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KYROVET LABORATORIES SA
800.193.165-6

Manual for the Compliance of the Business Ethics for the Prevention of Corruption and Transnational Bribery

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1. Introduction

Currently, corruption and transnational bribery have a strong impact on the economy, reputation and performance of countries, which is why it is important to adopt corporate procedures that allow identifying risks, as well as mitigating the consequences derived from said risks.

In Colombia, the Congress of the Republic issued Law 1778 of 2016 “by which rules are issued on the responsibility of legal entities for acts of transnational corruption and other provisions are issued regarding the fight against corruption.”

By virtue of article 23 of the aforementioned, the Superintendency of Companies was invested with the powers to promote “transparency and business ethics programs, internal anti-corruption mechanisms (sic), internal auditing mechanisms and standards, promotion of transparency and prevention mechanisms” of the behaviors identified in said law.

KYROVET LABORATORIES SA(hereinafter “Kyrovet” or the “Company”), is a company duly incorporated in 1993 under the laws of Colombia, dedicated to the production, marketing, representation, import or export of all types of goods, supplies or implements. , mainly related to the agricultural sector.

Consequently and taking into account the policies that are applicable to it, Kyrovet hereby allows itself to implement a Compliance Manual of the Business Ethics Program for the Prevention of Corruption and Transnational Bribery (the “Manual”), to which light of Law 1778 and all those regulations that modify or complement it.


2. Interpretation

The following aspects will be taken into account for the purposes of interpreting the provisions indicated in this Manual:

- 2.1 The titles included in this Manual have been incorporated for convenience and will not limit the scope of the terms and provisions of this Manual, nor will they be considered part of it.
- 2.2 The words will be understood in their natural and obvious sense, according to their general use within the context of the respective part of the Manual.
- 2.3 In case of contradictions of the provisions and other aspects of this Manual with the Law, the latter will always prevail.
- 2.4 The provisions contained in this Manual are issued by Kyrovet in compliance with the applicable regulations regarding national and transnational corrupt practices in Colombia and particularly Law 1778 of 2016.

3. Definitions

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Without prejudice to those terms that are defined throughout these provisions, which may be developed in this Section, for a better understanding of this Manual, the following definitions apply, which must be interpreted regardless of gender in the singular or plural:

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

Associated: They are those natural or legal persons who hold the status of shareholder of the Company.

Compliance audit: It is the systematic, critical and periodic review regarding the proper execution of the Business Ethics Program.

Complaints Channel: is the online reporting system for complaints about acts of Transnational Bribery, provided by the Superintendency of Companies on its website.

Contractor or Intermediary: Any external party that, in the context of an International Transaction, acts on behalf of Kyrovet or with Kyrovet to promote, market and sell Kyrovet products to potential customers or that has a contractual legal relationship of any nature with the Company. Contractors or Intermediaries may include, among others, suppliers, agents, distributors, advisors, consultants and persons who are parties to collaboration or joint venture contracts with the Company.

Corruption: It is an improper or illegal act that occurs when a person abuses his or her power to obtain a commercial advantage, usually secret and private. Among the forms of corruption is bribery or bribery.


Due diligence: It refers to the periodic review that must be carried out on the legal, accounting and financial aspects related to a business or International Transaction, whose purpose is to identify and evaluate the risks of Transnational Bribery that may affect the Company, its Subordinated Companies. and to the Contractors. Regarding the latter, it includes advance verification of your good credit and reputation.

Managers: It refers to those people, whether natural or legal, who have management and decision-making power within Kyrovet. Taking into account the corporate organization of the Company, Directors are understood to be, but are not limited to, the following people:

1. The main and alternate members of the Kyrovet Board of Directors.
2. The executive president of Kyrovet.
3. Kyrovet General Management.
4. The First and Second Deputy of the executive president of Kyrovet.
5. The Managers of each process, as well as the designated people with decision-making capacity over the management of resources.
6. Regional Managers and/or National Sales Manager.

NOTE: The list described previously was made for indicative purposes and does not correspond to the determined hierarchical order of the organization.

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Donation or Gift: It refers to a voluntary cash contribution or transfer of goods (tangible items such as equipment, products or land). The above includes any sum of money, object of pecuniary value or any other benefit or utility.

Employee: This is anyone who has a working relationship with Kyrovet.

Public entity: It is any public law entity of the State with which Kyrovet relates in the exercise of its corporate purpose.

Risk factor's: are the possible elements or causes generating the C/ST Risk for any Supervised Entity.

Official: It is any person who provides a service for Kyrovet without having an employment relationship with it.

Regional Managers and/or National Sales Manager / National Sales Manager: They are the people who, in accordance with the Company's organizational chart, perform regional management functions.

Kyrovet Group: Refers to the business group of which the Company is a part, which is made up of the Subordinated Companies. Subordinated Companies in Colombia will adopt Kyrovet's policies, procedures and controls as a controller for risk prevention, mitigation and control.

Interested: Any Contractor, Officer, Director or Employee of Kyrovet.

Kyrovet or the Company: It is Kyrovet Laboratories SA


Manual: Refers to this document called Compliance Manual of the Business Ethics Program for the Prevention of Corruption and Transnational Bribery, which includes the Company's Business Ethics Program.

Risk Matrix: It refers to the tool in which all the identified risks related to Corruption and Transnational Bribery are reflected, as well as their measurement and relative controls. The Risk Matrix developed as indicated in this Manual is attached hereto with the code R - PT-F-10 MATRIX BUSINESS ETHICS PROGRAM.

Business or International Transactions: International business or transaction is understood to mean business or transactions of any nature with foreign natural or legal persons under public or private law.

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

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Compliance officer: He is the natural person designated by the Company's Board of Directors to lead and manage the risk management system for transnational bribery and other corrupt practices.

Publicly Exposed Persons or "PEP": They are national or foreign persons who, by reason of their position, manage or have managed public resources, or have power to dispose of them or enjoy or enjoyed public recognition. Foreign PEPs are individuals who fulfill or have been entrusted with prominent public functions in another country, such as Heads of State or Government, high-level politicians, high-level government or judicial officials or high-ranking military officers, executives high-level officials of state corporations, officials of important political parties. Domestic PEPs are individuals who perform or have been entrusted with public functions internally, to whom the same examples apply as the foreign PEPs mentioned above. Persons performing or entrusted with prominent functions by an international organization refers to those who are members of senior management, that is, directors, deputy directors and members of the Board or equivalent functions. The definition of PEP is not intended to cover individuals in the middle or more junior ranks in the above categories.

Company policies: These are the compliance policies that Kyrovet has created for the development of its activities and that will be indicated throughout this document.

Compliance Policies: These are the general policies adopted by the Company's Directors, pursuant to this Manual, so that the Company can carry out its business in an ethical, transparent and honest manner and is in a position to identify, detect, prevent and mitigate related risks. with Transnational Bribery and other corrupt practices.


Corrupt Practice: Any act of a Contractor, Employee, Director or Official of Kyrovet carried out directly or indirectly to improperly influence the actions of another person, so that the Company improperly obtains a commercial advantage.

CEO: He is an agent with representation of Kyrovet, vested with executive and administrative functions and as such, he is in charge of the legal representation of the Company. When this Manual mentions the Executive President, it will be understood that reference is also made to his deputies, when in accordance with Kyrovet's bylaws they act in his replacement.

Beginning: The following principles and values developed in this Manual are the purpose of implementing Transnational Bribery Risk Management Systems: i) Commitment of Directors, ii) risk assessment, iii) structuring of the program of Business Ethics, iv) assignment and need to have a Compliance Officer, v) creation of Due Diligence processes, vi) structuring of control and supervision systems for Compliance Policies and the Business Ethics Program, vii) management plans. dissemination of the Compliance Policies and Business Ethics Program, and viii) establishment of communication channels.

Transparency and Business Ethics Program or PTEE: ANDs the document that includes the Compliance Policy, the specific procedures in charge of the Compliance Officer, aimed at putting the Compliance Policy into operation, in order to identify, detect, prevent, manage and mitigate Corruption

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Risks or Risks. of Transnational Bribery that may affect a Supervised Entity, in accordance with the Risk Matrix, and other instructions and recommendations established in this Chapter.

