

	TRANSPARENCY AND BUSINESS ETHICS PROGRAM	Rev. Final.	Sheet 1 of 43
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TRANSPARENCY AND BUSINESS ETHICS PROGRAM

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CHAPTER I OVERVIEW

1.1. Objective

This Transparency and Business Ethics Program covers the criteria established in Chapter XIII of the Basic Legal Circular of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022), added by External Circular 100-000011 of August 9, 2021, of Laws 1474 of 2011, 1778 of 2016 and 2195 of 2022, and of Decree 46 of 2024 of Colombia.

This document is a risk management tool designed and implemented by CASA EDITORIAL EL TIEMPO S.A. (hereinafter CEET), as a control mechanism against the Risks of Corruption and Transnational Bribery (hereinafter C/TB Risks). (hereinafter CEET), as a control mechanism against the Risks of Corruption and Transnational Bribery (hereinafter C/TB Risks), allowing decisions to be made in which good faith, good judgment, responsibility, common sense, prudence and the strengthening of an organizational culture based on the principles of ethics, promoting respect for the rules of free competition, ensuring accuracy and transparency in internal information, and safeguarding the good image and reputation of CEET. In addition, this program aims to ensure an internal control approach focused mainly on the identification and prevention of those potential behaviors that do not comply with Transparency and Business Ethics.

The general policies and procedures in charge of the Compliance Officer, which are incorporated in this Program, are approved by the Board of Directors and are mandatory for the entire administrative and organizational structure of CEET as well as its related companies under its control, such as: Témpera S.A.S., Círculo de Lectores S.A.S, Leadersearch S.A.S., MCCODATA S.A, CEETTV S.A, and Printer Colombiana S.A.S.

1.2. Scope of Application

All CEET's Counterparties are obliged to comply with the Company's TRANSPARENCY AND BUSINESS ETHICS PROGRAM and the Policies included in this Program, regardless of whether they are in Colombia or in any other country.

1.3. Glossary

In this Transparency and Business Ethics Program and where the context so requires, words in the singular shall include the plural and vice versa. Likewise, for the purposes hereof, unless expressly provided otherwise, capitalized terms used herein shall have the meaning assigned to such terms in this chapter.

All terms enshrined in this chapter and not defined elsewhere in the TRANSPARENCY AND BUSINESS ETHICS PROGRAM shall have the meaning set forth below:

Act of Corruption: Any act of a director, employee, advisor, officer and/or third party acting on behalf of the Company, directly or indirectly committing crimes against public administration or public assets or in the commission of Transnational Bribery, in order to obtain benefits for himself or for a third party.

Administrators: Are the legal representative, the liquidator, the factor, the members of boards or boards of directors and those who, in accordance with the bylaws, exercise or hold such functions.

Risk Analysis: A systematic use of available information to determine how frequently events may occur and the magnitude of their consequences.

Communication Channels: Mechanism for effective reporting of all types of illegal conduct and/or conduct that violates CEET's Code of Ethics and corporate policies, which are described in Chapter VI of this Program.

CEET: For the purposes of this Program, it shall be understood as a reference to CEET S.A. and other companies that are part of the media group and companies linked to CEET, such as: Témpera S.A.S., Círculo de Lectores S.A.S, Leadersearch S.A.S., Metrocuadrado.Com S.A, CEETTV S.A, and Printer Colombiana S.A.S.

Code of Ethics: Refers to the Code of Ethics and Business Conduct -CEET- adopted by CEET, which constitutes a guide for the company's management, employees, and CEET-agents in the application of legal and ethical practices during their daily tasks.

Conflict of Interest: A conflict of interest is any situation in which an employee's personal interests' conflict with those of CEET, either in personal activities or in dealing with other persons or entities with economic interests, which affect the freedom and independence of deciding. Consequently, a conflict of interest exists when the simultaneous satisfaction of two interests is not possible, namely: the interest of the collaborator and the interest of CEET, either because the interest is of the collaborator or of a third party.

Counterparty: Refers to any natural or legal person with whom CEET has commercial, business, contractual or legal ties of any kind. Among others, counterparties are shareholders, partners, employees, and representatives of CEET and customers and suppliers of goods and services.

Corruption: In accordance with the provisions of Chapter XIII of the Circular Básica Jurídica de la Superintendencia of Companies, this refers to all conducts aimed at a company benefiting from, or seeking a benefit or interest in, or being used as a means in, the commission of crimes against the public administration or public assets or in the commission of Transnational Bribery conducts.

Due diligence: Process that consists of evaluating the nature and magnitude of the C/TB Risks that arise within the Company, as well as the prudence and diligence necessary for managers and Employees to be able to make sufficiently informed decisions regarding specific transactions, projects, activities and links or relationships with counterparties.

Donations: Are those contributions in kind, in cash, or in the form of services, which are made voluntarily and for charitable, humanitarian, scientific or cultural purposes, with no agreed or expected consideration.

Employee(s): Is the individual who undertakes to provide a personal service under subordination to CEET, in exchange for remuneration.

Risk Factors: These are the agents that generate risks of Corruption and Transnational Bribery in CEET, which must be considered to identify situations that may generate such risks in the operations, businesses or contracts carried out by CEET. The following shall be taken into account:

- a) Country / Region Colombia
- b) Economic sector
- c) Third parties

Public Official: Any person holding a legislative, administrative, or judicial office in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected, is considered a public official. Therefore, it refers to officials and employees of:

- Government entities, national, regional, or otherwise (e.g. presidents, mayors, local tax authorities, police officers, ministers)
- Judicial bodies (e.g. magistrates, judges, court clerks, secretaries)
- Legislative bodies (e.g. congressmen, congresswomen, deputies, councilmen)
- Public companies or companies in which the State has a majority shareholding.
- International public organization (e.g. United Nations, World Trade Organization, OAS).

The term Public Official also includes their Relatives, members, or officers of political parties, popularly elected public servants, officials acting on behalf of political parties, candidates for public office, and any person under private law who performs administrative or official functions for or on behalf of the mentioned persons or entities.

Intermediaries: For the purposes of this Program, an intermediary is understood as any counterparty empowered to act in the name and on behalf of CEET and/or who in any way represents CEET.

Invitation: meals, tickets to cultural or sporting events, made by the host (CEET, customer, supplier, etc.) at which the host is present. In those events in which the host or invitee is not present, it should be considered as a Business Gift.

National and International Lists: List of natural and legal persons that, according to the agency that publishes them, may be linked to money laundering or terrorist financing activities (restrictive).

Binding List: National and international lists of persons or entities, whether associated with terrorist organizations or criminal activities, which are mandatory for Colombia to verify by virtue of international treaties.

C/TB Risk Matrix: is the tool provided by CEET that allows you to identify Corruption and Transnational Bribery Risks.

Compliance Officer: is the natural person who must comply with the functions and obligations established in Chapter XIII of the Circular Básica jurídica of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022). The same individual may, if so, decided by CEET's Board of Directors 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.

Relative: For the purposes of this Program, relatives are understood as the spouse or partner in permanent union, relatives up to the third degree of consanguinity, affinity, or first civil degree.

Transparency and Business Ethics Program: in accordance with the provisions of Chapter XIII of the Basic Legal Circular of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022), added by External Circular 100-000011 of August 9, 2021, this document contains the Compliance Policy, the specific procedures under the responsibility of the Compliance Officer, aimed at implementing the Company's policies aimed at identifying, measuring, controlling, monitoring, preventing, managing and mitigating the risks of Corruption and Transnational Bribery that may affect CEET. This Program has the Code of Ethics, the C/TB Risk Matrix and all related corporate policies as related documents.

Supplier: Natural or legal person that supplies goods or services to CEET.

Business gift: Any good or service that is given or received by reason of the position or function, for which the person receiving it does not pay fair market value. The gift can be of any kind, for example, food, tickets to theatrical performances or sporting events, trips at discounted or free prices, green fees, lodging, loans, cash, among others.

Internal reports: These are those that are handled within the company and can be made by any employee or member of the organization who is aware of a possible act contrary to transparency and business ethics.

Retaliation: Action of punishment or revenge for an aggression or offense.

Risk: Probability of occurrence of an event with negative effect over an economic entity, a community, or an individual.

Warning signs: These are the facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios, and other information that the company determines as relevant, from which it can be inferred in a timely and/or prospective manner the possible existence of a fact or situation that escapes the company standard that has been determined as normal.

Corruption and Transnational Bribery Risk Management System: This is the system oriented to the correct articulation of the policies and procedures of the Transparency and Business Ethics Program and its proper implementation in CEET.

