Program

Transparency and Business Ethics Program – TBEP

DISTOYOTA

2025

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TRADUCTORA OFICIAL ESPAÑOL < > INGLÉS MIN. DE JUSTICIA 2035 (1994)
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Transparency and Business Ethics Program (TBEP)

DISTRIBUIDORA TOYOTA S.A.S (hereinafter "Distoyota") is a company whose mission is to sell TOYOTA products and/or services framed within the principles of reliability, respect, loyalty, and harmony.

This TRANSPARENCY AND BUSINESS ETHICS PROGRAM (hereinafter, the program) was developed to implement the values and principles mentioned above, and it is mandatory for all company employees. Similarly, this program is binding for all suppliers, contractors, and customers. Consequently, they must also be aware of and comply with it.

This program establishes general principles that are easily applicable to situations that may arise daily in the course of employment relationships and commercial activities, mostly aimed at promoting a commitment to conduct business ethically and responsibly with customers and suppliers, avoiding situations that could be interpreted as acts of corruption and/or granting of privileges in exchange for securing business deals or obtaining any kind of benefit.

Distoyota continuously strives to foster trust in the Company throughout the entire value chain, acting with transparency and respect.

Employees and those acting on behalf of Distoyota must be aware that they represent the Company in carrying out their duties and that their behavior influences and, in some cases, affects its image, prestige, and good name.

Compliance with the provisions of this program is mandatory for all employees and those acting on behalf of Distoyota, and any deliberate or intentional non-compliance will be considered a serious offense and will be sanctioned in accordance with internal regulations, notwithstanding the provisions of local laws.

REVIEWED BY:	APPROVED BY	APPROVED BY
POSITION: TBEP COMPLIANCE PROFESSIONAL	POSITION: ADMINISTRATIVE AND FINANCIAL MANAGEMENT	POSITION: GENERAL MANAGER

REVIEW DATE:	APPROVAL DATE:	EFFECTIVE DATE:

Objective

This program contains our company's guide on ethical principles, which must be strictly adhered to from the day each employee enters Distoyota. The Direct Supervisor, Human Resources Department, Legal Department, Administrative and Financial Department, and the General Management of the Company are responsible for establishing, controlling, and reviewing the rules contained in this program and compliance with them.

The main purpose of this program is to establish the framework for the ethical principles and standards that apply to Distoyota, aiming to create a culture of transparency in its activities that defines the relationships between employees, suppliers, distributors, business partners, customers, and authorities, providing elements that help ensure Distoyota's transparency and integrity.

Knowledge of the program must be ensured from the moment each person joins the company, and once trained, it implies that our rules and ethical principles have been understood. All company employees must respect them while they are part of the company. Similarly, it specifies which acts are expressly prohibited and contrary to Distoyota's values and principles.

The purpose of this program and the company is to create and strengthen a relationship among its employees, between employees and customers, and between employees and suppliers, based on Distoyota's values.

Scope

This program contains rules and precepts that regulate the behavior of all employees, suppliers, and third parties representing Distoyota, which should be extended to their immediate family members.

It also regulates the relationship and behavior of its various counterparties, understood as customers, suppliers, distributors, contractors, shareholders, investors, and generally all those with whom a commercial, contractual, or cooperative relationship is directly or indirectly established, as well as their relationships with authorities, entities, politicians, employees, and public officials.

Distoyota expects its customers, suppliers, and contractors to know and comply with the rules and principles of this program, which is incorporated into all contracts and agreements that bind them to Distoyota.

Glossary

To understand the precepts of this Transparency and Business Ethics Program, it is pertinent to define:

A. **Transparency and Business Ethics Program:** Understood as a common framework of values and guidelines that guide the actions of the entire company, establishing standards of behavior and treatment among employees, between employees and customers, and between employees and suppliers.

B. **Values:** A behavioral guide that regulates the conduct of individuals.

C. **Corruption:** Acceptance of a bribe through payment in money or the delivery of any object of value, such as products or services in kind, an offer, a plan or promise to pay or give something of value (even in the future) in exchange for a personal benefit, or that of a third party or for the company, in order to obtain an illegitimate advantage. These acts of corruption can be carried out through payments for travel, entertainment, debt forgiveness, favors, among others.

D. **Bribery:** It can be described as a person giving or receiving something of value (usually money, a gift, loan, reward, favor, commission, or entertainment) as an improper inducement or reward for obtaining business or any other benefit. Bribery can occur in the public sector (for example, bribing a public official) or in the private sector (for example, bribing an employee of a client). Bribery can occur when an improper payment is made by or through a third party.

E. **Confidentiality**: A quality of information that can only be accessed by authorized personnel and cannot be disclosed to the public.

F. **Financial Information:** The data generated in relation to the activity derived from the use and management of the company's economic resources.

G. **Conflict of interest:** Understood as a situation in which a subject's judgment or action is influenced by their own interests or those of third parties, resulting in an impact on the Company.

H. **Money Laundering:** According to the Financial Information and Analysis Unit (UIAF, for the Spanish original), money laundering is "the process by which criminal organizations seek to give the appearance of legality to resources generated from their illegal activities."

I. **Terrorist Financing:** According to the Financial Information and Analysis Unit (UIAF), terrorist financing refers to "actions related to the funds, assets, or resources accessed by terrorist organizations to finance their criminal activity."

J. **Merchandising:** Promotional and/or branded (company or product) giveaway of little value, such as pens, t-shirts, notebooks, mugs, or calendars, among others.

K. **Supplier:** Any supplier, vendor, contractor, distributor, consultant, and/or other Third Party that offers goods, services, and supplies (including Technology) to support the company's operations.

L. **Business Relationship:** According to the European Parliament's definition, business relationship refers to an "entrepreneurial, professional, or commercial relationship" linked, for the purposes of this Program, to the Company's commercial activity.

M. **Company Assets:** All the company assets, resources, and funds, whose sole purpose is the development of Distoyota's corporate purpose.

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N. **Transnational Bribery:** The conduct carried out by a legal entity or a branch of a foreign company domiciled in Colombia, through any of its Employees, Managers, Associates, Contractors, or Subordinate Companies, to directly or indirectly give, offer or promise sums of money, objects of pecuniary value or any benefit or utility to a foreign public official. These are in exchange for said public official performing, omitting, or delaying any act related to their duties and in connection with an international business or transaction.

O. **Due Diligence**: Due Diligence consists of the search and analysis of aspects, both positive and negative, of a company or person, which facilitates decision-making. Lack of knowledge and decisions not based on these aspects can, in some cases, put the existence or continuity of an investment, transaction, or business of any nature at risk.

P. ***Disability****: According to the International Classification of Functioning, Disability and Health (ICF), a Person with a Disability is one who presents an alteration in their body functions and structures that causes a limitation in activity and a restriction in participation, where environmental factors intervene that facilitate or hinder their performance.*

People with disabilities are those who have long-term physical, mental, intellectual, or sensory impairments which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others.

Q. ***Diversity****: Multiplicity, coexistence, and interaction of a wide range of cultural and identity characteristics, such as religions, sexual orientations, ideological positions, political affiliations, ethnicities, customs, traditions, experiences, cultures, languages, physical or health limitations, and age, among others.*

R. ***Gender Equity****: The impartiality with which women and men are treated according to their respective needs, whether with equal treatment or with a differentiated one that is considered equivalent in terms of rights, benefits, obligations, and possibilities. In the field of development, a gender equity goal often requires measures that compensate for the historical and social disadvantages women have faced.*

S. ***Gender Equality****: A situation in which women and men have equal possibilities and opportunities to access, control, and benefit from goods, services, and resources, as well as to participate in decision-making in all areas of the workplace.*

T. ***Inclusion:*** *The recognition and conscious integration of individual characteristics and differences with the purpose of promoting a diversity of talents, experiences, and identities, making sure each person feels unique and has opportunities for self-realization, while simultaneously identifying with the groups to which they belong or in which they participate.*

U. ***Employment Inclusion:*** *The creation of favorable conditions for people in vulnerable situations to participate within the labor market. These conditions must be free from discrimination and with equal opportunities in access, retention, compensation, and advancement in employment.*

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1. Regulatory and legal framework.

In compliance with the provisions established in Law 1778 of 2016, Law 2195 of 2022, and Public Notice 100-000011 of 2021 of the Superintendence of Corporations, Distoyota, as a company required to implement a Transparency and Business Ethics Program (TBEP), adopts these guidelines to strengthen its culture of integrity, prevent the risk of corruption and transnational bribery, and promote compliance with the highest ethical and corporate governance standards.

This regulatory framework integrates national and international standards that guide ethical conduct in the business sector, establishing the principles, responsibilities, and obligations that guide the design, implementation, and monitoring of the TBEP within the organization.

2. Values at Distoyota

All business activities performed by employees, contractors, suppliers, and other Distoyota collaborators must develop and adhere to the following values at all times:

a. Reliability
b. Respect
c. Loyalty
d. Harmony
e. Commitment

3. Principles of Transparency and Business Ethics

The Transparency and Business Ethics Program is based on the following principles:

- **Genchi Genbutsu:** Understood as going to the source to discover the facts that help us make correct decisions, create consensus, and achieve the set objectives.
- **Kaizen:** Understood as the effort for continuous improvement.
- **Legality:** At Distoyota, all parties associated with the Company are committed not only to comply with the transparency and business ethics program, but also to comply with the applicable regulations.
- **Honesty:** Distoyota employees are aware of their responsibilities and conduct, which not only obligates them to comply with legal duties but also to maintain ethical behavior, being respectful of third-party rights, and free from blemish or doubt.
- **Good faith:** At Distoyota, we promote a culture focused on acting in good faith, with diligence and attention to detail, respectful of people, and ensuring compliance with the law.

- **Responsibility:** It is appropriating work with seriousness, spirit of service, and fairness to ensure the timely fulfillment of acquired commitments and satisfy those who receive and provide the Organization's services.
- **Transparency:** Clarity in administrative management and its structure in decision-making is a premise for exercising functions and duties.
- **Duty to Report:** Distoyota has Transparency and Ethics reporting channels that work to establish direct means of communication for employees, customers, suppliers, which aim at encouraging ethical and transparency guidelines in the prevention and reporting of possible situations of fraud, corruption, malpractice, money laundering and/or terrorist financing.

4. Roles and Responsibilities

4.1. Responsibilities of the General Shareholders' Meeting

- *Approve the defined policies based on Compliance with the transparency and business ethics program*
- *Appoint the Ethics and Transparency Officer.*
- *Approve the document that includes the Transparency and Business Ethics Program (TBEP).*
- *Ensure the supply of economic, human, and technological resources required by the Ethics and Transparency Officer for the fulfillment of their duties.*
- *Evaluate the reports submitted by the Ethics and Transparency Officer that define the relevant actions in response to any event that violates the provisions of the Transparency and Business Ethics Program (TBEP).*
- *Include reviewing the reports presented by the Ethics and Transparency Officer regarding the transparency and business ethics program in the agenda, providing opinions, observations, or statements on each point contained in these reports, and recording them in the respective minutes.*
- *Define the profile of the Ethics and Transparency Officer, in accordance with the Transparency and Business Ethics Policy.*
- *Lead an appropriate communication and educational strategy to ensure effective dissemination and knowledge of the TBEP to Employees, Associates, Contractors, and other identified stakeholders.*

Fulfillment of these functions is ensured through internal and external audits conducted by the company.

4.2. General Management / Legal Representative

- Its main functions, along with the Ethics and Transparency Officer, are to oversee policies and implement and execute this manual, establish necessary actions focused on the execution of good practices related to Ethics and Transparency, aimed at the effective prevention of acts of fraud, corruption, transnational bribery, malpractice, money laundering and/or terrorist financing.

- Along with the Ethics and Transparency Officer, they must promote, lead, and spread an ethical culture and zero tolerance for acts of transnational bribery or any other corrupt practice within the company, associates, and any counterparty that has a relationship with Distoyota.
- Ensure the economic, human, and technological resources required by the Ethics and Transparency Officer to properly execute their work.
- Take corrective action when non-compliance with the guidelines defined in this program is detected by any counterparty.
- *Make sure the TBEP is aligned with the compliance policies adopted by the Shareholders' Meeting or the highest governing body.*
- *Certify compliance with the provisions of this Chapter to the Superintendence of Corporations, when required by this Superintendence.*
- *Make sure the activities resulting from the development of the TBEP are properly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. The documentary records must be preserved according to the provisions of Article 28 of Law 962 of 2005 or the regulation that modifies or replaces it.*

Fulfillment of these functions is ensured through internal and external audits conducted by the company.

4.3. Statutory Auditor

- *Maintain professional confidentiality in all matters known due to the practice of their profession. However, they have the duty to disclose information when required by law.*
- *Report any fact identified during the course of their work related to activities or information that leads to suspicion of possible acts of corruption to the competent authorities.*

4.4. Ethics and Transparency Officer

- Encourage the dissemination of the Transparency and Business Ethics Program and other relevant guidelines to combat acts of corruption.
- Issue recommendations for General Management regarding preventive measures and/or actions before competent authorities (judicial and/or disciplinary).
- Lead the structuring of the Transparency and Business Ethics Program and necessary action plans for the continuous improvement of the defined guidelines.
- Submit biannual reports to General Management on their performance as Ethics and Transparency Officer
- Ensure proper communication to the General Manager and due disclosure regarding corruption events or significant events related to non-compliance with the defined guidelines on ethics and transparency.
- *Present, along with the legal representative, the proposal for the Transparency and Business Ethics Program (TBEP) to the Shareholders' Meeting, board of directors, or highest corporate body for approval.*

- *Make sure the TBEP is aligned with the compliance policies adopted by the Shareholders' Meeting, Board of Directors, or the highest governing body.*
- *Implement a Risk Matrix and update it according to Distoyota's specific needs, its Risk Factors, the materiality of the Risk Corruption and Transnational Bribery of (C/TB), and in accordance with the Transparency and Business Ethics Program.*
- *Define, adopt, and monitor actions and tools for detecting the Risk of C/TB, in accordance with the Transparency and Business Ethics Program to prevent the Risk of C/TB and the Risk Matrix.*
- *Ensure the implementation of appropriate channels to allow any person to confidentially and securely report non-compliance with the TBEP and possible suspicious activities related to Corruption.*
- *Verify the proper application of the whistleblower protection policy established by Distoyota and, with respect to employees, the workplace harassment prevention policy, in accordance with the law.*
- *Establish internal investigation procedures at Distoyota to detect non-compliance with the PTEE and acts of Corruption.*
- *Coordinate the development of internal training programs.*
- *Verify compliance with Due Diligence procedures applicable to Distoyota.*
- *Ensure the proper filing of documentary evidence and other information related to C/TB Risk management and prevention.*
- *Design the methodologies for classification, identification, measurement, and control of the Risk of C/TB that will be part of the TBEP.*

Fulfillment of these functions is ensured through internal and external audits conducted by the company.

4.4.1. Appointment of the Ethics and Transparency Officer

It is Distoyota's responsibility to certify that the designated Ethics and Transparency Officer has the suitability, experience, and leadership required to manage the Risk of C/TB.

4.4.2. Minimum Requirements for the Compliance Officer - TBEP

1. Personal integrity and ethics:
   - Impeccable conduct and no criminal, disciplinary, or administrative record.
   - They must not be on restrictive lists or have conflicts of interest. 4.4
2. Training and knowledge:
   - Training or certification in business ethics, compliance, or anti-corruption.
3. Experience:
   - A minimum of **3 years of experience** in compliance, auditing, internal control, or risk management.
4. Independence:

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- They must have **functional autonomy** and report directly to the Shareholders' Meeting **or Ethics Committee.**
- They cannot hold operational or commercial positions that generate a conflict of interest.

5. Resources and support:
   - The company must guarantee them access to information, tools, and resources to perform their role.

4.4.3. Compliance Officer Incompatibilities

- The Compliance Officer may not provide professional services as an advisor, employee, or contractor to individuals or legal entities they have evaluated in their capacity as a compliance officer. This prohibition extends for a period of 6 months as of their date of removal from office.
- The compliance officer cannot belong to corporate bodies, auditors, internal or external control, statutory auditing, or be linked to any company that performs this function in DISTOYOTA.
- The compliance officer may not perform this function in more than 10 obliged companies, and the legal representative shall verify this information by confirming that the officer does not act in this capacity with competing companies.
- The Compliance Officer may not enter into any contract, either personally or through an intermediary or on behalf of another, with public or private entities that handle or manage public resources.
- The Compliance Officer may not accept positions, fees, or rewards from foreign companies or public or private entities without prior authorization from General Management.
- The Compliance Officer may not be a member of the Company's Board of Directors or Shareholders' Meeting, if such were to exist.
- The Compliance Officer may not investigate a red flag in which their spouse or permanent partner, or a relative within the fourth degree of consanguinity, first degree of civil relationship, or second degree of affinity is involved.

4.4.4. Compliance Officer Disqualifications

- The Compliance Officer cannot be the spouse or permanent partner or be within the fourth degree of consanguinity, first civil degree, or second degree of affinity, with any of the members of the SAGRILAFT committee.
- The Compliance Officer must not have been convicted at any time by a judicial sentence to imprisonment, except for culpable offenses.
- A person who has committed crimes against economic assets cannot be a Compliance Officer
- A person who is under judicial interdiction, suspended from practicing their profession, or excluded from it cannot be a Compliance Officer when the position to be held is related to that profession.

5. Elements of the Transparency Program.

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In order to develop and implement the Transparency and Business Ethics Program, Distoyota has combined a set of methodologies that allow it to cover both the prevention of Corruption and Transnational Bribery Risks as well as their management.

By following a series of logical steps, a system was structured to effectively identify, measure, control, and monitor the Risk of C/TB.

5.1. STAGE ONE - Risk Identification

The main objective of part one was to understand the Company's context, define the technical methodologies and tools to design the ***TBEP****, as well as to prepare the general diagnosis of the Risk of* ***C/TB****. To carry out this stage, the company has conducted a diagnostic survey and conducted interviews with certain executives from Distoyota's staff.*

Part two includes a classification of the C/TB risk factors according to Distoyota's economic activity and their materialization. Additionally, C/TB risk factors and other associated risks were segmented, evaluating the different counterparties. (See annex 4- SEGMENTATION)

The following sources of information were used for this stage:

- *The opinions of process leaders (Process Owners).*
- *Customer, Supplier, Partner, and Employee Knowledge*
- *Knowledge of Inherent Risks.*
- *Evaluation for New Products and Services.*

In part three, the inherent risks of ML/TF to which Distoyota is exposed while carrying out its corporate purpose were identified, based on risk factors (Counterparties, Products, Jurisdiction, and Channel) and associated risks (Legal, Operational, Strategic, Market, Commercial, Financial, Operational, Contagion, and Reputational) to which the organization is exposed, framed within current regulations.