Risk:It refers to all those situations, operations, actions, transactions, contracts, unilateral, bilateral acts or events through which the risk of Corruption or Bribery, both national and Transnational Bribery, may materialize.

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

Transnational Bribery Risks or ST Risk:It is the possibility for a legal entity, directly or indirectly, to give, offer or promise a Foreign Public Servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant performing, omitting or delaying any act. related to its functions and in relation to a Business or International Transaction.


Warning Sign:Facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios and other information that Kyrovet determines as relevant, from which the possible existence of a fact or situation that escapes what it can be inferred can be opportunely and/or potentially Kyrovet determine as normal.

Foreign Public Servant:It refers to any person who holds a legislative, administrative or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. A foreign public servant is also considered any person who exercises a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State company or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. It will also be understood that any official or agent of an international public organization holds the aforementioned quality.


Transnational Bribery: It is the act by virtue of which a legal entity, through its employees, administrators, associates, contractors or subordinate companies, gives, offers or promises to a foreign PEP or Public Servant directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or utility in exchange for said Public Servant or PEP performing, omitting or delaying any act related to their functions and in relation to a business or International Transaction.

Subordinated Companies:It refers to both national and foreign companies over which Kyrovet exercises a control situation duly registered with the Chamber of Commerce of its jurisdiction.

International Transaction: It is any business or transaction of any nature with foreign natural or legal persons under public or private law.

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COMPLIANCE POLICIES

4. Area of application

This document applies to the Company, its Associates, Directors, Employees, Contractors and in general any third party that establishes any type of contractual relationship with the Company.

5. Aim


- 5.1 The fundamental objective of this Manual is to document the Principles on which Kyrovet prevents, detects and corrects situations that, in the development of any of the activities included within its corporate purpose, have the potential to become a violation of anti-Bribery laws. Transnational and any other Corrupt Practice.
- 5.2 This Manual may be used by the Company for the identification and treatment of any other risk of bribery or Corruption that affects Kyrovet at a local level.
- 5.3 On the other hand, this Manual serves as a letter of introduction to interest groups that require knowledge of how the Company faces the problem of Transnational Bribery and other Corrupt Practices to which it is exposed in the development of its activity.

6. Regulatory framework

In order to carry out the administration of the Risk of Corruption, Transnational Bribery and other Corrupt Practices, as well as for the preparation of this Compliance Manual, the Company will be guided by the following regulatory framework:

- 6.1 **International agreements approved by the Congress of the Republic of Colombia aimed at avoiding Corruption:**
 - 6.1.1 OAS Inter-American Convention against Corruption, 1997.
 - 6.1.2 United Nations Convention against Corruption UNCAC, 2005.
 - 6.1.3 Convention of the Organization for Economic Cooperation and Development OECD to Combat Bribery of Foreign Public Officials in International Business Transactions, 2012.
- 6.2 **Political Constitution of Colombia:** The Political Constitution of Colombia of 1991 in its articles 122, 123, 126, 127, 129, 183, 269 and 270 enshrines principles aimed at fighting administrative corruption.
- 6.3 **Colombian Penal Code:**

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6.3.1 Title referring to crimes against public administration: Title XV, Chapters I to XII.

6.3.2 Title referring to private corruption: Title VII, Chapter V.

6.4 **Law 222 of 1985**, art. 88: By means of which sanctioning functions are established at the head of the SuperSociedades for non-compliance with its guidelines.

6.5 **Law 80 of 1993**: By which the General Statute of Contracting of the Public Administration is issued.

6.6 **Law 734 of 2002**: By which the Single Disciplinary Code is issued where the actions and omissions that constitute non-compliance with the duties of the public servant are enshrined.

6.7 **Law 1474 of 2011**: By which regulations are issued aimed at strengthening the mechanisms of prevention, investigation and punishment of acts of Corruption and the effectiveness of the control of public management.

6.8 **Law 1573 of 2012**: By which the Convention to combat bribery of international commercial foreign public servants is approved, adopted by the Negotiating Conference in Paris, French Republic on November 21, 1997.


6.9 **Law 1778 of 2016**: Establishes a special regime to investigate and impose administrative sanctions on legal entities involved in transnational bribery conduct carried out in the context of a business or International Transaction that involves a legal entity domiciled in Colombia.

6.10 **Chapter X of External Circular 100-000003 of July 26, 2016**: Through which the Superintendency of Companies issues a guide aimed at implementing business ethics programs for the prevention of transnational bribery referred to in Law 1778 of 2016, through the adoption of eight (8)¹ principles whose effectiveness will allow legal entities to be in a better position against the risk of Transnational Bribery and other Corrupt Practices.

6.11 **Resolution No. 100-006261 of 2020 of the Superintendency of Companies**: By which Resolutions No. 100-002657 of July 25, 2016 and 200-000558 of July 19, 2018 are repealed and criteria are established to determine the companies that must adopt Transparency and Business Ethics Programs.

6.12 **Circular 100-000011 of August 9, 2021**: By which External Circular No. 100-000003 of July 26, 2016 is comprehensively modified and addition of Chapter XIII of the Basic Legal Circular of 2017

¹Commitment of the highest corporate body, Risk Assessment, Business Ethics Program, Compliance Officer, Due Diligence, Control and Supervision of Compliance Policies and the Business Ethics Program, Disclosure of Compliance Policies and Business Ethics Program, Communication channels.

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6.13 **Circular 100-000012 of 2021:**By which the Superintendency of Companies establishes the Supervision Policy for the Transparency and Business Ethics Programs – PTEE

6.14 **Better practices:**

6.14.1 The United Kingdom Anti-Bribery Law “UK Bribery Act”.

6.14.2 The United States Foreign Corrupt Practices Act – FCPA.

7. Update

The text of this Manual will be updated whenever required in accordance with applicable legislation, and according to changes that occur in the Company's commercial environment. In any case, the Compliance Officer may update this Manual, when deemed appropriate or at least every two (2) years.

8. Company Commitment to Preventing Transnational Bribery and Other Corrupt Practices


Anti-Corruption Policy

The Board of Directors of the Kyrovet group is committed to making all necessary efforts in the fight against corruption, money laundering, financing of terrorism and other crimes of corruption and bribery against the constitutional and legal order in our country and in countries where we carry out operations. commercial in accordance with our corporate purpose.

That if we become aware of improper operations that affect the performance of the organization or third parties, we undertake to report them to the competent authorities.

- 8.1 The Compliance Policies included in this Manual will be approved by the Kyrovet Board of Directors. Therefore, this corporate body will be generally responsible for promoting a culture of transparency and integrity in which Transnational Bribery and Corruption in general are considered unacceptable within the Company.
- 8.2 The Directors and Associates are aware that lower-ranking employees in the Company will follow their example, which is why it is their obligation to follow appropriate behavioral guidelines to collectively build with them a policy aimed at preventing Transnational Bribery, as well as of other Corrupt Practices and, in general, compliance with the law.
- 8.3 To this end, the Board of Directors, as well as the Compliance Officer, must ensure that in their actions and in the actions of the Interested Parties, the following principles and values of the Company are evidenced:

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- 8.3.1 Be honest, fair and trustworthy in all your Kyrovet activities and relationships.
- 8.3.2 Obey applicable laws and regulations governing Kyrovet's business.
- 8.3.3 Fulfill your obligation to be the voice of integrity and immediately report any concerns you have about compliance with the law, Kyrovet policy, or this Manual.
- 8.3.4 Use the Company's resources exclusively for the development and execution of Kyrovet's objectives.
- 8.4 Likewise, the Board of Directors of the Company is obliged to:
 - 8.4.1 Implement Compliance Policies and the Business Ethics Program.
 - 8.4.2 Assume a commitment aimed at preventing Transnational Bribery, as well as any other Corrupt Practice, so that Kyrovet can carry out its business in an ethical, transparent and honest manner.
 - 8.4.3 Ensure the supply of the economic, human and technological resources required by the Compliance Officer to carry out his or her work.
 - 8.4.4 Order the relevant actions when any person within the Company fails to comply with the provisions of this Business Ethics Program.
 - 8.4.5 Lead an appropriate communication strategy to guarantee the effective dissemination of the Compliance Policies and the Business Ethics Program to Employees, Associates and Contractors. For which, it will also inform in a clear and simple manner, the consequences of violating the Business Ethics Program.

9. Fundamental pillars for the adoption of Compliance Policies

The structuring, adoption and implementation of the Company's Compliance Policies are based on the development of the following points:

- 9.1 **Risk Assessment:** The Manual is designed based on an assessment of the Risks of Transnational Bribery and other Corrupt Practices. To carry out said Risk evaluation, some activities are contemplated that allow identifying, detecting and mitigating the identified Risks.
- 9.2 **Due diligence:** The Company will review the legal, accounting and financial aspects related to each business or International Transaction to identify and evaluate the risks of Transnational Bribery or other Corrupt Practices that may affect the Company or its suppliers or third parties with whom it has a contractual relationship. Company. Regarding third parties, such as suppliers and clients, the Company will verify their good credit and reputation. For this, the Company establishes prior Due Diligence guidelines, provisions and procedures, which must be complied with by all Interested Parties.

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- 9.3 **Compliance audits:** The Company establishes internal and external audit plans to verify the effectiveness and compliance with this Manual, in order to serve as a basis so that both the Compliance Officer and Company Directors can determine the existence of deficiencies in the structuring, adoption and/or implementation of Compliance Policies and their possible solutions.
- 9.4 **Company policies:** For the adoption and implementation of this Manual, all the compliance policies that Kyrovet has created for the development of its activities and which will be indicated throughout this document are of special relevance.

BUSINESS ETHICS PROGRAM

10. Responsibilities of Directors, Employees and Compliance Officer

- 10.1 Managers, Employees and the Compliance Officer have the following generic responsibilities in relation to this Manual:
- 10.1.1 Know and apply the Company Policies.
 - 10.1.2 Monitor directly or through the person designated for this purpose, the activities of each of the areas of the Company that may have an impact on Kyrovet's compliance with this Manual.
 - 10.1.3 Immediately report any concerns about potential violations of the Compliance Policies of this Manual.
 - 10.1.4 Cooperate fully and honestly in Kyrovet investigations conducted for noncompliance with the policies set forth in this Manual.
- 10.2 **Managers:** In addition to the above, the Directors have the following particular responsibilities:
- 10.2.1 All Kyrovet Managers have the obligation to know this Manual in its entirety, as only in this way will they be able to generate in their team the awareness that is required for the establishment of an ethical and transparent culture that allows them to effectively combat and prevent the commission of acts of Transnational Bribery and other Corrupt Practices.
 - 10.2.2 Managers must be attentive to any suspicious situation that may occur within their respective team, in order to report it in a timely manner to the Compliance Officer.
- 10.3 **Employees:**
- 10.3.1 The work at Kyrovet is based on the trust and individual responsibility of the Employee, so each one is expected to internalize and apply in their work day all the rules and tools that allow them to prevent the commission of an act of Transnational Bribery and /or other Corrupt Practices.

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10.3.2 Each Employee has the responsibility of knowing their position and the potential Risks that may arise from their performance. For this reason, he must know how to manage the Risks associated with his position, as well as immediately report any irregularity or non-compliance that occurs in light of this Manual.

10.3.3 Employees have absolute freedom to ask questions or request training regarding the content and scope of the provisions of this Manual. For this reason, any argument or explanation that shows that non-compliance with the Program is based on ignorance of it will not be valid, since the communication and dissemination channels are permanently open and available to all Employees.

10.3.4 If among the functions assigned to the Employees is to select suppliers, clients or any third party to enter into contracts with them, the Employee is obliged to know and comply with the policies indicated in the Due Diligence section created for this purpose.

10.3.5 The anti-corruption clauses that form an integral part of this document must be included in all contracts entered into by Kyrovet. In the event that these clauses are intended to be eliminated from a contract, prior written approval must be obtained from the legal area and the Compliance Officer.

10.3.6 Guarantee the filing and conservation of documents that are related to international business or transactions, in which Kyrovet Laboratories and its subordinates in Colombia participate for a minimum of ten years.

10.4 **Compliance officer:** The Compliance Officer will be the person designated by the Company's Board of Directors in order to implement, verify and control the adequate and timely fulfillment of the functions established herein. The Compliance Officer will have the following functions:


10.4.1 Monitor timely and strict compliance with the standards established in the Manual based on the provisions of the Law.

10.4.2 Design, schedule and coordinate training plans on the Manual with the objective that Employees are duly informed and updated on the matter.

10.4.3 Attend and coordinate, together with the Company's Board of Directors and the Executive President, any requirement, request or diligence of judicial or administrative authority regarding this Manual.

10.4.4 Responsible for the proper articulation of the Compliance Policies with the Business Ethics Program.

10.4.5 Present reports on your management as Compliance Officer to the Company's Board of Directors at least once a year. In the event that the Board of Directors does not meet to present these reports, the Compliance

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Officer will deliver the document to the Executive President, so that when this body meets, the corresponding presentation can be made.


- 10.4.6 Direct periodic risk assessment activities for Transnational Bribery and other Corrupt Practices.
- 10.4.7 Inform the Board of Directors, or the corresponding body, about the infractions committed by any Employee regarding the Business Ethics Program, so that the corresponding sanctioning procedures can be carried out.
- 10.4.8 Facilitate the constant training of Company Employees in the prevention of Transnational Bribery and other Corrupt Practices.
- 10.4.9 Establish a system of permanent support and guidance for the Company's Employees and Associates regarding the execution of the Business Ethics Program.
- 10.4.10 Direct the system to receive complaints from any person regarding a case of Transnational Bribery or any other Corrupt Practice.
- 10.4.11 Order the initiation of internal investigation procedures, when there are suspicions that a violation of Law 1778 or the Business Ethics Program has been committed.
- 10.4.12 Conduct quarterly surveys of Contractors and Employees regarding the effectiveness of the Business Ethics Program.
- 10.4.13 Leave a written record of any report issued or received regarding compliance/effectiveness of the Business Ethics Program, as well as any other document that arises from the implementation of this Manual. Said documentation must be kept in accordance with what is indicated in this document.

10.5 **Verification Mechanisms**

In addition to the obligations that must be met by the Directors, Employees and the Compliance Officer, Kyrovet has established mechanisms through which the controls, due diligence and effectiveness of the program are verified, and whose audits are carried out periodically.

10.5.1 **Responsibilities of Internal Auditor and/or Compliance Officer**

- (a) Internal Auditor and/or Compliance Officer must plan and carry out compliance audits through which controls and due diligence are verified, as preventive measures against the risks of corruption or transnational bribery.
- (b) Present a report to the Board of Directors, Executive President and Management with the results of the audit and required corrective actions.

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- (c) According to the results of the audit, the Compliance Officer must guarantee the follow-up of the required actions, the updating of the risk matrices and the updating of the Compliance Manual of the Business Ethics Program for the Prevention of Corruption and the Transnational Bribery.

10.5.2 Functions of the External Audit – Fiscal Audit

- (a) The functions of the tax auditor are expressly stated in article 207 of the Commercial Code.
- (b) The Statutory Auditor must apply International Auditing Standards in the prevention of crimes such as Transnational Bribery, Money Laundering and Terrorist Financing.
- (c) In the event that the tax audit evidences the practice of operations related to Transnational Bribery or any other Corrupt Practice, it must bring these facts to the attention of the highest corporate body, Board of Directors and/or Administrators; and must make the complaint to the corresponding criminal and/or disciplinary authorities (article 32 Law 1778 of 2016).
- (d) The corresponding complaints must be presented within six (6) months following the moment in which the tax auditor became aware of the facts (article 32 Law 1778 of 2016).


