

## **1. Objective of the Policies for the Transparency and Business Ethics Program (PTEE) of Aceros Mapa**

The objective of Aceros Mapa's Transparency and Business Ethics Program (PTEE) is to establish the guidelines, principles, and controls to effectively prevent, detect, mitigate, and manage the risk of committing Corruption Offenses and Transnational Bribery in all its operations, businesses, and relationships with Public Servants and private individuals. This will be achieved through the promotion of a culture of ethics, integrity, regulatory and legal compliance, and the implementation of due diligence and irregularity reporting mechanisms, seeking to safeguard Aceros Mapa's reputation, assets, and continuity of activities.

## **2. Scope of the Transparency and Business Ethics Program (PTEE) of Aceros Mapa**

The Transparency and Business Ethics Program (PTEE) and the policies that compose it apply to all operations, businesses, and relationships that Aceros Mapa S.A. establishes or intends to establish, both nationally and internationally. Its observance is mandatory for the following individuals within the organization and related third parties:

- **Employees:** All Aceros Mapa employees, including new hires through program induction.
- **Senior Management:** All members of Aceros Mapa's senior management.
- **Associates/Shareholders:** Includes Aceros Mapa's partners and shareholders.
- **Contractors:** Any natural or legal person contracted by Aceros Mapa for the supply of goods or services, including intermediaries (representatives, agents, commercial agents, consultants or advisors).
- **Subcontractors:** Individuals who provide services to Contractors to work within Aceros Mapa's facilities or are relevant to an international commercial business involving the company.
- **Suppliers:** Those who supply goods or services to Aceros Mapa.
- **Clients:** Those who acquire Aceros Mapa's products or services.
- **Third parties with a specific legal relationship:** Any other third party with whom Aceros Mapa has a legal relationship, including beneficiaries of donations.



### 3. Framework of the Transparency and Business Ethics Program (PTEE) of Aceros Mapa

Aceros Mapa's Transparency and Business Ethics Program (PTEE) is based on and developed in strict observance of the following frameworks:

- **Law 1778 of 2016:** By which rules are issued on the responsibility of legal entities for acts of transnational corruption and other provisions are issued.
- **Legal Basic Circular (CBJ) of the Superintendence of Companies, Chapter XIII:** Related to the Transparency and Business Ethics Program (PTEE) for the prevention of Transnational Bribery and Corruption Offenses.

### 4. Compliance Policies

#### CONTRACTOR PROCUREMENT POLICY

The contracting of goods and services carried out by Aceros Mapa is carried out in accordance with the established criteria and procedures, through a formal process based on the principles of good faith, responsibility, economy, free competition, transparency, quality, objectivity, ethics, and in observance of applicable anti-corruption and anti-transnational bribery laws.

Aceros Mapa's Contractors may not give, offer, promise, solicit or accept benefits of any kind to a Public Servant, conduct that is considered an incentive or reward for the Public Servant to perform, omit or delay any act related to the exercise of their functions and in relation to the company's purchasing or contracting decisions.

Employees, Senior Management, and Associates must be vigilant and consider the risks that any potential Contractor may pose for the purchase or contracting of goods and services.

Due Diligence policy, in accordance with the transparency and ethics program, must be applied to Contractors linked to Aceros Mapa, in order to prevent the hiring of Contractors related to Corruption and Transnational Bribery activities.

Due Diligence must provide judgment elements to rule out that the payment of a very high remuneration to a Contractor hides indirect bribe payments to Public Servants that correspond to the higher value recognized to a Contractor for their intermediation work in a Transnational Corruption and Bribery operation.

Due Diligence will also provide information to the Compliance Officer about the ethical, transparent, and legal behavior, as well as the credit and reputation status



of those Contractors who have a high degree of exposure to the risk of Corruption and Transnational Bribery.

In cases where a Contractor is reported on Restrictive Lists and an exception is required due to the exclusivity of the product or service offered, it must be sent to the Compliance Officer along with the justification supporting the reasons for the requested exception.

The Compliance Officer will present the case to the Management related to the contracting, who will analyze the case and decide whether to apply the exception.