In part four, in accordance with the segmentation criteria and risk factors, due diligence was structured for the different counterparties.

5.2. STAGE TWO - Measurement or Evaluation of Risks.

At this stage, the Company measures the probability of occurrence or disappearance of the Risk of C/TB for each of the risk events, in accordance with the provisions of PC-01-10 TBEP-SAGRILAFT FPWMD RISK MANAGEMENT PROCEDURE

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The TBEP RISK MATRIX is established based on the risk management methodology defined in PC-01-10, where all risks associated with corruption, money laundering, and transnational bribery can be observed.

In cases in which the rating of the risks defined in the TBEP RISK MATRIX is moderate or significant, the Ethics and Transparency Officer must determine the necessary controls to reduce the level of residual risk.

However, the Ethics and Transparency Officer must evaluate the circumstances and other documentation in each file to determine the need to conduct any consultation with the other internal control bodies of C/TB indicated in this Program, or to proceed with the corresponding reports to the control authorities.

Distoyota will conduct a risk analysis regarding corruption and transnational bribery for the launch of new products and/or services, issuing a risk assessment for: Beneficial owner knowledge. Monitoring of the behavior of new products or services will be established to develop controls for the mitigation of risks associated with the materialization of operations involving corruption and transnational bribery, if applicable.

5.3. STAGE THREE - Adoption of Controls

Its main objective is to take measures aimed at controlling Risks of C/TB and detecting Unusual Operations or Suspicious Operations, as well as to establish a training and dissemination program for the TBEP to Counterparties, as required.

The risk assessment procedure starts from the evaluation of existing controls outlined in the TBEP Risk Matrix that were analyzed for each counterparty and includes:

- *Continuous evaluations to determine if controls are documented, currently being applied, and have been effective in minimizing risk.*
- *It is important for the assessment of controls to include a quantitative analysis, which allows us to know exactly how many positions within the Risk Rating, Evaluation, and Response Matrix can be moved in order to lower the level of risk to which the analyzed process is exposed.*

5.4. STAGE FOUR - Follow-up or Monitoring.

The main objective of this stage is to carry out effective monitoring that facilitates the quick detection and correction of deficiencies that may arise in the system's implementation to make sure the controls include all the Company's Risks of C/TB. This monitoring process is carried out through comprehensive internal audits according to what is defined in PC-01-01 PROCEDURE FOR PLANNING AND EXECUTING COMPREHENSIVE INTERNAL AUDITS.

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5.5. Risk Matrix

Once risks are detected, evaluations are conducted for each counterparty, identifying the specific risks associated with their processes or services, resulting in an inherent risk and a residual risk, which leads to establishing controls and action plans for each of these. (See TBEP risk matrix)

CONSULTATION GUIDELINES

The following procedures and instructions related to managing the preparation and documentation of the risk matrix should be taken into account, which can be consulted on the quality intranet:
PROCEDURES
PC-01-10 TBEP- SAGRILAFT FPWMD Risk Management Procedure
MLTF Risk Matrix
PC-01-01 Procedure for Planning and Executing Comprehensive Internal Audits

5.6. Due Diligence

Distoyota will perform appropriate validations, in accordance with current regulations, for the full identification of associated third parties, to identify backgrounds linked to fraud, corruption, transnational bribery, or money laundering and terrorist financing, evaluating materiality criteria depending on their risk incidents.

Moreover, the organization will perform due diligence on all clients and beneficial owners to identify and verify their identity, assess the nature and purpose of their business relationship, and determine the level of risks of corruption or transnational bribery. For this purpose, the following elements will be carried out in a specific manner during the onboarding and reassessment of associated third parties:

5.6.1. *Signing of Ethics and Compliance Commitments:*

Include specific clauses in the contract regarding transparency, ethics, and compliance, including penalties for non-compliance.
Specific clauses on transparency and ethics can be found in commercial forms, employee contracts, function manuals, and supplier agreements.

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CONSULTATION GUIDELINES

The following documents related to the due diligence process must be taken into account according to the counterparty:

New and used vehicle customers:
- *FO-08-01 New Vehicle Purchase Order*
- *FO-08-40 Used Vehicle Purchase Order*

Industrial Equipment Customers:
- *FO-07-117 Used Equipment Trade-In Contract Form*
- *FO-07-118 Used Equipment Purchase Agreement Form*
- *FO-07-122 Customer Onboarding Form for Equipment*

Suppliers
- *FS-03-29 Distoyota Ethical Charter Commitment of our Suppliers*

Employees
- *Function Manual*

5.6.2. Regular Review and Update:

Conduct periodic reviews of the following third parties to make sure they maintain their ethics and compliance practices throughout the business relationship:

5.6.2.1. Financial and/or accounting process

1. Identification of sensitive operations

The accounting and treasury departments must identify and classify operations with greater exposure to bribery risk, such as:

- Payments to intermediaries, agents, consultants, or representatives abroad.
- Cash payments or generic justifications ("miscellaneous expenses," "special commissions").
- Payments to high-risk jurisdictions (tax havens or sanctioned countries).
- Contracts with unclear clauses or without evidence of effective service provision.
- Per diems, gifts, hospitality, or donations with a potential impact on third-party decisions.

Each identified transaction must be classified as low, medium, or high risk.

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2. Documentary review

Before authorizing any payment or accounting entry, it must be verified that there is:

- A contract or agreement duly signed and in force.
- An invoice or legitimate and verifiable collection document.
- An economic justification for the expense or transfer.
- Evidence of the effectively provided service (reports, deliverables, proof of completion).
- Validation that the third party underwent **due diligence** (ethical, legal, and reputational review).

No payment will be authorized if any of these elements are missing.

3. Evaluation by treasury and accounting

- Operations classified as high risk or questionable will require approval from the Ethics Officer or the Ethics Committee before disbursement.
- If warning signs are detected, **payment should be suspended and the case must be escalated** to the Ethics Committee or Senior Management.

4. Subsequent monitoring

- The Compliance Officer will conduct periodic reviews of the most susceptible accounts (entertainment expenses, commissions, consulting fees, advertising, etc.).
- An ethical-accounting review report must be issued at least semi-annually, including findings, alerts, and recommendations.
- Observations should result in corrective actions or sanctions, depending on the severity.

5.6.2.2. Import process

The following criteria are defined to review the suitability, integrity, and ethical compliance of import operations, international logistics, and AEO management, in order to prevent transnational bribery, customs fraud, corruption, and other improper practices.

- The Ethics Officer will conduct periodic monitoring (at least annually or semi-annually depending on risk) to verify the validity of the information for all **critical third parties** (suppliers, customs agents, carriers, intermediaries, etc.) related to import operations and the AEO.
  Additionally, the supporting documents corresponding to the import of equipment and spare parts will be taken into account for the Process Traceability Evaluation. For this purpose, the following documents will be reviewed according to the evaluation frequency:

1. Legal and Corporate Documentation of the Supplier or Vendor (to verify legitimacy, existence, and reputation).
2. Contractual and Commercial Documents (to ensure traceability of the relationship and fair conditions).
3. Financial and Payment Documentation (to prevent transnational bribery and unusual operations)
4. Customs and Logistics Documents
   - ✓ Final commercial invoice.
   - ✓ Packing list.
   - ✓ Bill of Lading / Air Waybill.
   - ✓ Import declaration and customs clearance.
   - ✓ Certificates of origin.
   - ✓ Import permits or licenses (if applicable according to type of equipment).
   - ✓ Inspection certificates or certificates of technical conformity.
   - ✓ Customs broker documentation: authorization, contract, and TIN.
   - ✓ Receipts or proof of taxes, duties, and customs payments.

- The due diligence update process should be reviewed when:
  - ✓ There are changes in the ownership or management of the third party.
  - ✓ Investigations, sanctions, or reputational reports are presented.
  - ✓ There are ethical incidents or irregularities in AEO operations or imports.
- Evaluate the review reports by the AEO manager and the action plans identified by them, along with the respective findings analyses for closing gaps.

CONSULTATION GUIDELINES
The following procedures must be taken into account, which establish the guidelines and documents for the onboarding process. These can be consulted on the organization's intranet, in the responsible area:
PROCEDURES: *PC-01-08-5 AEO Risk Management Procedure* *AEO Risk Matrix V7*

5.6.2.3. Suppliers

Distoyota Suppliers are an essential element for the successful development of the Company's corporate purpose. Providers are the legal entities that offer the Company all kinds of services with which Distoyota could

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contract the provision of services, taking into account its need for, capacity, and quality of the Products that Distoyota offers as a benchmark in the automotive sector market. Distoyota Suppliers must have the necessary capacity to meet all the Company's needs. In this regard, there are foreign Suppliers for Products and domestic Suppliers for accessories and spare parts. This is in addition to the current procedures for evaluation, selection, enrollment, and re-evaluation of Suppliers Distoyota has in place.

The documents corresponding to the onboarding process are mentioned in the purchasing procedure. They must be properly documented, supported, and stored in an internal database to detect potential alerts.

