



INTEGRAL S.A. AND ITS AFFILIATES

**BUSINESS**

***TRANSPARENCY AND ETHICS***

**PROGRAM**

Positive Impact

**Content**

PRESENTATION ..... 4

ANTI-CORRUPTION COMMITMENT OF THE INTEGRAL BUSINESS GROUP ..... 5

1. DEFINITIONS ..... 6

2. OBJECTIVE ..... 9

    2.1 Specific Objectives ..... 9

3. SCOPE ..... 9

4. REGULATORY FRAMEWORK ..... 9

    4.1. International Norms and Standards ..... 9

    4.2. National Standards ..... 10

5. SCOPE OF APPLICATION OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM - PTEE ..... 10

6. ELEMENTS OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM - PTEE ..... 11

    6.1 Design and Approval ..... 11

    6.2 Responsibilities assigned to the administrators and to the Compliance Officer ..... 11

        6.2.1 Functions of the Board of Directors ..... 11

        6.2.2 Functions of the Legal Representative ..... 11

        6.2.3 Functions of the Compliance Officer ..... 12

            6.2.3.1 Minimum requirements to be appointed as Compliance Officer ..... 13

        6.2.4 Statutory Auditor’s Office ..... 13

    6.3 Concepts relevant to the PTEE ..... 14

        6.3.1 Types of Corruption ..... 14

            6.1.1.1 Conflict of Interest ..... 14

            6.1.1.2 Bribery ..... 14

            6.1.1.3 Economic extortion ..... 15

            6.1.1.4 Ethical Failures ..... 16

    6.2 PTEE Policy ..... 16

        6.2.1 General Policy ..... 16

        6.2.2 Policy and guidelines for the delivery and offering of gifts or benefits to third parties ..... 17

    6.3 Special actions that constitute acts of corruption in the contracting of engineering projects ..... 18

        6.3.1 Pre-contractual stage ..... 18

        6.3.2 Contractual Stage ..... 19

    6.4 Risk Identification, Evaluation, Control and Monitoring ..... 19

        6.4.1 Risk Identification and Evaluation ..... 19

        6.4.2 Risk Control and Monitoring ..... 19



---

7	DISSEMINATION AND TRAINING .....	20
7.1	Dissemination Strategies.....	20
7.2	Training .....	20
8	COMMUNICATION CHANNELS .....	21
9	DISCIPLINARY ACTIONS .....	21



## PRESENTATION

Integral S.A. and its affiliates may be victims of dishonest acts that may affect their assets, their profits, their intellectual property and that may also put at risk their employees, products or services and their corporate image.

On the other hand, the organization may be accused of illegal or improper actions, in tax, environmental, contractual, labor or other type of regulatory matters. In other scenarios, the company, its employees or contractors may be called to trial as incidental third parties.

In most fraud and corruption cases, the worst consequences are not those that result from control failures, but those that result from an untimely or inadequate response when the indications become evident. These failures to react expose companies to more serious losses, while leaving directors and administrators subject to possible administrative and/or judicial investigations.

As a measure to prevent and mitigate events such as those mentioned, this policy is adopted, which reflects the corporate feeling of Integral S.A. and its affiliates regarding the management of corruption risks, determining the applicable guidelines in terms of identification, prevention, protection, control and attention.



## ANTI-CORRUPTION COMMITMENT OF THE INTEGRAL BUSINESS GROUP

Six decades practicing consulting engineering at the national and international level, based on ethical principles and commitment, always maintaining honest and socially responsible behaviors, developing outstanding projects that consolidate us as an organization committed to excellence, lead us to have the imperative need to reflect in this policy our values of temperance and rectitude inherited from our founders. Because our insertion in the global market of consulting and supervisory engineering cannot allow corporate behaviors that undermine the principles built up over more than half a century of activities.

Loyalty, Commitment, Respect, Honesty and Trust are the values that our organization observes, promotes and practices today as elements for building a responsible ethical company.

Integral and its affiliates have zero tolerance for any act of bribery, fraud, extortion, embezzlement and/or any act of corruption. This means that any incident, complaint or suspicion of acts of corruption will be investigated and those responsible will be sanctioned.



