

## **GENERAL GUIDELINES ON THE MANAGEMENT AND ADMINISTRATION OF THE RISK OF BRIBERY AND CORRUPTION THIRD PARTIES AND INTERMEDIARIES (TPI)**

### **1. OBJECTIVES**

#### **1.1. GENERAL OBJECTIVE**

Make known to the Third Parties and Intermediaries (hereinafter TPI's) of Tejidos Sintéticos de Colombia S.A. (hereinafter Tescicol), the general guidelines on the management and administration of the risk of bribery and corruption.

#### **1.2. SPECIFIC OBJECTIVES**

Promote an ethical culture in relations with third parties through guidelines aimed at mitigating the risks of bribery and corruption, in the process of selection, contracting and development of contracted activities, under the principle of "Zero tolerance". Provide guidelines to prevent, detect, investigate and timely remedy practices that, if not properly addressed, could lead to the materialization of bribery and corruption events in the relationship between Tescicol and its TPIs.

### **2. SCOPE**

Third parties and Intermediaries of Tescicol S.A.

### **3. REGULATORY FRAMEWORK**

As a normative frame of reference, Tescicol considers within its guidelines what is described in the following national and international laws:

- Law 1778 of 2016 Anti-bribery Law
- Resolution 100-006261 of October 2nd, 2020
- External Circular 100-000003 of July 26th, 2016
- International Standard ISO 37001 Anti-Bribery Management System.
- Colombian Penal Code and Colombian Anti-Corruption Statute (Law 1474 of 2011)
- Foreign Corrupt Practices Act of 1977 or FCPA (for its acronym in English)
- External Circular 100-000011 of August 09, 2021

### **4. GUIDELINES**

#### **4.1. FACILITATION PAYMENTS**

Tescicol S.A. does not accept to give or receive payments, bonuses, fees, commissions, advances, travel expenses, checks, debit cards or any other document that can be converted into money, with the purpose of speeding up processes and procedures carried out before a third party or in favor of a third party, also known as "Facilitation Payments". Here are the general guidelines on some special transactions:

#### **4.2. GIVING GIFTS AND INVITATIONS BY A COLLABORATOR TO THE TPI**

The granting of gifts and invitations by a collaborator to a TPI will be governed within the following guidelines: They may be offered:

- Promotional or institutional items such as umbrellas, caps, pens, calendars, agendas.
- Articles on special dates such as: Christmas, day of love and friendship, secretary day, children's day, women's day, among others, as long as they do not exceed 0.5 current legal monthly minimum wages (SMMLV) accumulative per year to the same beneficiary in the same calendar year.
- Invitations to events related to the ordinary course of business, such as: breakfasts, lunches, dinners, cocktails, workshops, seminars, trips and, in general, activities to demonstrate services or products, as follows:

- a) Seminars, courses and others such as events for academic or training purposes, as long as they are events that do not exceed two (2) days, the two (2) current legal monthly minimum wages (SMMLV) per invited person.
- b) Invitations for breakfasts, lunches and dinners as long as it does not exceed two (2) current legal monthly minimum wages (SMMLV), cumulative during a current year to the same beneficiary, as long as it does not exceed four (4) events in the same year.
- c) Invitations and tickets to entertainment events provided that it does not exceed two (2) current legal monthly minimum wages (SMMLV), accumulative during a current year to the same beneficiary, as long as it does not exceed four (4) events in the same year.
- d) Events carried out by Tesicol, in development of its corporate purpose.

#### **4.3. GRANTING OF GIFTS AND INVITATIONS BY A TPI TO A COLLABORATOR**

The granting of gifts and invitations by a TPI to a Tesicol Collaborator will be governed within the following general guidelines:

- Under no circumstances, gifts or invitations may consist of money or any other equivalent to cash such as bonds, checks, debit or credit cards, securities and / or securities.
- The gift or invitation may not exceed the two current legal monthly minimum wages (SMMLV), and they are not received more than once in the same quarter by the same third party.
- Under no circumstances, the receipt of the gift or attention may have the ability to influence in an undue or illegal way in the conduct of the Collaborator and in their decision-making.
- They are not granted during or in the three (3) months following a negotiation.

\* **Note:** For the reception of gifts and invitations, the same conditions apply, mutatis mutandis, of numeral 4.2 literal a) to d)

#### 4.4. OTHER SPECIAL OPERATIONS

In the event that the TPI considers carrying out activities such as sponsorships, donations, public contributions and / or policies on behalf of Tesicol S.A. must adhere to the specific guidelines for each of these special operations.

#### 5. AUDIT AND ANTI-BRIBERY CLAUSES

Tesicol S.A. reserves the right to include in the contracts (or the document that takes its place), audit clauses that allow the inspection of compliance with these guidelines, as well as include the anti-bribery clause where the parties declare to know and are obliged to give strict compliance with local and international anti-bribery and anti-corruption regulations. Failure to comply with the obligations described will constitute grounds for immediate termination of the contract, without any breach and without any compensation.

Right to unilaterally and immediately terminate the contract if there is suspicion of fraudulent or corrupt conduct by the third party such as the payment of bribes or violation of the terms of the contract.

#### 6. ETHICS LINE

Tesicol S.A. makes the ETHICS LINE, [lineaetica@tesicol.com.co](mailto:lineaetica@tesicol.com.co) available to its TPI and other interest groups with the purpose of encouraging the reporting of possible breaches of the guidelines described in this document or any other behavior that goes against the corporate standards. The ETHICAL LINE has been established under security parameters that guarantee the confidentiality of the information provided and protect the identity of the person who provides the information. The established ethical line is available through the website [www.tesicol.com](http://www.tesicol.com), section The company / ethical line.

In case of suspicion of fraudulent or corrupt conduct by the third party such as the payment of bribes, violation of the established terms or falsehood in the information reported, it empowers Tesicol S.A. to unilaterally terminate the contractual and / or commercial relationship for just cause.

I certify the knowledge and compliance with the general guidelines contained in this document.

Name: \_\_\_\_\_

ID: \_\_\_\_\_

Company: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE