

**DROMOS** 

# Transparency and Business Ethics Program







## Introduction

DROMOS PAVIMENTOS S.A.S., in its commitment to combat corruption and bribery, and based on the guidelines of Chapter XIII of the Basic Legal Circular and international standards, has created the Transparency and Business Ethics Program (PTEE), which seeks to mitigate the risks associated with corruption and transnational bribery (hereinafter C/ST, for its acronym in spanish).

## Objective

To define the policy, procedures, risk management and general corporate guidelines for the identification, detection, prevention, reporting, monitoring and response to situations related to the risks of corruption and transnational bribery (C/ST).

## Scope

The DROMOS PTEE manual contains the policies, organizational structure, methodologies, training and dissemination strategies that must be applied by all managers, company employees and interested parties in order to ensure adequate management of the C/ST risk.







## Regulatory Framework

### International Standards

- a) Inter-American Convention against Corruption of the Organization of American States in 1997.
- b) United Nations Convention against Corruption - UNCAC - year 2005.
- c) Convention of the Organization for Economic Cooperation and Development to Combat Bribery of Foreign Public Officials in International Business Transactions in 2012.
- d) The Criminal Convention on Corruption of the Council of Europe
- e) The Civil Convention on Corruption of the Council of Europe
- f) The African Union Convention to prevent and combat corruption
- g) The United Nations Convention against Corruption (UNCAC)

### National regulations

- a) Law 1474 of 2011, known as the Anti-Corruption Statute.
- b) Law 1778 of February 2, 2016, which establishes a special regime for (investigating and imposing administrative sanctions on persons in the prevention and fight against corruption.
- c) Section 28 of article 7 of Decree 1736 of 2020.
- d) Article 35 of Law 1778 of 2016
- e) Article 23 of Law 1778 of 2016
- f) Basic legal circular Chapter XIII of the Superintendency of Companies.
- g) Circular 100-000011 of August 9, 2021, which modifies External Circular No. 100-000003 of July 26, 2016 and adds Chapter XIII of the Basic Legal Circular of 2017.
- h) Law 2195 of 2022





## Definitions

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

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

**Compliance Audit:** is the systematic, critical and periodic review of the proper implementation and execution of the PTEE in the company.

**Final Beneficiary:** is classified as a natural person who, acting individually or jointly, exercises control over the legal entity, in the terms of article 260 and following of the Commercial Code. Natural person who, acting individually or jointly, is the owner, directly or indirectly, of five percent (5%) or more of the capital or voting rights of the legal

entity, and/or benefits from five percent (5%) or more of the returns, profits or assets of the legal entity; When there is a third party on whom the transaction falls other than the client.

**Complaints Channel:** is the online reporting system for complaints about acts contrary to the Code of Ethics, SAGRILAFT, and the Transparency and Business Ethics Program, provided for the company. For Transnational Bribery, the Superintendency of Companies has provided a channel on its website.

**Chapter XIII:** refers to the Basic Legal Circular, which contains the provisions for the implementation of the Transparency and Business Ethics Program, in companies that are required and that are supervised by the Superintendency of Companies.

**Basic Legal Circular:** is the Basic Legal Circular No. 100-000005 of 2017 of the Superintendency of Companies, including its amendments.

**Code of Ethics and Business Conduct:** is the document that describes the ethical and conduct criteria for all DROMOS collaborators and interested parties.

**Bribery:** is a crime committed by those who request, accept or offer money, gifts or favors in exchange for an act related to the exercise of public office. It is regulated in articles 419 to 427 bis of the Penal Code, within the crimes against the Public Administration.

**Conflict of Interest:** situations in which personal Interests, financial or other or considerations affect or could have the appearance of directly and significantly affecting the professional judgment of an employee or contractor, in the exercise of their functions.

**Counterparty or Third Party:** is any natural or legal person with whom the Company has commercial, business, contractual or legal ties of any kind. The following are DROMOS' counterparties: shareholders, clients, suppliers and employees.

**Contractor:** refers, in the context of a business or transaction, to any third party that provides







services to DROMOS or that has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and persons who are parties to collaboration contracts, joint ventures or consortia, or shared risks agreements with the company.