## 1. DEFINITIONS

- **Business Transparency and Ethics Program (PTEE [for its Spanish acronym]):** Document containing the Compliance Policy and the specific procedures of which the Compliance Officer is in charge, aimed at implementing the Compliance Policy, in order to identify, prevent, detect, manage and mitigate the Risks of Corruption and Transnational Bribery (C/TB Risk) that may affect the Supervised Entity.
- **Compliance Policies:** These are the general policies adopted by the Supervised Entity to carry out its businesses and operations in an ethical, transparent and honest manner; and to be in a position to identify, detect, prevent and mitigate the Risks of Corruption or Risks of Transnational Bribery.
- **Supervised Entity:** Obligated Entity or Adopting Entity that must comply with or voluntarily accepts the provisions of Chapter XIII of the Basic Legal Circular 100-000005 of 2017.
- **Total Assets:** These are all the assets recognized in the statement of financial position that correspond to the present economic resources controlled by the Company.
- **Administrators:** In accordance with the provisions of Article 22 of Law 222 of 1995, the administrators are the legal representative, the liquidator, the factor, the members of boards or boards of directors and those who, in accordance with the bylaws, exercise or hold such funds.
- **State Contract:** State contracts are those legal acts that give rise to obligations entered into by the entities referred to in Law 80 of 1993, private law or special provisions or derived from the exercise of the autonomy of the wills (art. 32 of Law 80 of 1993).
- **Corruption (C):** Any act, attempt or deliberate omission to obtain a benefit for oneself or for third parties to the detriment of organizational principles, regardless of the financial effects on companies.
- **Bribery:** This is the action of giving, offering or requesting something of value in exchange for a particular benefit or advantage.
- **Transnational Bribery (TB):** This is the act whereby employees, administrators, associates or even third parties linked to a legal person give, offer or promise to a foreign public servant, directly or indirectly: (i) sums of money, (ii) objects of pecuniary value or (iii) any benefit or advantage in exchange for such public servant performing, omitting or delaying any act related to his/her functions and in connection with an international business or transaction.
- **Employee:** This is the individual who undertakes to provide a personal service under subordination to a Legal Person or to any of its subordinates, in exchange for remuneration.
- **Company:** Commercial company, sole proprietorship or branch of a foreign company supervised by the Superintendency of Companies.



- **Senior Managers:** They are the natural persons appointed in accordance with the bylaws or any other internal provision of the Legal Person and Colombian law or the law of another country where projects are executed or commercial relations are agreed, as the case may be, to manage and direct the Legal Person, whether they are collegiate bodies or natural persons individually considered.
- **Associates:** They are the natural or legal persons that have made a contribution in money, in work or in other assets that can be valued in money, to a permanent or temporary company with a single purpose, in exchange for quotas, parts of interest, shares or any other form of participation contemplated in Colombian laws or in the laws of any other country where there is corporate presence.
- **Audit:** It is the systematic, critical and periodic review aimed at evaluating the way in which Employees and Associates comply with the provisions of this policy.
- **Contractor:** This refers, in the context of a business or transaction, to any third party that provides services to a Company or that has with it a contractual legal relationship of any nature. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and persons that are parties to collaboration contracts, temporary unions or consortiums, or joint ventures with the Company.
- **Agent:** This is a third party authorized to act, directly or indirectly, on behalf of Integral S.A. and its affiliates before third parties, such as, for example, lawyers, processors, lobbyists or any type of intermediary.
- **Due Diligence:** This refers, among others in the context of this policy, to the periodic exercise of legal, accounting and financial investigations, whose purpose is to determine the existence of risks related to Transnational Bribery, corruption or ethical deviations.
- **Channels for receiving complaints:** The compliance officer designated by the company is the direct channel for receiving complaints, e-mail: [eticaycumplimiento@integral.com.co](mailto:eticaycumplimiento@integral.com.co).
- **Conflict of interest:** It occurs when, in the decisions or actions of a direct employee or contractor of Integral S.A. and its affiliates, the private interest and not that of Integral S.A. and its affiliates prevails. In this way, this person or third party involved would obtain an illegitimate advantage to the detriment of the interests of the company.
- **Government entity:** For the purposes of this policy, this will be understood as all the bodies comprising the national, local or municipal government, commercial enterprises owned or controlled by the State, international bodies and agencies such as the World Bank, the International Red Cross, political parties, among others.
- **Government Official:** This includes any person who works for a government entity or who is considered a government representative in accordance with the legal regulations in force in the Country of origin. Also considered as such are the individuals who perform a public function and the persons acting in the name of and representing a political party. Likewise, the employees and officers of companies that are owned or controlled by a State.
- **Economic extortion:** Economic extortion is understood as any act of bending the will of an official accompanied by force and/or intimidation, in order to obtain a benefit from the Company for oneself or for a third party. In this sense, Integral S.A. and its affiliates reject



any extortive act, which generates criminal sanctions regulated by Law 599 of 2000, the Colombian Criminal Code.

