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TRANSPARENCY AND BUSINESS ETHICS PROGRAM

1. VIC'S CONTEXT AND COMMITMENT:

TEXTILES OMNES S.A. ("**TEXTILES OMNES**" or the "Company"), is a Colombian company with more than 65 years of experience in the manufacture of fabrics of the highest quality. **TEXTILES OMNES** has a registered address in the city of Dosquebradas - Risaralda in Carrera 16 N° 36 - 98 Guadalupe neighborhood and has a portfolio of products that covers a wide variety such as: Reinforcement fabrics for conveyor belts, fabrics for the tire industry, geotextiles, fabrics for ballistic protection, filtration and vinyl coatings.

The Company was founded in Colombia as a subsidiary of a French family business and began producing wool fabrics, after the year 2000 the clothing fabric division was sold to Fabricato Tejicondor, continuing with the sale of the technical products already mentioned.

Thus, the Company offers textile solutions to its customers with products that fit their technical needs.

TEXTILES OMNES is committed to fully complying with the regulations aimed at combating and preventing national and transnational bribery, contemplated in Laws 1474 of 2011, 1778 of 2016, and the recent Law 2195 of 2022 "Law on Transparency, Prevention and Fight against Corruption." Thus, as with External Circular 100-000011 issued by the Superintendence of Companies, which added a new chapter (XIII) to the Basic Legal Circular of said entity. and any regulations that modify or complement them. Likewise, all international conventions signed by Colombia, including but not limited to, the Inter-American Convention against Corruption of the Organization of American States of 1997, the United Nations Convention against Corruption (UNCAC) of 2005, and the Convention of the Organization for Economic Cooperation and Development (OECD) on Combating Bribery of Foreign Public Officials in International Business Transactions of 2012 (the "**Anti-Corruption Provisions**").

In order to comply with this commitment, **TEXTILES OMNES** carried out an evaluation to identify and evaluate in detail the risks of Acts of Corruption(A/C Risks), Corruption Risks and/or Transnational Bribery (TB Risks), (a term defined below), which occur both within the Company, depending on its own Risk Factors and, for example, the economic sector, third parties, Contractors, intermediaries, advisors, consultants and the type of State Contract, among others.

Taking into account the risk assessment carried out, **TEXTILES OMNES** decided to adopt a Business Ethics Program (the "**Program**" or "**PTEE**"), which applies to the entire human team linked to the Company and to all related parties and stakeholders, - Counterparties - understood as customers, suppliers, distributors, contractors, shareholders, investors

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and in general to all those with whom **TEXTILES OMNES** directly or indirectly establishes any commercial, contractual or cooperation relationship, its subordinates and subsidiaries, if any.

2. OBJECTIVE

The Program defined by the Company's Directors together with the Compliance Officer, enshrines principles, values, policies, procedures and the highest corporate standards that guarantee compliance with the Anti-Corruption Provisions.

Thus, the objective of the Program is **to prevent, detect and mitigate situations that have the potential to become an infraction of Transnational Bribery and other Corrupt practices. to conduct their business in an ethical, transparent and honest manner.**

Therefore, the PTEE seeks to (i) put the Company in a better position to mitigate the risk of transnational bribery and corruption and (ii) protect the Company and all persons associated with it from investigations by any competent authority, creating and maintaining an inclusive and trust-based organizational culture that promotes ethical conduct, a commitment to compliance with the law, a policy and culture in which misconduct is not tolerated ("**Zero Tolerance for Corruption**").

In this way, all those linked to **TEXTILES OMNES** must be aware of the benefits derived from compliance with this Program and to mitigate all the risks of Acts of Corruption. In particular, individuals or employees at all levels of the Company and Counterparties must strictly comply with the Program.

3. SCOPE

The Program applies and aims to guide all shareholders, Directors, employees, Contractors, third parties, intermediaries, strategic allies, business partners and others linked in any way to **TEXTILES OMNES**, -Counterparties- so that their conduct conforms to the highest standards of transparency, honesty, integrity and legality in the fight against Acts of Corruption.

A company's ethics program is the essential pillar for the establishment of an organizational culture based on transparency, good practices and the Zero Tolerance for Corruption policy. Thus, this Program establishes the framework, duties and rules of conduct of shareholders, managers, employees, suppliers and contractors.

4. DEFINITIONS

For the purposes of a better understanding of this Program, the following definitions must be taken into account and the use of such terms with capital letters will have this meaning, and may be used in the plural or singular:

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4.1. Total Assets: are all assets, current and non-current, recognized in the statement of financial position that correspond to the present economic resources controlled by Company¹.

4.2. Acts of Corruption: Refers to any inappropriate use of power, whether private or public, to divert the management of the public or collective towards one's own benefit. This concept includes bribery, bribery, in all its forms, private corruption,

4.3. contracting without compliance with legal requirements, influence peddling, transnational bribery and any other act that is related to crimes against the public administration and fraud, as well as corruption within private companies.

"Transnational bribery" or TS: is the conduct established in Article 2 of the Law 1778. Se must be understood as the act by virtue of which a natural person or a legal person, through its employees, directors, shareholders, contractors or subordinate companies, gives, offers or promises to a foreign public servant, directly or indirectly: sums of money, objects of pecuniary value or any benefit or utility in exchange for said Public Official performing, omitting or delaying any act related to his functions and in relation to an international business or transaction. Article 433 of the Colombian Criminal Code should also be consulted.

The other Acts of Corruption have the definition established in the Colombian Criminal Code.

4.4. Associates: are those natural or legal persons who have made a contribution in money, work or other appreciable assets in money to a company or sole proprietorship in exchange for quotas, parts of interest, shares or any other form of participation contemplated by Colombian laws.

4.5. Compliance Audit: is the systematic, critical and periodic review regarding the proper implementation and execution of the PTEE.

Whistleblowing Channel: is the online reporting system for complaints about acts of Transnational Bribery, provided by the Superintendence of Companies on its website. Likewise, they are the mechanisms described in numeral 39 of this Program, through which the Company can be informed any misconduct that may constitute an Act of Corruption of its employees or Contractors.

4.6. Chapter: refers to Chapter XIII of the Basic Legal Circular, which includes administrative instructions and recommendations for the adoption of PTEEs.

4.7. Chapter X: refers to Chapter X of the Basic Legal Circular.

4.8. Basic Legal Circular: is the Basic Legal Circular No. 100-000005 of 2017 of the Superintendence of Corporations, including its amendments.

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4.9. Contractor: refers , in the context of a business or transaction, to any third party that provides services to a Company or that has a contractual legal relationship of any nature with it. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration, joint ventures or consortiums, or joint ventures with the Company.

4.10. State Contract corresponds to the definition established in Article 32 of Law 80 of 1993.

4.11. Corruption: for the purposes of the Chapter or Program, it will be all the behaviors aimed at a Company benefiting, seeking a benefit or interest, or being used as a means in, the commission of crimes against the public administration or assets or in the commission of Transnational Bribery conduct.

4.12. Zero Tolerance for Corruption: The organizational policy **and** culture that underpins the Company's adoption of this Program.

4.13. Conflict of Interest: Situation where the business due to financial, family, political or personal interests can influence the judgment of people in compliance with their functions within the organization.

4.14. Counterparty: is any natural or legal person with whom the Company has commercial, business, contractual or legal ties of any kind. Among others, associates or shareholders, employees, customers, contractors and suppliers of the Company's Products are counterparties.

4.15. Due Diligence: It is the process of constant and periodic review and evaluation that must be carried out by the Company in accordance with the Corruption Risks or Transnational Bribery Risks to which it is exposed.

In no case shall the term Due Diligence described herein refer to due diligence procedures that are used in other risk management systems (e.g., money laundering and terrorist financing and financing of the proliferation of weapons of mass destruction), the conduct of which is governed by different rules.

Notwithstanding the foregoing, the Due Diligence process of the PTEE, SAGRILAF or any other system that the Company has may be documented and supported with the same documents and information.

4.16. Directors: They are the natural or legal persons, appointed in accordance with the bylaws or any other internal provision of the Company and Colombian law, as the case may be, to administer and direct the Company, refers to the Board of

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Directors and Legal Representatives of **TEXTILES OMNES**.

4.17. Anti-Corruption Provisions: These are, mainly and not limited to: Law 1474 of 2011 - (Anti-Corruption Statute) which dictates rules aimed at strengthening the mechanisms for the prevention, investigation and punishment of acts of corruption or transnational bribery and the effectiveness of the control of public management, as well as its regulatory decrees and the rules that modify it, substitute or complement; Law 1778 of 2016 through which rules were issued on the liability of legal entities for acts of transnational corruption, Law 2195 of 2022 "Law on Transparency, Prevention and Fight against Corruption." Thus, as with External Circular 100-000011 issued by the Superintendence of Corporations that added a new chapter (XIII) to the Basic Legal Circular of said entity, and those that modify or complement them, as well as to all the international agreements signed

by Colombia, including the Inter-American Convention against Corruption of the Organization of American States of 1997, the 2005 United Nations Convention against Corruption (UNCAC), and the 2012 Organization for Economic Cooperation

and Development (OECD) Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

4.18. Employee: is the individual who is obliged to provide a personal service under an employment relationship or provision of services to a Company or any of its Subordinate Companies.