Transnational Bribery: Is the act by virtue of which one or several employees, contractors, administrators, or associates or related to a legal person, give, offer, or promise, to a foreign public servant, directly or indirectly, sums of money, any object of pecuniary value or other benefit or utility, in exchange for the foreign public servant; perform, omit, or delay, any act related to the exercise of his functions and in connection with an international business or transaction.

SSU: Refers to CEET's Shared Services Unit, which groups the support areas that provide administrative, human resources, financial and legal services to CEET.

Travel: Any travel and/or overnight stay.

SAGRILAF: Is a system for autoregulation and management of integral risk in money laundry, terrorism financing and mass destruction weapons proliferation; that apply in Colombia for the enforcement of the Superintendence of Companies.

CHAPTER II

TRANSPARENCY AND BUSINESS ETHICS PROGRAM POLICIES

2.1. Policy for the Prevention of Acts of Corruption and Transnational Bribery and zero tolerance for corruption:

- CEET is committed to the prevention of Acts of Corruption and Transnational Bribery with respect to the businesses it develops, which is why all operations developed by the Company must be adjusted to the highest ethical standards of conduct. This implies, without limitation, compliance with all applicable regulations regarding Corruption, Transnational Bribery, fraud, misrepresentation and, in general, any criminal activity.
- With the adoption by CEET of the Code of Ethics and Business Conduct of CEET and its affiliates, as well as this TRANSPARENCY AND BUSINESS ETHICS PROGRAM, and its disclosure, the Directors, Employees of CEET and its administrators declare and express unequivocally to all its Counterparties, that they do not tolerate any type of Corruption or Transnational Bribery.
- CEET has a zero-tolerance policy towards Corruption and Transnational Bribery.
- Inappropriate inducements and/or facilitation payments involving national or foreign Public Officials, customers, Suppliers, and all Counterparties are prohibited.
- All Directors, Employees, agents and Intermediaries of CEET are prohibited from giving, offering, promising or authorizing, directly or indirectly through a third party or in person, any financial or other advantage of value to a Public Official or any other natural or legal person, with the intention of apply undue influence over the destinatory, inducing the recipient to violate his or her duties, securing an improper sale for CEET or rewarding the recipient for past conduct of this kind.
- All CEET Directors, Employees, agents and Intermediaries are prohibited from demanding, soliciting, agreeing to receive, or accepting a kickback, Facilitation Payment, or any improper or illegal inducement, benefit, or advantage.
- Employees may not use their position in the Company to obtain their own benefit with respect to payments, discounts, travel, accommodations, gifts or loans from customers, suppliers or any third party with whom they have or intend to have business relations.
- All activities will be carried out in compliance with current legislation and especially the rules on the fight against corruption and transnational bribery in all its forms.

2.2. Contracting policy and/or collaboration with the state:

- CEET will maintain an open and transparent dialogue with regulators and the government in general, its actions will be characterized by compliance with applicable laws, regulations, standards, and any other kind of applicable laws.
- Whenever a contract is to be entered into with a government entity, special care must be taken to ensure compliance with the applicable regulations, always based on the principle of transparency.
- The Company shall cooperate with international, national, and territorial state entities with respect to investigations that they carry out in relation to Acts of Corruption.
- Any relationship with Public Officials must be in strict compliance with the rules and regulations to which they are subject.
- It is not allowed to give or receive any Business Gift or Invitation to a national or foreign Public Official, except in those cases previously analyzed by the Compliance Officer and approved by the

Chief Executive Officer, in accordance with the criteria contained in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

2.3. Whistleblower Protection and Non-Retaliation Policy:

- CEET will not tolerate any hostile or retaliatory act against any Counterparty who, in good faith, makes an internal or external report of a possible Act of Corruption or Transnational Bribery within or related to the Company.
- No Employee shall discourage or prevent another from making a report or seeking help or assistance in reporting a matter of possible Corruption or Transnational Bribery within or related to the Company.
- No person subject to this TRANSPARENCY AND BUSINESS ETHICS PROGRAM shall suffer adverse consequences for refusing to offer, promise, pay, give, or authorize an improper or illegal payment, benefit, advantage, or reward, even if doing so results in the loss of business or other opportunities for CEET.

2.4. Policy on financial management and accounting:

- CEET will employ criteria of efficiency, transparency, and accountability in the management of its resources and finances.
- The integrity, accuracy and reliability of the accounting and financial information must be guaranteed at all times, which must fairly and accurately reflect all transactions in reasonable detail, in accordance with the guidelines established in the Code of Ethics and Business Conduct and the applicable accounting and tax regulations.
- The handling of cash and petty cash shall be subject to compliance with corporate policies and procedures that ensure the security, control and traceability of operations or activities involving the handling of cash and petty cash.

2.5. Policy on political participation and contributions to political parties:

- CEET recognizes and respects the right of its Employees to participate in activities outside the company, as is the case of politics, as long as these are legal and do not interfere with the duties and responsibilities of the Employees; that in no way involve the company and conform to the guidelines established in the Code of Ethics and Business Conduct.
- An employee participation in political activities shall be in a personal capacity, without involving in any way the name, content, brands, activities, or assets of CEET.
- The work of CEET Employees shall not be affected by their political preferences.
- No direct or indirect political contribution may be made in the name of CEET or with CEET funds, unless authorized by the General Assembly of Shareholders, however, this must not contravene current regulations. This restriction shall apply not only to cash contributions, but also to contributions in kind.
- All duly authorized political contributions must be recorded in the Company's books and records.

2.6. Policy towards the counterparties

CEET adopts the following guidelines for all its Counterparties:

- Not to use them as a conduit to commit Acts of Corruption.
- Not to pay more than appropriate remuneration for services legitimately rendered to CEET.
- Inform them about the Company's Transparency and Business Ethics Program Policies either through the website or any other disclosure mechanism.
- Make it clear that all activities carried out on its own behalf or on behalf of the Company are expected to comply with the Transparency and Business Ethics Program Policies.
- Evidence in documents and supports all operations or business with Counterparties, either through a contract, purchase order or service order.
- Include in contracts with Counterparties (Customers and Suppliers), a clause that allows terminating or suspending the business relationship, in the event that unilateral concerns about the good faith, in the sense that such Counterparty has incurred in any Act of Corruption or has violated any anti-corruption law, or the rules established by the Company in its Transparency and Business Ethics Program and its Policies. Additionally, in the contracts get the agreement from the Counterparties to not cooperate in any act of corruption.
- Include in contracts with Employees and/or in the internal work regulations, clauses that allow the termination of the contract when there is a breach by an employee of any of the policies and procedures of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM, in accordance with the applicable labor regulations.
- Take all necessary measures and Due Diligence to know the potential Counterparties, in accordance with the provisions of this TRANSPARENCY AND BUSINESS ETHICS PROGRAM, before performing or having with them any type of operation or business, contractual or legal relationship of any order or nature. The mechanisms adopted shall at least include the controls set forth in Section 3.3. of the Transparency and Business Ethics Program.
- It shall be considered a warning sign that a Counterparty or any of its beneficial owners, administrators, business matrix, subsidiaries and/or affiliates, directly or indirectly:
 - Has been or is being pointed out by the national or foreign press or by any national or foreign media, mass media or not, of having incurred or participated in any capacity, in practices, acts, omissions or crimes, directly or indirectly related to Acts of Corruption.
 - Has been or is being investigated by any national or foreign authority, for having incurred or participated in any capacity in practices, acts, omissions, or crimes, directly or indirectly related to Acts of Corruption.
 - Has been convicted and/or sanctioned by any national or foreign authority for having incurred or participated in any capacity in practices, acts, omissions, or crimes directly or indirectly related to Acts of Corruption.
 - Has been or is included in any national or foreign list, for having incurred or participated, even allegedly, in any capacity or capacity, in practices, acts, omissions or crimes related, directly or indirectly, to Acts of Corruption.
 - Has incurred or participated in any capacity and in any capacity, in practices, acts, omissions or offenses, directly or indirectly related to Acts of Corruption.

2.7. Donations Policy:

- The granting of Donations is subject to the prior approval of the General Assembly of Shareholders and the Board of Directors. The Assembly may annually approve the total amount that the Company may allocate to the granting of Donations. For its part, the Board of Directors approves the allocation of each of the Donations among which the total amount approved by the Assembly is destined.