- **Fraud:** Any illegal act characterized by deception, concealment or violation of trust, which does not require the application of threat of violence or physical force. Frauds are perpetrated by individuals and organizations to obtain money, goods and services, to avoid payments or losses of services, or to secure personal or business advantages.
- **Financial statement fraud:** The intentional act that results in a material misstatement contained in the financial statements subject to audit. Two types of misstatements are relevant to the auditor's consideration with respect to fraud: misstatements that arise from fraudulent financial information and misstatements that arise from the misuse of assets.
- **Facilitation payments:** These are a form of bribery made for the purpose of expediting or facilitating the performance of a public official for a routine government action. These facilitation payments tend to be demanded by employees with weak ethical principles in order to offer an exceptional level of service and, in this sense, they may be considered an act of corruption.
- **Perpetrator:** An individual who commits an act of fraud or corruption.
- **Risk Matrix:** It is the tool that facilitates to the Supervised Entity the identification of the Risks of Corruption or Transnational Bribery.
- **Corruption (C) Risk:** Possible circumstances in which, through actions or omissions, there is diversion from the purposes of public administration or public assets are affected for the benefit of private parties.
- **Transnational Bribery (TB) Risk:** Possible Circumstances in which a legal person, directly or indirectly, gives, offers or promises to a Foreign Public Servant sums of money, objects of pecuniary value or any benefit, economic or not, for such server to perform, omit or delay any act related to his/her functions and in connection with an International Business or Transaction.
- **Corruption Risk Matrix:** It is the tool that allows the Supervised Entity to identify the Corruption Risks to which it may be exposed.
- **Transnational Bribery Risk Matrix:** It is the tool that allows the Supervised Entity to identify the Transnational Bribery Risks to which it may be exposed.
- **International Businesses or Transactions:** These are businesses or transactions of any nature with foreign natural or legal persons of public or private law.
- **Compliance Officer:** This is the natural person who must comply with the functions and obligations established in this policy. The same individual may, if so decided by the competent bodies of the Supervised Entity and if legally possible, assume functions in relation to other risk management systems, such as the one related to the prevention of asset laundering, the financing of terrorism and the financing of the proliferation of weapons of mass destruction.
- **Politically Exposed Person or PEP:** Corresponds to the definition established in article 2.1.4.2.3. of Decree 1081 of 2015, modified by article 2 of Decree 830 of July 26, 2021.





## 2. OBJECTIVE

This program has the purpose of establishing a position with respect to the actions of our collaborators, shareholders and, in general, all our interested parties in order to prevent, detect, investigate and remedy behaviors that may generate a detriment of image or of resources and that are framed in acts of corruption.

### 2.1 Specific Objectives

- Promote an ethical culture framed in corporate values, to prevent, detect, investigate and mitigate the risks of corruption.
- Define the criteria, scope, limits and responsibilities of the policy and the consequences of noncompliance herewith.

## 3. SCOPE

The contents of this document are applicable to all employees, contractors, suppliers, shareholders, cooperators, project associates, management bodies and anyone who is related in a direct or indirect manner to Integral S.A. and its affiliates anywhere in the world regardless of whether or not there is a direct or written contractual relationship.

## 4. REGULATORY FRAMEWORK

### 4.1. International Norms and Standards

In the development of the significant efforts deployed by Colombia to combat Corruption, an international legal framework has been adopted, which includes the following conventions and agreements:

- a. The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- b. The Inter-American Convention against Corruption of the Organization of American States - OAS;
- c. The Criminal Law Convention on Corruption of the Council of Europe;
- d. The Civil Law Convention on Corruption of the Council of Europe;
- e. The African Union Convention on Preventing and Combating Corruption; and
- f. The United Nations Convention against Corruption (UNCAC).

Some of the above instruments expressly promote the adoption of compliance programs and codes of conduct by companies.

Thus, for example, the OECD recommendation to combat foreign bribery, adopted in 2009, urges member countries to encourage companies to develop and adopt adequate internal controls, as well as ethics and compliance programs or measures in order to prevent and detect bribery of foreign public officials.



## 4.2 National Standards

Article 23 of Law 1778 of 2016 establishes the duty, incumbent on the Superintendency of Companies, to promote, among the companies subject to its supervision, the adoption of business transparency and ethics programs, internal anti-corruption mechanisms, internal audit mechanisms and standards, promotion of transparency and mechanisms for the prevention of Transnational Bribery conducts.

Paragraph 3 of article 86 of Law 222 of 1995 states that the Superintendency of Companies is empowered to impose sanctions or fines, successive or not, of up to two hundred (200) SMMLV [Spanish acronym for Current Legal Monthly Minimum Salaries], on those who fail to comply with its orders, the law or the bylaws.

According to paragraph 28 of article 7 of Decree 1736 of 2020, it is the responsibility of the Superintendency of Companies, "to instruct, in the manner that it may determine, entities subject to its supervision on the measures they must adopt to promote business transparency and ethics in their business practices in order to have internal mechanisms for the prevention of acts of corruption (...)", so that there may be more enterprises, more employment, and competitive, productive and lasting companies.

Finally, the OECD recommendation to combat foreign bribery, adopted in 2009, urges member countries to encourage companies to develop and adopt adequate internal controls, as well as ethics and compliance programs or measures in order to prevent and detect bribery of foreign public officials.