RISK OF TRANSNATIONAL BRIBERY AND ANY OTHER CORRUPT PRACTICES

11. Risk evaluation, identification and management

This methodology is established as a preventive control, aimed at avoiding the occurrence or materialization of Transnational Bribery Risks, as well as any Corrupt Practices within the Company. For which, below, the corresponding steps will be established to establish risk identification, prevention and mitigation measures.

11.1 Identification of the risk of Transnational Bribery or any Corrupt Practices:

- 11.1.1 The person responsible for each of the Company's areas or processes must identify any situation or behavior that is atypical or outside the particular behaviors of the Company's operations, or that may generate a risk situation for its operation.
- 11.1.2 A red flag will be any situation where it is evident that there is an improper transaction of money or other utility in favor of an official or Public Servant, in exchange for him or her performing or omitting an action in favor of the Company.

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11.1.3 Some warning signs for the identification of Risks are, among others, i) requests to keep a negotiation secret, ii) delivery or request for money or gifts, etc.

11.2 Identification of processes that are subject to Risk:

11.2.1 Once the warning signs of Transnational Bribery Risks or any Corrupt Corruption Practices have been identified, the processes within the Company in which these alerts may arise must be identified, and therefore are exposed to the occurrence of the respective Risk. Example: the identified risk may occur in the Company's commercial area.

11.2.2 To determine the existence or occurrence of risks of Transnational Bribery and other Corrupt Practices within the Company's processes, the following questions may be taken into account:


- (a) Are there positions that, due to their nature and functions, are exposed to a Risk of Transnational Bribery and/or any other Corrupt Practice?
- (b) Are there positions that, given the process in which they work, are exposed to a risk of Transnational Bribery and/or any other Corrupt Practice?

11.3 **Identification of points where there is a risk of Transnational Bribery and other Corrupt Practices:** Critical points must be identified and described in the specific activities of the Company's processes in which a Risk of Transnational Bribery and other Corrupt Practices may arise, in accordance with the information collected in the previous points. Example: in the commercial area, a critical point may arise in the structuring of a project.


11.4 Systematization of information:

11.4.1 With the information collected, the Compliance Officer must prepare a Risk MatrixR - PT-F-10 MATRIX BUSINESS ETHICS PROGRAM, which demonstrates at least: i) the process studied, ii) the critical point within the process, and iii) the possible Risk of Transnational Bribery and other Corrupt Practices, as follows (example):

Studied process	Critical point within the process	Risk of Transnational Bribery and other Corrupt Practices
Commercial area	Project structuring	Possibility of a Public Servant requesting any gift or benefit in order to select the Company's project, without compliance

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		with the requirements.
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Risk Assessment:

11.4.2 To determine the risks of Transnational Bribery and other Corrupt Practices that are present at each critical point of the respective process, the inherent factors of the Risk must be identified, that is, its causes and consequences, as well as the probability of its occurrence. These points must be included in the Risk MatrixR - PT-F-10 MATRIX BUSINESS ETHICS PROGRAM.


11.4.3 To do this, you must identify:

- (a) Causes: Situations that allow or facilitate the occurrence of the Risk. To identify the causes of the Risks to which the Company is subject, the Compliance Officer must take into account the following risk factors and variables:

Risk factor	Variables	Recommended sources
Country	<p>(i) Corruption perception index in the countries with which international business or transactions are carried out.</p> <p>(ii) The country with which international business or transactions are carried out is classified as a tax haven according to the DIAN classification.</p> <p>(iii) If the Subordinated Companies of Kyrovet are located in countries that are considered tax havens according to the DIAN classification.</p> <p>(iv) A High Risk situation would exist if the following activities are carried out in the following countries:</p> <ul style="list-style-type: none"> - Export of products: Belize, El Salvador, Honduras, Dominican Republic, Nicaragua (direct operation through subordinate), Costa Rica, Ecuador (direct operation through subordinate), Mexico (direct operation through subordinate), Peru, Bolivia, Guatemala, Panama, Venezuela and Qatar. - Import of raw materials/packaging and packaging material: China, India, United States. - Import of biologicals and pharmaceuticals: Brazil. - Economic Sector: In general terms, the company's activities are highly regulated for its exercise, as it is part of the animal health branch, which requires a high interaction of contractors designated by the company or its distributors 	<p>(i) Transparency International; and</p> <p>(ii) National Tax and Customs Directorate of Colombia DIAN.</p>

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	to obtain and renew licenses. health records or operating permits. - Third parties: It is reiterated that there is a high interaction of contractors, professionals in charge of obtaining health records and operating permits, with foreign public servants.	
Risk factor	Variables	Recommended sources
Economic Sector	(i) Risk of corruption in the sector, considering that the following have a greater risk: - Sectors that require interaction of the Company, its Directors, Employees with PEP, Public Servants, foreign or national, in the conduct of business or international transactions. - Sectors whose country regulations require a large number of permits, licenses and other requirements for the development of economic activity, which facilitates the carrying out of Corrupt Practices to expedite procedures.	(i) OECD. (ii) Internal experience with international transactions and businesses.
Third parties	(i) Participation of contractors. In transactions of high economic value, in which a legitimate object is not identified, nor is its realization appreciated at market values. (ii) Participation of Public Servants, foreign or national, with functions to enter into contracts. (iii) Participation of customs officials. (iv) Participation of Intermediaries: collaboration or shared risk contracts with contractors. (v) Contractors closely related to officials of the high government of a country, in the context of an International Transaction. (vi) Participation of Public Services of the tax administration in order to obtain favorable treatments.	(i) Internal experience of the Company

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(b) Inherent risk: Probability of materialization of the Risk and its consequences or impact, in order to establish the initial risk area before applying the respective control.

- (i) Probability. It is the opportunity for a Risk event to occur. It is measured according to frequency (number of times the risk has occurred in a given period) or feasibility (internal or external factors that may determine that the Risk occurs). This could be:

Probability	Concept	Assessment
Seldom	The Risk may occur only in exceptional circumstances (rare or abnormal)	1
Unlikely	Risk may occur once	2
Possible	Risk may occur sometimes	3
Likely	The Risk is likely to occur in most circumstances	4
Almost sure	Risk is expected to occur in most circumstances	5

- (ii) Impact. These are the consequences or effects that may be generated by the materialization of the Risk of Transnational Bribery and other Corrupt Practices in the Company. This could be:

Impact	Concept	Assessment
Very low	Does not imply an impact for the Company	1
Low	Impact but insignificant for the Company	2
Moderate	Significant impact on the Company. Ex: Decrease in income.	3
Elderly	High loss or damage to the Company. Ex: Heavy fines. Criminal proceedings. Loss of clients. Discredit, bad image or negative publicity. Danger to the company's solvency.	4
High	Prolonged or permanent suspension of Company services.	5


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11.4.4 With the aforementioned information, a first matrix must be built to identify the inherent risk that each event has if it materializes, taking into account its probability and impact. The above, as evidenced below:

Q R I S K M A T R I X	5	Almost sure	High	High	Very high	Very high	Very high
	4	Likely	Moderate	High	High	Very high	Very high
	3	Possible	Low	Moderate	High	Very high	Very high
	2	Unlikely	Low	Low	Moderate	High	Very high
	1	Seldom	Low	Low	Moderate	High	High
			1	2	3	4	5
			Very low	Low	Moderate	High	High
			IMPACT				

11.4.5 The previous matrix should be read as follows, understanding that:

- Green color:** These are Risks with a low level of effects on the Company as they have a possible probability with low impact and moderate impact with low frequency.
- Yellow color:** These are Risks with a moderate level of effects on the Company as they have a probable probability with low, moderate or insignificant impact.
- Orange:** These are Risks that range from “rarely” to “almost certain” with an impact ranging from insignificant to moderate. Therefore, these require greater control and a plan that allows them to be eliminated or mitigated.
- Red color:** These are Risks that have a low to very high probability of occurring, with an impact ranging from moderate to catastrophic. Therefore, i) these are the ones that have the greatest probability of occurrence and cause the most negative impact on the Company in the event of their

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materialization; and therefore ii) require greater control and a plan that allows them to be eliminated or mitigated.