**Corruption:** is any inappropriate use of power, whether private or public, to divert the management of public or collective affairs towards one's own benefit. This concept includes bribery in all its forms, private corruption, contracts without compliance with legal requirements, influence peddling, transnational bribery and any other act related to crimes against public administration, as well as corruption within private companies. The other Acts of Corruption have the definition established in the Colombian Penal Code.

**Due Diligence:** refers to the constant and periodic review and evaluation process that DROMOS must carry out according to the Corruption Risks or Transnational Bribery Risks to which it is exposed.

**Employee:** is the individual who provides a personal service under an employment relationship or provision of services to a company or any of its subordinate companies.

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

**Risk Factors:** are the possible elements or causes that generate C/ST Risk for DROMOS.







**Risk Matrix:** is the tool that allows DROMOS to identify the risks of national and transnational corruption or bribery.

**International Business or Transactions:** refers to business or transactions of any kind with foreign individuals or legal entities, whether public or private.

**OECD:** is the Organization for Economic Cooperation and Development.

**Compliance Officer:** is the natural person who must comply with the functions and obligations established in this manual and in accordance with the provisions of the Basic Legal Circular.

**Politically Exposed Person or PEP:** corresponds to the definition established in article

2.1.4.2.3. of Decree 1081 of 2015, modified by article 2 of Decree 830 of July 26, 2021.

**PEPs of International Organizations:** are those natural persons who exercise management functions in an international organization, such as the United Nations Organization, the Organization for Economic Cooperation and Development, the United Nations Children's Fund (UNICEF) and the Organization of American States, among others (e.g. directors, deputy directors, members of the board of directors or any person who exercises an equivalent function).

**Foreign PEPs:** are natural persons who perform prominent and distinguished public functions in another country. In particular, the following persons: (i) heads of state, heads of government, ministers, undersecretaries or secretaries of state; (ii) mem-





bers of congress or parliament; (iii) members of supreme courts, constitutional courts or other high judicial bodies whose decisions are not normally subject to appeal, except in exceptional circumstances; (iv) members of courts or of the boards of directors of central banks; (v) ambassadors; (vi)

Corruption Risks or Transnational Bribery Risks.

## Transparency and Business Ethics

**Program or PTEE:** is the document that contains the Compliance Policy, with specific procedures in charge of the Compliance Officer, these are aimed at putting it into operation.

Its purpose is to identify, detect, prevent, manage and mitigate risks to the company, in accordance with the risk matrix, and other instructions and recommendations established in Circular 100-000011 of August 9, 2021.

**C/ST Risks:** Corruption Risk and/or Transnational Bribery Risk.

**Corruption Risks:** the possibility that, by action or omission, the purposes of public administration may be diverted, or public assets may be affected for a private benefit.

## Transnational Bribery

**Risks or ST Risk:** is the possibility that a legal entity, 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 carrying out, omitting or delaying any act related to his or her functions and in relation to an International Business or Transaction.

**Foreign Public Servant:** Established in paragraph 1 of article 2 of Law 1778 "...a foreign public servant is considered to be 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 was appointed or elected. Also considered to be a foreign public servant is 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 subdivi-



chargés d'affaires; (vii) senior officials of the armed forces; (viii) members of the administrative, management or supervisory bodies of state-owned companies; (ix) members of reigning royal families; (x) prominent leaders of political parties or movements; and (xi) legal representatives, directors, deputy directors, senior management and members of the Board of an international organization (e.g. heads of state, politicians, high-ranking government, judicial or military officials and senior executives of state-owned companies).

**Compliance Policies:** are the general policies adopted by DROMOS to carry out its business and operations in an ethical, transparent and honest manner; and to be able to identify, detect, prevent and mitigate





sions or local authorities, or a foreign jurisdiction.”

**Bribery:** “is defined as the promise, offer, granting, requesting or accepting of an undue benefit to or from a public official or a person who heads a private sector entity or performs a function therein, directly or indirectly, in order for said person to act or refrain from acting in the performance of his or her official duties.”

**Transnational Bribery or TS:** is the conduct established in article 2 of Law 1778. Legal persons that through one or more: (i) employees, (ii) contractors, (iii) administrators, or (iv) partners, own or of any subordinate legal person, give, offer, or promise, to a foreign public servant, directly or indirectly (i) sums of money, (ii) any object of pecuniary value or (iii) other benefit or utility, in exchange for the foreign public servant; performs, omits, or delays, any act related to the exercise of his functions and in relation to an international business or transaction.