## 5. SCOPE OF APPLICATION OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM - PTEE

In accordance with the provisions of Chapter XIII of the Basic Legal Circular of the Superintendency of Companies, Supervised Companies that (i) as of December 31 of the immediately preceding year have carried out International Businesses or Transactions of any nature, directly or through an intermediary, contractor or through a Subordinate Company or a branch, with foreign natural or legal persons of public or private law, equal to or greater than (individually or jointly) one hundred (100) SMMLV; and (ii) as of December 31 of the immediately preceding year have obtained Total Revenues or have Total Assets equal to or greater than thirty thousand (30,000) SMMLV, must comply with the provisions of paragraph 5 of Chapter XIII of the Basic Legal Circular of the Superintendency of Companies – Business Transparency and Ethics Program. The Supervised Companies that have the obligation to comply with the requirements mentioned in this paragraph, will have the obligation to identify and evaluate the Risks of Transnational Bribery.

Bearing in mind that Integral S.A. and its affiliates provide international services, it is essential that all their relationships be regulated in accordance with the norms governing the matter and those that modify or replace them.



## 6. ELEMENTS OF THE BUSINESS TRANSPARENCY AND ETHICS PROGRAM - PTEE

### 6.1 Design and Approval

For the design of the PTEE, Integral S.A. and its affiliates will take into account the participation of different areas where the risk of corruption and of transnational bribery (C/TB) may materialize. In this sense, the Compliance Officer will work as a team with the areas of Human Management, Administrative and Financial Management, Studies and Designs Management, Technical Management, Control Management, Commercial Management, General Services and Project Administration. The Risk Matrix will be built and, based on the identification, assessment and prioritization of risks, the guidelines, policies and definitions required to carry out the business transparency and ethics program in the company will be established.

The approval and appointment of the compliance officer, as well as the business transparency and ethics program, its policies and procedures to comply with it, will be approved by the board of directors after the presentation by the legal representative with the compliance officer and will be formalized in the respective minutes.

### 6.2 Responsibilities assigned to the administrators and to the Compliance Officer

#### 6.2.1 Functions of the Board of Directors

- a. Issue and define the Compliance Policy.
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy.
- c. Appoint the Compliance Officer.
- d. Approve the document containing the PTEE.
- e. Assume a commitment aimed at the prevention of C/TB Risks, to conduct businesses in an ethical, transparent and honest manner.
- f. Ensure the supply of the economic, human and technological resources required by the Compliance Officer for the fulfillment of his/her work.
- g. Order the pertinent actions against Associates who have direction and administration functions, Employees, and administrators, when any of the foregoing should infringe the provisions of the PTEE.
- h. Lead an adequate communication and pedagogy strategy to ensure the dissemination and effective knowledge of the Compliance Policies and the PTEE to Employees, Associates, Contractors (in accordance with the Risk Factors and the Risk Matrix) and other identified interested parties.

#### 6.2.2 Functions of the Legal Representative

The PTEE must contemplate the following functions, of which the legal representative will be in charge:

- a. Submit with the Compliance Officer, for approval by the board of directors or the highest corporate body, the proposal of the PTEE.



- b. Ensure that the PTEE is articulated 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 will propose the person who will occupy the position of Compliance Officer, for the appointment by the highest corporate body.
- e. Certify to the Superintendency of Companies the compliance with the provisions of Chapter XIII, when required by this Superintendency.
- f. Ensure that the activities resulting from the development of the PTEE are duly documented, so that it may be allowed to have the information meet the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. Documentary supports must be kept in accordance with the provisions of article 28 of Law 962 of 2005, or the rule that may modify or replace it.

#### 6.2.3 Functions of the Compliance Officer

- a. Submit with the legal representative, for approval by the board of directors, the proposal of the PTEE.
- b. Submit, at least once a year, reports to the board of directors. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and, if applicable, propose the respective improvements. Likewise, demonstrate the results of the management of the Compliance Officer and of the administration of Integral S.A., in the compliance with the PTEE.
- c. Ensure that the PTEE is articulated with the Compliance Policies adopted by the board of directors.
- d. Ensure effective, efficient and timely compliance with the PTEE.
- e. Implement a Risk Matrix and update it according to Integral S.A.'s own needs, its Risk Factors, the materiality of the C/TB Risk and according to the Compliance Policy.
- f. Define, adopt and monitor actions and tools for the detection of the C/TB Risk, in accordance with the Compliance Policy to prevent the C/TB Risk and the C/TB Risk Matrix.
- g. Ensure the implementation of appropriate channels to allow anyone to report, in a confidential and secure manner, about breaches of the PTEE and possible suspicious activities related to Corruption.
- h. Verify the proper application of the whistleblower protection policy that Integral S.A. has established and, with respect to employees, the workplace harassment prevention policy in accordance with the law.
- i. Establish internal investigation procedures in Integral S.A. 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 Integral S.A. and its affiliates regarding the C/TB risk.
- l. Ensure the proper filing of documentary supports and other information related to management and prevention of the C/TB Risk.



- m. Design the methodologies for classification, identification, measurement and control of the C/TB Risk that will be part of the PTEE; and
- n. Carry out the assessment of compliance with the PTEE and of the C/TB Risk to which the Obligated Entity is exposed.