4.19. Company: is a commercial company, sole proprietorship or branch of a foreign company supervised by the Superintendence of Companies, in accordance with Articles 83, 84 and 85 of Law 222 of 1995.

4.20. Adoptive Entity: Means the Company that is not an Obligated Entity and that voluntarily adopts the PTEE, as a good corporate governance practice.

4.21. Obligated Entity: is the Company that is identified in numerals 4.1, 4.2 and 4.3 of the Chapter.

4.22. Supervised Entity: is the Obligated Entity or Adoptive Entity that must comply with or voluntarily accepts, respectively, the provisions of the Chapter.

4.23. State Entity: corresponds to the definition established in Article 2 of Law 80 of 1993.

4.24. Risk Factors: are the possible elements or causes generating C/ST Risk for any Supervised Entity.

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4.25. Public Official: Any natural person who holds a public office in Colombia in any of the branches of public power, autonomous bodies or control bodies, regardless of whether they are national, departmental, or municipal; whether their form of election is popular, merit-based competition, or free appointment and removal; their hierarchy; or whether in Colombian regulations they are called members of corporations, public employees, or official workers. Likewise, members of the public force, individuals who exercise public functions on a permanent or temporary basis, officials and workers of autonomous bodies such as the Bank of the Republic or bodies of collaboration by decentralization or deconcentration such as Notaries Public and Registry Offices are considered public officials.

Likewise, for the purposes of the Program, it shall be understood that Public Servant includes the concept of foreign public servant, which must be understood as any person who holds a legislative, administrative, or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. A foreign public servant is also considered to be any person who exercises a public function for a State, its

political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State enterprise or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities. or from a foreign jurisdiction. It shall also be understood that any

official or agent of a public international organization holds the aforementioned status.

4.26. Corruption Perceptions Index: This is the rating and classification carried out annually by the non-governmental organization Transparency International in which the level of corruption in the public sector is evaluated on a scale of 0 to 100 of countries. For the purposes of this Program, it will always be understood that reference is being made to the Index in force for the current year.

4.27. Total Revenues: are all the revenues recognized in the statement of income for the period, as the main source of information on the financial performance of a Company for the period on which it is reported.

4.28. Law 1778: is Law 1778 of February 2, 2016.

4.29. Restrictive Lists: these are lists that list people and companies that, according to the agency that publishes them, may be linked to illegal or criminal activities, such as the lists of the United Nations Security Council, OFAC, INTERPOL, National Police, etc.

4.30. Binding Lists: are those lists of persons and entities associated with terrorist organizations that are binding on Colombia under Colombian law (Article 20 of Law

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1121 of 2006) and under international law, including but not limited to Resolutions 1267 of 1999, 1373 of 2001, 1718 and 1737 of 2006, 1988 and 1989 of 2011, and 2178 of 2014 of the United Nations Security Council, and all those that succeed, relate and complement it, and any other list binding on Colombia (such as the terrorist lists of the United States of America, the list of the European Union of Terrorist Organizations and the list of the European Union of Persons Classified as Terrorists). The Superintendence of Companies will maintain on its website a list of the Binding Lists for Colombia as a guide, without these being exhaustive.

- 4.31. **Risk Matrix:** is the tool that allows the Supervised Entity to identify Corruption Risks, Transnational Bribery Risks, and Money Laundering and Terrorist Financing and Weapons of Mass Destruction Financing Risks.
- 4.32. **Corruption Risk Matrix:** it is the tool that allows the Supervised Entity to identify the Corruption Risks to which it may be exposed.
- 4.33. **Transnational Bribery Risk Matrix:** is the tool that allows the Supervised Entity to identify the Transnational Bribery Risks to which it may be exposed.
- 4.34. **International Business or Transactions:** International business or transaction is understood as business or transactions of any nature with foreign natural or legal persons under **public** or private law.
- 4.35. **OECD:** is the Organization for Economic Cooperation and Development.
- 4.36. **Compliance Officer:** It is the natural person designated by the Board of Directors to lead and administer this Program, in charge of promoting, developing, and ensuring compliance with the risk management system of Transnational Bribery or other Acts of Corruption, in general must comply with the functions and obligations established in the Chapter. The same individual may, if so decided by the competent bodies of **TEXTILES OMNES**, assume functions in relation to other risk management systems within the Company, such as those related to the prevention of money laundering, the financing of terrorism and the financing of the proliferation of weapons of mass destruction. the protection of personal data and the prevention of infringements of the competition regime.
- 4.37. **Facilitation Payments:** These are payments of remuneration, payments of commissions or gifts of small amounts that are made to a person (including public officials or employees of private companies), to obtain a favor, ensure, promote or accelerate routine and legal procedures for the benefit of the Company or its employees, for example, to obtain a permit, a license, or a service, or to prevent an abuse of power.
- 4.38. **Principles:** These are the principles that aim to implement the risk management

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systems for Transnational Bribery and other acts and behaviors that are considered illegal because they lack legitimacy and transparency.

- 4.39. Politically Exposed Person or PEP:** corresponds to the definition established in Article 2.1.4.2.3. of Decree 1081 of 2015, as amended by Article 2 of Decree 830 of July 26, 2021. It has the meaning in the SAGRILAF implemented by the Company.
- 4.40. Compliance Policies:** are the general policies adopted by the Supervised Entity to conduct its business and operations in an ethical, transparent and honest manner; and to be in a position to identify, detect, prevent and mitigate Corruption Risks or Transnational Bribery Risks.
- 4.41. Transparency and Business Ethics Program or PTEE:** is the document that includes the Compliance Policy, the specific procedures in charge of the Compliance Officer, aimed at putting the Compliance Policy into operation, in order to identify, detect, prevent, manage and mitigate Corruption Risks or Transnational Bribery Risks that may affect a Supervised Entity. in accordance with the Risk Matrix, and other instructions and recommendations established in this Chapter.
- 4.42. Economic Resource:** it is the right that has the potential to produce economic benefits.
- 4.43. C/ST Risks:** is the Risk of Corruption and/or the Risk of Transnational Bribery.
- 4.44. Corruption Risks:** it is the possibility that, by action or omission, the purposes of the public administration are diverted, or the public patrimony is affected towards a private benefit.
- 4.45. Transnational Bribery Risks or ST Risk:** is the possibility that 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 or utility in exchange for said public servant performing, omitting or delaying any act related to his or her functions and in relation to an International Business or Transaction.
- 4.46. PEP of International Organizations:** It has the meaning in the SAGRILAF implemented by the Company.
- 4.47. Foreign PEPs:** It has the meaning in the SAGRILAF implemented by the Company.
- 4.48. Risk of Contagion:** It is the possibility of loss that a Company may suffer, directly or indirectly, due to an action or experience of a Counterparty.

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- 4.49. Legal Risk:** is the possibility of loss incurred by a Company when it is sanctioned or forced to compensate damages as a result of the breach of rules or regulations and contractual obligations. It also arises as a consequence of the consequences of contracts and transactions, derived from malicious actions, negligence or involuntary acts that affect the formalization or execution of contracts or transactions.
- 4.50. Operational Risk:** is the possibility of incurring losses due to deficiencies, failures or inadequacies, in human resources, processes, technology, infrastructure or due to the occurrence of external events. This definition includes Legal Risk and Reputational Risk, associated with such factors.
- 4.51. Reputations Risk:** is the possibility of loss incurred by a Company due to disrepute, bad image, negative publicity, true or not, with respect to the organization and its business practices, which causes loss of customers, decrease in income or legal proceedings.
- 4.52. Inherent Risk:** is the level of risk inherent to the activity, without taking into account the effect of the controls.
- 4.53. Residual Risk:** is the level resulting from the risk after applying the controls.
- 4.54. Foreign Public Servant:** is the provisions of paragraph 1 of Article 2 of Law 1778.
- 4.55. Transnational Bribery or TS:** is the conduct established in Article 2 of Law 1778.
- 4.56. Subordinate Company:** has the scope provided for in Article 260 of the Commercial Code.
- 4.57. Supervised Company:** is the company, sole proprietorship and branch of a foreign company, subject to the supervision of the Superintendence of Companies, under the terms provided for in Article 84 of Law 222 of 1995.
- 4.58. SMMLV:** current legal minimum monthly wage.
- 4.59. SAGRILAFT:** is the system of self-control and comprehensive risk management of ML/FT/FPADM established in this Chapter X of the Basic Legal Circular of the Superintendence of Companies.
- 4.60. Bribery:** It is the act of giving, offering, promising, soliciting, or receiving any gift or thing of value in exchange for a benefit or any other consideration, or in exchange for performing or omitting an act inherent to a public or private function, regardless of whether the offer, promise, or request is for oneself or for a third

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party. or on behalf of that person or on behalf of a third party.