- 11.4.6 **Risk treatment:** process in which it is decided whether to accept the Risk, reduce the probability of occurrence, transfer or avoid it:

Inherent risk	Treatment	Description
Green color	Accept or retain	Accept the risk without taking measures other than its efficient monitoring, which allows the risks to be strategically retained.
Yellow color	Transfer	Address risk to reduce the frequency or impact of the Risk. Some activities that can be adopted are: contracting insurance, coverage operations and organizational structures, or outsourcing of activities, etc.
Brown color	Reduce or mitigate	Carry out actions that reduce the severity of the Risk, its probability and impact. For this, the measures indicated in section 11.7 of this Manual will be adopted.
Red color	Avoid, reduce risk or transfer risk	<p>1. The activity that could generate the risk should not be carried out, even when it is feasible. Risk aversion, which is a behavior usually influenced by the internal system of an entity, could be counterproductive, because avoiding risks without any objective criteria can increase the significance of others.</p> <p>EITHER</p> <p>2. Carry out actions that reduce the severity of the Risk.</p> <p>EITHER</p> <p>3. Face risk to reduce the frequency of Risk.</p>

11.5 Update of the Risk Matrix:

- 11.5.1 The Risk Matrix R - PT-F-10 MATRIX BUSINESS ETHICS PROGRAM It must be updated at least once a year by the Company's Compliance Officer.
- 11.5.2 To update this Risk Matrix, the Compliance Officer must manage all the activities that are necessary, respecting the time limit indicated in the previous section. The directors must guarantee that the Compliance Officer has all the economic, logistical and any other resources necessary.

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11.6 Prevention and control measures of Transnational Bribery and other Corrupt Practices:

11.6.1 Without prejudice to the control measures that become necessary to implement with the identification of the Risk, control measures are established below that must be adopted within the Company to reduce any Risk of Transnational Bribery or any Corrupt Practice:

- (a) General Risk Controls.
- (b) Due Diligence Procedures.
- (c) Compliance Audit Procedures.
- (d) Compliance with the Policies for the prevention of acts of Transnational Bribery and Corrupt Practices.

11.6.2 Each of these measures will be developed below in the following Section.

12. General Risk Controls:

12.1 Identify the operation and the relationship:


12.1.1 Interested Parties who carry out any commercial relationship with the Company are explicitly and strictly prohibited from carrying out any act that may be considered constitutive of Transnational Bribery and other Corrupt Practices.

12.1.2 Kyrovet conducts its business with special consideration for its values and treatment of people. Each Data Subject has an obligation to behave in a manner that protects the commercial interests and reputation of Kyrovet. This includes acting to promptly report any conduct that is inconsistent with this Handbook, the Kyrovet Group values, and the Law, even if the facts of the situation are not completely clear. All reports of conduct that could constitute Corruption, Transnational Bribery and other Corrupt Practices are taken seriously and will be treated confidentially, in accordance with a complete and fair investigation.


12.1.3 To monitor and control operations that may constitute possible acts of Transnational Bribery and/or other Corrupt Practices, the Interested Parties must rely on common sense, on their direct boss, the Regional Managers and/or National Manager of Sales or Compliance Officer.

12.2 Instruments for the detection of unusual operations that could constitute acts of Transnational Bribery and/or other Corrupt Practices:


12.2.1 To monitor and control operations, in order to detect possible operations that may constitute possible acts or omissions of corruption, the following instruments are taken into account:

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- (a) Warning Signs: To identify possible acts that may constitute acts of Transnational Bribery and/or other Corrupt Practices, the Interested Party must take into account whether any of the following behaviors occur:
- (i) In the analysis of accounting records, operations or financial statements:
 - (1) Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excessive discounts or refunds.
 - (2) Foreign operations whose contractual terms are highly sophisticated.
 - (3) Transfer of funds to countries considered tax havens.
 - (4) Operations that do not have a logical, economic or practical explanation.
 - (5) Operations that go beyond the ordinary course of business.
 - (6) Transactions in which the identity of the parties or the origin of the funds is not clear.
 - (7) Assets or rights, included in the financial statements, that do not have a real value or that do not exist.
 - (ii) In the corporate structure or corporate purpose:
 - (1) Complex or international legal structures without apparent commercial, legal or fiscal benefits or owning and controlling a legal entity without a commercial objective, particularly if it is located abroad.
 - (2) Companies considered "paper" entities, that is, they do not reasonably fulfill any commercial purpose.
 - (3) Companies declared as fictitious suppliers by the DIAN.
 - (4) Legal entities where the Final Beneficiary is not identified.
 - (iii) In the analysis of transactions or contracts:
 - (1) Frequently resort to consulting, intermediation contracts and the use of joint ventures.
 - (2) Contracts with Contractors that give the appearance of legality that do not reflect precise contractual duties and obligations.

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- (3) Contracts with Contractors that provide services to a single client.
- (4) Contracts that contain variable remuneration that is not reasonable or that contain cash payments.
- (5) Payments to related parties (Associates, Employees, Subordinated Companies, branches, among others) without apparent justification.
- (iv) Payments to PEPs or people close to the PEPs.
- (6) The documents required for the respective process are not presented;
- (7) The making of a Donation or Gift whose direct or indirect recipient is a PEP or a Public Servant;
- (8) The generation of possible confusion in the relationship between Kyrovet and a PEP or a Public Servant;
- (9) That the PEP or the Public Servant shows reluctance or discomfort when answering questions during interviews or gives evasive answers;
- (10) That the PEP or the Public Servant shows reluctance to provide identity documents of their references;
- (11) That the data provided by the PEP or the Public Servant are not consistent or true, are outdated, unverifiable or insufficient and the Public Servant insists on not clarifying or completing them;
- (12) That the PEP or the Public Servant has unclear businesses or financial sources;
- (13) That the PEP or the Public Servant provides identification data that turns out to be non-existent;
- (14) That the PEP or the Public Servant threatens or attempts to deliver to the Interested Party a Transnational Bribery or illegal commission in order for them to accept incomplete or false information;
- (15) That the PEP or the Public Servant provides information that is not consistent with that obtained by Kyrovet;
- (16) That the PEP or the Public Servant frequently changes their data, address, telephone number, etc.;

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(17) That the PEP or the Public Servant renounce receiving the Interested Parties in their offices.

- (v) When, in application of the instruments listed above, operations are detected that may represent a Risk for Kyrovet, the Interested Party must immediately proceed to report them to the Compliance Officer.

(b) Common sense

- (i) All Interested Parties must know this Manual.
- (ii) The Interested Party must consider as an operation that generates Risk any operation whose characteristics can be considered an act of Transnational Bribery or any other Corrupt Practice.

13. Due diligence


Below, the Due Diligence procedures that must be carried out on the PEPs, Contractors and Employees are described, on a regular basis, that is (i) during the beginning of the contractual relationship, and (ii) during its development, to know legal aspects, accounting or financial that are relevant to the Company.

13.1 Relationships with intermediaries, Contractors and distributors

13.1.1 In order to avoid possible acts of Transnational Bribery or any other Corrupt Practice, Kyrovet has a legal, accounting, financial and reputational Due Diligence procedure applicable with third parties.

13.1.2 These procedures are found in the following documents:

- (a) To determine the parameters and activities that must be carried out for the preparation, review, modification, signing and control of contracts between Kyrovet and contracted third parties "Contract Procedure R-JU-PR-1", except for those related to employment contracts, The policy "For preparation, review, signature and control" must be followed.
- (b) Customer approval will be carried out according to the Customer Creation and Update Procedure F-CA-PR-1, according to the authorization levels Transactions with Customers R-PT-PL-1 and the Commercial Policy R-PT-PL-7.
- (c) For the management, registration and monitoring of transfers by the commercial process in Kyrovet, the "Regulatory Circular for transfers with clients V - NA - IN - 1 - 1" must be followed.