#### 6.2.3.1 Minimum requirements to be appointed as Compliance Officer

- a. Have the ability to make decisions to manage the C/TB Risk and have direct communication with, and report directly to, the Shareholders' Meeting.
- b. Have sufficient knowledge in the field of C/TB Risk management and understand the ordinary course of the Company's activities.
- c. Have the support of a human work team and technical resources, according to the C/TB Risk and the size of the Obligated Entity.
- d. Not to belong to the administration or to the corporate bodies, nor to the statutory audit body (act as statutory auditor or be linked to the statutory audit firm that performs this function, if applicable) or whoever performs similar functions or acts in its stead in the Company.
- e. When the Compliance Officer is not employed by Integral S.A., this natural person may or may not be linked to a legal person.
- f. Not to serve as Compliance Officer, main or alternate, in more than ten (10) Companies. To serve as Compliance Officer of more than one Obligated Company, (i) the Compliance Officer must certify, and (ii) the body appointing the Compliance Officer must verify, that the Compliance Officer does not act as such in Companies that compete against each other.
- g. When there is a business group or a declared situation of control, the Compliance Officer of the parent or controlling company may be the same person for all the companies that make up the group or conglomerate, regardless of the number of companies that make it up.
- h. Be domiciled in Colombia.

#### 6.2.4 Statutory Auditor's Office

The statutory auditor must report to the competent authorities any act of Corruption that he/she may become aware of in the course of his/her functions. In fact, article 32 of Law 1778 of 2016, which adds paragraph 5 of article 26 of Law 43 of 1990, imposes on statutory auditors the express obligation to report to criminal, disciplinary and administrative authorities the alleged commission of crimes, which they may detect in the exercise of their duties, even despite professional secrecy, in the following terms:

*"5. Statutory auditors shall have the obligation to report to the criminal, disciplinary and administrative authorities the acts of corruption as well as the alleged commission of a crime against the public administration, a crime against the economic and social order, or a crime against the economic patrimony that they have detected in the exercise of their office. They must also bring these facts to the attention of the corporate bodies and the administration of the company. The corresponding complaints must be filed within six (6) months following the*



*moment in which the statutory auditor had knowledge of the facts. For the purposes of this article, the professional secrecy regime that covers the statutory auditors shall not apply."*

In the performance of his/her duty, the statutory auditor must pay special attention to alerts that may give rise to suspicion of an act related to a possible act of Corruption.

Due to the difference in the functions that correspond to the statutory auditor, the legal representative and the Compliance Officer, the statutory auditor or the legal representative must not be appointed as Compliance Officer.

### 6.3 Concepts relevant to the PTEE

Corruption, in general, will be considered as the will to act dishonestly abusing the power entrusted by Integral S.A. and its affiliates in exchange for bribes or personal benefits, either directly or indirectly and unfairly favoring third parties against the interests of Integral S.A. and its affiliates. Corruption generates unfair competition between companies and limits the path to organizational efficiency and the integrity of people.

#### 6.3.1 Types of Corruption

There are two types of corruption, which depend on who obtains the benefit derived from the act of corruption; that is:

- Private Corruption: When the benefit is for a natural person.
- Corporate Corruption: When the benefit is for a company/institution.

To facilitate the understanding of events that may be considered corruption, this policy classifies corruption into: Conflicts of Interest, Bribery, economic extortion and ethical failures.

#### 6.1.1.1 Conflict of Interest

Conflicts of interest are those situations in which the judgment of a subject and the integrity of his/her actions tend to be unduly influenced by a secondary interest, which is often of an economic or personal nature.

In addition to the above, it must be clarified that there are conflicts of interest that do not depend on the degrees of consanguinity and affinity, such as the de facto and de jure partnerships, which can also constitute a conflict of interest. Some examples are: friends, romantic partners, associates, godparents of one's children, among others. Conflicts of interest are considered acts of corruption when they are concealed or not disclosed, so that, whenever they exist, they must be processed in accordance with the company's Code of Ethics.

#### 6.1.1.2 Bribery

A bribe can be an offer, payment, promise of delivery in the future or request for anything of value, such as money, gifts, payment authorizations, information, employment, scholarships, discounts, total or partial payment of debts, entertainment, travel expenses, insurance, sexual relations, taxes or payments in general. It also includes any type of benefits, whether goods or



services in kind, in exchange for a particular advantage for a third party or Integral S.A. and its affiliates.

It is possible to be involved in a bribery situation when a proposal to unduly benefit a third party, in exchange for an immediate or future benefit, is requested or accepted.

A bribe that is requested, accepted or delivered by the direct officials of Integral S.A. and its affiliates, or any person or entity that represents it, such as suppliers, contractors, subcontractors, partners and their employees, is considered an event of corruption.