When contracting Contractors whose contract involves supplying personnel to work within Aceros Mapa's facilities, or contracting Subcontractors, in addition to the Due Diligence procedure, the Contractor will be required, through a contractual clause, to consult restrictive lists for the personnel supplied to work in Aceros Mapa's facilities and for their Subcontractors, prior to their engagement.

The Compliance Officer may order audits to verify compliance with this guideline.

As a control measure, annual monitoring will be carried out to verify the contractor's status on the Restrictive Lists, in order to check if they have not been part of criminal acts or bribery during the last year.

## PERSONNEL HIRING POLICY

To hire Employees, the Corporate Hiring Policy must be taken into account, which establishes: Aceros Mapa recognizes all workers as valuable, ethical, and moral people. Therefore, from the various stages of the personnel selection process, candidates are hired who meet the job profile and identify with corporate values and principles, thus minimizing the commission of possible acts related to corruption and transnational bribery.

Likewise, and in the event that an applicant for a position at Aceros Mapa is found on restrictive lists established in the Due Diligence Policy, they will be excluded from the hiring process without exception, in case they are reported on any restrictive list, the case will be analyzed to determine whether or not to continue with the process.

Such a policy is in place because Employees could constitute a risk factor that potentially exposes Aceros Mapa, due to the infiltration of individuals seeking to enable the execution of activities related to corruption and transnational bribery. Therefore, prior to the engagement of any Employee to the organization, the process defined by the Human Talent area will be applied, which includes, among other aspects, consultation of restrictive lists.



If the candidate is found on a binding list, they will be discarded from the selection process without exception; if they are reported on any restrictive list, the case will be analyzed to determine whether or not to proceed with the process.

Labor contracts have included clauses that commit employees to comply with Aceros Mapa's Transparency and Business Ethics Program, particularly for those positions identified as having a higher exposure to the risk of Corruption and Transnational Bribery.

The human talent analyst must exercise good judgment and seek capacities and knowledge that fit the requested job profile without showing personal interest in the person that affects their selection during hiring.

## CORPORATE DUE DILIGENCE POLICY

By Due Diligence, Aceros Mapa understands the periodic review that must be carried out on the legal, accounting, and financial aspects related to an international business or transaction, whose purpose is to identify and evaluate the risks of Corruption and Transnational Bribery that may affect the company, its Employees, Associates, and Contractors.

Regarding the latter, it is also suggested to carry out a verification of their good credit and reputation against the restrictive lists defined by Aceros Mapa.

Due Diligence must be carried out by Employees or third parties specialized in these tasks. These must have advanced human and technological resources to collect information about the commercial, reputational, and sanctioning backgrounds in administrative, criminal, or disciplinary matters that have affected, affect, or may affect the individuals subject to Due Diligence.

These will include both Contractors and individuals who provide services to Contractors under any contractual modality, hereinafter "Subcontractors", provided that these are relevant in an international commercial business involving Aceros Mapa, in accordance with the guidelines established in the Due Diligence Policy for the hiring of Contractors.

In order to properly know third parties, all engagement or contracting activity with natural or legal persons that involves payment or exchange of monetary assets must be carried out in accordance with the guidelines established in this policy and the Business Transparency and Ethics Program and in the guidelines defined by Aceros Mapa, as appropriate.

Consultation of restrictive lists will be carried out as follows:



- For natural persons, consultation will be done using identification number and name.
- For legal entities, consultation will be done using the tax ID (Nit) and company name.

Likewise, the legal representative and partners will be consulted.

Aceros Mapa will consult the defined restrictive lists platform, and will also consider information from other sources such as media, and, additionally, publicly accessible alternatives that can be adopted as part of the security processes in the management of third parties (natural or legal persons).

The Due Diligence process performed on a natural or legal person will be valid for two (2) years, so it will not be necessary to perform a new Due Diligence if another engagement with the same person occurs during that period; however, a new consultation will be performed annually, since during this last year the natural or legal person may have been involved in illegal acts.

Due Diligence processes will apply to the following types of individuals:

- Partners
- Employees
- Suppliers
- Clients
- Contractors
- Associates
- Any other third party with whom Aceros Mapa has a relationship.

Aceros Mapa will not have any link with natural or legal persons who are reported on the restrictive lists.