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- (d) For the hiring of suppliers and Contractors, the “Procedure for selection, evaluation and re-evaluation of suppliers and contractors AB - CM - PR – 2” and the Contract Procedure must be followed.R-JU-PR-1.
- (e) To select suppliers, the “Supplier Selection and Evolution Procedure” identified with the code must be followed.AB - CM - PR – 2
- (f) To advance more relevant transactions, the “Authorization Levels Policy” must be followed.R-PT-PL-10”.
- (g) To advance transactions with suppliers, the “Transactions with suppliers” policy must be followed.R-PT-PL-2” which aims to establish the authorization levels for this type of transactions.

13.2 PEP Linking

13.2.1 Taking into account that a PEP, due to its position, manages or has managed public resources, or has the power to dispose of them, or enjoys public recognition, its connection represents a greater risk for the Company, so when it is carried out The hiring, hiring or admission of this type of person, in addition to the application of the due diligence provided for in the previous section for Contractors, will be reported to the Compliance Officer so that he or she can verify that the following controls are carried out:

- (a) When deciding on the selection, special attention should be paid, among other aspects:
 - (i) Let the PEP report:
 - Your identification data.
 - The position you hold or perform
 - The date of joining the position
 - The date of separation from the position, if it corresponds to a person who stopped holding the position two or less years ago.
 - (ii) The origin of the funds with which the operation, business or contract is carried out.
 - (iii) The jurisdiction of origin of the funds (in the case of countries, if it meets the minimum know-your-customer standards).
 - (iv) Verify your reputation in public sources, especially that it is not associated with issues of Transnational Bribery or Corrupt Practices.
- (b) When accepting a PEPs, special attention must be paid, among other aspects:


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- (i) That the person in charge of creation register this PEP condition of the client in the Company's database, to keep track of the clients that meet this characteristic.
- (ii) That there is a final decision to accept a PEP as a client from the higher authority designated within the Company.
- (c) In the event that it is determined that the activity may represent a risk of Transnational Corruption, the following measures will be taken:
 - (i) Carry out interviews with the PEP or the Public Servant.
 - (ii) Request additional documentation from the PEP or from the Public Servant.
 - (iii) Approval of the PEP or the Public Servant with a Corruption Risk level as a requirement to continue the relationship.
 - (iv) Exercise special control to update information and documentation of the PEP or the Public Servant. In the event that the PEP or the Public Servant does not update the information to monitor and control operations, this fact will be analyzed as a Warning Sign.
- (d) Identified red flags must be reported immediately to the Compliance Officer.

13.3 Employee Relations

13.3.1 When selecting personnel, the area in charge of the process in the Company must consider in addition to what is established in the "Transactions with Employees" policy.R-PT-PL-3", and the "Personnel Selection and Hiring ProcedureH-AD-P-1",the next:

- (a) Obtain within the information of the applicant for the position, what is required, in order to determine the existence of warning signs regarding:
 - (i) Relationships that could constitute a conflict of interest. To this end, when the employee is hired, the "Declaration of Conflicts of Interest" form will be requested to be filled out and during their stay in the Company the form will be available in the human resources area, so that the Employee can make the corresponding update. The answers given will be evaluated within the selection process and during your stay at Kyrovet.
 - (ii) Relations with PEP or Public Servants. To achieve this, from the moment the person applies for a position at Kyrovet, related questions are asked, the answers to which are evaluated within the selection process.

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(b) Identify, within the background verification support, information about the applicant for the position, about:

- (i) Convictions in criminal proceedings associated with some form of Transnational Bribery or Corrupt Practices.
- (ii) Public reports that indicate a high incidence of bribery and other forms of Corruption in Colombia or the region by the potential Employee.

(c) Whenever possible, a reference check should be carried out and identify within the corresponding support that the result has been satisfactory.

(d) Report to the Compliance Officer through the channels provided by Kyrovet, the potential Red Flags identified during the selection and background check process and consult with the Compliance Officer if necessary. Ensure that all Red Flags are clarified before confirming the job offer.

13.3.2 During his stay in the Company, he will verify the payments made to Employees through the different internal and/or external audit mechanisms, to identify Warning Signs such as those cited below:

- (a) Request that your identity and relationship with the Company be kept secret.
- (b) Submission of reimbursement or payment for travel expenses including all categories, such as business courtesies, which is unclear or poorly documented.


13.4 Policy to advance mergers and acquisitions: Before initiating a merger operation, purchase of assets, shares, quotas or interests or any other business restructuring procedure, Kyrovet must carry out Due Diligence aimed at identifying liabilities and contingencies related to possible acts of Transnational Bribery or any Corrupt Practice, and seek appropriate contractual protections.

14. Policies for the prevention of acts of Transnational Bribery and Corrupt Practices

14.1 Payment and money management policy

14.1.1 Transnational Bribery and other Corrupt Practices are prohibited in all business dealings, in all countries around the world, both with governments and the private sector.

14.1.2 Even small facilitating payments to expedite routine administrative actions are prohibited.

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14.1.3 Every effort should be made to maintain accuracy in the Company's books, records and accounts so that they correctly reflect the true nature of all transactions.

14.1.4 To comply with the above guidelines, Employees and Managers undertake to:


- (a) Do not offer, promise, or authorize payments or deliveries of Donations or Gifts to people in order to obtain an inappropriate commercial advantage.
- (b) Do not provide gifts as indicated below.
- (c) Do not make contributions with Company funds or other Kyrovet assets for political purposes.
- (d) Not acceding to a third party's demand regarding receiving their commission payment to win a business/contract.

14.1.5 Without prejudice to the above, the area in charge must apply what is established in the following policies. The above, since with its proper compliance it reduces any risk situation of Transnational Bribery and/or any Corrupt Practices on the part of the Company:

- (a) Policy "Payment Procedure F-TS-PR-1" through which the activities that must be carried out to make payments in Kyrovet are established.
- (b) "Circulate cash receipts" policy F-CA-IN-1" which indicates the rules to be taken into account for completing cash receipts for collections in Kyrovet.
- (c) "Minor cash and fixed funds in pesos" policy F-TS-IN-1" and Policy of "Regulatory Circular Fund in dollars F-TS-IN-2" which establish, respectively, the activities and controls that must be taken into account for the delivery and administration of Kyrovet's petty cash and fixed fund funds in pesos and dollars.
- (d) Policy "Payment Procedure F-TS-PR-1" which establishes the activities that must be carried out to make payments in Kyrovet.
- (e) "Procedure request and legalization of advances" policy F-CN-PR-1", which establishes the parameters, requirements and activities that must be carried out for the request of advances and legalization of advances in Kyrovet.

14.2 **Policy for giving or receiving Donations or Gifts**

14.2.1 As a Company policy, Employees and Managers may not provide Donations or Gifts, make payments for entertainment on behalf of third parties, or receive, offer, promise or give business courtesies directly or indirectly.

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14.2.2 AND In exceptional cases, it will be legitimate to give or receive Donations or Gifts or business courtesies as long as it is for legitimate business purposes. For example, items called brand reminders. Otherwise (i) the Compliance Officer will authorize when (ii) the following requirements are met:

- (a) It must not be intended to influence or reward actions carried out by a person related to the business of the Company or an official or Public Servant, in the exercise of their functions, inducing them to act improperly or dishonestly.
- (b) Benefits of any thing or value, not covered by clearly defined business agreements or policy, delivered to official officials or Public Servants require approval.
- (c) They must be occasional.
- (d) They must be delivered in good faith.
- (e) They cannot be in cash under any circumstances.
- (f) They must not violate local morals and customs.


14.2.3 Within this scope, things that may expose Kyrovet to a greater risk of Transnational Bribery or any other Corrupt Practice and that therefore require compliance with the above instructions, are:

- (a) Sponsorships.
- (b) Payment of travel and stay expenses.
- (c) Gifts and business courtesies.

14.2.4 On the other hand, Kyrovet is prohibited from delivering:

- (a) Political contributions, regardless of their amount: None of Kyrovet should make direct or indirect contributions to political parties, organizations or individuals involved in politics. In particular, it will be prohibited:
 - (i) Authorize and pay political contributions on behalf of a political candidate or current member of the government in exchange for a future benefit.
 - (ii) Authorize and grant employment to a government official or his or her family members in exchange for obtaining some benefit in favor of the Company.
- (b) Facilitating payments.