To determine what things may constitute bribery, the following actions of giving, doing or not doing must be kept in mind:

- Money, securities
- Political contributions in cash or in kind.
- Registration of direct employees or contractors, subcontractors and/or partners in electoral circuits determined by the company or by a supplier, customer, subcontractor and/or employee
- Donations to public welfare or charity institutions in cash or in kind
- Payment or reimbursement of travel expenses
- Employment offer
- Payment for public or private services
- Partial payment, total payment or writing off of debts
- Services in kind
- Gifts
- Commissions and/or discounts
- Scholarships for studies
- Entertainment, meals, tickets to events, shows, etc.
- Improvements to real or personal property owned by the government official or his/her family members
- Payment of personal and/or professional services for the benefit of an official or his/her family members
- Telephones/Cellular Telephone Plans
- Sexual relations
- Registration of employees and collaborators as voters in a given electoral circle or inducing them to vote for a given candidate.

#### 6.1.1.3 Economic extortion

Economic extortion is understood as any act of bending the will of an official accompanied by force and/or intimidation, in order to obtain a benefit from the Company for oneself or for a third party; which generates criminal sanctions regulated in Law 599 of 2000, the Colombian Criminal Code.



#### 6.1.1.4 Ethical Failures

- a. **Embezzlement of assets:** It is defined as the intentional act of disposing of the company's assets or those for which the company is responsible, for one's own benefit or that of third parties; in such a way as to cause detriment and distortion of the financial statements.
- b. **Willful manipulation of financial statements:** It is defined as the deliberate production, alteration or deletion of records, made in such a way as to distort the financial statements in any way.
- c. **Technological abuse:** Technological abuse, including unauthorized access to computer systems, violation of software licenses, implantation of viruses or other harmful code, or any type of sabotage, such as: unauthorized access to or disclosure of electronic files; improper use of the network; destruction or distortion of key information for the Organization, computer fraud in all its manifestations.
- d. **Violation of laws and regulations:** Deliberate actions or gross negligence that are directly violating a law, company policies, procedures and any other internal regulation of the company. Deliberately failing to comply with legal requirements received by the company.
- e. **Disclosure and receipt of inside information:** Inside information is understood as information of a specific nature that has not been disclosed to the public and that, if it had been, would have been taken into account by a moderately diligent or prudent investor to make an investment decision.
- f. **Extortion:** It is when an official of Integral S.A. and its affiliates, in the use of his/her position, demands or makes a person pay a contribution, or also when he/she charges more than what corresponds to him/her for the functions he/she performs.
- g. **Nepotism:** Favorable treatment towards relatives or friends, who are granted positions or jobs for the mere fact of being so and without taking into account other merits.
- h. **Influence peddling:** Consists of using personal influence in government or even business spheres, through connections with people in order to obtain favors or preferential treatment individually or for the company.

#### 6.2 PTEE Policy

For Integral S.A. and its affiliates, its shareholders, administrators and employees, it is very important to state that there is a commitment to establish a policy of zero tolerance to any act of bribery, fraud, extortion, embezzlement and/or any act of corruption, in the national as well as in the international territory. This means that any incident, complaint or suspicion of acts of corruption will be investigated and those responsible will be sanctioned in accordance with the provisions of the Internal Work Rules.

##### 6.2.1 General Policy

- a. Integral S.A. and its affiliates are committed to promote a culture of Transparency and Ethics in the commercial relations with the counterparties with which it relates.





- b. Integral S.A. and its affiliates guarantee the dissemination of the policies for compliance with the Business Transparency and Ethics Program to employees and other stakeholders through their communication channels (Newsletters, E-mails, Social Networks, Intranet, Website).
- c. Integral S.A. and its affiliates will not establish relationships or links with employees, suppliers, contractors or third parties, nor will associate with persons, who have been convicted for activities related to corruption or bribery and who have current proceedings. However, any third party that has an investigation for corruption without a final decision, sentence or administrative act, must be analyzed in order to rule out the relationship with the third party, or exceptionally decide the continuity of the relationship.
- d. Integral S.A. and its affiliates will evaluate the risks associated with Corruption and Transnational Bribery and will establish the necessary controls and action plans to promote their policy of zero tolerance to Bribery and Corruption.
- e. Integral S.A. and its affiliates will conduct due diligence procedures in order to identify corrupt situations or practices or handling of internal and external bribes to the company.

#### 6.2.2 Policy and guidelines for the delivery and offering of gifts or benefits to third parties

Within the commercial operations of Integral S.A. and its affiliates there will be relationships and activities that are normal within any business activity, but which, due to their implications, are especially regulated in this policy.

- a. **Expenses for gifts, travel and entertainment of national or foreign officials or public servants:** Employees must not request, accept, offer or provide gifts, entertainment, hospitality, travel or sponsorships in order to induce, support or reward an improper conduct, in connection with obtaining any business involving Integral S.A. and its affiliates. Gifts, entertainment expenses or other courtesies for the benefit of an official or public servant are not permitted. In case of considering any courtesy, it must not exceed 25% of one SMMLV. Such courtesies require prior approval from the Administrative and Financial Management, and must be included in the accounting records, strictly complying with the provisions of the policies and procedures of Integral S.A. and its affiliates.