4.61. International Transaction: International business or transaction means a business or transaction of any nature, with foreign natural or legal persons under public or private law. Such international business or transactions directly or through an intermediary, contractor or through a subordinate company or a branch, with foreign natural or legal persons under public or private law, independent of habituality.

5. GUIDING PRINCIPLES IN THE FIGHT AGAINST CORRUPTION

In consideration of the importance of this Program, the following principles are rules of conduct that should guide the actions of the Company's Counterparties.

Likewise, **TEXTILES OMNES** has established a Code of Conduct that contains the values and principles of conduct that provide guidelines that must be observed in their behavior by people directly or indirectly linked to the Company, as a complement to the other obligations contained in the Internal Work Regulations. This Code of Conduct ("**Code of Conduct**") is attached as an **Annex**.

- a. **Good faith:** This principle seeks to ensure that actions are carried out in good faith, with diligence and care, permanently ensuring respect for people and compliance with the law, and giving priority in its decisions to the principles and values of the Company over private interests.
- b. **Honesty:** To the extent that all workers are aware of their responsibilities and their labor, moral and legal obligations, the existing duties to society, the company, the community and the country can be fulfilled. The foregoing will require that the commercial and business activities carried out by the Company be governed by standards of honesty, transparency and legitimacy.
- c. **Loyalty:** All employees, associates, contractors and individuals associated with the foregoing, as well as any person who has knowledge of conduct that constitutes transnational bribery or other corrupt practices related to the Company shall immediately report such violations to the Company's Compliance Officer. To this end, the data of the person who has given notice of such conduct will be kept confidential, and the channels established in this Program will be followed.
- d. **Legality:** All persons linked to the Company are committed to ensuring compliance not only with the letter but also with the spirit of the Constitution and Colombian laws, as well as with the provisions and regulations issued by the authorities and the rules and policies established by the Company.
- e. **General and Corporate Interest:** All actions must always be governed by general interest and management at all levels must be devoid of any personal economic

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interest. Transparent conduct is exempt from payment or recognition to obtain or retain business or gain a business advantage.

- f. **Truthfulness:** We tell and accept the truth above all consideration. The information we issue to the general public is truthful.

In accordance with the foregoing, any Counterparty linked to the Company by any means is jointly responsible for the proper and correct application of the Program and the principles declared herein.

6. Regulatory framework

This Program considers International Norms and Standards and National Norms, mainly those mentioned in numerals 3.1 and 3.2 of Chapter XIII of the Basic Legal Circular.

7. COMPLIANCE POLICY

In implementation of the above guiding principles of the Programme, the Code of Conduct and the Fight against Acts of Corruption:

- **TEXTILES OMNES** adopts as a policy and will promote, develop and ensure a culture of **Zero Tolerance for Acts of Corruption and Bribery**.
- The shareholders and Directors of **TEXTILES OMNES** are committed to combating Acts of Corruption. The Directors guarantee the sufficiency of economic, technological and personnel resources for the proper functioning of the Program.
- **TEXTILES OMNES** does not tolerate, justify or promote any form of corruption. It does not believe that there is any justification for failing to comply with the ethical values of the Company, nor the values and duties that the Public officials promised to comply with in the performance of their functions.
- **TEXTILES OMNES** has implemented Due Diligence measures in accordance with the highest international standards and with this it intends to create mechanisms for prevention, detection, control and reporting of Acts of Corruption.
- **TEXTILES OMNES** has delegated functions to its main administrative bodies, related to the implementation and compliance of this Program. However, all

employees have a general duty to protect the Company from Acts of Corruption. Each employee is required to view this Program as an unbreakable rule of conduct.

- **TEXTILES OMNES** demands reciprocity and collaboration from its counterparts in the fight against Acts of Corruption. Thus, it demands from its Counterparts the highest ethical standards so that no circumstance deviates them from this Program. Vis-à-vis its Contractors, **TEXTILES OMNES** demands that they, from their jurisdiction and independently, contribute to the fight against Acts of corruption, and in any case, the contracts entered into will impose the obligation to comply with the measures of this Program.

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- All actions of the **TEXTILES OMNES** Counterparts before any Public official are governed by this Program, the laws of Colombia and of each country where **TEXTILES OMNES** has a commercial relationship, as well as the Anti-Corruption Provisions.
- **TEXTILES OMNES** will never solicit, authorize or tolerate any Contractor to make Facilitation Payments to public officials or private employees, let alone make them on behalf of **TEXTILES OMNES**. These payments are expressly prohibited.
- **TEXTILES OMNES** is committed to training all its employees to prevent, detect, analyze, and report Acts of Corruption, and consequently, the employees of **TEXTILES OMNES**, in addition to complying with the Program and the Anti-Corruption Provisions, will be guided by common sense and objective criteria when analyzing the situations that arise.
- **TEXTILES OMNES** will maintain strict controls on compliance with the Programme. To this end, the Compliance Officer will carry out continuous risk assessments and compliance audits on the effectiveness of the measures and compliance with them. The Compliance Officer will have sufficient autonomy to request changes and adjustments in the Program from the Directors.
- Any act tending to facilitate or configure Acts of Corruption is considered by **TEXTILES OMNES** as a dishonest and prohibited practice.
- Employees who engage in these behaviors will be severely punished in accordance with the Internal Work Regulations, including dismissal with just cause.
- Contractors who engage in these conducts will be subject to the contractual clauses on penalties and unilateral termination for facilitating or configuring Acts of Corruption.

8. REGULATION AND PROCEDURES FOR CERTAIN SITUATIONS THAT MAY GIVE RISE TO ACTS OF CORRUPTION

Taking into account the context of the Company, the risks of Acts of Corruption and Bribery to which it is exposed and the guiding principles described in the previous point, **TEXTILES OMNES** adopts the following guidelines or procedures that its officers undertake to adopt to regulate the following aspects that may give rise to Acts of Corruption and Bribery:

8.1. Delivery and offering of gifts or benefits to third parties

- Beginning:

The Company considers the offering and giving of gifts as a high-risk source of Acts of Corruption and bribery that deserve to be regulated. Therefore, (i) the delivery of gifts to third parties or any Counterparty by the Company through its Employees or Directors and (ii) the receipt of gifts, services or other courtesies is restricted.

- Prohibitions for Employees:

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Employees must not offer or deliver, directly or through third parties, money or objects of the Company to Public officials, their family members, representatives of private companies, contractors, suppliers or any Counterparty; with the purpose of obtaining benefits for the Company's economic activity or influencing administrative, legal, judicial or contractual decisions in which the Company has an interest. Eventually, gifts may be given "for legitimate business purposes" as long as they have been disclosed to the Compliance Officer and approved by in accordance with the provisions of the Code of Conduct "***Giving gifts, services and other courtesies***"

No Company Employee shall use his or her position in the Company to solicit any kind of personal favor, payment, discount, travel, lodging, gifts, or loans from Contractors, whether government entities or private companies to influence favorable decisions.

8.2. Receiving gifts or benefits from third parties

Employees must not receive or accept gifts, advantageous conditions, trips, meals or similar events, commissions or any other benefit from Counterparties – customers, suppliers, financial institutions, contractors, companies or persons with whom they carry out operations.

In case of doubt, the Employee should consult with the Compliance Officer, who may raise the query and request authorization from the Legal Representative and/or the Board of Directors.

- Duties of employees:

Advertising materials, promotional items, gifts or ordinary hospitality expenses are permitted to be given and received "for legitimate business purposes," provided that they have been disclosed to the Compliance Officer and approved in writing, in accordance with the provisions of the Code of Conduct "***Accepting Gifts, Services and Other Courtesies***" attached as **an Addendum**. Such gifts must be reasonable, within the parameters of the industry and region, such that they cannot be construed as intended by the Company or its Employees to influence decisions that favor it.

8.3. Facilitation Payments, Remunerations and Commission Payments to Counterparties - Employees, Associates and Contractors -

- Beginning:

All remuneration, commission payments and Facilitation Payments to Counterparties are prohibited. However, it is possible that the Company hires intermediaries as representatives, representatives, commercial agents, brokers, brokers, consultants or advisors, in these cases the payment of the remuneration or commission must be disclosed to the Compliance Officer, who when he deems it necessary in view of the

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nature of the contract and the service or good provided, will request authorization from the Legal Representative and/or the Board of Directors.

- Duties of the Company:

- Any payment or disbursement of **TEXTILES OMNES** resources addressed to its Contractors or suppliers, whether national or foreign, must be made through official banking channels, where all movements and payments can be tracked.
- 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 Bank of the Republic.
- The purchases of goods and services and their corresponding payments will be made in accordance with the guidelines and policies defined by the Company, in particular in the document "**IA-100-06 Business Associates**". These policies and guidelines may be replaced and updated when required by leaders and process managers.
- Customer orders and their corresponding payments will be made in accordance with the guidelines and policies defined by the Company, in particular in the document "**IA-100-06 Business Partners**". These policies and guidelines may be replaced and updated when required by leaders and process managers.
- All payments made to the Contractors must be supported by the values stipulated in the Contract, quotation or offer of services or goods or purchase order, and may be audited by specialized firms that confirm the legality of the payments, the non-diversion of resources, and the non-concealment of payments to third parties through the Contractor, or payments to Contractors without contractual justification.