## Code of Ethics and Business Conduct

The PTEE of DROMOS is based on its Code of Ethics

in which all collaborators and interested parties must comply in order to conduct ethical and transparent business. The PTEE policies are mandatory and are detailed in section 8.

## Organizational Structure

DROMOS has defined the organizational model, thereby demonstrating the functions and responsibilities of each of the areas:

### Functions and responsibilities

#### Board of Directors

- Issue and define the Compliance Policy.
- Appoint the Compliance Officer and define his/her profile.
- Approve the PTEE document.
- Commit to preventing C/ST Risks.
- Ensure economic, human and technological resources for the Compliance Officer.
- Order actions against Associates who violate the PTEE.
- Lead a communication strategy on the Compliance Policies.
- Comply with the PTEE and the Code of Ethics.
- Promote a culture of compliance in the company.





## Legal Representative

Present the PTEE proposal with the Compliance Officer to the Board of Directors for approval, ensuring that it complies with the established Compliance Policies, and support the Officer in its implementation. He/she must also certify regulatory compliance before the Superintendency of Companies, document activities, comply with the PTEE and the Code of Ethics, and promote the culture of compliance in the company.

## Compliance Officer Profile

Whoever holds the position of Compliance Officer must meet the following requirements and competencies:

Be a professional in administrative or engineering areas, certified as a Compliance Officer. Sufficient knowledge in C/ST Risk management and understand the ordinary course of the company's activities.

Knowledge accredited through specialization, courses, diplomas, seminars, conferences or any similar. Have knowledge in data analysis and management, high ethical sense and confidentiality management. Experience in PTEE auditing and monitoring tasks.

Make decisions to manage C/ST Risk, have direct communication and report directly to the Board of Directors.

Have the support of a human and technical team, in accordance with the C/ST Risk. Reside in Colombia

## Functions and responsibilities of the Compliance Officer

Submit with the legal representative the PTEE proposal for approval by the Board of Directors.

Present reports to the Board at least once a year, including an evaluation of the efficiency of the PTEE and proposals for improvements, demonstrate the results of the Compliance Officer and the administration in compliance with the PTEE.

Ensure the articulation of the PTEE with the adopted Compliance Policies.

Guarantee the effective compliance of the PTEE.

Implement and update a Risk Matrix.

Define and monitor actions for the detection of C/ST Risk.

- Establish channels to report non-compliance confidentially.
- Verify the whistleblower protection policy.
- Create investigation procedures to detect non-compliance.







- Coordinate training programs and verify their compliance.
- Ensure the proper filing of documents related to the C/ST Risk.
- Design methodologies for its control and evaluate compliance with the PTEE.

## Fiscal Auditor

The fiscal auditor must inform the authorities about any act of corruption that he discovers during his work. According to article 32 of Law 1778 of 2016, he has the obligation to report to the relevant authorities any crime that he detects, even if there is professional secrecy. These complaints must be made within six months from when the auditor became aware of the facts. In addition, the fiscal auditor must be alert to signs that may indicate corruption. It is also established that the fiscal auditor should not be designated as a Compliance Officer due to the different functions they have.

## Process Leaders

Process leaders must evaluate and control the risks of corruption and bribery in decision-making. This

includes contracting, relations with officials and communities, activities with business partners and donations. They must also document all transactions and keep adequate records.

They must carry out bribery and corruption risk assessments with the Compliance Officer and plan the necessary training. Participating in Compliance Officer meetings to identify and monitor risks is mandatory, as well as attending training and complying with the PTEE and the Code of Ethics, reporting any warning signs.

## Collaborators

- Attend training scheduled by the Compliance Officer.
- Detect warning signs that may arise or be perceived in the process and report them to the Compliance Officer.
- Comply with all provisions of the PTEE and the Code of Ethics.

## Compliance Policies

DROMOS has implemented within the Code of Ethics and Business Conduct policies to maintain high levels of ethical behavior in all its processes and activ-





ities. These policies apply to both employees and third parties with whom it works. The Board of Directors and Senior Management are responsible for promoting this ethical culture. The Code includes policies and guidelines on compliance with the PTEE.