The Business Managers and the president of Integral S.A. and its affiliates, considering the representative nature of their positions, may allocate economic amounts greater than those previously determined, but with the condition that these expenses must be supported in accordance with the internal procedures of the company, and the statement of their use.

**NOTE:** The name(s) of the person(s) and the company to which the individuals to whom the hospitality was directed belong, must be listed on the back of the invoices for representation expenses and/or hospitality.

- b. **Negotiations with agents, intermediaries and facilitation payments:** Integral S.A. and its affiliates must not use intermediaries or third parties for them to make inappropriate



payments. Facilitation payments (payments given to an official or business person to expedite a process), are prohibited. Such payments must not be made to public officials, even if they are a common practice in a given country.

- c. **Contracts or agreements with third parties:** All contracts or agreements entered into by Integral S.A. and its affiliates must contain clauses, statements or guarantees regarding anti-bribery and anti-corruption conducts. The Office of the Secretary General must be responsible for including such clauses in all contracts. In addition to stating and ensuring compliance with this program and the applicable anti-corruption laws and regulations, the right to terminate the contract must be included when a violation of this program or any applicable anti-corruption law or regulation occurs. Additionally, a commercial comparison will be made in search of the best conditions for the organization in the contracting. This comparison will be made with at least 3 bidders. If there are cases of a single bidder, this contracting must be endorsed by the respective business management. In any case, the person responsible for the negotiation must ensure that the clauses are included before the signing of the contracts or agreements. If they are not observed, they must be requested from the Office of the Secretary General or the Legal Directorate.
- d. **Donations and political contributions:** All donations made by Integral S.A. and its affiliates must have a lawful purpose and must have the express approval of the Board of Directors and the verification of the Compliance Officer.
- e. **Electoral favors:** Any type of proselytism for political candidates within the company, or the recommendation or execution of the registration of voters in specific electoral circles, are proscribed.

### 6.3 Special actions that constitute acts of corruption in the contracting of engineering projects.

Within the economic activity of Integral S.A. and its affiliates there are inherent risks that must be treated and typified in a special way in the execution of Engineering projects when they are executed both individually and with other project partners; these risks are described as follows:

#### 6.3.1 Pre-contractual stage

- a. **Structuring of bidding documents or directing of contracts:** This is when, in a joint manner between a representative of the company and a potential customer, activities for the structuring of bidding documents are carried out to the detriment of other competitors.
- b. **Bribery:** When there is an attempt against free competition by favoring, omitting or giving any material or economic benefit, or when any of the conducts proscribed in this manual in the special section "BRIBERY" is carried out, with the purpose of being winners in a public bid.
- c. **Omission or modification of information:** If during the presentation of a commercial work proposal the representative of the company presents or omits information, in order for the company to be the winner of the process.



### 6.3.2 Contractual Stage

- a. **Execution and payments between consortium members different from those determined in the contractual execution:** The company and its representatives will refrain from any modification of the percentages of participation in the association of risks or consortiums during the execution of the contract, and the internal agreements of distribution of activities that are different from those presented in the public offer must be endorsed by the presidency of the company, as well as the approval of payments for project administration that do not correspond to the reality of the project, and the payment of success commissions for the procurement and contracting of projects is proscribed.
- b. **Favoring project directors of the contracting entity:** It is the existence of any type of gift, favor or management to the person who directs and supervises the contract on the part of the contracting entity.
- c. **Facilitation payments:** These are payments that are made to secure or expedite procedures of a legal and routine nature before government officials.

### 6.4 Risk Identification, Evaluation, Control and Monitoring

#### 6.4.1 Risk Identification and Evaluation

The identification and assessment of the C/TB risk in INTEGRAL and its affiliates will be carried out in accordance with the methodology defined by the Compliance Officer.

Based on the result of the previous financial period, the Anti-Corruption Strategy will be designed, which will include, among others:

- Identification of critical areas or processes.
- Risk map and definition of controls with the ones responsible therefor.
- Definition of warning signs.
- Follow-up on the design and execution of controls.

#### 6.4.2 Risk Control and Monitoring

The Compliance Officer has the obligation to monitor the effectiveness of the controls marked as Anti-corruption that are part of the Internal Control System, in order to identify those events of corruption that have materialized and that must be reported to the Board of Directors by the Compliance Officer. The following are the specific monitoring actions of each one of the activities related to corruption risks:

- a. **Continuous supervision:** Activities carried out by all personnel of Integral S.A. and its affiliates on a continuous basis.
- b. **Transparency pact:** It is a statement in which all officials, contractors and members of the Board of Directors related to internal control express their understanding of and



compliance with their responsibilities associated with business ethics and prevention of corruption.

- c. **Contractual transparency pact:** In a special manner at the beginning of each Project, the Project Director and the Project Administrator will sign with the participants a declaration of transparency that will be an integral part of the initiation record.
- d. **Report on the risk of corruption and the effectiveness of controls:** The Compliance Officer, with the support of the Office of the Secretary General, will prepare an annual report that will be presented to the Board of Directors, containing the most relevant aspects on the effectiveness of the corruption prevention program (effectiveness of anti-corruption controls, corruption complaints received and the status of their resolution and related relevant information).