## **POLICIES ON TRAINING AND SURVEYS FOR EMPLOYEES, ASSOCIATES, ADMINISTRATORS, AND CONTRACTORS**

In compliance with the business ethics and transparency program, training is defined to inform both internal collaborators and other stakeholders in application of Chapter XIII of the basic legal circular.

Below is the methodology for training and informing Aceros Mapa's stakeholders.

Collaborators:

- They will receive training related to the Transparency and Business Ethics Program either in person or virtually, along with a questionnaire about the



training, evaluating the effectiveness of the training and their understanding of the program.

- Annual training feedback will be provided to inform of new changes or updates to the transparency and ethics program.
- These trainings are defined in the annual training schedule and will be delivered by Aceros Mapa's ethics compliance officer.
- Upon joining Aceros Mapa as a new employee, they must receive an induction related to the business transparency and ethics program.

## 1.2. Suppliers, Contractors, and Clients:

- Aceros Mapa's website features an ethics hotline where the program, policies, manuals, and everything related to our business transparency and ethics program will be disseminated.
- A dissemination mechanism will be available in Aceros Mapa's waiting room, such as a television displaying videos, texts, and everything related to the business ethics and transparency program.

## DONATIONS POLICY

Employees, Senior Management, and Associates of Aceros Mapa may make donations on behalf of the company, observing regular procedures and provided that such conduct is for social responsibility purposes and no benefits related to an act of corruption or a particular transactional business of the company can be derived.

Donations must be made in observance of all applicable laws and regulations, especially those related to tax matters.

In any case, donations should not be used as an alternative to Political Contributions.

The organization that is to be a beneficiary of a donation from Aceros Mapa will, in all cases, be previously subjected to the Due Diligence procedure, meaning it will be verified against restrictive lists.

## POLICIES RELATED TO THE GIVING AND RECEIVING OF GIFTS

In compliance with Aceros Mapa's business transparency and ethics program, it is defined that gifts, both given and received, will be analyzed by the Executive Committee to review their relevance, both for giving and receiving. This policy applies to gifts other than promotional items.

Cash gifts are not accepted.



In the event that an employee receives a gift, other than promotional items, they must report it to the compliance officer or Administrative Directorate who will validate its acceptance and its destination.

## **POLICY ON REPORTING IRREGULARITIES AND NON-RETALIATION**

### **1.1. Responsibility to report**

All parts of the organization have the responsibility to report alleged irregular acts related to non-compliance with rules, policies, and possible events of fraud or corruption and/or conduct that violates Aceros Mapa's good governance principles, such as misuse of resources, conflict of interest, disclosure of confidential information, money laundering, corruption situations, among others.

### **1.2. Principle of good faith**

Individuals who report to Aceros Mapa's Transparency Line undertake to act in good faith. Likewise, those who report must embody full compliance with the company's policies and regulations.

### **1.3. False and malicious reporting**

Any report in which the information provided is found to be intentionally false or has been manipulated to misinform or harm a person will be treated as a serious disciplinary offense by the reporting person.

### **1.4. Confidentiality**

The identity of the person reporting to the Transparency Line will be managed confidentially, in cases where the reporter requests it, and investigations will be carried out following due process, so as not to reveal the details of the source. However, confidentiality will not apply in situations of bad faith reporting.

### **1.5. Non-Retaliation**

Aceros Mapa will protect all individuals who reported information in good faith from retaliation ; the reporter may not be a victim of harassment, retaliation, or any other form of mistreatment. In case of non-compliance with the aforementioned, the person who takes action against the whistleblower will be subject to disciplinary investigations that may lead to the termination of the employment contract.

## **POLICY RELATED TO ENTERTAINMENT, FOOD, LODGING, PER DIEM, AND TRAVEL ACTIVITIES OF ITS EMPLOYEES, CONTRACTORS, AND THIRD PARTIES**

The travel policy established in this document describes the different aspects related to business or training travel that a specific employee or collaborator must undertake and that would be paid by Aceros Mapa.



Below are the expenses generated on corporate trips for company work use only:

**1. Travel approval and planning:**

- All trips must be approved by the Commercial Directorate or the Administrative and Financial Directorate, as appropriate.
- The request must be made at least 8 days before the travel date, in order to acquire air tickets at better rates.
- The Administrative Analyst of each branch will be responsible for sending an email to Treasury with the necessary information: travel date, location, completed per diem advance form, and for ticket purchase, informing travel times, identification document, and date of birth of the traveler.