- Prohibitions for employees and the Company:

- The Company and the Employees will not make payments that fail to comply with the guiding principles and duties established in the previous point.
- Facilitation Payments made by the Company or its employees are prohibited.

8.4. Expenses related to entertainment, food, lodging and travel activities for officials, national or foreign public servants or third parties

- Beginning:

The Employees, Shareholders and Directors of **TEXTILES OMNES** must not solicit, accept, offer or make payments for food, lodging and travel, or sponsorships in order to induce, support or reward irregular conduct, in relation to obtaining any business, advantage or favor involving the Company.

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- Duties of the Company and Directors:

Expenses for entertainment, lodging, travel or other courtesies for the benefit of an official or Public Servant and their family members are not allowed.

Expenses for normal or current hospitality are allowed as long as they have been disclosed to the Compliance Officer. Such expenses must be reasonable, such that they cannot be interpreted as having the intention on the part of the Company or its Employees to influence decisions that favor it.

The Compliance Officer, when deemed necessary, in view of the nature of the expense, shall request authorization from the Legal Representative and/or the Board of Directors, and the expenses for these items must be recorded in the accounts, in strict compliance with the provisions of the Company's policies and procedures.

8.5. Contractors and Employees acting on behalf of TEXTILES OMNES vis-à-vis Public Officials, Suppliers and/or Clients

- Beginning:

TEXTILES OMNES considers that any contact or interaction by its employees and Contractors with Public Officials, for permits, licenses, public registrations and registrations, participation in tenders and public procurement processes, application for subsidies and state support, judicial and administrative processes, among others, must be done with transparency, integrity, openness, and in compliance with the Anti-Corruption Provisions. Similarly, interaction with public officials, whether formal, informal or social, written or verbal, should only take place by authorized and adequately trained individuals.

- Duties of employees:

- The employees of **TEXTILES OMNES** who are in charge of hiring third parties who act on behalf of **TEXTILES OMNES** against Public officials, must adhere to the principles of this Program and to the other procedures that the Company establishes.
- Each employee of **TEXTILES OMNES** must immediately inform the Company if he/she is planning to assume a public office or any family member of the employee is a public official, to avoid Conflicts of Interest.

- Duties of Contractors:

Contractors acting on behalf of **TEXTILES OMNES** vis-à-vis public officials must be aware of and undertake to comply with the Program and shall be required to comply with the

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They will commit in their contracts not to carry out any Act of Corruption and to allow **TEXTILES OMNES** to monitor or audit their actions, in Colombia or abroad, that may have any effect on the execution of the contract with **TEXTILES OMNES** and to ensure that their own employees and contractors do the same.

- Duties of the Company:

TEXTILES OMNES, through its Compliance Officer, will carry out the following procedures:

- Carry out a background check and Restrictive Lists of its Employees, and maintain control over their actions vis-à-vis Public Officials, in order to avoid sanctions for their actions.
- Carry out a review of the background, solvency and Restrictive Lists of the Contractors who act against Public officials on behalf of **TEXTILES OMNES**, and maintain control over the actions of the Contractors and over the development of the respective contracts that give rise to their relationship to the Company, in order to avoid sanctions for their actions.

- Prohibitions for Counterparties:

TEXTILES OMNES will never solicit, authorize or tolerate any Contractor or Employee to make Facilitation Payments to public officials or private employees, let alone make them on behalf of **TEXTILES OMNES**.

Likewise, employees and/or contractors must refrain from offering or receiving money, gifts, benefits, discounts, employment opportunities and any consideration from Public officials or other Counterparts that could be interpreted as bribery.

8.6. Invitations or participation in public or private tenders

- Beginning:

TEXTILES OMNES considers and recognizes that the invitation and participation in public or private tenders is a source of high risk of Acts of Corruption, and therefore, it has sought to regulate and limit the formalities and procedures of each tender, as well as the actions of the participants, in order to respect free competition and transparency in economic relations with its competitors and Contractors.

- Duties of the Company:

- In cases where the Company is the contracting entity, ensure that the private tender is carried out within the parameters of transparency, integrity and legality, distancing itself at all times from facilitating, configuring or ignoring, Acts of

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Corruption by its employees and/or suppliers.

- In cases in which the Company presents itself as a bidder of a tender, whether

private or public, refrain from ordering, indicating, facilitating or ignoring the commission of Corrupt Acts by its employees, related parties, contractors or participants in joint agreements, such as temporary unions, consortiums, joint venture account contracts, among others.

- Prohibition of Counterparties:

Refrain at all times and under all circumstances from carrying out or configuring by omission an Act of Corruption in the course and development of a public or private tender, whether TEXTILES **OMNES** acts as contracting or bidding entity.

8.7. Political Contributions of any nature

TEXTILES OMNES, its employees, agents, contractors, advisors or other intermediaries must refrain from making direct or indirect contributions to political parties or organizations or to persons engaged in politics as a way to obtain advantages in commercial transactions. The Company must disclose to the public all of its political contributions.

At the time when **TEXTILES OMNES** decides to make any contribution of this type, it must have the authorization of the Board of Directors, as well as will strictly comply with the regulations in force and will meet objective criteria to define who and what amounts can be allocated to the financing of political campaigns.

8.8. Donations

- Beginning:

TEXTILES OMNES is aware of the economic needs of vulnerable groups in Colombia. Therefore, the Company may consider making donations to third parties for charitable purposes. However, the Company also understands that, in general terms, donations constitute a source of high risk and, therefore, it is committed to observing this Program, in order to preserve the legality and transparency of the donated resources.

- Duties of the Company:

TEXTILES OMNES is committed to making its best efforts to ensure the lawful investment of donated funds and the complete tracking of all donations from disbursement to use. To this end, **TEXTILES OMNES**, through its Compliance Officer, will ensure that the non-profit entity or organization that is going to be the beneficiary of a Donation: i) is submitted prior to the Contractor Due Diligence procedure and ii) certify that the donation reaches its destination, that is, that it is not disguised as an act of

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philanthropy or charity to justify a bribe.

In accordance with the above, all types of charitable donations must be disclosed to the Compliance Officer, who, when he deems it necessary in view of the nature of the donation and the beneficiary entity of the same, will request authorization from the Legal Representative and/or the Board of Directors.

- Company Prohibitions:

It is prohibited to use donations to conceal or disguise Acts of Corruption, and **TEXTILES OMNES** will refrain from making donations if circumstances would make them appear to be attempts at Acts of Corruption.

- Prohibitions for employees:

No employee is authorized to allocate the resources of **TEXTILES OMNES** for donations without complying with the requirements, procedures established by **TEXTILES OMNES** in this Program and other instructions that are created for this purpose.

8.9. Conflict of interest

A situation of conflict of interest is understood to arise when: a) There are conflicting interests between the legal representatives, members of the Board of Directors, and employees of the Company and the interests of the Company, which may lead the former to adopt decisions or execute actions that are for their own benefit or that of third parties and to the detriment of the interests of the Company; or b) When there is any circumstance that may detract from the independence, equity or objectivity of the actions of any legal representative, members of the Board of Directors, executives and employees of the Company and this may be detrimental to the interests of the Company.

- Duties of the Company and Directors:

All legal representatives, members of the Board of Directors, executives and employees shall ensure that all decisions made in the course of their activity are within the interest of the Company.

Any conflicts of interest, in particular those that may arise in the contracting of Counterparties, the selection of a supplier and in the sale and/or provision of the Company's goods and services must be disclosed to the Compliance Officer who may refuse to continue with the transaction or approve the continuation of it. Likewise, when deemed necessary in view of the nature of the situation, the Compliance Officer shall request to submit it to the Legal Representative and/or the Board of Directors of the Company in order to manage the dispute and make a better decision in the interest of **TEXTILES OMNES**.

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- Employee Duties

The Company's Employees in charge of hiring Counterparties, whether new Employees, customers or suppliers, must guarantee the objective selection of these.

In order to understand possible situations that give rise to a conflict of interest, the provisions of the Code of Conduct must be taken into account, which mentions, among others, the following prohibitions:

- Take personal advantage of business opportunities that arise through their work with stakeholders.
- Engaging in transactions on behalf of the organization with any of the stakeholders, in which a colleague, or an immediate family member (spouse, parent, sibling, son, or daughter), has a personal material interest without first obtaining written authorization from his or her superior or the Board of Directors
- Engage in any activity on behalf of the organization that may affect your impartiality and objectivity, interfere with efficiency and punctuality in work, conflict with the interests of the organization, or compromise your loyalty to

TEXTILES OMNES S.A.