This database will be updated taking into account the following criteria:

6. *The update will be carried out every two (2) years by requesting documents from permanent suppliers who have had an active commercial relationship with Distoyota in the year in which this request is made, and must have recurring billing during this consecutive period for an amount exceeding 30 million pesos or a semi-annual cumulative total of 50 million pesos.*
7. *Otherwise, companies that do not meet this condition and are created without presenting recent invoices during the last expired year will not be considered as frequent suppliers. However, in the event of resuming a commercial relationship, the registration documents will be requested again.*
8. *Dealers or companies in which Distoyota is listed as a distributor or that are subsidiary companies belonging to the same business group will not be considered frequent suppliers.*

CONSULTATION GUIDELINES

The following procedures must be taken into account, which establish the guidelines and documents for the onboarding process. These can be consulted on the organization's intranet, in the responsible area:

PROCEDURES:
PS-03-03 General Purchasing Procedure
PS-03-02 Procedure for Evaluation, Selection, Registration, Performance Monitoring, and Re-Evaluation of Suppliers in Quality, Environmental, and OHS.

5.6.2.4. Customers

Updating and reviewing documents corresponding to clients, which are specified in the client onboarding procedure for each of the organization's business lines, will be done based on the following criteria:

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- *The update will be carried out every two (2) years by requesting documents from continuous customers who have had an active commercial relationship with Distoyota in the year in which this request is made, and must have recurring billing during this consecutive period for an amount exceeding 30 million pesos or a semi-annual accumulated amount of 50 million pesos.*
- *Otherwise, companies that do not meet this condition and are created without presenting recent invoices during the last year will not be considered frequent customers. However, if they resume a commercial relationship, the registration documents will be requested again.*
- *Dealers or companies in which Distoyota is listed as a distributor or that are subsidiary companies belonging to the same business group will not be considered frequent customers.*

For spare parts and services, customers are those whose monthly billing exceeded 30 million or 50 million accumulated over six months.

CONSULTATION GUIDELINES

The following procedures must be taken into account, which establish the guidelines and documents for the onboarding process. These can be consulted on the organization's intranet, in the responsible area:

-LINE OF BUSINESS PROCEDURES:
PO-08-02 Procedure for selling new vehicles
PO-08-04 Used vehicle procedure
PO-08-05 Commercial procedure for diplomatic business
PO-06-07 Procedure for spare parts operations in branches
PO-07-03 Procedure for industrial equipment rental contracts
PO-07-04 Procedure for marketing and selling new industrial equipment
PO-07-17 Procedure for marketing and selling used industrial equipment

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5.6.2.5 *Officials*

Both the products and personnel of Distoyota must be high-quality. Therefore, all employees belonging to the Company must go through a strict selection process, which is described in the Human Resource Management Manual implemented by the Company and is an integral part of this Manual.

Each time an employee or official reports a change in their personal information, the database must be updated with that information. Additionally, the Human Resources Department must update the employee database as frequently as defined in the Human Resources Management Manual. Moreover, the Ethics and Transparency Officer must annually cross-check the information of active employees against restrictive lists. If the search results show that an official is reported on a binding restrictive list or associated with a risk of corruption, bribery, or other underlying or related crimes, the Ethics and Transparency Officer and the Ethics Committee must be informed to take the appropriate measures.

In this way, the entire procedure must be documented, as well as clearly stating who conducted the study and who verified the information provided by each person associated with DISTOYOTA, according to what is defined in MS-02-01 HUMAN RESOURCE MANAGEMENT MANUAL - CHAPTER 2 - PERSONNEL SELECTION, ONBOARDING, INDUCTION, RE-INDUCTION, AND WITHDRAWAL.

In all cases in which the Company requests personal data from Employees and officials, it will ensure compliance with the Company's personal data management policies, in accordance with applicable legislation, which includes obtaining authorization from the Employee and official for handling and processing their personal data.

The level of due diligence will be based on the level of risk identified in the risk assessment, specifically in Annex IV Segmentation - Restrictive Lists.

CONSULTATION GUIDELINES

For compliance with TBEP "Employee Knowledge" controls, the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:

MS-02-01 Human Resource Management Manual - Chapter 2 - Personnel Selection, Onboarding, Induction, Re-Induction and Withdrawal
Employment Agreement
Third-Party Security Study Report

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5.6.3 Verification in Restricted Lists

At each Distoyota dealership, an Employee or official will be available during the onboarding process to perform due diligence, which will consist of verifying the data of the Customer or supplier and Legal Representative, managers, and shareholders (in the case of legal entities), by consulting Restrictive Lists. Furthermore, these consultations may be done automatically through applications developed by the company for the vehicle business unit.

If the search results in a report on any of the lists indicated in the segmentation annex, restrictive lists, the operation must be immediately escalated as a Warning Sign to the supervisor in charge at the concession holder and reported to the Compliance Officer via email at oficialcumplimiento@distoyota.com.co. In this way, the Compliance Officer will make the respective decisions regarding the business, such as: (i) proceed with the transaction, (ii) refrain from carrying out the transaction, or (iii) suspend the transaction until a decision is made with the Reporting Committee. The review and conclusion issued by the Compliance Officer must be attached to the transaction as evidence of the process.

Annually, the Compliance Officer cross-checks the information of clients, suppliers, and employees against restrictive lists. If the search results show that the third party is reported on a binding restrictive list or associated binding lists, a reporting committee must be held to take the corresponding measures related to the previous item.

CONSULTATION GUIDELINES
For compliance with TBEP "Reporting Channels" controls, the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:
PC-01-11 Procedure for Managing TBEP Complaints

5.7 Follow-up and Monitoring

This program may be evaluated through internal or external audits to assess its compliance, along with its application in preventive actions, considering possible corrective actions in the implementation of corrective measures for the management of fraud, including bribery and corruption.

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5.8 Auditing and Compliance

The general shareholders' meeting has appointed an Ethics and Transparency Officer, who meets the requirements of experience and knowledge in risk management, and is responsible for monitoring and verifying compliance.

Moreover, the general shareholders' meeting, along with the legal representative of the company, will provide the technical and human resources, operational, economic, physical, and technological measures required to implement and keep the supervision of and compliance with the standards defined both internally and legally in operation.

The main objective of this stage is to carry out effective monitoring that facilitates the quick detection and correction of deficiencies that may arise in the system's management to make sure the controls include all the Company's Risks of C/TB. This monitoring process is carried out through comprehensive internal audits according to what is defined in PC-01-01 PROCEDURE FOR PLANNING AND EXECUTING COMPREHENSIVE INTERNAL AUDITS.

CONSULTATION GUIDELINES

For compliance with TBEP controls, the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:

PC-01-10 TBEP- SAGRILAFT FPWMD Risk Management Procedure
PC-01-01 Procedure for Planning and Executing Comprehensive Internal Audits

5.9 Training and Communication

Distoyota will conduct training sessions and promptly communicate the regulations, policies, procedures, practices, and mechanisms derived from various risk analyses, which are deemed necessary to disclose and train on, to its counterparties, in accordance with risk analysis.

Guidelines

- *All incoming officials must receive training at least once a year on policies, procedures, tools, warning signs, adopted controls, and reporting channels.*
- *Any updates made to the Transparency and Business Ethics Program must be communicated to all employees.*

- *Records will be kept of the training sessions conducted, indicating at least the date, topic covered, area, name, and identification of the attendees.*

CONSULTATION GUIDELINES
For compliance with TBEP "Program Elements" controls, the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:
PROCEDURE: *PS-02-12 General Training Procedure* *IMS Awareness Schedule*

6 Corporate Commitment and Social Responsibility

6.1. Labor Rights Commitment

Distoyota respects and upholds human rights and always treats its Employees equally, without distinctions based on sex, race, religion, age, etc., always respecting and applying the general principles of work, as well as labor legislation, occupational health and safety, and social security.

Moreover, the Company ensures and guarantees compliance with basic democratic principles and the right to freedom of association, similarly rejects the exploitation of workers, forced labor, and advocates for the elimination of child labor and discrimination on any grounds.

On its part, Distoyota expressly prohibits inappropriate practices, such as sexual harassment, workplace harassment and persecution, discrimination, mobbing, workplace violence, and substance abuse.

The Company supports and ensures the formation and work of the Labor Coexistence Committee as a tool for resolving conflicts among its workers, for which it develops and implements training measures for employees aimed at enabling a high level of performance and top-quality work.

6.2. Environmental Commitment

Distoyota deploys and promotes environmentally protective behavior and conservation of the natural environment, which is why the Company is certified under the ISO 14001 quality standard, with the purpose of supporting the implementation of an environmental management plan for its facilities, aimed at:

a. Respecting the environment and preventing its pollution, implementing continuous improvement programs and providing the necessary resources;
b. Complying with environmental legal requirements;
c. Promoting environmental awareness to achieve responsible actions that add sustainable value to their management;
d. Transferring environmental principles and best practices to the Company's supply chain and the community;
e. Developing and maintaining an Environmental Management System.

6.3. Transparency and Anti-Corruption Commitment.

Accepting bribes is a dishonest practice that may be a crime, as well as bribing public and private officials or facilitating payments, which is why such behaviors are prohibited within the Company and may result in sanctions according to the Internal Work Regulations, and the initiation of proceedings before legal authorities in Colombia.

6.4. Commitment to Competition and Intellectual Property

Distoyota complies with Colombian legislation on unfair competition, especially that which is regulated by the Superintendence of Industry and Commerce, Law 256 of 1996, and Law 1340 of 2009. For this reason, the Company respects and guarantees free and fair competition between itself and its competitors.

In accordance with the above, the company and its employees are aware of the different competition laws and are obligated to avoid any type of action that may generate acts of unfair competition according to Law 256 of 1996, such as:

a) Acts of customer diversion: an act aimed at diverting customers from another's business activity, commercial services, or establishment.
b) Acts of Disorganization: Acts aimed at internally disrupting the business of a specific competitor or competitors.
c) Acts of Confusion: Any act intended to create confusion with the activity, goods, or establishments of others.