- Acceptance of Donations is subject to the prior concept of the Compliance Officer and approval of the General Manager.
- To ensure that the Donations are not used as an excuse for the commission of Acts of Corruption, the Company shall carry out the Due Diligence process applicable to the Counterparties and the Donations, as provided in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- Donations must be transparent, in writing, clearly reflected in the Company's books and accounts, and must comply with applicable laws.
- No Donation may be given or received as part of an exchange of favors with individuals or public officials.
- Donations may not be made to government agencies if they could be understood or interpreted as an exchange of favors.
- Under no circumstances may Donations be made in cash or to bank accounts in the name of persons other than the direct beneficiary of the Donation.
- The document containing the Donation must specify, at least include the following items: recipient, goods object of the Donation, amount or value, origin of the goods or resources and purpose or destination of the Donation, as well as an annex containing the results of the Due Diligence carried out on all the related natural and legal persons.
- Once the Donation has been executed, the recipient of the Donation must certify in writing the receipt and destination of the funds or goods that are the object of the Donation and issue the corresponding Certificate of Donation.

2.8. Corporate Gifts and Invitations Policy:

The acceptance and granting of Business Gifts and Invitations by Counterparties and/or third parties to CEET Employees and from CEET Employees to third parties, including those received by the Relatives of any employee, shall be bound to the criteria and policies contained in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

The acceptance and granting of Business Gifts and Entertainment by or on behalf of a Public Official may only be made if they are authorized in accordance with the internal rules of the organization or entity to which the official belongs, are given openly to the recipient, are of a nature that would not affect the brand reputation of CEET if publicly disclosed, and are given in accordance with the policies and procedures set forth in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

2.8.1 Acceptance of Corporate Gifts

- Acceptance of Business Gifts offered by third parties to a CEET employee is prohibited, except for merchandising gifts that Suppliers or customers give occasionally.
- Corporate Gifts received, other than merchandising, must be reported to the Ethics Line and delivered to the Human Resources area.
- The Human Resources area will oversee the custody of the gift and periodically, in coordination with the Internal Communication area, will hold a raffle among all Employees with the gifts received.

2.8.2. Corporate Gift Giving

- The giving of Corporate Gifts by CEET Employees to third parties is prohibited, unless they are gifts that are merchandising, in which case they must have CEET's logo or trademarks printed on them.

- Merchandising gifts given by Employees to third parties must be managed and controlled by CEET's General Management, which will keep the respective inventory.

2.8.3. Acceptance of Invitations

Invitations offered by third parties and Counterparties may be accepted if they are for legitimate business purposes to strengthen working relationships, under the following conditions:

- They are local in scope and therefore should not include any payment for travel. If the invitation includes a trip, the provisions of section 2.8.5 of this TRANSPARENCY AND BUSINESS ETHICS PROGRAM must also be applied.
- They are reasonable and appropriate for the business.
- They do not influence, or give the appearance of influencing, the employee's ability to defend CEET's interests and/or to objectively perform his or her job.
- They do not take place in places with coming age requirements.
- In all cases, the immediate supervisor must be informed in writing, and in the event of exceeding one (1) SMLMV, the Ethics Line must also be informed, and written approval must be obtained from the immediate supervisor prior to the acceptance of the Invitation. The immediate supervisor must communicate his decision in writing and inform the Ethics Line.
- In case of doubts about the economic valuation and/or the possible impact of the Invitation, a prior opinion must be obtained from the Compliance Officer.
- If the Invitations come from public officials or competitors, the Compliance Officer's prior opinion and the approval of the General Manager must be requested.

2.8.4. Issuance of Invitations by CEET Employees:

Invitations to third parties or Counterparties may be made if they are for legitimate business purposes to strengthen working relationships, under the following conditions:

- If a reasonable and good faith solicitation is made directly related to the promotion, demonstration, or explanation of CEET's products or services.
- Invitations to events or activities organized by CEET as a brand positioning activity or to which it has access as a sponsor and/or ally (e.g., Barranquilla Carnival, festivals, and concerts), in which case the guest list must be approved by CEET's General Management.
- If the Invitation is in favor of a Public Official or an employee, director or administrator of a company that has the status of competitor in the market in which CEET operates, the prior opinion of the Compliance Officer and approval of the General Manager must be requested.
- If the Invitation includes a Trip, the provisions of section 2.8.5 of this Transparency and Business Ethics Program shall also apply.

2.8.5. Policies for Invitations Including Travel.

Invitations for Travel, from/to customers, Suppliers, and other business relationships are generally not accepted or offered.

All exceptions must comply with the conditions established in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM for Invitations and must additionally be approved and justified by the top officer of the management concerned with a copy to the General Manager, using the form attached in **Annex 1** of this policy, explaining the business interest and the need for the trip.

This authorization will be attached to the per diem request documentation.

If the invitation includes the payment of all costs by the inviting party, the per diem request will be made at zero.

2.9. Conflicts of Interest Policy

- A Conflict of Interest is considered to be any situation in which an employee's personal interests' conflict with those of CEET, either in personal activities or in dealing with other persons or entities with economic interests, affecting the freedom and independence in making a decision. Consequently, a Conflict of Interest exists when the simultaneous satisfaction of two interests is not possible, namely: that of the collaborator and that of CEET, either because the interest is of the collaborator or of a third party.
- CEET's business and actions must be governed by the principles of transparency and objectivity, and for this reason, Directors and Employees must not participate in any activity that may interfere with the performance of their duties in the companies or in any way generate a Conflict of Interest.
- A Conflict of Interest does not necessarily constitute a violation of the Code of Ethics, but failure to report and warn about it in accordance with the provisions of the Code is a violation.
- The doubt regarding the configuration of Conflict of Interest does not exempt the Administrators and Employees from the duty to consult and refrain from participating in the respective activities.
- In no case may exceptions to the rules on Conflicts of Interest that cannot be duly managed and controlled be approved.
- Due Diligence processes with Counterparties, as well as registration or qualification procedures, shall include the obligation of the Counterparties to inform and report the links they may have with any employee or Officer of the Company.
- The guidelines for conduct and the procedure for consulting, reporting and denouncing Conflicts of Interest are detailed in the Code of Ethics (see section on Conflicts of Interest). This Program specifically regulates the guidelines for the resolution of conflicts of interest identified by the respective bodies.
- Pursuant to the provisions of Article 2.2.2.2.3.5. of Decreto 1074 de 2015, as amended by Decreto 46 of 2024 of Colombia, in development of the duty to act in accordance with the diligence of a good businessman contained in Article 23 of the Ley 222 of 1995, the authorities shall respect the criteria adopted by the administrators in making business decisions, inasmuch as it shall be understood that they were adopted in good faith and in the best interest of the company, under a sufficiently informed judgment. The foregoing, except in cases of bad faith, exceeding their functions, non-compliance or violation of the law or the bylaws, violation of the duty of loyalty or when they correspond to a manifestly ill-informed decision.
- The Assembly must give general authorization to the company's directors to carry out operations that may eventually be vitiated by a conflict of interest, when they are recurrent and are part of the ordinary course of business, in accordance with the Decreto 46 of 2024.

2.10. Commission and bonus policy for mere liberality.

Commission payments must be approved by the persons in charge in accordance with the internal procedures implemented by CEET to verify that they are accurately reflected in the records of the document management system, or whichever is applicable.

The payment of commissions cannot be made in cash and cannot in any way represent payment for obtaining an illicit benefit for the Company or for any of its Administrators and Collaborators.

The same provisions shall apply to bonuses for mere liberality.

2.11. TRANSPARENCY AND BUSINESS ETHICS PROGRAM - Translation Policy.

This TRANSPARENCY AND BUSINESS ETHICS PROGRAM will be translated into English - the predominant language in international business relations - so that foreign counterparts are aware of its contents.

CHAPTER III

REGULATION OF THE COMPONENTS OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

3.1. Outreach and Training

The Compliance Officer and the leaders of CEET's areas shall determinate the internal channels and conditions for dissemination and/or training of the policies that are part of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM under their coordination, including those contained in the Code of Ethics and Conduct and in this Program, as well as the procedures and Communication Channels established therein.

The annual training programs may be carried out jointly or integrated with the training programs established in ML/FT risk management aimed at Employees and duly updated.

The outreach plan shall include mechanisms that allow Employees to permanently access and consult the documents of the policies of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

At a minimum, employees should be trained at two points in time:

1. In induction programs for new employees.
2. Annual reinforcements.

Documentary evidence of all training sessions must be done and include the date, attendees, time, and topics covered. Likewise, these training sessions shall be evaluated.

In addition, the Company shall adopt the necessary measures so that its Counterparties are aware of the Compliance Policy of the Transparency and Business Ethics Program and how to comply with them strictly, efficiently, and effectively.