- In most cases, it is a conflict of interest for **TEXTILES OMNES S.A.** to work for a competitor, for a client or for a supplier while working with us.
- Engage in any business or activity that directly or indirectly competes with or interferes with the organization.
- Take advantage of our position or position in the organization for personal gain, including from members of our family or third parties.
- Receive income and/or profits from suppliers, competitors or customers. Exceptions are made in the cases of persons who have been duly authorized by the organization's senior management.

8.10. Mergers and Acquisitions Proceedings in which the Company participates

- Beginning:

The Company's business depends in large part on its reputation in the market and good relations with government entities. It is very important for the Company to maintain trust among its counterparts and to preserve its good name within the economic sector in which it operates.

The Anti-Corruption Provisions contemplate severe sanctions for companies that merge or acquire control of entities that have incurred in Acts of Corruption. The sanctions include large sums of money, disqualifications from contracting with the State and publications in the media about the acts committed.

- Company Prohibitions:

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The Company will not merge with, or acquire an interest in, companies that have been sanctioned for Acts of Corruption. To this end, it will implement the necessary due diligence measures in order to ensure that the companies with which it conducts these businesses do not contain any risk due to Acts of Corruption.

8.11. Accounting fraud

Accounting frauds are illegal acts that are characterized by deception, concealment of financial information or abuse of trust; They are carried out by people or entities in order to obtain money, goods or services, as well as to avoid making payments, among other reasons. Fraud is an intentional act carried out by one or more persons in management, those responsible for the governance of the entity, employees or third parties, which is characterized by the use of deception, concealment of financial information or abuse of trust, in order to obtain money, goods or services, avoid making payments, among others unfair or illegal advantage.

- Duties of the Company, Directors and Employees:

All legal representatives, members of the Board of Directors, executives and employees, mainly in the financial or treasury area, shall ensure that the Company carries out its activities in accordance with the applicable legal and regulatory provisions, especially in accounting and financial matters with respect to the registration of operations, the accounting of income or expenses, tax obligations, etc. the disclosure of significant facts, among others.

- Duties of public accounting professionals:

Tax auditors and accounting professionals must be analytical and focused to achieve an appropriate understanding of the business, the Company and its clients.

The public accounting professional and the tax auditors must (i) strictly comply with their responsibilities contained in the Commercial Code, and any other applicable regulations that regulate the exercise of their profession and (ii) carry out risk assessment procedures and the statements of the Management in the financial statements, for the purpose of evaluating compliance with the legal and regulatory provisions in force and applicable to the Company, including and without limitation those concerning fraud, acts of corruption, bribery, money laundering, money laundering and the financing of terrorism in companies; and (iii) give a reasonable, but not absolute, assurance that the financial statements taken as a whole are free from material misstatement due to fraud or error.

8.12. Due Diligence Procedure

- Beginning:

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Due Diligence is aimed at providing the Company with the necessary elements to identify and evaluate the C/ST Risks that are related to the activities of a Company, its Subordinate Companies or the Contractors, when the latter are exposed to the C/ST Risk. Certainly, Contractors may be used to make and conceal bribe-related payments to national public servants or Foreign Public Servants in the exercise of a legal relationship with a state entity in the context of International or domestic Business or Transactions.

The scope of Due Diligence will vary due to the object and complexity of the contracts, the amount of the remuneration of the Contractors and the countries where they carry out their activities, among other aspects.

.- Duties of the Company, Managers and employees:

Due Diligence procedures must be carried out on a regular basis, as often as the Company deems, through the periodic review of legal, accounting or financial aspects. Due Diligence may also be for the purpose of verifying the good credit or reputation of the Contractors. The aforementioned procedures may be carried out through Employees or third parties, as provided in the Company's Compliance Policy.

Due Diligence processes will apply to all Counterparties, i.e., to the following types of persons: (i) Managers; (ii) Employees; (iii) Contractors; (iv) shareholders and any other third party with whom the Company has a contractual legal relationship of any nature or as determined by the Compliance Officer.

- C/ST Risk Due Diligence

Due Diligence to identify C/ST Risks must focus at least on the following as provided for in Chapter XIII of the Basic Circular, numeral 5.3.

- Red flags

"Red flags" are the facts, situations, events, amounts, quantitative and qualitative indicators, financial ratios and other information that the entity determines to be relevant, from which the possible existence of a fact or situation that is something that the Company determines to be normal can be inferred in a timely or prospective manner.

Below are some warning signs that must be taken into account, among others, by the Obligated Entities depending on the C/ST Risks identified.

- a. In the analysis of accounting records, operations or financial statements:
 1. Invoices that appear to be false or do not reflect the reality of a transaction or are inflated and contain excess discounts or refunds.
 2. Operations abroad whose contractual terms are highly sophisticated.
 3. Transfer of funds to countries considered as tax havens.

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4. Operations that do not have a logical, economic or practical explanation.
 5. Operations that are outside the ordinary course of business.
 6. Transactions where the identity of the parties or the origin of the funds is unclear.
 7. Assets or rights, included in the financial statements, that have no real value or that do not exist.
- b. 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 it is located abroad.
 2. Legal entities with structures where there are national trusts or foreign trusts, or non-profit foundations.
 3. Legal entities with "off shore entities" or "off shore bank accounts" structures.
 4. Non-operating companies under the terms of Law 1955 of 2019 or that due to the development of the business can be considered as "paper" entities, that is, that reasonably do not fulfill any commercial purpose.
 5. Companies declared as fictitious suppliers by DIAN.
 6. Legal entities where the Beneficial Owner is not identified (as this term is defined in Chapter X).
- c. In the analysis of transactions or contracts:**
1. Frequently resort to consultancy contracts, brokerage contracts and the use of joint ventures.
 2. Contracts with contractors or state entities that give the appearance of legality that does not reflect precise contractual duties and obligations.
 3. Contracts with Contractors that provide services to a single client.
 4. Unusual gains or losses on contracts with Contractors or state entities or significant changes without business justification.
 5. Contracts that contain variable remuneration that is unreasonable or that contain payments in cash, in Virtual Assets (as this term is defined in Chapter X), or in kind.
 6. Payments to PEPs or people close to the PEPs.
 7. Payments to related parties (Associates, Employees, Subordinate Companies, branches, among others) without apparent justification.

Due diligence can lead to obtaining the necessary elements of judgment to rule out that the payment of a very high remuneration to a Contractor hides indirect payments of bribes to Foreign Public Servants or that it corresponds to the higher value that is recognized to a Contractor for its intermediation work in a Transnational Bribery operation.

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In case of having reasonable doubts about legal, accounting or financial aspects and/or the good reputation of the Contractors and/or observing that a counterparty has a Corruption Perception Index lower than that of Colombia, according to the Transparency International list, the Compliance Officer may request to do a Due Diligence in the terms provided for in the SAGRILIFT and/or if he deems it necessary to submit the relationship to the Board for approval Directive.

- Prohibition:

The Company shall refrain from having any relationship with natural or legal persons who are in any of the following situations:

- (i) Be included in the Restrictive Lists, specifically in the Office for Foreign Assets Control (OFAC) list of the United States of America (Clinton List), the United Nations Security Council List and the Interpol list.
If the above is verified, the Compliance Officer shall immediately report said Counterpart to the UIAF and inform the Office of the Attorney General of the Nation.
- (ii) People included in the lists issued by the Company for Economic Cooperation and Development (OECD).
- (iii) Persons included in the lists issued or, if applicable, issued by the Company.
- (iv) People from whom it can be deduced from open and public information, which is sufficient and reliable (press, media, etc.), that they may be related to criminal activities and to Acts of Corruption or other crimes against the public administration.
- (v) People who have or develop businesses whose nature makes it impossible to verify the legitimacy of the activities they carry out or the origin of funds and resources.
- (vi) Persons who present documents that are manifestly false or whose external characteristics give rise to serious doubts about their legality, legitimacy or authenticity, or that allow evidence of their manipulation
- (vii) People who do not provide sufficient information to clearly demonstrate the purpose of the goods and services they offer and supply, or the reasonableness of the costs they charge for them.
- (viii) People who have formally opened investigations by local or foreign authorities, for acts related to Acts of Corruption.
- (ix) People who do not allow a full identification of the final beneficiary of payments or who use accounts with holders not identified by the Company to make payment for the benefit of the Company.

8.13. Anti-Corruption Clauses in TEXTILES OMNES Contracts

TEXTILES OMNES undertakes to limit as much as possible the risk of Acts of Corruption occurring or of Contractors carrying out Acts of Corruption in the execution of the contracts it signs. To this end, all contracts entered into by **TEXTILES OMNES** with

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employees, Contractors or any third party, or intermediary, will include clauses that protect and offer legal solutions to **TEXTILES OMNES** when its counterparty carries out Acts of Corruption. The model of such clauses is included in the **Annex**.

- Duties of the Company

In all contracts, **TEXTILES OMNES** will inform its Counterparty about the requirement to comply with the Anti-Corruption Provisions, as well as the existence of the Program.

