BUSINESS TRANSPARENCY AND ETHICS PROGRAM – PTEE
COSMOAGRO S.A. CODE OF BUSINESS ETHICS AND CONDUCT

PREAMBLE

Law 1778 of 2016, the Anti-Bribery Law, on business ethics and anti-corruption, was enacted with the aim of establishing an administrative penalty and prevention regime for legal entities against transnational corruption and bribery. Therefore, the Superintendency of Companies, empowered by the aforementioned Law 1778, through various Circulars and Resolutions (External Circular # 100-000003 of July 26, 2016, External Circular #100-000016 of Dec. 24, 2020, Resolution # 100-006261 of October 2020, the Basic Legal Circular, and External Circular No. 100-000011 of August 9, 2021, which repeals and updates the previous ones), issued instructions to the Boards of Directors, legal representatives, Auditors and Reviewers of the supervised entities aimed at the mandatory development and implementation, or as a good corporate governance practice, of effective business transparency and ethics programs (PTEE) that allow entities subject to the supervision of the Superintendency of Companies to be in a better position to mitigate the risk of transnational bribery and corruption.
That is the reason for this statute, which serves as a general framework and commitment by COSMOAGRO S.A. to prevent acts of corruption through self-control in its operations at all levels.

INTRODUCTION

COSMOAGRO S.A., in compliance with current Colombian legislation and aware of the risks involved in conducting its business activities at a national and international level, hereby implements an internal control system that translates into the following **BUSINESS TRANSPARENCY AND ETHICS PROGRAM – PTEE –** or Code of Business Ethics. The purpose of this code is to prevent risks that threaten its business activity, especially the risks of corruption and transnational bribery.
This code will serve as a frame of reference for all its employees, contractors, administrators, or associates, whether its own or those of any subordinate legal entity, as a mechanism for prevention and self-control over possible risk events that may arise.

OBJECTIVE:

COSMOAGRO, as it has done since its founding, is committed to conducting its business with honesty, transparency, and integrity. That is why the policies expressed in this Code of Ethics and Business Conduct contained in its BUSINESS TRANSPARENCY AND ETHICS PROGRAM – PTEE - are designed to ensure that its employees, contractors, administrators, or associates, in general its counterparts, can uphold our values and principles, act in accordance with the laws and regulations that apply to our business, and act with the highest ethical standards of

business conduct, preventing acts of corruption such as transnational or national bribery.
In order to protect yourself and the Company, any employee who becomes aware of a violation or potential breach of any law, rule, or regulation, policy, or procedure, inside or outside the Company, has the obligation to report it to the Compliance Officer, or Statutory Auditor, or Auditor, or to the Superintendency of Companies itself through its reporting channels, which are indicated below, as supervisors of our operation.

CHAPTER 1:

CORPORATE GOVERNANCE

ARTICLE 1: MECHANISMS FOR EVALUATING AND CONTROLLING THE ACTIVITIES OF ADMINISTRATORS:

1.1. **ADMINISTRATORS AND CONTROL BODIES**.-The company has the following bodies for administration, control, and periodic corporate evaluation**:** General Shareholders' Meeting; Board of Directors; Statutory Auditor; Compliance Officer.

In accordance with the company's Articles of Association, the legal representative shall submit annually to the Shareholders' Meeting and monthly to the Board of Directors, or whenever the latter so requires, a management report and a report on the activities carried out by the company so that these bodies may evaluate the activity of the administrators and exercise the relevant controls.

COSMOAGRO has an external audit firm, as well as a Statutory Auditor and a Compliance Officer responsible for verifying compliance with the law and current regulations.

1.2 .- **RESPONSIBILITIES ASSIGNED TO THE ADMINISTRATORS FOR THE IMPLEMENTATION OF THIS PTEE, IN ACCORDANCE WITH CE #100-000011 OF 2021 SUPERSOCIEDADES**