**2. Air tickets:**

- The treasury area will purchase the requested tickets taking into account the lowest fares offered by airlines from their portals.
- For luggage, the indicated allowance on the purchased ticket will be taken into account; if something additional needs to be carried, it must have the approval of the Commercial Directorate or the Administrative and Financial Directorate, as appropriate.
- Check-in and check-out are the employee's responsibility.

**3. Accommodation:**

- Necessary reservations will be made by the administrative analyst of each branch, taking into account the route used for each trip, if possible, requesting credit for the stay to be paid directly by the company.

**4. Travel expenses:**

- The employee will prepare the food and transportation budget, which must be sent to the Commercial Directorate or the Administrative and Financial Directorate for approval.
- Once approved, the Administrative Analyst sends the form with the travel expense request to the treasury.

**5. Travel expense legalization:**

- For all expenses such as food, lodging, among others, an electronic invoice and RUT must be requested for registration in the system.



- Once the trip is completed, the legalization of expenses with electronic invoice, RUT, and a list of transportation, food, and other expenses must be submitted.
- Under no circumstances may liquor consumption be submitted for legalization.
- Legalization must be carried out within a maximum of 3 business days after the traveler's arrival.

#### 6. Travel expense reimbursement:

- Once the travel expense legalization is approved, it will be sent to the treasury for disbursement, if necessary.
- If there is any exception, it must be escalated to the Administrative and Financial Directorate for approval.

### ANTI-MONEY LAUNDERING AND TERRORIST FINANCING POLICY

Aceros Mapa, in the development of its activity, implements good practices, promoting and driving a culture of Risk Management, preventing and controlling its operations to avoid incurring in crimes associated with Money Laundering and Terrorist Financing, thus providing a transparent operation. This is achieved through the Business Transparency and Ethics Program adopted by the company, and by training all internal and external personnel in the elimination of acts of corruption and transnational bribery.

Risk analysis to prevent money laundering allows the detection of suspicious operations that may be linked to the channeling of resources of criminal origin towards the execution of illegal activities or that seek to conceal assets derived from illicit activities, which is why its observance is mandatory and the company commits to:

- Collaborate in the fight against Money Laundering and Terrorist Financing, promoting the proper functioning of the Money Laundering Prevention System.
- The actions of all company members regarding the prevention of Money Laundering and Terrorist Financing will always be in accordance with business principles and values, which are framed by the highest ethical standards.
- Comply with current national and international laws, as well as the rules and regulations that apply to the activity and related to Money Laundering and Terrorist Financing.
- Comply with the corporate ethics code.



- Act with transparency in the execution of tasks and in the results obtained from the company's activities.
- Manage risk responsibly, reasonably, and sustainably.
- Analyze, review, and report, when appropriate, payments received from tax havens.

## **POLICY FOR MANAGING CONFLICTS OF INTEREST**

A conflict of interest will be understood to exist when a person is in a situation that exposes them to several interests, one of which may unfavorably affect the execution of the other, and may arise in the following cases:

When the employee is in an event in which they can use their capacity or condition in the company to their personal advantage.

When situations or activities are evident in which the employee participates and which may provide direct or indirect benefits to a competitor with whom they have a relationship.

When the employee acts as a shareholder, director, officer, partner, agent, or consultant of a supplier, client, or member of the competition (except for shares of publicly traded companies, which may be held by colleagues for personal investment purposes).

When the employee, within their activities, allows the legality of the company to be compromised (for example, accepting bribes or bribing representatives of legal authorities).

When, instead of complying with what is due, they could guide their decisions or act for their own benefit or that of a third party.

When acting on behalf of the company in a negotiation or commercial relationship in which they could have a personal, direct, or indirect interest, at the expense of the company.

When they have influence over the purchase of supplies or services, due to personal investments in them.

When it concerns contractors or collaborators and these generate conflicts in relation to the interests contracted with the company.

When there is a personal interest that may influence their work performance.

The senior executive or collaborator who believes they may be involved in a conflict of interest situation must abstain from participating in the operation that implies conflict, or, if they are participating, must cease such action. The foregoing, unless they have authorization from the highest corporate body. In any case, authorization



from the highest corporate body may only be granted when the act does not harm the company's interests.