- Duties of Contractors:

In accordance with the contract entered into, the Contractor must comply with the Anti-Corruption Provisions and the burdens imposed by this program, under penalty of **TEXTILES OMNES** being able to make use of the termination powers contractually agreed.

The Company's shareholders and Directors will be strictly subject to the above measures, in the face of the situations described. The foregoing in order to avoid making exceptions to the procedures adopted in this Program or other documents. This will maintain an ethical level in all of the Company's business, without exception.

9. Stages of the PTEE -RISK MANAGEMENT OF ACTS OF CORRUPTION AND TRANSNATIONAL BRIBERY-

For the management of the Risk of Corruption and Transnational Bribery, a management methodology has been established that allows the identification, measurement, control and monitoring of the Risk of Corruption and Transnational Bribery associated with the Company's activities, in accordance with the recommendations and instructions defined in Chapter XIII of the Basic Legal Circular, in particular in numeral 5.2.

The PTEE contemplates the following systematic and interrelated stages or steps through which the risks associated with C/ST will be managed for the management of AML/FT/FPADM Risks, the Company has established a methodology that allows

identifying, preventing, controlling and managing the ML/FT/FPADM Risk and the consequences of its materialization

This comprehensive risk management is the responsibility of the Compliance Officer together with the Process Leaders, who are the ones who know the operation and because they are directly related to the operations of the Company's Counterparties, become risk managers. In accordance with the above, the Compliance Officer must convene sessions to review and update the risk matrix, which must be actively attended for its management, by the Process Leaders and any other employee of the Company

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that is necessary.

As part of the comprehensive risk management, the Company, based on the ISO 31000 methodology and other related methodologies, maintains a risk matrix, which allows the Company to identify, individualize, segment, evaluate and control the C/ST Risks to which it could be exposed, in accordance with the C/ST Risk Factors. That is, taking into account Counterparties, Products, activities, channels and jurisdictions, among others.

The risks, causes and controls assigned to mitigate such C/ST Risks are recorded in said Risk Matrix, either because they are executed directly by the Company itself or through its Counterparties.

It is the responsibility of the Compliance Officer and the Process Leaders to keep the risk matrix updated, so that possible new risks or causes that deserve to be recorded in the matrix are permanently managed.

For the purposes of the risk assessment of ML/FT/FPADM the 4 stages are:

- a. Risk identification.
- b. Risk measurement or assessment.
- c. Risk control.
- d. Risk monitoring.

The four previous stages are detailed and described in the document **"Risk Analysis and Management Methodology"** which is an integral part of this Manual.

The details of the evaluation of the particular risks of Acts of Corruption and Transnational Bribery to which the Company is exposed are contained in the Risk Matrix, which includes the following C/ST Risk Factors, which according to international practice have a greater possibility of occurring: a. Country Risk; b. Economic Sector Risk; b. Third-Party Risk – Counterparty; Countries of operation – Jurisdiction – and Others.

10. ROLES AND RESPONSIBILITIES

For the implementation of the PTEE for the Company, it is of vital importance to clearly establish and assign to the persons who are responsible for the exercise of the powers and functions necessary for the design, implementation and execution of the PTEE, without prejudice to the specific provisions of this Chapter XIII. The foregoing allows the Company to ensure compliance with the PTEE, its administration, monitoring and the

determination of action plans for its improvement.

The assignment of functions and responsibility with respect to SAGRILAF are translated into rules of conduct that guide the actions of the Employees, Associates, administrators and other related or interested parties. In this way, the Company is clear that the

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operation of SAGRILIFT requires the participation of several subjects, and that, although there are specific functions assigned, the interaction of all those responsible is essential for the design, operation, implementation, execution, compliance and effectiveness of the PTEE

The Board of Directors should take the lead in the implementation of the Program and the responsibility of ensuring that Directors, employees and relevant third parties related to the Company, are aware of and are aware of the standards and commitment of **TEXTILES OMNES** to combat Acts of Corruption and Bribery in any of its forms.

10.1. The Address

The Company's Management, made up of the board of directors and legal representatives, is responsible for the management, prevention and detection of the risk of fraud, bribery or other conduct that affects transparency. This includes all people who have the quality of bosses and supervisors. In addition, they must promote by example a culture of transparency and integrity in which bribery, corruption and any other inappropriate act are considered unacceptable.

10.2. Board of directors:

Without prejudice to the functions assigned in the other compliance policies, for the purposes of this Program, the Board of Directors shall have the following functions:

- I. Issue and define the Compliance Policy included in the PTEE.
- II. Define the Compliance Officer profile
- III. Designate the Compliance Officer and his or her alternate if deemed necessary
- IV. Approve the document that contemplates the PTEE or Manual of Transparency and Business Ethics, as well as any modification;
- V. Assume a commitment aimed at the prevention of C/ST Risks, so that the Company can conduct its business in an ethical, transparent and honest manner.
- VI. Ensure the supply of the economic, human and technological resources required by the Compliance Officer for the fulfillment of his work.
- VII. To order the pertinent actions against the Associates, who have management and administrative functions in the Company, the Employees, and administrators, when any of the above violates the provisions of the PTEE.
- VIII. Lead an appropriate communication and pedagogy strategy to ensure the effective dissemination and knowledge of the Compliance Policies and the PTEE to Employees, Associates, Contractors (according to the Risk Factors and Risk Matrix) and other identified stakeholders.

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- IX. Certify that the designated Compliance Officer has the qualifications, experience, and leadership required to manage C/ST Risk. Likewise , to order the legal representative of the Company to inform the Superintendence of Corporations, to the Delegation of Economic and Corporate Affairs, within fifteen (15) business days following the appointment, the name, identification number, email and telephone number of the Compliance Officer or in accordance with the specific instructions determined by the Superintendence of Corporations.

10.3. Legal Representative:

Without prejudice to the functions assigned to him in the bylaws and compliance policies, for the purposes of this Program, the Company's Legal Representative shall have the following functions:

- I. Submit to the Compliance Officer, for approval by the board of directors or the highest corporate body, the proposal of the PTEE.
- II. Ensure that the PTEE is articulated with the Compliance Policies adopted by the board of directors or the highest corporate body.
- III. Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and oversight of the PTEE.
- IV. Certify to the Superintendence of Companies compliance with the provisions of Chapter XIII, when required by this Superintendence.
- V. Ensure that the activities resulting from the development of the PTEE are duly documented, so that the information is allowed to meet criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. The documentary support must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the regulation that modifies or replaces it.
- VI. Inform the Superintendence of Corporations in writing, addressed to the Delegation of Economic and Corporate Affairs, within fifteen (15) business days following the appointment, of the name, identification number, email and telephone number of the Compliance Officer or in accordance with the specific instructions determined by the Superintendence of Corporations. Likewise, it must inform this Superintendence in writing within fifteen (15) business days of any modification by the Compliance Officer. With such communication, it must send a copy of the extract of the minutes of the board of directors or highest corporate body in which the appointment of the Compliance Officer and/or any other document required by the Superintendence of Companies is recorded.

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10.4. The Compliance Officer:

The Compliance Officer is the person designated by the Directors to (i) lead the Program that is mandatory; (ii) articulate the policies of the Transnational Bribery Program and risk management system with other compliance policies or programs adopted by the company; and (iii) the Administration and proper functioning of the Program.

To avoid the suspension of the activities of the main Compliance Officer, the Company must evaluate and, if applicable, make the designation of an alternate Compliance Officer. The Compliance Officer will have an immediate relationship with the Directors of **TEXTILES OMNES** and, at the same time, must always be available to employees and Contractors so that they can bring to their attention situations that may constitute Acts of Corruption in a timely and appropriate manner.

10.4.1. Compliance Officer Profile:

The natural person designated as a Compliance Officer must meet at least the following requirements:

- a. Have the ability to make decisions to manage C/ST Risk and have direct communication with, and report directly to, the Directors, and the highest corporate body, the Board of Directors.
- b. Have sufficient knowledge in terms of risk management, C/ST Risk and understand the ordinary course of the Company's activities.
- c. Have the support of a human and technical work team, according to the C/ST Risk and the size of the Company
- d. The Compliance Officer may or may not be an employee of the Company.
- e. The Compliance Officer has an immediate relationship with the Directors and at the same time, must always be available to the Collaborators and Counterparties.
- f. When there is a business group or a declared control situation, 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.

- g. Be domiciled in Colombia.

10.4.2. Incompatibilities and Disqualifications of the Compliance Officer:

The Compliance Officer shall not:

- a. Belong to the Governing bodies or the administration, to the tax audit (act as a tax auditor or be linked to the tax audit company that performs this function, if applicable).
- b. To act as an internal auditor, or whoever performs similar functions or takes their place in the Company.