FUNCTIONS OF THE BOARD OF DIRECTORS The board of directors of COSMOAGRO S.A. is responsible for establish and define the Compliance Policies, which include the instructions to be given regarding the design, structuring, implementation, execution, and verification of actions aimed at the effective prevention and mitigation of any corrupt practices, not only in the Obligated Entity, but also in its Subsidiaries, if applicable, functions:

a. Issue and define the Compliance Policy. **b**. Define the profile of the Compliance Officer in accordance with the Compliance Policy, without prejudice to the provisions of this Chapter. **c**. Appoint the Compliance Officer. **d.** Approve the document containing the PTEE. **e.** Make a commitment to prevent C/ST Risks so that the Obligated Entity can conduct its business in an ethical, transparent, and honest manner**. f.** Ensure the provision of the financial, human, and technological resources required by the Compliance Officer to perform their duties. **g.** Order the appropriate actions against Associates who have management and administrative functions in the Obligated Entity, Employees, and administrators, when any of the above violate the provisions of the PTEE. **h.** Lead an appropriate communication and education strategy to ensure the effective dissemination and understanding of the Compliance Policies and the PTEE to Employees, Associates, Contractors (in accordance with the Risk Factors and Risk Matrix) and other identified stakeholders.

DUTIES OF THE LEGAL REPRESENTATIVE: The Legal Representative shall: **a**. Submit the PTEE proposal to the Compliance Officer for approval by the board of directors or the highest corporate body. **b**. Ensure that the PTEE is consistent with the Compliance Policies adopted by the board of directors or the highest corporate body**. c.** Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE. **d.** In cases where there is no board of directors, the legal representative shall propose the person who will serve as Compliance Officer for appointment by the highest corporate body. **e.** Certify to the Superintendency of Companies compliance with the provisions of this Chapter, when required by the Superintendency. **f.** Ensure that the activities resulting from the implementation of the PTEE are properly documented so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. The supporting documentation must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the regulation that modifies or replaces it.

ARTICLE 2: MECHANISMS FOR THE PREVENTION, MANAGEMENT, AND DISCLOSURE OF CONFLICTS OF INTEREST:

A conflict of interest is considered to exist when any officer, employee, director, or shareholder, by reason of their activity or position, is faced with different alternatives of conduct, such that the satisfaction of their own interests involves harm to the interests of the company, legal regulations, or the principles or policies of the Company. Conflicts of interest that may arise between employees and the company and/or between employees and third parties shall be submitted for consideration to a special committee appointed for this purpose by the company's Board of Directors.

Therefore, all employees or executives must disclose any conflicts of interest or any situation that, due to its particular nature, may be incompatible with the coexistence and interests of the company.

ARTICLE 3: MECHANISMS FOR THE IMPLEMENTATION OF ADEQUATE INTERNAL CONTROL SYSTEMS AND FOR THE DISCLOSURE OF SUCH SYSTEMS:

As part of its internal control measures, COSMOAGRO has the necessary means to protect resources against losses due to inefficiency or fraud, promoting order and effectiveness in the execution of its activities, as well as the accuracy and reliability of the information required to manage and control them. Likewise, accountability systems, risk overviews, and corresponding action plans to mitigate them are identified.

Furthermore, the company has a Statutory Auditor who performs their duties in accordance with the law to ensure the security and transparency of the company's accounting and financial management vis-à-vis its shareholders and the State.

ARTICLE 4: COMPLIANCE OFFICER - DUTIES:

The Compliance Officer: is the individual appointed by the Board of Directors who is responsible for promoting, developing, and ensuring compliance with specific procedures for the prevention, updating, and mitigation of Transnational Corruption and Bribery Risk (C/ST).

He or she evaluates the reports submitted by the internal audit department, or whoever performs similar functions or acts on its behalf, and the reports submitted by the statutory auditor, and takes the appropriate measures in response to any deficiencies reported.

In addition to other duties assigned to it in this code (PTEE), it shall perform, at a minimum, the following:

