

SAGRILAFT & PTEE

In accordance with the provisions of Chapter X of the Basic Legal Circular of the Superintendencia de Sociedades (External Circular 100-000008 of July 12, 2022), **MASTERCOL TRADING S.A.S.** is a Company required to implement the Sistema de Autocontrol y Gestión del Riesgo Integral de Lavado de Activos, Financiación del Terrorismo y Financiamiento de la Proliferación de Armas de Destrucción Masiva (LA/FT/FPADM) — **SAGRILAFT**.

Accordingly, MASTERCOL, in keeping with the provisions of its SAGRILAFT Manual, has implemented policies and procedures covering, among others, the following matters:

- Assignment of responsibilities to those accountable for SAGRILAFT compliance.
- Due Diligence and Enhanced Due Diligence in the vetting and knowledge of Counterparties.
- Segmentation and Classification of LA/FT/FPADM Risk Factors.
- Methodologies for the Identification, Measurement, Control, and Monitoring of LA/FT/FPADM Risk.
- LA/FT/FPADM Risk Matrix.
- Identification of Unusual, Attempted, and Suspicious Transactions, and the submission of periodic reports to the Unidad de Información y Análisis Financiero (UIAF).
- Training and awareness programs for employees and other interested parties on the prevention, self-control, and management of LA/FT/FPADM Risk.
- Consequences of Non-Compliance with SAGRILAFT.

Reports of Unusual Transactions and complaints regarding non-compliance with SAGRILAFT must be submitted to: cumplimiento3@ustarizabogados.com.

MASTERCOL TRADING S.A.S. is also a Required Entity for the implementation of the Programa de Transparencia y Ética Empresarial (**PTEE**), with the objective of mitigating the risks of Corruption and Transnational Bribery (C/ST), in accordance with the provisions of Chapter XIII of the Basic Legal Circular of the Superintendencia de Sociedades (External Circular 100-000008 of July 12, 2022).

In light of the foregoing, the Company, taking into account the provisions of its Transparency and Business Ethics Program as approved by its Board of Directors, has implemented policies and procedures covering, among others, the following matters:

- Assignment of responsibilities to those accountable for PTEE compliance.
- Segmentation and Classification of C/ST Risk Factors.
- Policies on the Giving and Offering of Gifts or Benefits to third parties; Remuneration and Commissions paid to Employees, Associates, and Contractors; Expenses related to Entertainment, Food, Lodging, and Travel; Political Contributions; and Donations.
- Due Diligence.
- Methodologies for the Identification, Measurement, Control, and Monitoring of C/TB Risks, documented in the C/ST Risk Matrix.
- Training and awareness programs for employees and other interested parties on the prevention, self-control, and management of C/ST Risks.
- Whistleblowing Channels and Whistleblower Protection Policy.
- Consequences of Non-Compliance with the PTEE.

Complaints regarding non-compliance with the PTEE must be submitted to: cumplimiento3@ustarizabogados.com.

Whistleblower and Reporting Party Protection Policy

MASTERCOL TRADING S.A.S. will not tolerate any form of retaliation against any third party who, in good faith, reports internally or externally any suspected activity related to Money Laundering, Terrorist Financing, Financing of the Proliferation of Weapons of Mass Destruction, Corruption, or Transnational Bribery. Reports may be submitted anonymously, and all anonymous reports will be handled in the same manner as any other report.