In the event that an Employee is involved in a situation that could generate a Conflict of Interest, they must communicate it to their immediate supervisor in order for it to be resolved fairly and transparently.

Below are some situations in which real or apparent conflicts of interest may arise.

Taking decisions by accepting commissions, profit sharing, goods and services at unjustifiably low prices, or for personal gain.

Accepting offers of entertainment, travel, cash or in-kind gifts with the aim of influencing an organizational decision.

In the case of Christmas gifts, they must be reported to the Compliance Officer.

Having a family, personal or shareholding relationship with suppliers or clients, in which case we must inform the Compliance Officer.

Using company assets for personal gain that are not contemplated in the position.

In case of non-compliance with any of the provisions established in the Transparency and Business Ethics Program by any employee, executive, or shareholder, the company will initiate its disciplinary and sanctioning procedures established in the Internal Labor Regulations and applicable labor laws.

Employees of ACEROS MAPA S.A. who, in the course of their activity, face personal interests or those of persons related to them or to the company, and which may be incompatible due to being linked or involved in these situations (spouse, permanent partner, relatives within the second degree of consanguinity, second degree of affinity or first civil degree of the employee), will be in a conflict of interest situation.

## **POLICY ON NEGOTIATION WITH INTERMEDIARY AGENTS AND FACILITATION PAYMENTS**

By "Intermediary," Aceros Mapa understands any third party contracted by Collaborators, Shareholders, Senior Management, Suppliers, and Contractors with the aim of promoting, obtaining, and maintaining business. This contracting may be in the capacity of representatives, agents, commercial agents, consultants, or advisors, who, in accordance with the definitions of this Transparency and Business Ethics Program, will be generally considered and referred to as Contractors.

Aceros Mapa understands that the contracting of Intermediaries does not dilute the responsibility of Employees, Senior Management, Shareholders, and other Contractors in relation to the conducts described as Corruption and Transnational



Bribery, given that such conducts could imply a Contagion Risk and legally compromise the company and its reputation.

In accordance with the foregoing, it is the organization's policy to have zero tolerance for the contracting of Intermediaries to give, offer, or promise sums of money, pecuniary valuable objects, or benefits to a Public Servant, in order for the latter to perform, omit, or delay any act related to the exercise of their functions.

In any case, prior to contracting an Intermediary, the Contractor Due Diligence Policy and its correlative Procedure must be socialized and applied to them, in order for Intermediaries to be aware of and commit to Aceros Mapa's rules and guidelines on Corruption and Transnational Bribery.

By facilitation payment, Aceros Mapa understands that which is made to a Public Servant, with the objective that they omit, perform, accelerate, or delay an ordinary procedure under their charge, such as the processing and/or granting of permits, licenses, or other public documents.

As a general policy, Employees, Senior Management, Associates, and Contractors, in consideration of their specific legal relationship with Aceros Mapa, may not make facilitation payments on behalf of the organization.

In the event that Employees, Senior Management, Associates, and Contractors are unsure whether or not a payment to a Public Servant could be considered a facilitation payment, they must consult Aceros Mapa's ethics Compliance Officer.

## **POLICY RELATED TO REMUNERATION AND COMMISSION PAYMENTS TO EMPLOYEES AND CONTRACTORS**

Aceros Mapa pays commissions based on sales obtained. The commission rate will be defined according to their employment contract and in accordance with their experience and knowledge in the sales area. The company reserves the right to modify commission rates and/or profit margin requirements as necessary to protect the company's financial integrity.

Aceros Mapa will pay commissions as established in the employment contract. Under no circumstances will Aceros Mapa pay commissions not stipulated in the employees' employment contracts, in order to control any act of bribery or corruption within the company.

If a commission or bonus payment is made to an employee that is not defined in their contract, it will be with Management's authorization and approved through a signed document or email indicating the reason for which said commission will be given to the employee.



## **POLICIES RELATED TO POLITICAL CONTRIBUTIONS AND INTERACTION WITH PUBLIC OFFICIALS AND AGENTS AND INTERMEDIARIES OF ANY NATURE**

Aceros Mapa understands "Political Contributions" as the delivery of sums of money, objects of pecuniary value, or other benefits in favor of a political party, political candidate, or political campaign.