a. Submit the PTEE proposal to the legal representative for approval by the board of directors or the highest corporate body. b. Submit reports at least once a year to the board of directors or, failing that, to the highest corporate body. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and, where appropriate, propose improvements. Likewise, demonstrate the results of the management of the Compliance Officer and of the administration of the Obligated Entity, in general, in compliance with the PTEE. c. Ensure that the PTEE is consistent with the Compliance Policies adopted by the board of directors or the highest corporate body. d. Ensure the effective, efficient, and timely compliance with the PTEE. e. Implement a Risk Matrix and update it in accordance with the specific needs of the Obligated Entity, its Risk Factors, the materiality of the C/ST Risk, and in accordance with the Compliance Policy. f. Define, adopt, and monitor actions and tools for the detection of C/ST Risk, in accordance with the Compliance Policy to prevent C/ST Risk and the Risk Matrix; g. Ensure the implementation of appropriate channels to allow anyone to report, confidentially and securely, any breaches of the PTEE and possible suspicious activities related to Corruption; h. Verify the proper application of the whistleblower protection policy established by the Obligated Entity and, with respect to employees, the workplace harassment prevention policy in accordance with the law; i. Establish internal investigation procedures within the Obligated Entity to detect breaches of the PTEE and acts of Corruption; j. Coordinate the development of internal training programs; k. Verify compliance with the due diligence procedures applicable to the Obligated Entity; l. Ensure the proper filing of documentary evidence and other information relating to the management and prevention of C/ST Risk; m. Design methodologies for the classification, identification, measurement, and control of C/ST Risk that will form part of the PTEE; and n. Evaluate compliance with the PTEE and the C/ST Risk to which the Obligated Entity is exposed.

ARTICLE 5: SELECTION OF SUPPLIERS:

The selection of suppliers of goods or services at the national and international level will be made in accordance with the criteria of free market competition, quality, experience, and guarantees, always seeking to improve the company's efficiency and profitability through due diligence.

To this end, COSMOAGRO has implemented the Supplier Selection, Creation, and Evaluation Policy, ***Code PR-03007.***

CHAPTER II

ANTI-CORRUPTION AND ANTI-BRIBERY RULES OF CONDUCT FOR EXECUTIVES AND EMPLOYEES OF COSMOAGRO S.A.

ARTICLE 6: GENERAL APPROACH AND GUIDING ETHICAL PRINCIPLES

6.1 **OBLIGATIONS .**

Employees, contractors, administrators, or associates, whether employed by COSMOAGRO S.A. or by any subordinate legal entity, must comply with all principles of loyalty and honesty and act in accordance with the law and the company's policies and procedures. Therefore, they must refrain from participating in or favoring the company's involvement in illegal operations and avoid all forms of corruption, which, if they occur, must be reported to the company's internal authorities or the competent authority.

This ethical obligation seeks to guarantee trust and compliance in the actions of each person involved in the corporate purpose and operation of the company, in order to prevent fraud and bribery at all levels of our international and national operations. In such events, the assistance of the Compliance Officer will always be sought.

It is the duty of every COSMOAGRO employee to identify and report any incidents of risk or threats of transnational corruption and/or bribery (C/ST) that they identify in the processes in which they participate and to always report any new incidents of risk that they identify.

6.2. **PRINCIPLES GOVERNING THE ACTIVITIES OF COSMOAGRO S.A.**

Transparency and Fairness: All activities must be carried out within the framework of the law, the ethical guidelines of the entity, and mutual respect for customers, suppliers, competitors, and national or foreign government entities.

Integrity in the use of company resources: The use of material resources, information, employee time, and resources allocated to their processing and conservation shall be fully compliant with internal and external regulations, including those related to the use of software or computer resources owned by the company, always seeking maximum efficiency.

Prudence and secrecy regarding information. Confidentiality: Employees, contractors, administrators, or associates, whether their own or those of any subordinate legal entity, must protect the information they receive from customers and that of a confidential nature belonging to the company, without this being a reason for concealment or collaboration in illegal acts.

Diligence: Employees, contractors, administrators, or associates, whether directly employed by COSMOAGRO S.A. or by any legal entity subordinate to it, at all levels, shall perform their duties and responsibilities in an effective, sufficient, and satisfactory manner, within a proactive framework of research and search for information necessary for decision-making. They shall act with integrity, without expecting, requesting, or accepting or giving additional compensation for their management.

Compliance with the law: The company's activities shall strictly comply with legal mandates in order to protect trust and security in the agribusiness sector to which it belongs. Likewise, specific reports requested by state supervisory and control authorities or entities shall be complied with in a timely and complete manner.