## 7 DISSEMINATION AND TRAINING

In order to effectively prevent Corruption and Transnational Bribery, suitable mechanisms will be used to implement the communication and pedagogy of the Business Transparency and Ethics Program (PTEE). This, taking into account the economic activities and C/TB Risks.

### 7.1 Dissemination Strategies

Integral S.A. and its affiliates will use the following strategies to disseminate the PTEE:

- a. They will make virtual communications (mailings and social networks) for all employees and counterparties of the organization related to the policy of No Tolerance to corruption and transnational bribery.
- b. They will publish and deliver to the administrators the obligations and functions regarding the prevention of the risk of corruption.
- c. They will efficiently disseminate and promote the use of the complaint channels and they will publish them periodically.
- d. During the Christmas presents season, Integral S.A. and its affiliates will disseminate the communication of their policies of NO tolerance to Corruption and Transnational Bribery, in addition to reinforcing the policy on the offering and receipt of gifts.

### 7.2 Training

Integral S.A. and its affiliates will conduct an annual training day on the PTEE for employees whose work is considered to have a higher exposure to the C/TB risk. The content of the trainings may vary according to the changes of the regulation and the policies established within the company. In any case, the content will include the following:

- a. C/TB risks to which the organization is exposed.
- b. Geographic areas with problems of corruption and transnational bribery.
- c. Analysis of cases at national and international levels where transnational bribery has occurred.



- d. Policies of Integral S.A. and its affiliates as to C/TB.
- e. The training will have an evaluation to ensure the incorporation of knowledge. It may be done in different ways through virtual, face-to-face or teamwork means and the grade with which the evaluation must be passed will be higher than 80%.
- f. In case of not passing the training, the employee must complete a workshop with the concepts that he/she did not understand.
- g. When the compliance officer deems it necessary, and there is a high risk of C/TB with Contractors, training will be extended to this target audience.

## 8 COMMUNICATION CHANNELS

In order to adopt measures for prevention, control and adoption of good practices in the detection of C/TB risk situations, Integral S.A. has set up a whistleblower channel - Ethics Line

Web Form: <https://bit.ly/38ZVZH0>

E-mail: [eticaycumplimiento@integral.com.co](mailto:eticaycumplimiento@integral.com.co)

The information received through this channel will be handled with absolute confidentiality and with the responsibility required for the treatment of this type of issues, involving a working group that may generate verifiable documentation, which may serve as support for the authorities if required. Therefore, it is necessary that complaints be made with the same responsibility, providing information considered relevant and that may be verified in some way.

Likewise, in accordance with the instructions given by the Superintendency of Companies in paragraph 4.1 of circular 2021-01-488877, Integral S.A. and its affiliates include within their PTEE the promotion of the Transnational Bribery Whistleblower Channel provided in the following link:

[https://www.supersociedades.gov.co/delegatura\\_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx);

Likewise, in accordance with what the Superintendency of Companies provides in paragraphs 4.2 and 4.3 of circular 2021-01-488877, Integral S.A. and its affiliates include within their PTEE the promotion of the Whistleblower Channel for acts of Corruption provided in the following link:

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

## 9 DISCIPLINARY ACTIONS

Compliance with the provisions of the PTEE is mandatory for all employees, administrators and compliance officers. Any deliberate or intentional failure to comply with the same will be considered serious misconduct and will be sanctioned in accordance with internal regulations, without prejudice to the provisions of local laws.



When the situation presented by the employee may constitute one or more of the crimes defined in our Colombian Criminal Code, report thereof will be made to the Office of the Attorney General of the Nation, so that the corresponding investigation may be carried out and the commission of the crime may be established.

Change Control								
Version	Nature of Change	Prepared		Reviewed		Approved		Date
		Name	Position	Name	Position	Name	Position	
1	Initial version	Esteban Posada Jaramillo	Secretary General	Martha Nelly Rojas	Director of Internal Control	Carlos Eduardo Isaza	President	Dec-17
2	Modification of the structure of the policy in order to make clear: Objective, scope, obligations and responsibilities, disciplinary actions and reporting channels.	Martha Nelly Rojas	Director of Internal Control	Esteban Posada Jaramillo	Secretary General	Minutes 583	Board of Directors	29-01-2021
3	Comprehensive amendment to External Circular No. 100-000003 of July 26, 2016, and addition of Chapter XIII of the Basic Legal Circular of 2017	Martha Nelly Rojas Giraldo	Director of Risks and Compliance	Esteban Posada Jaramillo	Secretary General	Minutes 606	Board of Directors	26-04-2022





*Main Office* Medellín, Colombia

*Carrera 46 N 52-36*

**PBX:** (574) 511 54 00 **EXT.**4509 - 4353

**Fax:** (574) 25117191



[www.integral.com.co](http://www.integral.com.co)



Positive Impact