3.2. Reports in case of non-compliance with the Compliance Policy of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

3.2.1. Internal reporting

All Counterparties are required to make an Internal Report immediately upon becoming aware of:

- A possible Act of Corruption or Transnational Bribery within or related to the Company.
- Any activity or indication of activity that constitutes a violation of national and international regulations or of this TRANSPARENCY AND BUSINESS ETHICS PROGRAM and is related to the Company.

Internal reports shall be made through the Communication Channels established in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM and in the format that is part of this as **Annex 4**.

Internal reports shall contain at least:

- All background information and supporting documents.
- The reasons and motives that led to believe that there is a possible Act of Corruption within or related to the Company or the activity or indication of activity that constitutes a violation of the national and international regulations or to this TRANSPARENCY AND BUSINESS ETHICS PROGRAM and is related to the Company.

3.2.2. External reporting

Whenever a transaction is detected and classified as suspicious of Corruption in accordance with the procedure set forth in this Program, it must:

1. Report to the Transparency Secretariat of the Presidency of the Republic through its web page <http://www.secretariatransparencia.gov.co/observatorio- or the applicable one. Anticorrupcion/portalaniticorrupcion> or the one that applies.

Whenever a transaction is detected and classified as suspicious of Transnational Bribery in accordance with the procedure set forth in this Compliance Policy, it must:

1. Report to the Superintendence of Corporations through its web page https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-deDenuncias-Soborno-Internacional.aspx or the applicable one.

3.3. Due Diligence

3.3.1. Due Diligence towards Counterparties

CEET shall perform a Due Diligence procedure on its current and potential Counterparties that includes the following controls:

CONTROL	COUNTERPART				RESPONSIBLE
	CLI	PROV	EMP	ACC	
Binding format includes the request for: <ul style="list-style-type: none"> ▪ Location and contact information. ▪ Legal information. ▪ Financial, accounting and tax information. ▪ Information on the legal representative, board of directors and shareholders in the case of legal entities. 	X	X	X	N.A.	<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager
			X		
			X		
			N.A.		
			N.A.		

<ul style="list-style-type: none"> ▪ Information on subsidiaries and affiliates. <p>Note: in the case of partners or shareholders, in those events in which the Counterparty does not provide the information, a record shall be made of the request made together with the response received from the Counterparty.</p>			N.A.		
Identification and approval of Publicly Exposed Persons (PEPs)	X	X			<ul style="list-style-type: none"> ▪ Compliance Officer - ▪ Purchasing Department ▪ Head of Organizational Development
Supporting documents: to link and update information (See Annex 2).	X	X	X		<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager
Verification in restrictive lists, available databases, and search engines.	X	X	X	X	<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief Purchasing Officer ▪ PORTFOLIO MANAGEMENT - Portfolio Manager. ▪ HEAD OF SUPPORT PROCESSES - Head of Support Processes
Confirmation of information.	X	X	X		<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager
Information update: on an annual basis.	X	X	X		<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager

Source of funds	X	X	X	X	<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager ▪ HEAD OF SUPPORT PROCESSES - Head of Support Processes
Verification of potential conflicts of interest	X	X	X	X	<ul style="list-style-type: none"> ▪ ORGANIZATIONAL DEVELOPMENT Chief of Organizational Development ▪ CHIEF PURCHASING OFFICER - Chief of Purchasing. ▪ PORTFOLIO MANAGEMENT - Portfolio Manager

Important Note: The controls described herein with respect to the Client Counterparty shall be applied as follows:

- Advertising clients, other than classified ads and advertising agencies: all controls.
- Subscription, product marketing and mass consumption customers: the request for basic information, name and identification will apply.
- Street sales customers: none of the controls described herein shall be applicable.

Employees must report to the Compliance Officer any indication that a Counterparty may be involved in an Act of Corruption or contrary to the law.

3.3.2. Due Diligence in merger operations, purchase of assets, shares, quotas, or parts of interest.

Whenever CEET is going to be part of a merger transaction, purchase of assets, shares, quotas, or parts of interest, it shall carry out the Due Diligence procedures established in section 3.3.1. in relation to all natural and legal persons involved in the transactions.

Whenever real estate is to be acquired, a real state study must be carried out, including the detection of possible warning signs and the verification in restrictive lists and databases of all persons listed in the certificate of title.

3.3.3. Due Diligence for Donation Transactions

With respect to individuals, companies, corporations, or NGOs that are going to be beneficiaries of any donation by the Company, which must be previously approved according to the Donations Policy, the Due Diligence procedures established in section 3.3.1. shall be carried out with respect to all natural and legal persons involved in the operation.

The donor and recipient of the donation must certify in writing, prior to the formalization of the donation, that: (i) the purpose of the donation is lawful; (ii) it does not contravene any legal regulations or CEET's corporate policies against the risks of Money Laundering, Financing of Terrorism, Financing the

Proliferation of Weapons of Mass Destruction, Corruption and Transnational Bribery; (iii) confirms the purpose of the funds or goods or services that will be the object of the donation; (iv) confirms that no part of the donation will be diverted to a Public Official; (v) confirms that the source or recipient bank account is in the name of the donor or recipient entity, as the case may be. This certification shall be annexed to the document containing the entire donation procedure and shall be an integral part of the donation agreement.

In the case of Donations linked to the Government and/or a Public Official, in addition to the above, the Compliance Officer's opinion must be obtained prior to their execution.

The person in charge within CEET must confirm that the bank account to which the transfer is made and/or from which the transfer originates is valid and in the name of the beneficiary and/or donor of the donation.

3.3.4. Due Diligence on Intermediaries

In addition to the controls established for the Counterparties (See Section 3.3.1.), the Counterparties who are granted faculties to act in the name and on behalf of CEET and/or who in any way represent it, shall be required to submit a written document certifying that:

- In no case shall you use brokerage or money management for corrupt or illegal purposes, or to improperly influence any decision that represents an advantage for the Company.
- The remuneration or consideration received corresponds to the fair market value of the goods or services rendered.
- It shall not make any payment, in cash and/or in kind, to Public Officials.
- Knows and is committed to comply with the Transparency and Business Ethics Program adopted by CEET.
- Knows and is committed to complying with applicable laws and maintaining the highest standards of business conduct.

Only persons or entities with a high level of reputation will be hired for this purpose, which must be validated through proper referencing.

3.4. Conflicts of Interest

3.4.1. Reporting

Employees who wish to report an actual or potential Conflict of Interest, whether their own or someone else's, must use the mechanism established in the Code of Ethics and Business Conduct, i.e., the Ethics Line. For this purpose, they must follow the following procedure:

- Fill out the corresponding form and include in it the relevant and necessary information to analyse the report (see **Annex 3**).
- Make the report to the Ethics Line attaching the format.
- In parallel, make the report to the immediate boss, unless involved.

3.4.2. Procedure for handling Conflict of Interest Reports

The procedure for dealing with Conflicts of Interest is described in the Code of Ethics.

3.4.3. Guidelines for the analysis and resolution of conflicts of interest.

The analysis and resolution of conflicts of interest shall be made in accordance with the following guidelines:

3.4.3.1. Rules applicable according to the type of Conflict of Interest

a. In relation to kinship or affinity or friendship:

- In the hiring of personnel, the guidelines and restrictions contained in the Recruitment and Selection Policy, or in the applicable regulation, must be applied.
- Is an inability to be supplier the relationship of those natural persons who are relatives, up to the third degree of consanguinity or affinity and first civil degree, of Administrators or Employees of the purchasing and supply areas, or of any employee who has influence in, or is in charge of making decisions regarding the selection and/or contracting of Suppliers. The same prohibition shall be applicable with respect to companies (legal entities) Suppliers where their partners or Administrators or legal representatives have such relationship.
- Natural persons who are or have been Employees of CEET and whose retirement has occurred within the previous two (2) years may not be Suppliers. The same applies to companies (legal entities) Suppliers in which a former employee is a partner, shareholder and/or beneficial owner or legal representative.
- In the event of the possible contracting of persons who have a personal, business or friendship relationship with any Director or with an administrator or with an employee whose work area or functions are related to the contracting and/or management of the goods or services to be contracted, the consultation must be submitted through the consultation and reporting mechanisms established in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

Any exception to the above rules shall be made in accordance with the provisions of Section 3.4.3.2.

b. In connection with complementary economic activities:

CEET allows its Employees to perform external economic activities if the following assumptions are met:

- The employee's work performance is not impacted.
- It is not executed within the established working hours.
- Is not the same or similar to the functions assigned by CEET and/or compromises in any way the exclusivity commitment agreed in the employment contract.
- No Conflict of Interest is generated.
- Do not use CEET information or assets in any way.
- Do not generate a second employment relationship.

