, or practical explanation in accordance with the company's business operations.



5. Transactions outside the ordinary course of business.
6. Transactions where the identity of the parties or the origin of the funds is unclear.
7. Assets or rights listed in the financial statements that lack real value or do not actually exist.

b. In the corporate structure or company purpose:

1. Complex or international legal structures with no apparent commercial, legal, or tax benefit, or ownership and control of a legal entity without a business objective, particularly if located abroad.
2. Legal entities with structures involving national trusts, foreign trusts, or nonprofit foundations.
3. Legal entities with offshore structures or offshore bank accounts.
4. Non-operational companies or entities that, due to the nature of their business, may reasonably be considered "shell" companies, i.e., those with no genuine commercial purpose.
5. Companies declared as fictitious suppliers by the DIAN (Colombian Tax and Customs Authority).
6. Legal entities where the Ultimate Beneficial Owner (UBO) cannot be identified.

c. In the analysis of transactions or contracts:

1. Frequent use of consultancy or intermediary contracts, and the use of joint ventures.
2. Contracts with contractors or government entities that create an appearance of legality but lack clear contractual duties and obligations.
3. Contracts with contractors who serve only a single client.
4. Unusual losses or gains in contracts with contractors or government entities, or significant changes without commercial justification.
5. Contracts that include unreasonable variable remuneration or involve payments in cash, virtual assets (as defined in Chapter X), or in kind.
6. Payments to PEPs (Politically Exposed Persons) or individuals closely related to PEPs.
7. Payments to related parties (e.g., Associates, Employees, Subsidiaries, Branches, among others) without apparent justification.

5.5 Reporting of Transnational Bribery and Corruption Complaints

Reporting Transnational Bribery to the Superintendence of Companies

As part of its Business Transparency and Ethics Program (PTEE), Konecta actively promotes



the reporting of potential cases of transnational bribery to the Superintendence of Companies.

Any situation that may constitute this offense must be reported through the official channel provided by the entity. Access is available via the following link:

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

Reporting Corruption Acts to the Secretariat of Transparency

Konecta also promotes the reporting of corruption-related acts through the official channel established by the Secretariat of Transparency.

Should any irregular situation occur, any person may submit a report using the following link:

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

6. Sanctions

In the event of non-compliance with the Business Transparency and Ethics Program (PTEE) by any employee, the Company will initiate its disciplinary and sanctioning procedures as established in the employment contracts and/or in the Internal Work Regulations, in accordance with the applicable and current labor laws.

Non-compliance with the PTEE will be classified as a serious breach of labor obligations, which may result in the sanctions established or even in termination for just cause, following the completion of the internal disciplinary procedure. This sanctioning mechanism will be activated in the event that any Konecta employee:

Engages in any conduct contrary to this Program or to anti-corruption provisions, or tolerates and/or consents to such conduct;

- Is aware of conduct that is contrary to this Program or to anti-corruption provisions and tolerates and/or consents to such conduct and/or fails to report it in a timely manner;
- Fails to perform their duties in accordance with the PTEE and other compliance policies.

Non-compliance with the PTEE by suppliers will entitle the company to enforce the PTEE Manual acceptance clauses included in the respective contracts and may lead to the unilateral termination of the contract.

7. Version Control

Version	Author	Date	Remarks/Description
1.0	Silvia Álvarez – Manager of Processes and Management Systems	24/05/2022	Initial version
2.0	Katherine Álvarez Gil – Compliance Officer	31/07/2023	Modification of scope, corporate values, ethics hotline, and assignments to the Shareholders' Assembly
3.0	Katherine Álvarez Gil – Compliance Officer	01/04/2025	Review and update of policies and procedures
4.0	Katherine Álvarez Gil – Compliance Officer	31/03/2026	Review and update of policies and procedures

Version	Approved	Date
1.0	Board of Directors	24/05/2022
2.0	Pedro Antonio Herrera – Risk Manager	31/08/2023
3.0	Shareholders' Assembly	01/04/2025
4.0	Shareholders' Assembly	31/03/2026