Distoyota Employees must comply with all laws regarding patents, copyrights, trademarks, trade secrets, etc., that protect intellectual property rights of both companies and individuals.

Furthermore, they must preserve the company's intellectual property, including its brand and commercial, financial, and strategic information. The misuse or unauthorized disclosure of this information will be penalized, as it is a violation of ethical conduct and the protection of the company's assets.

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Distoyota Employees shall not disclose any non-public information, current or future, to any third party, competitor, or media organization without the express authorization of Distoyota's senior management. This includes all information related to commercial operations, customer information, financial results, sales results, technological or personnel status, or any other information considered confidential that they may acquire during their employment period at Distoyota.

6.5. Commitment to Workplace Harassment Prevention, Diversity, and Inclusion

We firmly believe in creating, ensuring, and maintaining a healthy work environment where all individuals feel safe, respected, and valued. Therefore, through this policy, the company commits to preventing alleged workplace harassment behaviors and the negative effects these may have on the lives of our employees. We also commit to preventing acts of discrimination in accessing opportunities that may arise in the workplace. As such, we promote good coexistence and positive work relationships.

This is why we respect individuality and promote internal and external practices at Distoyota that are consistent with universally accepted principles regarding non-exclusion and non-discrimination based on race, nationality, sex, religious beliefs, sexual orientation, political affiliation, background, physical or health limitations, among others.

Therefore, Distoyota commits to:

- *Promote respectful and cordial treatment among coworkers.*
- *Foster work environments with dignified and fair conditions.*
- *Prevent forms of discrimination and/or behaviors that may be considered as mistreatment, discrimination, obstruction, inequity, and lack of labor protection, through tools and actions that prevent any type of harassment, for all employees.*
- *Ensure gender equality, prevent and address violence and discrimination against women and individuals with diverse sexual identities and/or orientations or with disabilities.*
- *Promote the inclusion of people with disabilities in our workforce with equal opportunities in all areas and levels. - Develop social awareness strategies that eliminate barriers to access to the labor market for people with disabilities.*
- *Promote and develop inclusive mechanisms for selection and hiring, as well as for job continuity and promotion.*

Lines of action

a) Selection and hiring. At Distoyota, recruitment, selection, promotion, and advancement processes are based on objective criteria and factors such as knowledge, training, experience, performance, potential,

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and motivation. This is why we provide the same opportunities to all candidates in every stage of the various processes, such as job postings, technical tests, interviews, and evaluations.

We have job profiles described according to the competencies necessary for the role, where no distinction of any kind is made. We have deliberately decided that job vacancy announcements will be made without gender distinction.

b) *Professional development and training. We have a standardized evaluation process applicable to all job levels, which allows us to measure performance equitably.*

c) *Work-life balance. We have a Human Talent Management model, based on our corporate philosophy, which guides the development of our organizational practices towards a fair balance between work and personal life. This is why we have flexible arrangements (flexible hours and remote work) that allow for a balance between work life and family and personal life through a better distribution of effective work time. Similarly, we create spaces that promote participation and recognition of our employees' efforts to continuously improve their work.*

d) *Compensation and benefits. We apply a principle of equality in all matters related to the compensation of our employees, based on the functions and responsibilities of the position, without making any distinction regarding who will perform the work. Moreover, our compensation and benefits policy provides equal opportunities to receive legal and extra-legal benefits, without discrimination based on any grounds.*

e) *Paths of alleged policy violation.*

Should a case arise in which any leader or hierarchical superior, coworker, or subordinate is found to be exercising a persistent and demonstrable conduct towards an employee aimed at instilling fear, intimidation, terror, and anguish, causing work-related harm, causing a lack of motivation at work, or influencing the employee to resign, that person will be subject to investigation, in accordance with the established guidelines, and this procedure will be handled by the Workplace Coexistence Committee.

The employee may file a complaint with the workplace coexistence committee via email or in person at the Human Resources office, reporting the situation that has occurred. When they receive a complaint, the committee will initiate the process.

This Policy is mandatory for direct employees, contractors, and other stakeholders.

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7. Acts that violate the Company's ethics.

7.1. Acts of Corruption and Transnational Bribery

The development of immoral and corrupt practices is expressly prohibited and rejected in all its forms, both among employees and in their relationships with the Company's suppliers and customers.

Intentional bribes or "kickbacks" to influence or reward decisions or actions are unacceptable and illegal. No Distoyota Employee shall offer or pay bribes, kickbacks, or other payments or benefits in order to influence or reward favorable actions, whether they are offered in cash, goods, services, or any type of gift or favor.

Similarly, the Company will investigate and penalize any act of bribery or corruption, for which it has introduced a reporting mechanism aimed at detecting, investigating, and, where appropriate, sanctioning such acts of bribery and corruption. With this mechanism, Distoyota complies with all applicable regulations regarding corruption, and additionally, it undertakes to adhere to the codes of conduct established by TOYOTA MOTOR CORPORATION.

Furthermore, all types of corruption, bribery, and embezzlement are prohibited, considered serious offenses, and will result in sanctions, which are established in the Internal Work Regulations, as well as the filing of complaints with the corresponding legal authorities.

A. <u>Saying "No" to bribing public officials, private officials, customers or suppliers and facilitation payments</u>

It is prohibited to offer, pay, promise, or authorize the payment of a bribe to a public official directly or indirectly (for example, through an intermediary or a family member of the public official) in order to improperly obtain, retain, direct business or secure any other undue advantage in the conducting business.

In addition to complying with the specific prohibitions of this program, Employees must exercise common sense and judgment when assessing whether any arrangement could be perceived as corrupt or otherwise inappropriate.

When the bribe is directed at a public servant, this may be a crime under Colombian law and, therefore, the company may take legal action against the perpetrator.

B. <u>Saying "No" to accepting or offering gifts and entertainment to customers, suppliers, or public officials.</u>

Only approved company suppliers may be used to provide goods and services. Employees who deal with suppliers must act professionally.

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The company guarantees transparency and impartiality in the bidding and supplier selection processes, making sure all approved suppliers must have a good reputation and have the same opportunity to compete for business within the company. Therefore, Distoyota will not tolerate any form of undue influence, bribery, or unethical behavior from suppliers. This behavior should be reported through the channels established by the company.

Employees may not use their position in the company to request any form of favor, payment, discount, travel, lodging, gift, or loan from suppliers, customers, and stakeholders.

Employees shall not act on behalf of non-profit organizations or charitable causes to solicit gifts, money, or time from suppliers, customers, or stakeholders.

C. Contributions, sponsorships, and charitable donations

Contributions, sponsorships, and charitable donations should not be used as substitutes for bribery.

Political contributions should not be used as substitutes for bribery. The use of Distoyota funds for political contributions must comply with current laws, internal policies and rules, and have prior approval from the company's Management.

D. Use of Intermediaries

Distoyota Employees must not hire an agent, consultant, or other intermediary if they have reason to suspect that they will make bribe payments on behalf of Distoyota, and they should be careful to associate only with ethical and reputable intermediaries.

All intermediaries must act with the highest standards of ethics and commercial integrity, in accordance with current laws and Transparency and Business Ethics Program when engaging in business on behalf of Distoyota.

All fees and expenses paid to third parties must represent appropriate and justifiable compensation for legitimate services to be provided and must be paid directly to the third party.

E. Responsibility to Report

Employees must report any instance in which they suspect that someone acting for or on behalf of Distoyota may be engaged in a conduct that violates this program.

This report must be processed according to PC-01-11 Procedure for the Management of TBEP Complaints.

All reports are taken seriously and properly investigated. Distoyota does not allow retaliation against employees who report in good faith, nor does it allow intentional misuse of information.

The reporting mechanisms established by Distoyota protect the identities of those who provide information. The company will treat the received information as confidential to protect both the person reporting and the person in question and will initiate disciplinary actions against anyone who breaches this confidentiality.

The principle of good faith should prevail in all types of reports of unethical behavior. Consequently, malicious accusations that only seek to harm the person will be sanctioned.

7.2. Conflict of Interest

A conflict of interest is understood as a situation in which an employee, supplier, shareholder, or third party of Distoyota could be influenced to take improper actions, specifically for reasons related to their own economic interests. It is the responsibility of the various counterparties to disclose any personal connection that could be related to the provision of their services and thus appropriately manage these existing or potential conflicts.

7.3. Romantic Relationships between Employees

Relationships of any type that may develop between employees (friendship, dating, partnership, marriage, etc.) must never interfere with their performance within the Company, nor hinder or cause any modification to their regular duties. Similarly, employees must act responsibly and honestly, respecting the personality and dignity of all individuals, since mutual respect, tolerance, a climate of trust, and a positive work environment are integral parts of Distoyota.

It is recommended to discuss problems that arise in the workplace in order to achieve a solution with the Shareholders' Meeting. This way of acting is essential to contribute to a work environment characterized by openness, tolerance, and integrity. The Company also supports the formation and work of the Labor Coexistence Committee as a tool for resolving conflicts among Distoyota employees.

At any point during the contractual relationship (whether at the time of hiring or during the course of employment), all employees must report romantic relationships with coworkers from the same or different departments to the company's Human Resources department, so that potential conflicts of interest can be analyzed, especially in the following cases:

- The relationships of spouses, permanent partners, dating relationships, or romantic relationships with company employees (coworkers, superiors, bosses, subordinates), with third parties (contractors, suppliers, employees of contractors), or employees of competing companies, which may lead to conflicts of interest in decision-making by the employee in the conflict of interest. The Human Resources department will evaluate

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the situation and, if a conflict of interest is evident, may adopt the measures it deems necessary to overcome such situation.