All external economic activities (including academic activities) must be reported to the immediate supervisor, who must confirm compliance with the above requirements. If there is any doubt as to whether the external activity generates a conflict of interest and/or compliance with any of the above requirements, the employee must consult the Compliance Officer through the Ethics Line.

In the event that an employee is invited to give an academic talk or presentation as part of his or her responsibilities with the Company or by virtue of his or her knowledge or experience in the position he or she holds at CEET, he or she must obtain prior written authorization from his or her immediate supervisor and receive guidelines on the mention and/or credit to CEET. If the employee is offered any type of compensation (monetary payment (other than reimbursement of travel expenses, if applicable) or any other recognition) associated with such an invitation, he/she must additionally inform the Ethics Line to obtain prior authorization to accept such compensation.

Exceptionally, and with the express prior authorization of the Ethics Committee, Employees may participate on boards of directors, without detriment to their responsibilities and provided that no Conflict of Interest is incurred. The foregoing shall not apply to participation on the boards of directors of CEET's related companies, nor to participation, on behalf of CEET, on the boards or management committees of guilds or projects of which CEET is a member.

Any exception to the above rules shall be made in accordance with the provisions of Section 3.4.3.2.

c. Approaching of compromising situations.

Giving and receiving gifts and hospitality is regulated in Section 2.8 of this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

3.4.3.2. Approval of Exceptions

In cases where an exception to the above guidelines is required, and the conflict arises with respect to an employee belonging to the first management level of the Company, administrators or product managers, the situation and in such case the exception must be approved by the Board of Directors, through the Audit Committee, being this body the one empowered to adopt the corresponding measures and decisions. The foregoing is without prejudice to the intervention of other instances when is required by the regulations¹.

In cases where an exception is required, where the conflict arises with respect to an employee who does not belong to the aforementioned levels, the situation and in such case the exception will be approved by the Ethics and Conduct Committee, which will be empowered to adopt the corresponding measures and decisions.

In all cases, prior to approval by the competent authorities, the respective analysis, and recommendations of the Compliance Officer (if applicable) and the Ethics Committee must be carried out, in accordance with the procedure set forth in the Code of Ethics.

In any case in which an exception is approved, it shall:

- Establish how the potential conflict will be mitigated.
- Establish a control and monitoring mechanism to confirm and report to the Compliance Officer the effectiveness of the defined mitigation mechanisms.
- Inform Internal Audit (if applicable) for follow-up and subsequent evaluation of compliance with the preventive or mitigation measures that have been approved.

¹ External Circular 100-006 of 2008 Superintendence of Companies

In no case may exceptions to the rules established in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM on conflicts of interest be approved or conflicts of interest accepted when the conflict and/or the risk derived from it cannot be effectively mitigated or managed with mitigation and control measures.

3.5. Archiving and document retention procedures

Documents and records related to compliance with the rules on C/TB Risks must be kept for a term of five (5) years. Regarding the documents that support the decision to determine an operation as suspicious, the report sent to the UIAF, the Compliance Officer is responsible for their centralized conservation, for a term of ten (10) years with the appropriate safeguards.

3.6. Risk management.

C/TB risk management is carried out according to the Company's methodology, which is based on the NTC ISO 31000 standard.

3.6.1. Identification

The identification of Corruption and Transnational Bribery Risks is carried out following the methodology contained in numeral 5.4.2. of the NTC ISO 31000 standard.

The following C/TB Risk Factors have been identified:

- Country:

Nations with high corruption perception indexes, 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 effective regulations to combat corruption, and the lack of transparent policies on public procurement and international investment.

- Economic sector

Economic sectors with the highest risk of corruption, such as the mining-energy sector, public services, infrastructure works, pharmaceuticals, and human health.

- Third parties

In general, it refers to any third party that initiates or maintains links with CEET and especially includes intermediaries, contractors, subordinate companies and national and foreign public servants or officials.

3.6.2. Evaluation

The purpose of the analysis and evaluation stage of the risk situations identified is to determine the degree or level of exposure of CEET to the general risk of Corruption in each of the activities of its corporate purpose.

To measure the risk, the methodology contained in the ICONTEC's Colombian technical standard NTC ISO 31000, numbers 5.4.3. and 5.4.4.4, is adopted. According to this methodology, "(...) *The risk is analyzed by determining the consequences and their probability...*", which will determine the level of risk, the type of risk and the risk assessment.

On the other hand, the methodology will allow "to perform with varying degrees of detail, depending on the risk, the purpose of the analysis and the information, data and resources available. The analysis may be qualitative, semi-quantitative or quantitative, or a combination of these, depending on the circumstances."

3.6.3. Control

The purpose of the control stage is to take measures to address the risk inherent in the risk situations to which the Company is exposed. The control must allow a decrease in the possibility of occurrence or the impact of the risk situation if it materializes.

Tools:

To develop this stage, tools will be used such as:

- Inventory of existing controls based on documents or interviews with employees from different areas.
- Flow charts.
- Validation workshops.
- Existing documentation.
- Experience of process leaders.

Activities:

- Identify for each of the risk situations, the existing controls within CEET, and document the results in a database.
- Evaluate the design² of the control (Efficiency): this rating is obtained as a result of the sum of the attributes evaluated, concluding in four options: Strong, Moderate, Weak and Uncontrollable.
- Evaluate the scope of the control (Effectiveness): this rating is obtained as a result of evaluating whether the location of the control covers all the points (area, channel, business unit, process, and jurisdiction) where it should be applied, concluding in four options: Strong, Moderate, Weak and Uncontrollable.
- Qualify control compliance (timeliness): determine whether the control is executed within the entity, in accordance with the attributes evaluated in its design and scope. The qualification can be: Strong, Moderate, Weak and Uncontrollable.
- Measure the effectiveness of the control: It is obtained by combining the evaluation of the design, scope, and compliance of the control.
- Associate risk events with controls: Once the effectiveness of the individual controls has been measured, the Compliance Officer must associate the risk events identified with each of the controls through an objective analysis considering the individual effectiveness of the controls that mitigate each risk situation.

² It refers to how well CASA EDITORIAL EL TIEMPO has planned and conceptually defined the relevant aspects of the control, so that the control can meet its objectives once it is implemented.

- Determine whether the control affects the impact and/or probability: Based on the calculated effectiveness of the controls, it is determined whether it is sufficient to reduce the impact and probability of the risk events. This means whether the set of controls decreases the probability and/or level of impact and the number of levels by which it can decrease the inherent probability and inherent impact, to obtain the residual probability and residual impact.
- Determine the residual risk: In the matrix of risks and controls, calculate the residual risk rating, where the resulting vector is the decrease that the strength of the set of controls generates to the inherent risk of the process, which is plotted in the Residual Risk matrix.

The final assessment resulting from the analysis will allow:

- Identify risk situations that require treatment.
- Determine the current controls that require some type of modification.
- Define new controls considering regulatory requirements.
- Develop a proposal for new controls based on the review of best practices and new risk situations identified.
- Evaluate the cost and benefit of NON-mandatory controls.

The C/TB Risk Matrix is hosted on CEET's Intranet - MiMedio - and on the Neptune platform, which is managed by the Compliance Officer.

3.6.4. Monitoring and review

The monitoring of risk situations seeks to evaluate the evolution of CEET's risk profile, both inherent and residual, and its variation. The following activities will be carried out by the Compliance Officer and his team, with the support of CEET's areas from which collaboration is required, as follows:

- Compliance Officer and his team shall: (i) continuously monitor the System in order to evaluate the effectiveness of the controls, (ii) verify whether the results of the risk measurement are consistent with the current experience and (iii) give appropriate application of the monitoring techniques. Additionally, a comparison shall be made between inherent and residual risk. This monitoring shall be performed at least annually.
- Process managers and their work teams: those responsible for each process must permanently monitor the activities of the specific process they are in charge of, to ensure that there are no risk situations associated with Corruption and that the controls applied operate effectively and efficiently.
- Internal Audit Area: the Internal Audit area (when applicable) may carry out periodic reviews of compliance with the company's processes and procedures, including those established in this Program, the results of which are communicated to the legal representative or the position it designates.

3.7. Detection of transactions that have the potential to become a violation of the anti-bribery law or any law related to corruption.