CHAPTER III

STAGES OF THE PTEE

ARTICLE 7: METHODOLOGY FOR IDENTIFYING, MEASURING, AND EVALUATING THE RISK OF C/ST AND DEFINITIONS:

COSMOAGRO S.A. has the tools for measuring and evaluating transnational corruption and bribery risks (C/ST), a manual called METHODOLOGY FOR RISK MANAGEMENT PR-05-129, Process SYSTEMS OF MANAGEMENT, which is available to all employees and is the subject of training in each area of the company, which seeks to detect in a timely manner risks related to corruption and transnational bribery that may arise in the Company's operations and in its relationships with all its counterparties and stakeholders, It was developed based on a comprehensive assessment of all risk factors to which COSMOAGRO S.A. may be exposed, and based on the Corruption and Transnational Bribery Risk Matrices found in the aforementioned document.

For this purpose, the following DEFINITIONS and PROCESSES are taken into account:

- **Corruption (C)**: all conduct aimed at benefiting a Company, or seeking a benefit or interest, or being used as a means in the commission of crimes against the public administration or public property or in the commission of acts of Transnational Bribery.
- **Corruption Risk:** the possibility that, through action or omission, the purposes of public administration are diverted or public assets are affected for private gain.
- **Transnational bribery risk (TB)**: Arises from an act whereby one or more employees, contractors, administrators, or associates or persons linked to a legal entity give, offer, or promise, directly or indirectly, sums of money, any object of pecuniary value, or other benefit or advantage to a foreign public official in exchange for the foreign public official: performs, omits, or delays any act related to the exercise of their functions and in connection with an international business or transaction.
- **Due Diligence:** Refers to the process of constant and periodic review and evaluation that must be carried out by the Obligated Entity in accordance with the Corruption Risks or Transnational Bribery Risks to which it is exposed. COSMOAGRO S.A. and its subsidiaries have instruments that facilitate due diligence processes in all areas of their operations, namely: NATIONAL CREDIT AND PORTFOLIO POLICY Code PL-03-007; FOREIGN CREDIT AND PORTFOLIO POLICY Code PL-03-009; SUPPLIER SELECTION, CREATION, AND EVALUATION Code PR-03-007; PERSONNEL SELECTION PROCEDURE Code PR-02-001.
- **Due Diligence in C/ST Risk:** Due diligence to identify C/ST risks should focus on at least the following:

a. Focus exclusively on identifying and assessing corruption risks related to the activities carried out by the Obligated Entity, its Subsidiaries, and Contractors, which shall include, in particular, an adequate review of the specific qualities of each Contractor, its reputation, and its relationships with third parties.
b. Due diligence activities must be recorded in writing in such a way that they are easily accessible and understandable to the Compliance Officer.
c. Provide evidence to rule out that the payment of very high remuneration to a Contractor conceals indirect payments of bribes or gifts to national public officials or foreign public officials, corresponding to the higher value recognized to a Contractor for its intermediation work.
d. Carried out by employees with the necessary skills or by third parties specialized in these tasks. They must have the human and technological resources to gather information about the commercial background, reputation, and administrative, criminal, or disciplinary sanctions that have affected, affect, or may affect the persons subject to due diligence. This includes both Contractors and potential Contractors, as well as individuals who provide services to Contractors under any type of contract, provided that they are relevant to a legal relationship that may involve C/ST Risk.

ARTICLE 8: WARNING SIGNS. In accordance with the risk factors to which COSMOAGRO S.A. may be exposed, these are some of the warning signs to be taken into account**:**

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

1. Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excessive discounts or refunds. 2. Foreign transactions with highly sophisticated contractual terms. 3. Transfer of funds to countries considered tax havens. 4. Transactions that have no logical, economic, or practical explanation. 5. Transactions that are outside the ordinary course of business.

8.2. In the corporate structure or corporate purpose:

1. Complex or international legal structures with no apparent commercial, legal, or tax benefits, or owning and controlling a legal entity with no commercial purpose, particularly if located abroad. 2. Legal entities with structures involving domestic or foreign trusts or non-profit foundations. 3.

4. Non-operating companies that, due to the development of their business, may be considered "paper" entities. 5. Companies declared as fictitious suppliers by the DIAN.

8.3. In the analysis of transactions or contracts:

1. Frequent use of consulting and intermediation contracts and joint ventures. 2. Contracts with contractors or state entities that give the appearance of legality but do not reflect precise contractual duties and obligations. 3. Contracts with contractors who provide services to a single client. 4. Contracts containing variable remuneration that is unreasonable or that contain payments in cash, in Virtual Assets (as defined in Chapter X), or in kind.

ARTICLE 9. USE OF POSITION:

No employee may use their position in the company or the company's name to obtain special treatment or to seek or obtain benefit from privileged information of the company. Employees and managers must treat third parties fairly, loyally, and on equal terms.

Internal audit systems shall include procedures to help monitor compliance with these policies, and all employees are required to disclose to the Compliance Officer - Audit and Control and, if applicable, to the Statutory Auditor, any facts they know or discover related to the violation of these policies.

ARTICLE 10. USE OF COMPANY PROPERTY - GIFTS - DONATIONS - TRAVEL EXPENSES

10.1. **APPROPRIATE USE.-** In compliance with the principle of integrity in the use of company resources, assets, services, products, and in general, the company's human and material resources, they must be used exclusively for the purpose and destination for which they were provided, which requires avoiding any inappropriate use.

10.2 **GIFTS.-** COSMOAGRO S.A. considers the giving of gifts or gratuities to third parties, public officials, or representatives of private companies for the purpose of obtaining benefits for our company's economic activity to be an act of corruption. No employee of the company shall use their position to request any kind of personal favor, payment, discount, travel, accommodation, gifts, among others, from Contractors. No employee of the company may obtain or seek personal benefits derived from information obtained in their capacity as an employee of the Company.

10.3. REMUNERATION AND PAYMENTS TO EMPLOYEES, CONTRACTORS AND ASSOCIATES.- The company COSMOAGRO S.A. is governed by the policy and procedures set forth in the document entitled Compensation Policy PL-02-005, and to the terms agreed upon in the contracts entered into with each of its counterparties.

10.4. EMPLOYEE TRAVEL EXPENSES. Expenses incurred by COSMOAGRO S.A. employees in the performance of their duties are agreed in advance in the respective employment contracts or service orders and must be supported by invoices, electronic transfers, or internal records of cash payments to managers and employees. This is so that they can be supported by the company's accounting department. Per diems are regulated by procedure PR-03-010 - Request and Issuance of Airline Tickets, Hotel and Travel Expenses.

10.5. **POLITICAL CONTRIBUTIONS**. COSMOAGRO S.A. and its associates or subsidiaries shall refrain from making political contributions, an act that shall require the approval of the Board of Directors.

10.6. **DONATIONS.-** Given that donations constitute a high source of risk, it is prohibited to use donations to conceal or disguise acts of corruption. Management may only make donations for duly justified charitable reasons.

10.7. **COMMISSIONS**.- COSMOAGRO S.A. will only pay commissions arising from validly executed Contracts. Remuneration and payment of commissions to employees, domestic or foreign contractors shall be made through banking channels in order to ensure the traceability of all movements and payments. - All payments made to Contractors must be supported by the values stipulated in the Contract and may be audited by the Statutory Auditor to confirm the legality of the payments. - All payments for services abroad must comply with the Colombian exchange regime and be channeled through authorized banking entities or through clearing accounts duly registered with the Banco de la República, if applicable.

10.8. **FILING AND DOCUMENTATION PROCEDURES**.- The procedures for filing and retention of documents related to International Business or Transactions in which Cosmoagro is involved are in accordance with the procedures established by the Document Management Center (CAD) implemented for the company, which allows permanent access to documentary evidence and information security.

ARTICLE 11. INFORMATION PROTECTION – CYBERSECURITY:

It is COSMOAGRO's policy to maintain a high level of security in its computer systems, communications, and telecommunications in order to conduct its activities free of risk and to take all necessary measures to ensure the confidentiality of information. This involves adequately protecting all components of computer systems, telecommunications, information, programs or software, and equipment. This policy also indicates that plans must be in place to ensure the continuity of the company's critical operations in the event of damage or failure affecting the aforementioned systems.

ARTICLE 12. BUSINESS WITH OTHER COMPETITORS

Any employee who has or intends to acquire economic, managerial, or administrative participation in companies that manufacture or distribute products similar to those in COSMOAGRO's portfolio or that provide services identical or similar to those provided by COSMOAGRO, either nationally or in another country, must inform their immediate superior of this situation in order to assess the situation and, where possible, find a solution to any potential conflict of interest.