- Failure to report the aforementioned conflicts of interest, regardless of whether or not there has been any impact on the company, will be considered a serious offense and may be sanctioned in accordance with the Internal Work Regulations.

The following behaviors are prohibited for all employees and are considered serious offenses, as they may potentially affect the work environment, create negative atmospheres, and generally disrupt the order of labor in the company:

- Publicly engaging in displays of affection and/or having relationships or acts of a sexual nature with coworkers or third parties on company premises or those of its clients, while wearing the company uniform, or while performing tasks assigned by the company.

- Interfering with or interrupting the work of the person with whom they have a spousal relationship, permanent partnership, dating relationship, or romantic relationship with personal matters or issues related to the relationship.

- Behaviors that generate or intend to generate an impact on the image of the person with whom they have or have had a relationship.

7.4. Gifts

Company Employees may receive or give gifts of symbolic value to certain customers and/or suppliers, as long as it is customary in the market and does not cause or appear to cause a commitment for the Company or make the recipient feel obligated to provide any kind of compensation in return. The Merchandising items that may be delivered to certain customers and/or suppliers, as provided herein, are those determined by the Company for such purpose. Employees are expressly prohibited from giving customers and/or suppliers gifts of any value that are not provided or authorized by the Company.

Invitations to training events, trips, or awards will be accepted as long as they are related to the contractual or commercial purpose with the party extending the invitation or are the result of a contest or program known to the Direct Supervisor, General Manager, Administrative and Financial Manager, or Head of Human Resources. Invitations that include meals, accommodation, and transportation at the event will not be subject to per diem or charges to the company for these items.

At Distoyota, it is not permitted to offer, accept, or request gifts or favors in exchange for granting any advantage or disregarding any procedure, in favor of or against a third party.

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In case there is any doubt, how to proceed must be consulted with the Direct Supervisor, Head of Human Resources, or the Legal Manager.

For these purposes, symbolic value is understood as the sum of five (5) Current Legal Daily Minimum Wages.

In the event that, for reasons beyond the employee's control, they are compelled to receive a gift of greater than symbolic value, they must notify their Direct Supervisor and deliver the gift received to the Head of Human Resources for it to be raffled off among all Company Employees.

7.5. Business Relationships

Neither the Company, nor any staff member, nor their immediate family members, shall receive money, loans, gifts, favors, special accommodations, benefits, or use of properties or facilities from any Company client and/or public officials and/or employees when they exceed the symbolic value mentioned in the preceding clause.

Neither the Company, nor its employees, nor their relatives shall request or accept gifts or other personal privileges from suppliers, customers, public officials, or public employees. Advertising material and other items of low commercial value can be accepted, as long as they are given voluntarily and it can be guaranteed that their delivery does not influence the decisions of the employee involved.

Employees may accept invitations to activities or meals from Distoyota's customers or suppliers only if the invitation is voluntary and serves a justifiable business purpose, and they must inform their immediate supervisor of the frequency and reason for the invitations.

Customers or Company suppliers shall be considered to include even individuals with whom it has a commercial relationship or is considering entering one. This includes current or potential suppliers, customers, and others, such as advertising agencies, banks, contractors, legal advisors, accounting advisors, consultants, and any government agency and its officials or employees.

Employees are not allowed to request or accept payments, loans, or any other type of benefit for their own advantage or that of their immediate family members from suppliers, customers, public officials, or government employees. In the event that, in exercising their duties, position, or role in the organization, they are offered payments, bonuses, or money, they must report it to their immediate supervisor before accepting, who will approve the receipt of the payment and report it to the human resources department.

To make sure no criteria other than price, quality, and services are considered in the selection of suppliers, neither employees nor their immediate family members may request or accept, on their own behalf or on behalf of the Company, assistance from suppliers or customers for charitable or similar celebrations. In turn, suppliers, customers, public officials, or employees are not allowed to sponsor internal Company activities, such as

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employee celebrations, unless these suppliers offer such services to the majority of their clients, such as family compensation funds or gifts and collaborations provided for the company's end-of-year events.

Employees may only accept discounts or privileges offered by customers or suppliers if they are offered without distinction to the entire Company workforce.

In dealing with Company suppliers and customers, its employees must refrain from private business or financial transactions that are contrary to the interests of the Company and/or its shareholders, and/or that may in any way directly or indirectly influence employees' decisions or their activities within the Company.

Whenever employees of suppliers or customers, public officials, or public employees purchase products or contract services offered by the Company, they must pay the usual market price for the product or service in question, and the corresponding payment must be documented.

The participation of Company employees in non-profit charitable organizations is allowed, as long as it does not conflict with Distoyota's interests.

If doubts arise on how to act in the situations described here, it must be consulted with the Direct Supervisor, Head of Human Resources, or Distoyota's Legal Department.

7.6. Relationships with Public Authorities or Officials

As a general rule, it is expressly prohibited to make payments, grant credits or economic advantages to government officials or employees, regardless of their rank, in order to obtain orders or advantages.

For the purposes of this program, a public official or government employee is defined as:

Any elected or appointed official of the national, departmental, or municipal government (including, for example, presidents, ministers, superintendents, members of congress, governors, mayors, council members, magistrates, judges, etc.);
Directors, officials, or employees of any rank or level of a governmental institution, department, agency, or entity, including those belonging to state-owned or state-controlled companies or acting on behalf of such organizations (including, for example, lawyers, doctors, teachers, police officers, and academics); directors, officials, or employees of a public international organization (including, for example, the World Health Organization, UNICEF, and other United Nations-affiliated agencies, the World Trade Organization, and the European Union); or Political parties or their officials, as well as candidates for public office.

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8. Political Donations and Contributions.

The objective of this policy is to establish the guidelines and criteria under which the Organization may make donations in cash or in kind, ensuring transparency, legality, and consistency with ethical principles, sustainability, and corporate social responsibility.

This policy applies to all areas, employees, legal representatives, contractors, and third parties involved in the process of requesting, evaluating, approving, and executing donations made by the Organization.

PRINCIPLES

- **Legality**: Comply with current regulations and the Organization's internal policies.
- **Transparency**: Avoid any type of conflict of interest, favoritism, or pursuit of undue benefits.
- **Sustainability**: Align donations with the economic, social, and environmental pillars of the sustainability strategy.
- **Traceability**: Document and preserve evidence of the approval process, delivery, and use of donated resources.

GENERAL GUIDELINES

- Donations may be made in cash or in kind and will be approved by the Shareholders' Meeting or General Management.
- Beneficiaries must have successfully completed the due diligence process (legal, reputational, and ML/TF/FPWMD review).
- At Distoyota, donations to movements, political parties, or politicians campaigning are directly approved by the Shareholders' Meeting. For the donation process, the beneficiary must provide the following documents for due diligence:
    - Certificate of incorporation and legal representation issued by a competent entity.
    - Financial Report of the Party
    - Statement of Regulatory Compliance
    - Bank account certification.
    - Legal representative's or beneficiary's I.D. (if applicable)

Finally, the money must be transferred to the account provided by the beneficiary, and the transaction must be recorded according to the company's internal procedures, requesting the certificate or invoice for the donation.

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9. Commission process.

The Portfolio department, through its portfolio analyst, reviews the reports to make sure the reported commissions comply with the established requirements and that the products or services subject to commission are properly paid. Once this validation is completed, the analyst sends the report to the Payroll and Hiring Administrator the following day, with a copy to the Audit department.

The Audit Manager and the Audit Analyst verify that the information is correct. If no inconsistencies are found, they approve the Payroll and Hiring Administrator to proceed with the corresponding payment.

For more details on each of the lines of business, you can consult procedure PS-02-11: Procedure for Reporting Commissions or Updates for Payroll Processing.

CONSULTATION GUIDELINES

For compliance with TBEP controls for "Acts that violate the Company's ethics," the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:
PL-029-3 Distoyota Per Diem and Travel Expenses Policy
PS-02-11 Procedure for Reporting Commissions or Updates for Payroll Payment.

10. Public Exhibition

The Company authorizes its employees to participate in public duties. However, if such participation is related to their work in the company, they must have the authorization of their Direct Supervisor, the Head of Human Resources, the Administrative and Financial Manager, or the General Manager.

In the event any Distoyota employee, in performing their duties, must participate in any course, interview, conference, or publication, they must first always make sure the opportunity, context, and content of their public statement align with the interests and objectives of the Company. They must also coordinate their statements in advance with their Direct Supervisor, the Head of Human Resources, the Legal Manager, the Administrative and Financial Manager, or the General Manager.

11. Money Laundering and Terrorist Financing

Distoyota has a Manual for the Self-Control and Comprehensive Risk Management System for Money Laundering and Terrorism Financing / Financing of the Proliferation of Weapons of Mass Destruction. Its purpose is to prevent the company's resources from being involved in illegal activities.

In accordance with the above, the company has implemented different control channels through which ML/TF alerts can be detected. Therefore, all Distoyota employees, collaborators, and business associates must inform the Compliance Officer, as well as their direct supervisors, when they observe any of the following activities:

I. Conducting transactions with individuals or legal entities that are not fully identified.
II. High volumes of cash transactions without any justification.
III. Purchases of goods at prices that are noticeably lower than those offered by the market
IV. Accepting new partners or employees with criminal records of money laundering.
V. Conducting operations, business dealings, or contracts without maintaining documentary evidence of them.