As mechanisms for the detection of potential Transnational Corruption or Bribery operations, CEET has the following:

3.7.1 Warning signs

The following are examples of situations that represent a warning sign of the possible occurrence of an Act of Corruption and Transnational Bribery:

- When a Counterparty has refused to include in the contracts as a cause for termination, any or all of the conducts or hypotheses referred to in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- When a Counterparty, or Employee resists or directs the processes with the purpose of not fully complying with the procedures established for purchases and contracting.
- Contracts that contain variable remunerations that are not reasonable or that contain payments in cash, in Virtual Assets, as defined in Chapter X of the Basic Legal Circular of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022), or in kind.
- When an employee or Counterparty unjustifiably insists on particularizing the selection conditions.
- Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or rebates.
- In the event that once the hiring process of a Supplier is completed and a potential Conflict of Interest with an employee is identified by any means and which was not duly reported.
- Legal entities with "*offshore entities*" or "*offshore bank accounts*" structures.
- Request by a Counterparty for the Company to generate false invoices and/or with false or incomplete information, or any false document.
- Request by a Counterparty for its identity and relationship with the Company to be kept secret.
- Public reports that indicate a high risk of Corruption and Transnational Bribery in Colombia or the region, with respect to a Counterparty, the geographic location, or its economic activity.
- Unusually high or frequent requests for political or charitable contributions.
- Contracts with Contractors or state entities that give the appearance of legality that do not reflect precise contractual duties and obligations.
- Payment of unusually high commissions or fees in relation to the service provided.
- Reporting of gifts, hospitality, courtesies, donations, charitable contributions, invitations to breakfast, lunch, dinner, etc., invitations to conferences or academic or professional events, invitations to entertainment events (sporting, artistic, etc.) not clearly or poorly justified and/or documented.
- Knowledge of public information linking a Counterparty to acts of Corruption and/or Transnational Bribery.
- Complex or international legal structures with no apparent commercial, legal or tax benefits or owning and controlling a legal entity with no commercial purpose, particularly if it is located abroad.
- Payments to related parties (partners, employees, subordinated companies, branches, among others) without apparent justification.

Employees who become aware of any of the situations described in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM, or similar situations that generate suspicion of being Acts of Corruption or any other irregular conduct, have the obligation to report it through the Company's internal channels.

3.7.2. Procedure for the analysis of operations that have the potential to become a violation of the Anti-Bribery Law, or any law related to Corruption.

3.7.2.1. Initiation of research:

Whenever the Compliance Officer becomes aware of a red flag related to acts of Corruption or Transnational Bribery, it must initiate an investigation. Following these steps:

- Identifies the related risk event.
- Identifies the related risk factor in the operation.
- Verify the risks related to the Counterparty: country, economic sector, etc.
- Compiles sufficient and necessary information for the analysis (due diligence and public information).
- Verify if there are previous investigations with respect to the same Counterparty.
- Create an electronic folder with the related information.
- Request additional information if required.
- Analyzes the justification given by the Counterparty with respect to the reported operation or transaction.
- The analysis may yield the following results or conclusions:
 - The operation or transaction is duly justified.
 - The operation or transaction could not be justified and is therefore suspicious.
 - Cannot be concluded due to insufficient information.

3.7.2.2. Conclusion analysis of the operation or transaction:

Once the analysis of the operation is completed and depending on the conclusion, the Compliance Officer takes one of the following actions:

- Duly justified operation or transaction: it is documented, and the case is closed.
- Operation or transaction could not be justified: it is classified as suspicious, is submitted to the Ethics Committee, and is reported to the UIAF.
- Unable to conclude due to insufficient information left for follow-up.

CHAPTER IV

ROLES AND RESPONSIBILITIES IN RELATION TO THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

4.1. Board of Directors

The Board of Directors is the highest authority of the Company in matters of prevention of Acts of Corruption and Transnational Bribery. It is obliged to comply with the obligations set forth in this Program, among which are the following, even if that some of them also correspond to other bodies or officers of the Company:

- a. Always act with Due Diligence in any matter or decision related to Acts of Corruption or the Transparency and Business Ethics Program.
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy.
- c. Designate the Compliance Officer
- d. Approve the document that contemplates the TRANSPARENCY AND BUSINESS ETHICS PROGRAM, i.e., this Program.
- e. Approve CEET's risk profile according to the information provided by the Compliance Officer.
- f. To assume a commitment aimed at preventing C/TB Risks, so that CEET can conduct its business in an ethical, transparent, and honest manner.
- g. Promote a culture of "zero tolerance" for Acts of Corruption within the Company.
- h. Demonstrate leadership and commitment to the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- i. Approve the Company's risk appetite (level of risk accepted by CEET), in accordance with the Corruption and Transnational Bribery risk matrix submitted by the Compliance Officer.
- j. Study, modify and approve the Company's TRANSPARENCY AND BUSINESS ETHICS PROGRAM or any adjustments or modifications designed or suggested by the Compliance Officer or submitted by the Legal Representative.
- k. Ensure the provision of the economic, human, and technological resources required by the Compliance Officer for the performance in the work.
- l. Order the pertinent actions against the administrators and Employees who have management and administrative functions in CEET, when any of the above violates the provisions of the Transparency and Business Ethics Program.
Lead an adequate communication and pedagogy strategy to ensure effective disclosure and knowledge of the Compliance Policies and the TRANSPARENCY AND BUSINESS ETHICS PROGRAM to Employees, Associates, Contractors (according to the Risk Factors and Risk Matrix) and other identified stakeholders.

4.2. Legal Representative

Within the framework of the legal powers and the bylaws, it is obliged to comply with the obligations set forth in this Program, among which are the following, without prejudice to the fact that some of them also correspond to other bodies or officers of CEET:

- a. Provide the Board of Directors and the Compliance Officer with all the information and tools necessary for them to act with due diligence.

- b. Submit with the Compliance Officer for approval of the Board of Directors the proposed TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- c. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- d. Ensure that all policies related to the Company's TRANSPARENCY AND BUSINESS ETHICS PROGRAM are complied with and applied within the Company.
- e. Ensure that no Counterparty within CEET who makes internal Reports in good faith or based on a reasonable belief of facts that may be considered as Acts of Corruption or acts that violate the Company's Policies, suffers any retaliation or discrimination.
- f. To certify to the Superintendence of Companies the compliance with the provisions of Chapter XIII of the Basic Legal Circular of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022), added by, in the following cases:
 - Through the certification of compliance with the requirements to be appointed Compliance Officer for the TRANSPARENCY AND BUSINESS ETHICS PROGRAM, which must be submitted as an attached certification within the framework of the submission of Report 58 - Compliance Officers, in accordance with the provisions of Chapter III of External Circular 100-000003 of September 11, 2023.
 - Through the information presented annually through Report 75 - SAGRILAF and TRANSPARENCY AND BUSINESS ETHICS PROGRAM, in accordance with the provisions of Chapter II of External Circular 100-000003 of September 11, 2023.
 - When required by such authority by means of an Official Letter sent directly to CEET or in general through an External Circular.
- g. Request in due time to the Board of Directors the physical, technological, systems and human resources required for the Compliance Officer (Risk and Compliance Manager) to be able to perform the work and fulfill their duties independently and autonomously. The Legal Representative shall request the required authorizations from the Board of Directors according to the Company's bylaws.
- h. Ensure that the TRANSPARENCY AND BUSINESS ETHICS PROGRAM is articulated with the Compliance Policies adopted by CEET's Board of Directors.
- i. Lead an adequate communication strategy to ensure the effective dissemination of the Compliance Policies and the Transparency and Business Ethics Program to employees, associates, contractors, and the general public.
- j. Ensure that the activities resulting from the development of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM are duly documented, so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.

4.3. Compliance Officer

The Company's Compliance Officer is the highest authority in C/TB Risk management. It will be appointed by CEET's Board of Directors and will be responsible for the management of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM. The Compliance Officer may be an employee of the company or an external professional.

In the performance of their duties, especially the Compliance Audit performed to the TRANSPARENCY AND BUSINESS ETHICS PROGRAM, the Compliance Officer shall report only to the Board of Directors and shall have direct access to the Board of Directors. Due to the difference in the functions that correspond

to the Statutory Auditor, the Legal Representative and the Compliance Officer, the Statutory Auditor or the Legal Representative shall not be appointed as Compliance Officer.

Whoever is appointed CEET Compliance Officer must comply with the requirements set forth in paragraph 5.1.5.3.1 of Chapter XIII of the Basic Legal Circular of the Superintendence of Companies (External Circular 100-000008 of July 12, 2022).