The company's policy on Political Contributions is that Employees, Senior Management, and Associates are not authorized to give, offer, or promise contributions of any nature to political parties, political campaigns, or third parties publicly or privately linked to them, on behalf of Aceros Mapa. This prohibition covers charitable donations as an alternative.

## **POLICY RELATED TO THE FILING AND CONSERVATION OF DOCUMENTS RELATED TO INTERNATIONAL BUSINESS OR TRANSACTIONS**

Aceros Mapa will carry out information update processes for Employees, members of administrative bodies, Associates, and Contractors with a current contractual link, at least once every two years, in order to keep their information updated and with the objective of re-executing the Due Diligence procedure.

A record of the following documents must be kept available to any control entity:

- Minutes, stating the approval of the policies of the Business Ethics Program for the Prevention of Corruption and Transnational Bribery Risk, as well as the minutes corresponding to the approval of adjustments or modifications made to said policies.
- Reports submitted by the Compliance Officer.
- Reports submitted by the Statutory Auditor on the operation of the Business Ethics Program for the Prevention of Corruption and Transnational Bribery Risk.
- Records of training provided to all Aceros Mapa personnel on the Business Ethics Program for the Prevention of Corruption and Transnational Bribery Risk.



- Board of Directors' minutes stating the presentation of the annual reports of the Compliance Officer and the Statutory Auditor with the corresponding periodicity.
- Policies related to the Business Ethics Program for the Prevention of Corruption and Transnational Bribery Risk.
- Due Diligence carried out for the contracting of Contractors, Intermediaries, commercial partners.

The execution of any business at Aceros Mapa must be carried out in accordance with the established program for such purposes, in order to guarantee that there is always the respective internal or external support, duly dated and authorized by those involved in the process.

Aceros Mapa will keep verification supports of the aforementioned records in the document management archive for a period of no less than five (5) years, so that they are available to the authorized entity that requires them, at any time ; after which they will be sent to document custody where they will remain for ten (10) years, and then will be destroyed, with a record kept in a minute.

## EXTORTION POLICY

Employees, executives, shareholders, and contractors of the Company shall reject any direct or indirect extortion request from an external party, and shall not make payments associated with such criminal conduct, specifically in cases where extortion is carried out through threats to omit, perform, accelerate, or delay a procedure under their responsibility and in relation to an act, business, or international transaction in which the Company has a legitimate interest.

In the event that these extortionate behaviors endanger the safety, integrity, and well-being of employees, executives, shareholders, and/or contractors, they must take reasonable and legal measures to safeguard their well-being and safety.

In any case, any such situation must be immediately communicated to the Ethics Compliance Officer or competent authority, in order for them to initiate the corresponding actions.

## POLICIES REGARDING COMPLAINTS ABOUT TRANSNATIONAL BRIBERY OR ANY OTHER CORRUPT CONDUCT

Collaborators, Senior Management, Suppliers, and Contractors must not solicit, accept, give, offer, promise, or authorize sums of money, any pecuniary valuable object, or other benefit or utility, in exchange for a public servant performing,



omitting, or delaying any act related to the exercise of their functions and in relation to a national or international act, business, or transaction.

Employees, Senior Management, Suppliers, and Contractors must not engage in conduct that can be interpreted as a direct or indirect bribe, through third parties.

Employees, Senior Management, Suppliers, and Contractors have the responsibility to know the local laws on Corruption and Bribery in each country where the company has a presence.

Any issue of corruption or bribery within the organization must be reported and analyzed by the ethics compliance officer, who in turn will initiate a country process to validate said information in accordance with Law 1778 of 2016 and the business transparency and ethics program.

The disclosure and reporting channels for these acts of bribery and corruption will be informed through our communication channels:

Reporting page: <https://reporte.lineatransparencia.co/acerosmapa>

Email: [acerosmapa@lineatransparencia.com](mailto:acerosmapa@lineatransparencia.com)

Transparency number: 01-8000-126644

Superintendencia de <https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/canal-de-denuncias-por-soborno-transnacional> sociedad:

Gobierno nacional: <https://portal.paco.gov.co/>



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