14.2.5 Likewise, Kyrovet Employees are prohibited from participating in lobbying activities.

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14.2.6 Policies for delivering or receiving Donations or Gifts to a PEP or Public Servant:

- (a) In the event of any doubt or concern, Interested Parties should be guided by the guidelines provided in this Manual.
- (b) Before delivering, offering or promising a Donation or Gift to a PEP or a Server (national or foreign), a review of the activity to be carried out with said person must be carried out.
- (c) When said analysis is carried out and it is found that the Donation or Gift offered, promised or delivered to the PEP, or the Public Servant has the effect that said Public Servant or PEP performs, omits or delays any act related to the exercise of its functions, the Compliance Officer must be immediately informed about the matter, to take the necessary steps to define the continuity of the relationship.
- (d) Determine if the Donation or Gift, promised or offered, may represent a higher Risk for Kyrovet.
- (e) It is up to each Interested Party in the development of its functions to determine whether a Donation or Gift promised, offered or delivered to a PEP, Public Servant can be considered Corruption, without prejudice to the notice that said Interested Party must give to the Compliance Officer to approve or disprove the donation.

14.3 **Expense policy related to entertainment, food, lodging and travel activities**

14.3.1 Accommodation and Travel

- (a) Where permitted by law, the Company may pay or reimburse modest travel, accommodation and registration expenses for Contractors or PEPs attending an event organized by Kyrovet or a third party.
- (b) For the above, the following conditions must be met, which will be verified by the area in charge:
 - (i) Verify if the event has a genuine purpose for educational, scientific or promotional purposes.
 - (ii) Verify whether there is a legitimate professional interest in attending the event.
 - (iii) Set reasonable costs for accommodation expenses.
 - (iv) Obtain the appropriate prior approvals.
 - (v) Require all requested evidentiary documentation.


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- (vi) Do not use cash, cash equivalents or gift cards to make payments or reimbursement of expenses.
 - (vii) Do not carry out actions that may give the impression of inappropriateness, for which reason you should not organize an interaction that could be interpreted as a thank you or a reward.
 - (viii) Spouses or guests are prohibited from attending without a professional reason or paying their expenses.
 - (ix) Comply with all applicable disbursement requirements.
- (c) Without prejudice to the above, the guidelines indicated in the "Procedure for legalization of travel cats F-CN-P R-2" created by Kyrovvet must be followed to establish the parameters, requirements and activities that must be developed for the assignment of fixed funds and legalization of travel expenses in Kyrovvet.

14.3.2 Feeding

- (a) In addition to the requirements indicated above, the following conditions must be met for expenses related to food, which will be verified by the area in charge:
- (i) Meals should be eaten occasionally. Therefore, you should avoid having meals with the same person very frequently.
 - (ii) Beverages must be provided in an appropriate location and at a reasonable cost.
 - (iii) Don't offer meals to build relationships or as a general courtesy (i.e., without business talk taking place).
 - (iv) It is prohibited to have meals in a place that could affect the image of the Company.
 - (v) In the case of Regional Managers and/or National Sales Manager, the food concepts must be related in the format "F-CN-F-2 Legalization of foreign travel expenses / Credit cards", according to the route during their work day. and in accordance with the amounts established by policy. Their approval will be under the responsibility of the Commercial Manager and/or General Management according to the levels established for the approval of legalization of expenses.

14.3.3 Entertainment

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- (a) Kyrovet staff must not offer recreational or entertainment events or activities, nor pay their cost. Such recreational or entertainment events, activities or items must not be provided regardless of: i) their value; ii) the quality of the Contractor or the PEP; or 3) the condition of accessory to an educational purpose of the recreational or entertainment activity.

14.3.4 Procedure to take into account when expenses related to entertainment, food, lodging and travel activities are paid with the corporate credit card:

- (a) Advances are allowed on a monthly basis and according to amounts established in the “Regulatory Circular for Corporate Credit Cards F-CN-IN-1”
- (b) The corporate card cannot be used for the employee's personal expenses.
- (c) The employee must send the legalization account only with the consumptions that appear on the statement and they must be sent to the Company three days after the cut-off date. Consumption not extracted by the bank will be legalized when the bank collects it.
- (d) All consumption must be in one (1) installment.
- (e) Any exception must be authorized by the General Manager.
- (f) Consumption made abroad must be reported in the following way:
- (i) With the value in pesos indicated on the statement and in the format F-CN-F-2 Legalization of foreign travel expenses / Corporate credit cards.
 - (ii) Advances made in dollars must be reported in separate formats from consumption or advances with a corporate credit card, through Form F-CN-F-2 Legalization of foreign travel expenses / Corporate credit cards.
 - (iii) The employee must send separate expense accounts as follows: i) Consumption made with the card, and ii) cash advances. In any case, these expenses must be legalized through the F-CN-F-2 format Legalization of foreign travel expenses / Corporate credit card.
- (g) The use of the corporate credit card must comply with the “Corporate credit card” management policy identified with the code F-CN-IN-1.

14.4 Policy for requesting promotional material and/or holding promotional events

- 14.4.1 To request promotional material and/or carry out promotional events, the procedure stipulated in the policy “Promotional Events Procedure” must be followed.V-MP-PR-1”.

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14.4.2 Requests for events and/or promotional material must be processed by sales staff by completing the "Event Request" or "Promotional Material Request" form as appropriate.

14.4.3 The legalizations carried out within the framework of a promotional event must always be recorded, either through the Event Execution Form or the one provided by the Company for this purpose.

14.4.4 Without prejudice to the Company's Policies regarding the delivery of Gifts and/or courtesies indicated above, within the framework of an event it will not be prohibited to deliver advertising material or products as gifts, as long as the corresponding administrative area requests the General Manager authorization. To do this, the administrative area must send the General Manager an email indicating the name of the person responsible, the quantities of products required and their destination.

14.4.5 The silence of the General Manager cannot be understood in any case as approval.

14.4.6 The delivery of these gifts does not require legalization.

14.4.7 The acquisition or purchase of advertising and/or marketing material will be carried out in accordance with Purchasing Procedure A-CM-P-2.

14.5 **Commission Policy for Employees and Contractors:** The Company may grant economic benefits to its Employees and Contractor, as long as said benefits are regulated in their respective contracts, and after verification that the conditions that give rise to them have been met. In such case, the required approvals must be followed, and written records of these must be left.


14.6 **Trade agreements policy:** The Company may grant economic benefits to its Clients and/or suppliers, provided that they comply with i) the commercial agreements validly entered into by the persons authorized for this purpose, ii) the Compliance Policies established in this Manual and ii) the law. The Compliance Officer must validate, through the methodology implemented for this purpose, that these benefits are granted in compliance with said agreements.

15. Control and Supervision of the Business Ethics Program

15.1 To determine possible changes regarding the risk of Transnational Bribery and any other risk of Corruption within the Company, and evaluate and monitor the effectiveness of the procedures described above, Kyrovvet must evaluate and implement the following techniques:

15.1.1 Carry out internal and external audits of the Company, in accordance with the functions assigned in this Manual.

15.1.2 Promote the delivery of information by Employees and Contractors regarding any practice with risk of Transnational Bribery and any other risk of Corruption. For this purpose, the Compliance Officer will conduct quarterly

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surveys of Employees and Contractors, in order to verify the effectiveness of the Business Ethics Program.

15.1.3 Supervise the Officer's risk management of Transnational Bribery and other Corrupt Practices in international businesses or transactions in which the Company participates.

15.2 The Company must also take into account the legislative and regulatory changes that occur in the different countries where it operates, as well as any other change that may have consequences regarding its Compliance Policies and Business Ethics Program.

16. Sanctions

16.1 In case of non-compliance with this Manual and/or the Company Policies and depending on its severity, the Company will apply the sanctions:

16.1.1 For employees: disciplinary sanctions that may apply in accordance with the Internal Work Regulations.

16.1.2 For those interested: based on the unilateral termination clause contained in its respective contract, Kyrovet will analyze the possibility of terminating the relationship, citing just cause for non-compliance with the Business Ethics Policies for the prevention of Transnational Bribery and any other Corrupt Practices. In the case of employment contracts, you must be terminated in accordance with Colombian labor legislation.