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- c. Act as a Compliance Officer in companies or partnerships that are competitors of the Company.
- d. Serve as a Compliance Officer in more than ten (10) Obligated Companies. To serve as the Compliance Officer of more than one Obligated Business, (i) the Compliance Officer must certify; and (ii) the body that designates the Compliance Officer must verify that the Compliance Officer does not act as such in Companies that compete.
- e. Have ties as a supplier, contractor or subcontractor, customer or Shareholder of the Company.
- f. Have been sentenced by a court sentence to the accessory penalty of interdiction of public rights and functions and/or have been disciplined with dismissal from public office.
- g. Have been declared judicially responsible for the commission of crimes of money laundering or financing of terrorism or any of its source crimes, as well as their equivalents in other jurisdictions.

10.4.3. Management of Conflicts of Interest in the Company and the Compliance Officer

In accordance with the provisions of the Company's Transparency and Business Ethics Program, a situation of conflict of interest is understood to arise when: a) There are conflicting interests between the Company's legal representatives, shareholders and collaborators and the Company's interests, which may lead the former to adopt decisions or execute acts that are for their own benefit or that of third parties and to the detriment of the interests of the Company. of the Company; or b) When there is any circumstance that may detract from the independence, equity or objectivity of the actions of any legal representative, shareholder, executives and Collaborators of the Company and this may be detrimental to the interests of the Company.

The Company has conflicts of interest in relation to C/ST Risk in the following cases:

- 1. Detection of unusual transactions and determination of suspicious transactions:**
It is understood that there is a conflict of interest in the detection of unusual transactions and the determination of suspicious transactions, when these have

been carried out by spouses or permanent partners, relatives within the second degree of consanguinity, second degree of affinity or first civil degree, or with respect to those operations in which the person in charge of carrying out the analysis has some interest personal or seek the favor of another person.

- 2. Suspicious Transaction Report (STR):** It is understood that there is a conflict of

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interest when the decision to make the ROS report involves personal situations of the person making the report or it is about operations carried out by spouses or permanent partners, relatives within the second degree of consanguinity, second degree of affinity or first civil degree.

When a conflict of interest arises, or there is doubt about its existence, the following procedure must be complied with:

1. Inform the Compliance Officer of the details of the situation that may be considered as constituting a conflict of interest. The compliance officer shall designate the employee or official who must continue with the respective process. If the Conflict of Interest is submitted by the Compliance Officer, it will be decided by the Legal Representative or the Board of Directors.
2. Refrain from intervening, directly or indirectly, in the activities and decisions that are related to the determinations regarding the conflict or cease all action when it becomes aware of the situation of conflict of interest.

10.4.4. Duties of the Compliance Officer

The functions of the Compliance Officer for the specific purposes of this Program will be the following:

- I. To present with the legal representative, for approval by the board of directors or the highest corporate body, the proposal of the PTEE.
- II. To submit, **at least once a year**, reports 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, if applicable, propose the respective improvements. Likewise, demonstrate the results of the Compliance Officer's management and the Company's administration, in general, in compliance with the PTEE.
- III. Ensure that the PTEE is articulated with the Compliance Policies adopted by the board of directors or the highest corporate body.
- IV. Ensure effective, efficient and timely compliance with the PTEE.
- V. Implement a Risk Matrix and update it in accordance with the Company's own needs, its Risk Factors, the materiality of the C/ST Risk and in accordance with the Compliance Policy;
- VI. 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;
- VII. Ensure the implementation of appropriate channels to allow any person to report, confidentially and securely, about breaches of the PTEE and possible

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suspicious activities related to Corruption.

- VIII. Verify the proper application of the whistleblower protection policy that the Obligated Entity has established and, with respect to employees, the workplace harassment prevention policy in accordance with the law;
- IX. Establish internal investigation procedures in the Company to detect breaches of the PTEE and acts of Corruption;
- X. Coordinate the development of internal training programs;
- XI. Verify compliance with the Due Diligence procedures applicable to the Company;
- XII. Ensure the proper archiving of documentary supports and other information related to the management and prevention of C/ST Risk;
- XIII. Design the methodologies for classification, identification, measurement and control of C/ST Risk that will be part of the PTEE; and to carry out the evaluation of compliance with the PTEE and the C/ST Risk to which the Company is exposed, as it is responsible for the audit and verification of compliance with the PTEE
- XIV. Attend to and process all requests and complaints submitted through the Complaint Channels contemplated in this Program.
- XV. Address the doubts and concerns of employees about the interpretation and application of the Program through the Whistleblowing Channels.
- XVI. Order, together with the Legal Representative, the initiation of internal investigations using human resources and technologies, when there is suspicion that any violation of this Program, or of the Anti-Corruption Provisions, has been committed.
- XVII. To fulfill all other specific functions that are imposed on it throughout the Program or any other that is not designated to a specific body.

The compliance officer may have other functions in relation to other risk management systems, related to Money Laundering and Counter-Terrorism Financing.

At any time **that TEXTILES OMNES** deems appropriate, it may create and regulate an Ethics Committee, which must have clear and specific functions in terms of monitoring, control and improvement of the Program and compliance policies related to Anti-Corruption Acts. The Ethics Committee has among its functions to make recommendations on adjustments to the Program.

10.5. Tax auditor and/or accountant of the Company

Accountants and/or tax auditors must play a decisive role in their capacity as highly trained and qualified specialists in accounting, financial and economic matters. In addition, by virtue of the social responsibility inherent in their functions, the tax auditor must provide support to the Company in the prevention and detection of conduct that may be classified as crimes of Acts of Corruption, Money Laundering, financing of terrorism and financing of proliferation of weapons of mass destruction (ML/FT/FPADM Acts). as well as other illegal acts.

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The functions of the tax auditor for specific purposes of this Program and to avoid the risks of Acts of Corruption and LA/FT/FPADM acts will be the following:

- I. Report to the criminal, disciplinary and administrative authorities:
 - Acts of Corruption;
 - Bribes
 - 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 he has detected in the exercise of his office.

The foregoing, in accordance with the provisions of Article 32 of Law 1778 of 2016, therefore, when the Tax Auditor has the obligation to refer these simple suspicions to the competent authority, to the Company and its Directors, when it detects, for example, that sophisticated methods are being used such as (i) the execution of contracts with the appearance of being legitimate; (ii) the incorporation of companies whose real purpose is to serve as a front for illegal activities; and (iii) the performance of complex financial operations that are difficult to trace, through the opening and use of bank accounts in different countries.

To make the complaint, the Tax Auditor has a period **of six months** from the moment he or she became aware of the facts.

- II. Report to the Financial Information and Analysis Unit transactions classified as suspicious, i.e., an Unusual Transaction that, in addition, in accordance with the uses and customs of the activity in question, could not reasonably be justified. This type of operation includes attempted or rejected transactions that contain characteristics that grant them the character of suspicious ("STR")

The foregoing in accordance with numeral 10 of article 207 of the Commercial Code and for this purpose, the tax auditor must request a username and password in the SIREL administered by the UIAF, for the sending of the ROS.

- III. To inform the Company, its directors and the highest corporate body, when it warns of the alleged commission of (i) Acts of Corruption; (ii) Bribes (iii) of a crime against the public administration; (iv) A crime against the economic and social order (v) A crime against economic property, which he has detected in the exercise of his office; or a ROS.

In compliance with his duty, the tax auditor must pay special attention to the alerts that may give rise to suspicion of an act related to a possible act of Corruption, in accordance with the guidelines issued by the Supersociedades

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called "The role of the tax auditor in the fight against transnational bribery and AML/CFT". against transnational bribery and AML/CFT, which can be consulted at the following link:

[https:// www.youtube.com/watch?v=p4FISuZWHn0](https://www.youtube.com/watch?v=p4FISuZWHn0)

<https://www.supersociedades.gov.co/Noticias/Publicaciones/Revistas/2019/GUIA-REVISORIA-FISCAL-ST-YLAFT.pdf>

For cases of Transnational Bribery:

[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)

2. For cases of corruption:

<http://www.secretariatransparencia.gov.co/observatorio-27anti-corruption/anti-corruption portal>

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

- IV. Include within the annual report and/or opinion a chapter in which it reports on the conclusions obtained in the process of evaluating compliance with the rules regarding the Transparency and Business Ethics Program.

11. WHISTLEBLOWING CHANNELS

TEXTILES OMNES has made available to all its Directors, employees, Associates, Contractors, individuals linked to the above and even third parties, Consultation and Complaint Channels through which they can: (i) consult concerns on any issue in the application of the Program, including but not limited to, Acts of Corruption, identified risks, obligations of the parties, procedures and red flags and (ii) report confidentially and anonymously any possible irregularity in compliance with the PTEE, violations or serious suspicions in good faith about possible transgressions of this Program, as well as inform the Company of any improper conduct that may constitute an Act of Corruption of its employees, Directors or Contractors.

11.1. Internal reporting channels

It is the obligation of all Directors, administrators, Associates or Employees, to report the possible improper conduct that may constitute an Act of Corruption of which they are aware, using the channels listed below and avoiding disseminating it by other means.

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In principle, complaints of any possible irregularity in compliance with the PTEE, as well as any possible conduct of corruption may be made confidentially and anonymously. the Compliance Officer shall adopt the corresponding measures to ensure the confidentiality and anonymity of the reports received.