Likewise, it is obliged to comply with the obligations set forth in this Program, among which are the following, notwithstanding the fact that some of them may require the support of other CEET bodies or officers:

- a. Present, with the legal representative, the proposed TRANSPARENCY AND BUSINESS ETHICS PROGRAM for approval by the CEET Board of Directors.
- b. 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 TRANSPARENCY AND BUSINESS ETHICS PROGRAM and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the management of the Compliance Officer and the management of the Obligated Entity, in general, in the compliance with the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- c. Ensure that the TRANSPARENCY AND BUSINESS ETHICS PROGRAM is in line with the Compliance Policy adopted by the Board of Directors.
- d. Ensure effective, efficient and in due time compliance with the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- e. Define, adopt, and monitor actions and tools for C/TB Risk detection, in accordance with the Compliance Policy to prevent C/TB Risk and the Risk Matrix.
- f. Ensure the implementation of appropriate channels to allow anyone to confidentially and securely report TRANSPARENCY AND BUSINESS ETHICS PROGRAM non-compliance and possible suspicious activities related to Corruption.
- g. Verify the due application of the whistleblower protection and non-retaliation policy contained in this Program and apply to the employees the workplace harassment prevention policy in accordance with the law.
- h. Establish internal investigation procedures in CEET to detect non-compliance with the TRANSPARENCY AND BUSINESS ETHICS PROGRAM and acts of Corruption.
- i. Be responsible for the proper articulation of the Compliance Policies with the Transparency and Business Ethics Program and submitting to the legal representative and the board, at least every six months, reports on their performance as Compliance Officer.
- j. Lead the structuring of the Transparency and Business Ethics Program, whose content compliance will be obligatory to every CEET employee in any area or level.
- k. Direct the periodic activities of evaluation of the C/TB Risks. This kind of processes may be carried out with Employees selected by the Compliance Officer or even through third parties hired by the Legal Entity for such purposes.
- l. Delegate to other officers, if so, authorized by the Board of Directors, the administration of the CCT Risk Management System in those Subordinate Companies³ that are domiciled outside the country (when applicable). In any case, the Compliance Officer shall be considered as the highest authority in matters of Corruption and Transnational Bribery Risk Management in CEET and its Related Companies.

³ Pursuant to Article 261 of the Code of Commerce

- m. Design the methodologies for classification, identification, measurement, and control of C/TB Risk that will be part of the TRANSPARENCY AND BUSINESS ETHICS PROGRAM.
- n. Implement a Risk Matrix and update it according to the needs of the Obligated Entity, its Risk Factors, the materiality of the C/TB Risk and in accordance with the Compliance Policy.
- o. Inform the General Manager of any infractions committed by any Employee with respect to the Transparency and Business Ethics Program, so that the corresponding sanctioning procedures can be carried out in accordance with CEET's internal work regulations.
- p. Order, after consultation with the Ethics Committee the initiation of internal investigation procedures in CEET, with its own human and technological resources or through third parties specialized in these matters, when it has suspicions that a violation of Law 1778 of Colombia or the Transparency and Business Ethics Program has been committed.
- q. Follow up on the effectiveness and scope of the controls implemented to suggest and ensure that new controls are implemented when deemed convenient or necessary.
- r. Evaluate compliance with the TRANSPARENCY AND BUSINESS ETHICS PROGRAM and the C/TB risk to which the Obligated Entity is exposed.
- s. Implement and develop the processes through which the policies and procedures developed in this TRANSPARENCY AND BUSINESS ETHICS PROGRAM will be put into practice.
- t. Advise and guide people within CEET in relation to the Transparency and Business Ethics Program and prevention of acts of corruption.
- u. Ensure proper archiving of documentary supports and other information related to CEET's C/TB Risks.
- v. Submit to the General Manager and subsequently to the Board of Directors for approval this Program or any adjustments thereto for approval.
- w. Design, program and coordinate training plans to promote and consolidate the formation of a culture regarding the importance of compliance with the rules and policies established for the prevention and control of C/TB risks.
- x. Train Employees on Warning Signs, receive and analyze Warning Signs reports.
- y. Receive and analyze internal reports.
- z. Verify with the person in charge of Human Resources Management at CEET, that the internal work regulations and employment contracts incorporate the non-compliance as a serious misconduct and with those responsible for each of the areas of the Company in charge of the respective documents that must incorporate clauses and special provisions on corruption.

4.4. Statutory Auditor

CEET's Statutory Auditor shall report to the competent authorities any Act of Corruption that he/she becomes aware of in the course of their duties, in accordance with the provisions of national anti-corruption regulations. Likewise, it should bring these facts to the attention of the corporate bodies and the Company's management. The Statutory Auditor shall file the corresponding reports within six (6) months from the time he/she becomes aware of the facts.

Also, in accordance with the provisions of Article 34-7 of Law 1474 of 2011, added by Article 9 of Law 2195 of 2022 of Colombia, the statutory auditor must evaluate this TRANSPARENCY AND BUSINESS ETHICS PROGRAM and issue an opinion on it.

4.5. Ethics Committee

CEET has an Ethics Committee, described in the Code of Ethics, where the Compliance Officer will present the analysis of the investigation of the cases that come to his knowledge and where the applicable disciplinary and/or legal measures will be defined.

This decision making must be duly documented with all research support and formally established in the minutes of the Ethics Committee.

4.6. Areas and positions most exposed to corruption risk

The areas and positions of the Company most exposed to the risks of Corruption and Transnational Bribery are in principle those mentioned below:

- All positions that are part of the order release chain and strategy (Purchasing) include First and Second Level Management.
- Purchasing Area.
- Vendors.
- Treasury.
- Accounting.
- Portfolio.
- All Employees.

All Employees shall have the following duties, notwithstanding the fact that some of them may also correspond to other bodies or officers of the Company itself:

- Compliance with the principles, values and duties outlined in the Code of Ethics and Business Conduct and all Company policies.
- Assume at all times a transparent attitude towards the other counterparties.
- Not to offer to the other Counterparties, nor to receive from them, advantages tending to modify the internal procedures in favor of any of the Counterparties.
- Show behavior in accordance with the law in the performance of their duties.
- Reject and discourage any Act of Corruption towards all Counterparties with whom it interacts.
- Behave ethically and transparently in the management of the Company's human, financial and technological resources.
- Comply with the internal regulations established for contracting and for the acquisition of goods and services.
- Timely report any activity related to Acts of Corruption.

CHAPTER V

CONTROL AND SUPERVISION OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

5.1. Due Diligence

Due Diligence is understood as the process of constant and periodic review and evaluation to be performed by the Compliance Officer to the Company considering the Corruption Risks or Transnational Bribery Risks to which CEET is exposed. This Due Diligence does not refer to the procedures of Due Diligence in the knowledge of the counterparty used in the System of Self-Control and Integral Risk Management of Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction (SAGRILAF by his abbreviature in Spanish), whose realization is governed by different rules. However, CEET will use this mechanism as a complement to the Due Diligence performed for the purposes of the Transparency and Business Ethics Program.

CEET, on the occasion of Internal Audits or due diligence procedures will determine if there are changes in the Risks of Corruption and Transnational Bribery and will adopt through its Compliance Officer the relevant modifications to this TRANSPARENCY AND BUSINESS ETHICS PROGRAM.

In addition, CEET will implement any necessary adjustments in accordance with future amendments to the Anti-Corruption and Anti-Bribery Rules.

Within the framework of this Due Diligence, the contracts or agreements signed by CEET shall contain clauses, declarations or guarantees on anti-bribery and anti-corruption conduct which shall involve the intervention of the respective area. The person responsible for the negotiation must ensure that the clauses are included before signing the contracts or agreements. If they are not observed, they should be requested to the respective area.

In addition to stating and ensuring compliance with this TRANSPARENCY AND BUSINESS ETHICS PROGRAM and applicable anti-corruption laws and regulations, the right to terminate the contract when a violation of the provisions of this TRANSPARENCY AND BUSINESS ETHICS PROGRAM or any applicable anti-corruption law or regulation occurs should be included.

Due Diligence to identify Corruption Risks and Transnational Bribery Risks focuses on the following aspects:

- They are in writing.
- It is exclusively oriented to the identification and evaluation of C/TB Risks related to the activity developed by CEET, which includes the adequate review of the specific qualities of each Counterparty, its reputation, and relations with third parties.
- It is carried out by the Compliance Officer, through the Compliance Audit that performs together with his/her team, with a periodicity of no more than two (2) years.
- These include both current or potential Counterparties, as well as individuals who provide services to Counterparties under any contractual modality, provided that they are relevant in a legal relationship that may have a Corruption Risk and the Risk of Transnational Bribery.

5.2. Responsible

CEET has the following mechanisms to control and supervise compliance with the Transparency and Business Ethics Program:

5.3. Compliance Officer

The Compliance Officer shall exercise oversight of the management of Corruption and Transnational Bribery risks in the businesses or transactions in which CEET participates.