## Anti-Corruption and Bribery Policy:

It is the duty and responsibility of all employees to comply with the Code of Ethics and Business Conduct and the Transparency and Business Ethics Program Manual. Offering, providing, authorizing, requesting or receiving anything that could be considered a bribe, directly or indirectly, is prohibited. Employees must reject any request for a bribe from third parties, including public officials, and report it to the Compliance Officer or the ethics line. Bribery can be disguised with false invoices or records, so rigorous internal control methods have been implemented. Cash payments are exceptional and are limited to approved cases. Payments to public officials are not permitted.

## Policy on Gifts or Benefits to Third Parties:

DROMOS considers that giving gifts or benefits may be a risk of corruption and bribery. Therefore, these gifts are limited to a maximum amount and require authorization from General Management. Likewise, it is prohibited to offer gifts to Public Servants, whether national or foreign, regardless of their value, as they may influence their decision. It is also prohibited to give money or other benefits in exchange for any favor related to business. Gifts or benefits cannot be offered to induce irregular conduct in the business environment. Non-monetary gifts to Public Servants are only permitted if they are common and socially acceptable practices. The delivery of advertising items is permitted if it meets certain criteria, such as being transparent, not in cash, and being occasional and proportional to the business. They must also comply with local laws.



## Remuneration Policy and Payment of Commissions to Employees, Associates and Suppliers or Contractors:

Employees cannot make "facilitation payments" or accept commissions of any kind. They must avoid activities that suggest that such payments will be made or accepted. Public servants must carry out their work without receiving additional payments. If you are asked to make a payment on behalf of DROMOS, you should understand the reason for the payment, ensure that the amount is appropriate, and always ask for a receipt detailing the nature of the payment.

## Entertainment and Travel Expenses Policy:

All travel and accommodation for work purposes will be provided by the company, in accordance with internal policies. Payments for travel or entertainment expenses to persons providing services for DROMOS who have held public office during the last 4 years or who are active as public officials are prohibited. It is the employee's responsibility to make travel requests in advance.





**Political Contributions Policy:** DROMOS does not engage in public politics or make donations to political organizations. The company must comply with the laws in all countries where it operates, which includes not offering payments or gifts to public officials to facilitate business. Political donations are prohibited. Employees may participate in the political process with personal funds, but must ensure that they comply with the law, do not use company resources, and consider conflicts of interest.

**Donation Policy:** DROMOS may make contributions and sponsorships to public interest activities of recognized non-profit organizations. This support must not be used to reward recipients for past or future support. Contributions are approved if the project is socially relevant to the company. Donations may be for charitable, educational, sporting or cultural purposes, provided they are aligned with the company's goals and principles.

Collaborators must ensure that donations are for appropriate purposes and comply with applicable laws. Donations must be for registered organizations, not for individuals. All donations require written approval, detailing amount, project and contact. They must be recorded in the company's books.

**Harassment and Discrimination Policy:** Includes guidelines to avoid discrimination and acts of workplace and sexual harassment that lead to in-

appropriate decisions by the victim and to promote a sense of equality and respect.

**Conflict of Interest Policy:** DROMOS recognizes that avoiding conflicts of interest can be difficult. When an employee cannot avoid a conflict of interest, he or she must disclose it. Having a conflict of interest is not necessarily wrong, but it can be problematic if it influences decisions for personal benefit. Disclosure is important to protect the reputation of the company and the employee.

Employees must not work with suppliers or competitors, nor have financial interests in the company's operations. They must also declare significant investments and not receive income from activities that may represent a conflict, such as leases involving the company. In addition, family relationships with subordination in the company must be notified. Any relationship with judicial investigations must be reported. Actions that go against the organization's policies are unacceptable.

**Fair Competition Policy:** DROMOS is firmly committed to fighting against any restrictive or unfair competition practice and is responsible for the markets in which it operates. Therefore, it will only work with reputable third parties that do business legally. It is everyone's responsibility to prevent, detect and report any restrictive competition practice.







Senior Management is responsible for ensuring that this policy complies with legal and ethical obligations.

## PTEE Stages

The PTEE stages refer to the systematic and inter-related steps through which DROMOS identifies the risk of C/ST, assesses the risk in terms of impact and probability of occurrence of events, defines controls and assesses their design and application effectiveness. The stages are displayed in DROMOS through the creation of the PTEE Risk Identification and Assessment Matrix. The methodology to be adopted for the construction of the risk matrix will correspond to that established in the ISO 31000 standard for corporate risk management, ISO 27001 SGSI – Information Security Management System and ISO 22301 SGCN – Business Continuity Management System.