Employees who make use of the Whistleblowing Channels will be protected against any type of retaliation and it is guaranteed that there will be no deductions from their salary for actions they have carried out under a state of necessity, insurmountable fear, and/or coercion by public officials.

Finally, employees, administrators, Associates, Contractors, officials of the above and any person may use the Whistleblowing Channels to make inquiries in specific cases about the application of the Program, express their concerns or to advise on decision-making in situations of attempted Acts of Corruption.

- In a personal way.
- Via mobile phone: +57 321 7353497
- Via email: oficialcumplimiento@textilesomnes.com.co

The Confidential Ethics Line and the Website, through which, anonymously, the Company can be informed of any improper conduct that may constitute or that constitutes an Act of Corruption linked to the Company, and avoiding disseminating it by other means.

TEXTILES OMNES guarantees the confidentiality of the deportee and the content of the inquiry or complaint, the non-retaliation or retaliation, the timely response and the objectivity and impartiality of the investigation process that is carried out.

11.2. External reporting channels of the Supercorporations

In accordance with the provisions of numeral 5.5 of Chapter XIII of the Basic Legal Circular, the Company informs that the reporting channels of the Superintendence of Companies to report cases of corruption and transnational bribery are the following:

- **For Transnational Bribery cases:**

[https:// www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-SobornoInternacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-SobornoInternacional.aspx)

- **CHANNEL FOR CORRUPTION CASES:**

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

12. UPDATING, AUDITING AND CONTROL

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When it deems it necessary and in accordance with the Update Policy, that is, whenever there are changes in the Company's activity that alter or may alter the C/ST Risk grade and at least every two (2) years the Company will develop a system of audits and control on compliance with the parameters and procedures indicated in the Program and in the Compliance Policy

Based on the above, the PTEE and the Compliance Policy will be updated.

Likewise, it may evaluate the efficiency and effectiveness of current policies and procedures, with Company personnel or hire a third party for this. In case of finding insufficiencies or more effective ways, it will update the Program.

The control and auditing systems, as determined by Article 207 of the Commercial Code and the applicable accounting standards, will allow the Company's tax auditor, if any, to verify the fidelity of the accounting and ensure that in the transfers of money or other assets that occur between the Company and its Subordinate Companies, Direct or indirect payments related to bribes, gifts, bribes or other corrupt conduct are not hidden.

The creation of tools that facilitate Contractors, Employees and Associates to have access, know and be trained on the Compliance Policies and the PTEE of the Obligated Entity.

xiv) The obligation to report acts of corruption by the Obligated Entity, its administrators, Associates or Employees, internally and externally, and the applicable procedure.

12.1. PTEE Compliance Audit

Just as a Company's activities change over time, so will the C/ST Risks to which the Company is exposed. Therefore, the PTEE is dynamic and structured in such a way that it can be easily modified, with the approval of the Board of Directors. The greater or lesser complexity of the PTEE will depend, among other factors, on the C/ST Risks, the membership of business groups, the economic activities carried out by the Company, the countries in which it operates, the persons with whom it contracts and the types of State Contracts it enters into.

The Compliance Officer is responsible for the audit and verification of PTEE compliance.

13. OUTREACH AND TRAINING

To effectively avoid Corruption, the Company's Employees, administrators, Associates and Contractors must be adequately aware of the PTEE.

13.1. Disclosure

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The PTEE shall be disclosed within the Company and to other interested parties deemed by the Company and the Compliance Officer in accordance with its Compliance Policy, in the manner and frequency to ensure its adequate compliance, at least once (1) a year.

The dissemination of the Program will be made through publication on the Company's website, guaranteeing access and knowledge to all Counterparties and stakeholders.

The adequate training of Employees, administrators, Associates and Contractors (according to the Risk Factors identified) may provide them with the knowledge and skills required to properly execute the PTEE. In this way, they will be in a better position to effectively face the challenges posed by the fight against corruption.

In any case, both communication and training will imply a continuous effort to update that must reflect the changes presented by the Company's environment with respect to C/ST Risks.

The Company may create tools that facilitate the access, knowledge and training of the Company's Compliance Policies and PTEE for Contractors, Employees and Associates.

For the Risk of Transnational Bribery, in addition to what is stated in the previous paragraphs, the communication strategy must be available in different languages when the Company operates, directly or indirectly, through Subordinate Companies or Contractors, in countries where the official language is not Spanish.

13.2. Training

TEXTILES OMNES, through the Compliance Officer, in the manner determined by him, will carry out training for employees periodically, and at the time when there are modifications to the Program or the Anti-Corruption Provisions, and at least once (1) a year.

The Compliance Officer may determine that some Contractors should be trained on the Program, taking into account the regularity of the relationship and nature of the service provided, and provided that there is any benefit to the Program. These Contractors will be offered the possibility of attending the training sessions.

Adequate training of Employees, managers, Associates and Contractors (in accordance with the identified Risk Factors) may provide them with the knowledge and the skills required for them to properly execute the PTEE. In this way, they will be in a better position to effectively face the challenges posed by the fight against corruption.

In any case, both communication and training will imply a continuous effort to update that must reflect the changes presented by the environment of the Obligated Entity with respect to C/ST Risks.

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Outreach and training should be properly documented.

14. SANCTIONS

In the event of non-compliance by any of the shareholders, managers and/or employees with respect to the Program and the Anti-Corruption Provisions, the Company will implement its disciplinary and sanctioning procedures established in the employment contracts, in the Internal Work Regulations and/or in the compliance policies implemented for this purpose and the applicable labor standards for this purpose.

Failure to comply with this Programme will be classified as a serious offence that will give rise to the established sanctions, with the seriousness that may even lead to dismissal with just cause, following internal disciplinary proceedings.

Failure to comply with this Program by Contractors, Clients and suppliers will entitle **TEXTILES OMNES** to enforce the anti-corruption clauses included in the respective contracts, and may terminate the contract unilaterally.

This sanctioning mechanism will be activated in the event that any of the employees, shareholders, directors, contractors and/or customers of **TEXTILES OMNES**:

- a) Engage in any conduct contrary to this Program or the Anti-Corruption Provisions; and ignore, tolerate and/or consent to such conduct;
- b) Are aware of any conduct contrary to this Program or the Anti-Corruption Provisions; and ignore, tolerate and/or consent to such conduct; and/or do not report it in time.
- c) Discuss, disseminate or disclose any non-compliance under investigation by the Company or a competent entity or authority, unless expressly permitted by the Compliance Officer.
- d) Do not perform their duties in accordance with the Program and the other Compliance Policies.

The sanctioning processes carried out by **TEXTILES OMNES** by virtue of the provisions of this Program, are without prejudice to the effective, proportional and dissuasive civil, administrative or criminal sanctions for non-compliance with said measures that apply in each case.

It is the obligation of the Legal Representative and the Compliance Officer to inform the competent authority of violations of the rules on acts considered as corruption.

The Company will not cover expenses associated with the defense of employees or their representatives, due to sanctions imposed for the violation of Business Ethics and Anti-Corruption regulations.

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All sanctions imposed by the Company must be preceded by an internal investigation that respects the due process of those investigated. The above procedure will be carried out in accordance with the **Annex**.

15. ARCHIVING AND CONSERVATION

All the supports on compliance with this Program, whether of an internal nature, external reports to the competent authorities, evidentiary material collected during the investigations, results in search of Restrictive Lists, minutes of the Board of Directors, authorizations of the Directors of the Program, among others, must be kept in physical files for a period of ten (10) years from the date of the respective entry.

After this period, the media may be destroyed provided that, by any appropriate digital technical means, their exact reproduction is guaranteed.

16. DUTY OF CONFIDENTIALITY

The information obtained in the development of the procedures and practices that make up the Program is confidential information owned by the Company, and is subject to confidentiality, which means that it may only be known by the Company's officials duly authorized to do so, or by the competent authorities upon request.

Therefore, all shareholders, Directors, employees, and Contractors of the Company who have responsibilities assigned by this Program, are obliged to safeguard and limit the use of the information obtained in the development of the Program, to the strictly established purposes.

Employees are prohibited from disclosing to third parties any information related to the internal or external reports of the Business Ethics Program for the Prevention of the Risk of Transnational Bribery.

17. LANGUAGE

The obligation to translate the PTEE and the Compliance Policy into the official languages of the countries where the Obligated Entity conducts International Business or Transactions, or carries out activities through Subordinate Companies, branches or other establishments, or even Contractors in other jurisdictions, when the language is not Spanish.

18. ANNEXES

This Program is complemented by different Annexes to it, which are strictly complied with by the Company's employees, Contractors and related parties.

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19. VALIDITY

This Program comes into force as of May 31, 2022, the date on which the Board of Directors approved it, and arranged for its publication on the **TEXTILES OMNES website**.

Likewise, any modification, addition or elimination of the provisions contained in this Program will be efficiently informed through the same mechanism in which it is available.