In case there is any doubt regarding the mentioned topic, refer to the SAGRILAFT Manual implemented by the company, which is binding and mandatory for compliance with this section.

CONSULTATION GUIDELINES
For compliance with TBEP controls for "Money laundering and terrorist financing," the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department: *MQ-01-02- SAGRILAFT - SIPLAFT Manual*

12. Information Security - Use of Technological Tools

The email address provided by Distoyota to its employees must be used strictly for work-related matters. Using said email address to receive, transmit or store offensive, discriminatory, or obscene material will be considered a serious violation of this program and will be sanctioned in accordance with the Internal Work Regulations. Under no circumstances may an email containing offensive, discriminatory, or obscene material be forwarded.

Company employees may subscribe to and actively participate in the company's social media or the brands it represents, but under no circumstances will offensive, aggressive, insulting, denigrating comments towards any person or brand, discriminatory or obscene remarks be allowed, so they must refrain from such actions.

It is prohibited to share usernames and passwords for accessing information systems and email addresses provided by the Company. These usernames and passwords are private, confidential, and non-transferable. Employees are required to observe the rules and guidelines on the use, access, and security of software, information technologies, email, internet, and intranet, *in accordance with the information security policy.*

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In case there is any doubt, consult with the Information Technology department.

The resources and assets the Company provides to its employees to perform their work are the exclusive property of Distoyota. Employees must use these resources and assets responsibly and take care of them as if they were their own, as well as return them when they have finished using them. Every employee is responsible for the supplies, active resources, and tools provided to them or used in the performance of their duties.

Company executives and employees are required to protect Distoyota's assets against loss, theft, and misuse.

Under no circumstances may the Company's system be used for the following:

a. Forwarding company email to personal email.
b. Creating or distributing destructive programs, such as viruses, trojan horses, or self-replicating code.
c. Preparing documents, applications and/or programs for third parties not related to Distoyota.
d. Distributing, archiving, forwarding, or viewing obscene material that is contrary to morals and good customs, offensive, or discriminatory.
e. Distributing information containing confidential Company material.
f. Violating, attacking, or performing illegitimate activities on third-party systems.

CONSULTATION GUIDELINES
For compliance with TBEP controls for "Information Security - Use of Technological Tools," the following procedures and instructions must be taken into account, which can be consulted on the quality intranet in each department:
PL-025-1 IT Information Security and Privacy Policy and Use of Technological Equipment.

13. Employee Responsibilities in Relation to this Program

I. Distoyota expects its employees to dedicate their entire workday to the functions for which they were hired. Any task or act the employee must exceptionally perform outside of their usual duties must be previously authorized in writing by their hierarchical superior.
II. It will be the responsibility of employees to have such authorization before performing the task or act in question. Employees shall not, under any circumstances, perform personal work within the Company, nor shall they remove materials, information, items, or tools from the premises under any pretext, even if they are surplus or worthless.

III. Employees may not perform any ancillary activities that compete with the Company, are related to its

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business, are similar to its activities, or oppose its interests, or that could harm their work for Distoyota on a permanent, regular, or exceptional basis, even during hours outside their regular work schedule.

IV. Employees are required to notify the Company of the existence of relationships and all types of activities and connections that may involve a conflict of interest with the Company. This obligation also extends to employees' immediate family members.

V. They must report any known violations or infringements of this Program.

VI. All other obligations and duties in this Program, the law, and other binding documents of the Company.

13.1. Duties and responsibilities - processes susceptible to risks

This policy applies to all areas, executives, employees, contractors, and third parties involved in processes susceptible to ethical risks, corruption, conflicts of interest, or fraud. It will be especially applicable in areas identified as having greater exposure to ethical and reputational risk:

Purchasing

- Apply the guidelines defined in PS-03-03-17 General Purchasing Procedure for transparent and objective supplier selection.
- Check suppliers and contractors against restricted lists (due diligence).
- Document all stages of the hiring process.
- Report any attempt at bribery, act of corruption, favoritism, or improper practice through the digital reporting channels and/or to the email oficialcumplimiento@distoyota.com.co.
- Abstain from receiving gifts, benefits, or favors that may influence purchasing decisions and exceed the limits established by the company in this program.

New and used vehicle sales, industrial equipment, after-sales services and spare parts

- Make sure all relationships with customers, distributors, and partners are developed under ethical principles and fair competition.
- Avoid deceptive practices, manipulation of information, or improper incentives.
- Leave traceability in offers, discounts, and commercial agreements.
- Report any undue pressure or requests from clients or third parties.
- Ensure compliance with the controls established for identification, consultation on restrictive lists, and completion of relevant documents for traceability and transparency in the onboarding process.
- Abstain from receiving gifts, benefits, or favors that may influence the omission of necessary controls or documents for affiliation.

Financial and Accounting Department

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- Ensure the integrity, truthfulness, and accuracy of accounting and financial records.
- Report unusual or suspicious operations, in accordance with SAGRILAFT or internal control mechanisms.
- Strictly comply with tax, accounting, and internal audit regulations.
- Ensure segregation of duties in the management of financial resources.

Legal Department

- Make sure contracts, agreements, and legal acts are aligned with ethical and legal standards.
- Advise on the interpretation of regulations related to ethics, conflict of interest, anti-corruption, and transparency.
- Support internal investigations resulting from ethical complaints or reports.

Human Resources Department

- Comply with the selection, induction, and performance evaluation processes established by the company.
- Ensure the dissemination of and training on the Business Ethics Program.
- Promote a culture of respect, inclusion, and zero tolerance towards workplace harassment or discrimination.
- Manage disciplinary actions for ethical violations in accordance with internal regulations.

Imports

The Imports Department plays a strategic role in the supply chain and has high exposure to the risk of **transnational bribery** due to its interactions with customs agents, foreign suppliers, logistics intermediaries, and government entities abroad. Therefore, the following **specific duties and responsibilities** must be fulfilled:

- Make sure all customs, logistics, and import procedures are carried out in accordance with current national and international legislation, as well as the guidelines of the Business Ethics Program and SAGRILAFT.
- Refrain from offering, authorizing, or making payments, gifts, commissions, or benefits to domestic or foreign public or private officials to obtain undue advantages in the import process.
- Require customs agents, logistics operators, and international suppliers to sign ethical and anti-corruption clauses in contracts or commercial agreements.
- Verify applicable regulatory compliance of intermediaries and third parties involved in international operations.

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- Report any request, insinuation, or situation that could be interpreted as an attempt at bribery or irregular practice immediately to the Compliance Officer or Ethics Committee.
- Request and maintain all documentation for import operations, ensuring their traceability, transparency, and availability for reviews or audits.
- Participate in periodic training sessions on the risk of transnational bribery, corruption prevention, and international regulatory compliance organized by the Company.
- Implement internal controls that minimize the possibility of improper payments or benefits in nationalization processes, inspections, or the transportation of goods.
- Participate in promoting a culture of integrity, transparency, and zero tolerance towards bribery in all international operations.

Group Responsible for Authorized Economic Operator (AEO) Management

- Manage due diligence processes and continuous monitoring of business partners, intermediaries, and counterparties linked to the AEO operation, identifying warning signs or risks of corruption.
- Ensure the traceability and documentary preservation of foreign trade operations, guaranteeing the availability of verifiable evidence for inspections, audits, or reviews.
- Actively participate in ethical, customs, and international compliance training and update programs, promoting the strengthening of the internal control system.
- Maintain transparent and timely communication with customs authorities and other competent entities, ensuring the accuracy of reported information.
- Evaluate the risks of corruption, bribery, and customs fraud, reporting any irregular event or attempt to the Compliance Officer or Ethics Committee.

14. Prohibitions related to this program

I. The following behaviors are prohibited for all employees and are considered serious offenses: Relationships with public authorities or officials without having informed the Head of Human Resources, whether these relationships existed prior to or arose after their hiring.
II. As a general rule, it is expressly prohibited to make payments, grant credits or economic advantages to government officials or employees, regardless of their rank, in order to obtain orders or advantages.
III. Company employees may not develop and/or participate in ancillary activities or businesses that oppose the Company's interests, that could harm their work for the Company, or that involve activities or businesses in competition with Distoyota in any way, either directly or through third parties.
IV. Neither the Company's employees nor their relatives may acquire direct or indirect stakes in companies that maintain a commercial relationship with the Company without prior authorization.
V. The other prohibitions of the law, this program, and other binding documents of the Company.

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15. Channels and procedures for complaints

15.1. Internal reporting channels.

Any conduct contrary to this Transparency and Business Ethics Program must be reported by Company employees who have become aware of any behavior or practice prohibited in this program, as well as by suppliers or customers, to their Direct Supervisor, the Head of Human Resources, the Legal Manager, the Administrative and Financial Manager, or the General Manager, who make up the Company's Ethics Committee, *in accordance with the provisions of PC-01-11 Procedure for Managing TBEP Complaints.*

Complaints can be sent to the compliance officer's inbox (oficialcumplimiento@distoyota.com.co), *and digital channels have been set up to receive anonymous reports, available both on the company's internal portals and on external links enabled on the website,* which will be received and investigated by the ethics and transparency officer. Distoyota will guarantee the confidentiality of the whistleblower's identity to the extent that it is not required by court order. If the complaint is substantiated, the Company will sanction the employee involved in the reported incident.