ARTICLE 13. ANNEX EMPLOYMENT CONTRACTS AND NON-COMPLIANCE WITH THE PROVISIONS OF THIS CODE:

This CODE OF ETHICS AND BUSINESS CONDUCT, which contains the TRANSPARENCY AND ETHICS PROGRAM EMPRESARIAL-PTEE- OF COSMOAGRO S.A., shall be considered an integral part of the EMPLOYMENT CONTRACTS and INTERNAL WORKING REGULATIONS of the company. Therefore, the employment contracts of its employees will be shared and updated for the purposes of disclosure.

Any employee who fails to comply with the transparency program contained in the rules of this PTEE, either actively or by omission of their duties, will be in serious breach of their employment contract, which will allow COSMOAGRO to invoke this fact as just cause for termination.

ARTICLE 14. CHANNELS FOR REPORTING CORRUPTION AND TRANSNATIONAL BRIBERY OF LEGAL ENTITIES BEFORE THE SUPERSOCIEDADES:

In accordance with the provisions of Law 1778 of 2016, which establishes the administrative liability of legal entities and branches of foreign companies for transnational bribery, the Superintendency of Companies and COSMOAGRO
S.A. make available to the general public and all their employees, associates, and customers the following reporting channels to bring to the attention of the Entity any fact or situation related to alleged transnational bribery.

Complaints may be anonymous, and if not, the information will be treated confidentially.

Anti-Corruption Hotline: +57(601) 220 10 00 option 5 Supersociedades

www.supersociedades.gov.co / delegatura aec/Pages/Complaints-Channel-International-Bribery.aspx

LINK : www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion

COSMOAGRO NATIONAL HOTLINE: Colombia 018000-413540

Email:lineaetica@cosmoagro.com ; Compliance Officer: rdaguirreabogado@hotmail.com

The report is voluntary, anonymous, and confidential.

ARTICLE 15 .- DECLARATION .- Representatives, Directors, Shareholders, Collaborators, and especially the Compliance Officer, declare that they are aware of the administrative and criminal penalties for non-compliance with the guidelines issued by the Superintendency of Companies in relation to the Business Transparency and Ethics Program (PTEE), in accordance with the conduct set forth in Article 2 of Law 1778 of 2016.

ARTICLE 16.- UPDATES – Just as the activities of a Regulated Entity change over time, so too will the C/ST Risks to which that Company is exposed. Therefore, PTEEs must be dynamic and structured in such a way that they can be easily modified.

In accordance with the above, given that economic activities, including the production of goods and services and the constant growth of national and international trade in a globalized world, are highly dynamic, this code or program, Transparency and Business Ethics (PTEE) of COSMOAGRO S.A., must be audited and updated whenever changes occur in our activity that alter or may alter the degree of Risk of Corruption and/or Transnational Bribery, and in any case at least every two
(2) years

ARTICLE 17.- APPLICABLE RULES.- In all matters not provided for in this Code of Ethics contained in the BUSINESS TRANSPARENCY AND ETHICS PROGRAM – PTEE- of COSMOAGRO S.A., the provisions of Law 1778 of 2016 and EXTERNAL CIRCULAR No. 100-000011 of August 9, 2021, issued by the Superintendency of Companies of Colombia, and any regulations that modify, reform, or supplement them, shall be deemed to be incorporated as applicable.

NOTE OF APPROVAL AND VALIDITY:

This CODE OF ETHICS AND BUSINESS CONDUCT OF COSMOAGRO S.A.,
It was approved by the Company's Board of Directors in accordance with Article 5.1.4.1 of External Circular No. 100-0000016 dated December 24, 2020, issued by the Superintendency of Companies, at its Regular Meeting held on April 23, 2021, as recorded in MINUTES No. 248.

UPDATE NOTE:

This TRANSPARENCY AND BUSINESS ETHICS PROGRAM-PTEE- of COSMOAGRO S.A. was updated to comply with CE100-000011 of August 9, 2021, issued by the Superintendency of Companies, on March 9, 2023, with the approval of the company's Board of Directors at its meeting on March 24, 2023.

LUIS ENRIQUE LAVERDE GOMEZ
Legal Representative

RUBÉN DARIO AGUIRRE RAMIREZ
Compliance Officer.