To verify the effectiveness of the Program, it will periodically carry out random surveys directed to direct employees and contractors, including, among others, the effectiveness of the controls and their compliance.

5.4. Internal Audit

Internal Audit should include in its work plans the performance of periodic audits of compliance with the established Due Diligence program and procedures.

CHAPTER VI COMMUNICATION CHANNELS

As an effective reporting mechanism for all types of illegal conduct and/or conduct that violates the Code of Ethics and CEET's corporate policies, all Counterparties have an Ethics Line lineaetica@eltiempo.com, which is also available through Mimedio for Employees; there is also a public and anonymous whistleblower channel on the company's website.

In addition to the above, reports may be made through the Transnational Bribery Reporting Channel provided by the Superintendence of Companies at the following link: <https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional>.

At the same time the Complaints for acts of Corruption may be made through the channel provided by the Transparency Secretariat of the Presidency of the Republic at the following link: <https://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>.

CHAPTER VII SANCTIONING REGIME

7.1. Contractual consequences.

Failure to comply with the provisions contained in this Transparency and Business Ethics Program is considered a serious offense under the terms of paragraph 6 of Article 62 of the Substantive Code of Work of Colombia and may result in the imposition of the corresponding disciplinary sanctions and if appropriate, the unilateral termination of the employment contract for just cause. This is in accordance with CEET's Internal Labor Regulations.

In the event of non-compliance with the above provisions, CEET will take corrective measures to avoid similar situations in the future. These measures range from labor warning memorandums or attention calls until the dismissal of the Employee, as well as the unilateral termination of the contract that regulates the relationship with its Counterparty. All the above, without prejudice to the corresponding criminal actions that may be taken by CEET in the event of detecting a possible violation of the rules on the prevention of C/TB Risk.

Likewise, in the case of Clients, Suppliers and Contractors the maximum sanction for non-compliance with this Program will be the early termination of the contract without any type of compensation, understanding that this is a breach of the contract entered into with CEET.

7.2. Administrative consequences.

Failure to comply with the orders and instructions issued by the Superintendence of Companies in Chapter XIII of its Basic Legal Circular (External Circular 100-000008 of July 12, 2022) will give rise to the imposition of the pertinent administrative sanctions on the company, the Compliance Officer, the Statutory Auditor and/or its administrators, in accordance with the provisions of numeral 3 of Article 86 of Law 222 of 1995 and Article 4 of Law 2195 of 2022 of Colombia, without prejudice to the actions that correspond to other authorities.

7.3. Penal consequences.

CEET reserves the right, as the case may be, to file the respective complaint with the Attorney General's Office, control entities and other competent authorities, for the alleged commission of crimes against public administration, against public property or Transnational Bribery, in accordance with the provisions of the Criminal Code and the rules that modify, add, or replace it.

CHAPTER VIII

CHANGE CONTROL

Date	Version	Description
23-03-2017	02	Updated Code of Ethics and Business Conduct - Law 1778 of 2016 and External Circular No. 100-000003 of 2016 added to Chapter XIII of the Basic Legal Circular - Approved by the Board of Directors Act No. 957.
15-02-2018	03	Business Ethics Program, update of the Code of Ethics and Business Conduct and creation of the Anti-Corruption Compliance Manual - Law 1778 of 2016 and External Circular No.100-000003 of 2016 added to Chapter XIII of the Basic Legal Circular of Colombia- Approved by the Board of Directors Act No. 970.
26-05-2022	04	Transparency and Business Ethics Program and update of the Code of Ethics and Business Conduct - External Circular No.100-000011 of 2021 issued by the Superintendence of Companies which amended External Circular No.100-000003 of 2016 added to Chapter XIII of the Basic Legal Circular of 2017 - Approved by the Board of Directors Act No. 1023.
30-05-2024	05	Update of the Transparency and Business Ethics Program according to Law 2195 of 2022, Decree 26 of 2024 of Colombia and other related regulations. Approved by the Board of Directors Act No. 1047.

CHAPTER IX

ANNEXES

The following Annexes may be subject to update and/or change.

**ANNEX 1
TRAVEL INVITATION AUTHORIZATION FORM**

Área:		
Invitado: "Nombre Empleado":		
Invita: "Empresa o Persona que realiza la invitación":		
Lugar: "Ciudad, País"	Fechas:	Ida:
		Vuelta:
Conceptos que Asume la Invitación:		
Motivo Invitación:		
Valor que aporta la invitación al Negocio:		
Gerente UEN	Gerente General Financiero y USC	
Nombre completo y firma	Nombre completo y firma	

ANNEX 2
DOCUMENTS REQUIRED FOR DUE DILIGENCE ON COUNTERPARTY LINKAGE

1. LEGAL CUSTOMERS

- Unique Tax Registry (RUT by his abbreviature in Spanish).
- Certificate of existence and legal representation issued by the Chamber of Commerce with a validity of no more than 30 days.
- Copy of the identification document of the legal representative.
- Document in which it informs whether it has a code of ethics and business conduct and an anti-corruption policy.
- Certificate of shareholding composition with a validity of no more than 30 days.

Additional documents may be included in the customer linkage form, in compliance with applicable company policies, such as: SAGRILAFT (by his abbreviature in Spanish) Manual, Procedure for credit customer linkage, among others.

2. SUPPLIERS

- Unique Tax Registry (RUT by his abbreviature in Spanish).
- Certificate of existence and legal representation issued by the chamber of commerce with a validity of no more than 30 days.
- Copy of the identification document of the legal representative.
- Document in which it informs whether it has a code of ethics and business conduct and an anti-corruption policy.
- Certificate of shareholding composition with a validity of no more than 30 days.
- Other documents required in the Supplier registration platform.

Additional documents may be included in the supplier linkage form, in compliance with applicable company policies, such as: SAGRILAFT (by his abbreviature in Spanish) Manual, Procedure for linking credit customers, among others.

3. EMPLOYEES

- Resume.
- Photocopy of diplomas and documents showing academic training.
- Photocopy of identity card.
- Personal and work references.
- Other support required by the Human Resources Management.

4. BOARD MEMBERS

- Resume.
- Photocopy of identity card.

5. SHAREHOLDERS

- Unique Tax Registry (RUT by his abbreviature in Spanish).

- Certificate of existence and legal representation issued by the Chamber of Commerce with a validity of no more than 30 days.
- Copy of the identification document of the legal representative.
- Document in which it informs whether it has a code of ethics and business conduct and an anti-corruption policy.
- Certificate of shareholding composition with a validity of no more than 30 days.

The above documents are illustrative and may vary according to the needs of CEET and/or the internal policies or manuals of the Purchasing, Portfolio, HR, and Legal areas.

**ANNEX 3
CONFLICT OF INTEREST REPORT FORM**

		REPORTE DE CONFLICTO DE INTERESES
CÓDIGO:	VERSIÓN: 0	FECHA: 17/07/2017
NOMBRE: _____		FECHA: _____
CARGO: _____		ÁREA: _____
Reporte :		
Situación propia: <input type="checkbox"/>		Situación de otro empleado: <input type="checkbox"/>
		Nombre del empleado _____
		Cargo: _____
Estado de la situación:		
Nueva: <input type="checkbox"/>		Cambio de reporte anterior: <input type="checkbox"/>
Detalles del reporte:		
1 Reporte relacionado con:		
Relacion parentesco o afinidad	<input type="checkbox"/>	Otro <input type="checkbox"/>
		Actividades económicas complementarias <input type="checkbox"/>
		¿Cuál? _____
Situaciones comprometedoras	<input type="checkbox"/>	
2 Fecha de inicio del conflicto		
	<input type="text"/>	<input type="text"/>
3 Descripción de los hechos		
<div style="border: 1px solid black; width: 100%; height: 100%;"></div>		
Nombre empleado: _____		Oficial de Cumplimiento _____

ANNEX 4
INTERNAL REPORTING OF ACTS OF CORRUPTION AND BRIBERY

Report No. _____

Date: __/__/____

1. REPORTER INFORMATION

Name:

Position:

2. OPERATION INFORMATION

Transaction number or reference (if applicable):

Value of the operation:

Date of operation:

Description of the operation:

Name of the counterparty involved in the operation:

Reasons why it considers that the operation may be considered an act of corruption:

Observations that you consider should be considered:

The purpose of this Corruption Act Report is to inform the Compliance Officer of acts detected in the course of the activities carried out by the Company. The submission of this report DOES NOT CONSTITUTE a denunciation, but a mere act of communication to the Compliance Officer regarding an operation that is considered by the reporter as an Act of Corruption within the framework of the Company's TRANSPARENCY AND BUSINESS ETHICS PROGRAM.