The applied sanctions will vary depending on the severity of the violation and the circumstances of each case, in accordance with the scale of sanctions established in the Internal Work Regulations, which may be applied both to the person who commits the conduct and to the person who knows about it and does not report it.

Distoyota will always make sure the complaints remain anonymous and confidential and prevent any retaliation or persecution of any kind.

15.2. External reporting channels.

These exist to establish the obligations to report the acts or well-founded suspicions of **corruption or transnational bribery** detected within the framework of the Transparency and Business Ethics Program (TBEP) in a timely, complete, and truthful manner, ensuring compliance with current legal provisions and strengthening the culture of organizational integrity.

This guideline applies to all employees, executives, contractors, and third parties associated with the organization, as well as the TBEP Compliance Officer, who is responsible for coordinating the attention and reporting of cases to the competent authorities.

When **acts of transnational bribery, attempts, or reasonable suspicions** are identified, the following reporting channels with external control entities are available to **report said situations**, in accordance with the procedure established in **Law 1778 of 2016**.

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When dealing with **national or local cases of corruption**, the incident can be **reported to the Secretary of Transparency of the President of the Republic** through the channels enabled for citizen and business complaints.

Official external channels:

- **Superintendence of Corporations:**
  ☞ https://www.supersociedades.gov.co
  Section: *Complaints due to acts of transnational bribery*.

- **Secretary of Transparency:**
  ☞ https://www.secretariatransparencia.gov.co
  Section: *Corruption reporting channel*.

15.3. Complaints against ethics committee members.

If the system detects that the complaint involves a member of the Ethics Committee, it should be automatically or manually referred to the highest competent governing authority, according to the organization's structure:

- General Management

Eligibility Assessment

The receiving body will evaluate whether the complaint meets the minimum criteria to be processed (clarity, relation to ethics, initial evidence, etc.).
If affirmative, an independent investigator will be appointed, who may be:

- An internal auditor with no hierarchical relationship to the reported individual, or
- An external consultant specializing in ethics or compliance.

Investigation

- The independent investigator will review the facts, perform interviews, and collect evidence.
- They must document all actions in a confidential investigation report.
- During the process, the separation of functions of the reported member in any session or decision of the Committee will be maintained, and they will not participate.

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Results Report and Decision

- The final report will be sent to General Management for analysis and final decision.
- If an ethical violation is confirmed, the competent authority will adopt the appropriate measures:
  - Disciplinary sanctions (reprimand, suspension, removal from office or from the Committee).
  - Legal or contractual actions, if applicable.
  - Corrective measures or improvements to the Ethics Program.

Communication and closure

- The result will be notified to the parties involved, maintaining confidentiality.
- The case will be recorded in the internal complaint system and reported in the annual ethics report anonymously.
- The Ethics Committee will only be able to know the results once the process is closed, for the purpose of institutional improvement.

16. Compliance

All Distoyota personnel must comply with the precepts of this Transparency and Business Ethics Program. If there is any doubt regarding the understanding of or compliance with the behavior covered by this program, it may be consulted with a Direct Supervisor, the Head of Human Resources, or directly with the Legal Department.

16.1. Reportable incidents

The following list shows some of the incidents that could be reported using this tool: misappropriation of assets; theft of money or assets from the company, its clients, or coworkers; alteration of documents, financial information, and accounting records; cybercrime; conflicts of interest; sexual harassment; workplace harassment; violation of current laws; violation of Company regulations; discrimination; extortion; transnational bribery; corruption; fraudulent situations; malpractice; money laundering and/or terrorist financing; and others mentioned in this Program and other company policies.

16.2. Non-reportable incidents through this tool

The following list shows some of the issues that could not be reported using this tool: requests for salary increases, questions or inquiries about the Transparency and Business Ethics Program, improvements to

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practices or processes in a sector, medical assistance, personal problems with Company employees or contractors, relationships between coworkers, customer complaints related to sales operations or spare parts and/or the provision of services.

The Company reserves the right to modify this program and interpret its rules according to its sole and exclusive discretion.

16.3. Transparency and Business Ethics Committee

Distoyota has a Transparency and Business Ethics Committee composed of the Ethics and Transparency Officer, the Administrative and Financial Manager, the Legal Manager, and the Head of Human Resources. The Transparency and Business Ethics Committee will have the following functions:

I. Promoting the application of the company's principles and values in all employee actions.
II. Establishing compliance guidelines for ethical management.
III. Ensuring compliance with the Transparency and Business Ethics Program.
IV. Monitoring and evaluating actions within the company.
V. Receiving complaints and processing them.
VI. Investigating potential violations of the company's ethical standards, principles, and values.
VII. Identifying and proposing possible modifications to the Transparency and Business Ethics Program.
VIII. Promoting awareness of the Transparency and Business Ethics Program and its implementation within the Company.
IX. Serving as a consultation body for potential concerns or doubts that company employees may have regarding the precepts of the Transparency and Business Ethics Program.
X. Verifying the incidents reported as conflicts of interest.

The Transparency and Business Ethics Committee will only meet when a situation contrary to this program becomes known, and its decisions will be reported to the Human Resources Department to adopt the appropriate disciplinary measures and to the Legal area, for them to adopt the corresponding legal measures.

The Transparency and Business Ethics Committee may request evidence of complaints submitted regarding violations of the program, which may include document review or receiving testimonies, all of which will be conducted within a framework of confidentiality. The decisions of the Transparency and Business Ethics Committee will be recorded in minutes.

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This Transparency and Business Ethics Program may be amended at any time, for which review and approval by the Head of Human Resources and the Legal Manager will be required.

17. Warning signs

17.1. Unusual Transactions

- *Atypical sales volumes: Sudden increases in vehicle sales without clear justification.*
- *Suspicious payment methods: Frequent use of cash or payments from unverifiable sources.*

17.2. Supplier Relations

- *Suppliers without proper documentation: Lack of formal contracts or certifications to support the business relationship.*
- *Suppliers linked to illegal activities: Search results in restrictive lists mentioning the third party to be linked in crimes associated with corruption or bribery.*
- *Persistent suppliers: Suppliers who offer gifts in various forms to obtain a contract with the company or who manipulate prices to obtain contracts.*

17.3. Employee Behavior

- *Evasive attitudes: Employees who avoid providing information about transactions or who show nervousness during audits.*
- *Lifestyle change: Employees who display an ostentatious lifestyle without clear justification.*
- *Complaints: employees who receive complaints regarding incidents related to non-compliance with Transparency and Business Ethics policies*
- *Omission of controls: Employees who avoid or omit established controls for the prevention of the risk of ML/TF and C/TB.*
- *Dishonest attitudes: Employees with direct customer relationships who request gifts to favor the acquisition of a vehicle by evading customer onboarding procedures and controls. Employees with responsibilities for selecting and hiring counterparties, who request bribes to favor them in the engagement and contracting process. Employees who directly or indirectly participate in the misappropriation of company assets or property.*

17.4. Customer Behavior

- *Persistent customers: Customers who offer gifts in different forms to acquire a vehicle in order to bypass affiliation controls. They may also use violence or manipulation to accomplish their goal.*
- *Unclear Relationships: Customers who have undisclosed relationships with company staff members.*
- *Pressure for Discounts and Special Conditions: Customers who insist on obtaining non-standard terms or constantly seek to renegotiate conditions.*

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17.5. Complaints and Grievances

- *Customer complaints: Frequent complaints about the lack of transparency in sales processes.*
- *Internal alerts: Employee reports on unethical practices or violations of internal policies.*

17.6. Marketing and Advertising

- *Unclear promotions: Advertisements that promise more than the product can deliver, which could attract deceptive practices.*
- *Lack of price transparency: Frequent changes in rates without clear justification.*

17.7. Audits and Reviews

- *Unfavorable audit results: Recurring findings that indicate compliance issues or lack of internal controls.*
- *Resistance to audits: Refusals or delays in providing requested information during review processes.*

18. Form, Filing, and Preservation

The procedure for filing and preserving documents related to national or international business or transactions must comply with the document management procedure and retention schedules established by the Company (record controls).

19. Sanctions

Failure to observe, ignorance of, or non-compliance with the provisions of this program and the regulations of the TBEP may result in disciplinary and/or employment consequences.

The Ethics and Transparency Officer will report any potential misconduct that compromises the responsibility of the officials to the General Manager and Administrative and Financial Manager.

Taking into account the degree of responsibility, a disciplinary process will be initiated within the Company with the Human Resources Department to establish the level of responsibility and the respective warnings or sanctions that may apply.

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20. Indicators

NAME	FORMULA	GOAL	FREQUENCY
Reports Index	Incidents Classified as Potential Risks / Number of Reports	Verification of 100% of the Incidents classified as potential risks	Quarterly

21. Activities

ACTIVITIES	FREQUENCY	RESPONSIBLE PARTY	BUDGET
New Employee Onboarding Training	According to the induction schedule sent by the Human Resources Department	- Main Ethics and Transparency Officer - Alternate Ethics and Transparency Officer. - Compliance Professional	Not required
Training for Long-Term Employees	Annual	- Main Ethics and Transparency Officer - Alternate Ethics and Transparency Officer. - Compliance Professional	Not required
Monthly report	Monthly	- Main Ethics and Transparency Officer - Alternate Ethics and Transparency Officer. - Compliance Professional	Not required
TBEP Committee	According to schedule	- Main Ethics and Transparency Officer - Alternate Ethics and Transparency Officer. - Compliance Professional	Not required

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