16.1.3 For other Interested Parties, with the exception of Employees: the imposition of significant economic penalties when engaging in conduct related to Transnational Bribery and other Corrupt Practices, when these are contemplated within the respective contract.

16.2 The Compliance Officer must inform the Office of the Attorney General of the Nation about the actions that fall within his jurisdiction regarding practices of Corruption or Transnational Bribery.

17. Document preservation

17.1 The Company will maintain documents and records relating to the Company's International Transactions and the Business Ethics Program. In any case, the Company will keep (physically or digitally) the documents for a period of ten (10) years and once the aforementioned term has expired, the documents may be destroyed, provided that the following conditions are met: (i) That there is no mediation request for their delivery made by the competent authority; and that (ii) They are preserved in a technical medium that guarantees their subsequent exact reproduction and the preservation of their evidentiary value.

17.2 The Company's Employees, in accordance with the principle of Confidentiality, will keep confidential the requirements and judicial inspections carried out by the

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authorities, as well as the reports made regarding the materialization or possible materialization of a Risk of Transnational Bribery or other Corrupt Practices. . Releasing this information may lead to administrative and criminal sanctions.

18. Disclosure of Compliance Policies and Business Ethics Program


18.1 Training

18.1.1 Training is essential to ensure that the Business Ethics Program is properly understood by those required to abide by it. For the above purposes, the training must be done as follows:

- (a) The Compliance Officer will guarantee that training is carried out for Interested Parties at least annually regarding the Business Ethics Program, and at the time of entry of new employees. These trainings must be recorded in writing about the attendees and the topics covered.
- (b) The training must include, at a minimum, the following aspects:
 - (i) Raise awareness regarding the threats that Transnational Bribery or any Corrupt Practice represents for the Company.
 - (ii) Report any updates when circumstances so require, in response to the changing dynamics of the specific risks of Transnational Bribery or any Corrupt Practice.
 - (iii) Training should focus more on individuals or businesses that are exposed to a greater degree of Risk, which may occur with respect to Employees who participate in state contracting activities or distribution businesses in countries or geographic areas with a high risk of Bribery. Transnational and other Corrupt Practices.
 - (iv) Extend, if possible, to the Contractors, for which the Company may promote training on the prevention of Transnational Bribery and other Corrupt Practices to the relevant employees of the aforementioned Contractors.

18.2 Communication

18.2.1 In order to effectively avoid Transnational Bribery, as well as other Corrupt Practices, the Executive President or his/her designee will take the following

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actions to disseminate the policies and program both internally and externally:

- (a) Through an email communication, addressed to the Company's Interested Parties, which will expressly and unequivocally reflect the obligations of those who direct and administer the Company in relation to Transnational Bribery and other Corrupt Practices. Likewise, the Manual will reveal the procedures to disclose, among others, the financial controls policy, delivery of Gifts and Donations, the creation of effective channels to receive confidential reports on Transnational Bribery activities and other Corrupt Practices and the relevant information. to sanctions for employees who violate the program or any rules related to Foreign Bribery or other Corrupt Practices. The Compliance Officer will keep the support of the communication and proof of sending and receipt by the recipients.
- (b) It will publish this Manual in an accessible place in the Company's main office and as an introduction to it it will highlight "Kyrovets Commitment to the prevention of Transnational Bribery and other Corrupt Practices."
- (c) In the formalization of contractual relationships with suppliers, third parties, Contractors, Managers and new Employees, this Manual will be made known and will be encouraged to comply with it. The above will leave support in the internal file of the interested party.

18.2.2 To ensure that the Business Ethics Program is adequately understood by the people obliged to comply with it, the Compliance Officer, with the support of Human Talent, will coordinate training plans that meet the following conditions:


- (a) Be taught in the form of awareness-raising during the induction process of new Employees when their hiring is appropriate, so that awareness is created regarding the threats that Transnational Bribery represents for the Company.
- (b) Be subject to updating when circumstances so require, in response to the changing dynamics of the specific Corruption risks faced by Kyrovets Employees, administrators and associates.

18.2.3 Kyrovets has provided the appropriate channels to allow any Interested Party to report, in a confidential and secure manner, about the topics mentioned below, warning that it is not necessary to be sure of the occurrence, that confidentiality and even anonymity are respected and that any retaliation, whether direct or indirect, against employees who report leads to disciplinary measures up to and including dismissal.

- (a) Interested parties may report through the ethics line

<https://kyrovets.com/contactenos/eitherger.riesgos@kyrovets.com>

- (b) The Interested Parties must be able to attend to the "Communications, Suggestions, Complaints and Claims" procedure identified with the SI-AC-

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PR-3 Code, which establishes the communication channels by physical means through which the message is transmitted, either by email, a letter, among others; which will enjoy absolute confidentiality, and the necessary controls so that said reports reach the Compliance Officer, without any prejudice to the reporting person, and in turn, enjoying total and absolute confidentiality.

- (c) In any case, the Interested Parties may resort to the Compliance Officer or their direct boss at any time to report any situation of Transnational Bribery or any other Corrupt Practice.
- (d) In accordance with the provisions, Kyrovet must file its complaints for transnational bribery at the following link:


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

- (e) In accordance with the provisions, Kyrovet must file its complaints for bribery and corruption at the following link:

<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

18.2.4 The topics subject to reporting may be, among others, the following:

- (a) Suspicious activities related to Transnational Bribery and any other Corrupt Practice.
- (b) Violations of the Anti-Bribery Law.
- (c) Violations of the Business Ethics Program.
- (d) Concerns related to Transnational Bribery and other Corrupt Practices.

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CONTROL DE CAMBIOS DEL DOCUMENTO			No: 5969 Estado: Vigente Fecha: 11/12/2023		
1. SOLICITADOR POR: NANCY ROJAS LOPEZ		2. AREA: REVISIÓN DIRECCION		3. FIRMA: NANCY ROJAS LOPEZ	
4. SELECCIONE EL (LOS) INVOLUCRADOS EN EL CAMBIO: POLITICAS			5. NOMBRE EL (LOS) ITEM (S) INVOLUCRADOS EN EL CAMBIO:		
6. CODIGO Y NOMBRE DEL DOCUMENTO A CAMBIAR O CREAR (EN CASO DE CAMBIOS DOCUMENTALES) O NOMBRE DE LOS ITEMS INVOLUCRADOS EN EL CAMBIO (EN CASO DE CAMBIOS TECNICOS): 0 MANUAL FOR THE COMPLIANCE OF THE BUSINESS ETHICS FOR THE PREVENTION OF CORRUPTION AND TRANSNATIONAL BRIBERY					
7. JUSTIFICACION DEL CAMBIO: documentar PTEE de Kyrovet en Inglés según requisitos de la Superintendencia de Sociedades					
8. DESCRIPCIÓN EL CAMBIO					
Item o Numeral	Situacion Actual	Describe el Cambio		Responsable	
1	el manual de ptee no está en Inglés	cargar documento en Inglés		NANCY ROJAS LOPEZ	
9. CONCEPTO DE AREAS INVOLUCRADAS					
Documento	Area	Concepto	Firma	Fecha	Observaciones
0 MANUAL FOR THE COMPLIANCE OF THE BUSINESS ETHICS FOR THE PREVENTION OF CORRUPTION AND TRANSNATIONAL BRIBERY	REVISIÓN DIRECCION	CONFORME	HECTOR DARIO GOMEZ QUINTERO	12/13/2023	n/A
10. APROBACIÓN					
Firma: GUSTAVO ALBERTO AULESTIA URREA	Cargo: GERENTE GENERAL	Fecha: 15/12/2023	Observaciones: ok		
11. EVALUCIÓN DEL IMPACTO SOBRE LA CALIDAD DEL PRODUCTO					
Firma: GUSTAVO ALBERTO AULESTIA URREA	Cargo: GERENTE GENERAL	Fecha: 15/12/2023	Observaciones: ok		