## Risk Identification and C/ST Risk Factors

The objective of identifying C/ST risks in DROMOS is to find risks of corruption and bribery, both national and transnational, that may occur over time. The risks found will be recorded in the PTEE Risk Identification and Assessment Matrix. To do so, the following must be taken into account:

- The economic sector to which the company belongs and its interest groups, The profile of the counterparties with whom it may have a commercial or contractual link, The jurisdiction Type of business to be carried out.
- Analyze behaviors and vulnerabilities regarding the C/ST risks that may be generated by the company's activity.
- Analyze the crimes related to corruption and bribery established in the penal code, and identify which of them are sensitive due to the type of business, clients and third parties that exist.

## Risk Measurement

DROMOS defined the adoption of a semi-quantitative analysis model as a methodology for the scales of measurement of the impact and probability of occurrence of the risk of C/ST and its associated risks based on the economic effects that can be generated.

**C/ST Risk Control** This refers to the measures adopted to prevent or mitigate the inherent risk of DROMOS, based on the risk factors. After evaluating the risks, it is determined how to respond to them. When considering this response, its effect on them is evaluated and the one that places the residual risk within the established tolerance level is selected. The control measures adopted will seek to reduce the possibility of occurrence and/or the impact of the C/ST risk if it materializes. At this stage, the controls

that are applied to the factors or causes that generate the risk events are defined, while their effectiveness and application are assessed.

## Monitoring of C/ST Risks and Compliance Policies

The monitoring of the PTEE will be the responsibility of the Compliance Officer and its main purpose will be to ensure the application of the necessary corrective measures and adjustments to ensure effective risk management and compliance with the policies. Within the development of the monitoring stage, the Compliance Officer will be responsible for evaluating the effectiveness, efficiency and timeliness of the controls implemented to mitigate C/ST risks, carrying out field tests that must be duly documented and the correct functioning of the implemented controls will be validated and that they cover all the risks detected in an effective and efficient manner. Likewise, he/she will carry out quarterly monitoring and comparison of the inherent risk and residual risk of each C/ST risk factor and the associated risks and ensure that the residual risks are within the acceptance levels established by DROMOS.

## Due Diligence Procedures

It is an instrument to prevent and control C/ST risks. For its effective development, the following activities will be carried out, which are determined based on the identified and associated risks and in accordance with the segmentation carried out. Third Party Knowledge

DROMOS will carry out a third party knowledge process, in order to mitigate risks associated with C/ST. This procedure will be carried out before establishing any commercial relationship. The criteria for carrying out due diligence on third parties will be the following:

- Signing of contracts with any third party
- Approval and making of donations
- Attaching new collaborators
- Arrival of new shareholders or partners
- When warning signs appear

For continuous monitoring, the process will be updated according to the risk identified in the following matrix:

Risk	Update Periodicity
Low	Biennium (2 years)
Medium	Annual (1 year)
High	Annual (1 year)
Superior	Biannual (6 months)





## Enhanced Due Diligence In relation to third party profiles, the following are considered to be of higher risk:

Third parties classified according to the segmentation model as higher risk or related to non-profit entities. Third parties defined as PEPs, Politically Exposed Persons or whose final beneficiaries have the status of PEP.

Third parties whose economic activity is carried out in countries that are considered tax havens and jurisdictions that are included in the Corruption Perception Index.

Third parties that during the course of the commercial or contractual relationship with DROMOS, change their risk profile, that present investigations related to corruption and bribery.

## Cash Operations

DROMOS recognizes that carrying out operations where cash is handled constitutes a C/ST risk factor, therefore, it will only accept cash payments from clients up to an amount of ten (10) million pesos (not fractional). When this amount increases, payments will be requested through banking means. Likewise, receiving cash payments from suppliers is prohibited.

## Monitoring Of Operations

The monitoring of operations will be carried out by the Compliance Officer, who will have the necessary resources provided by the Board of Directors to carry out this work. Within the monitoring, advances, invoices, cash audits, etc. will be followed up on, in order to detect any possible event that may materialize any of the identified C/ST risks.

## Compliance Clauses

DROMOS will include within the contracts signed with third parties (clients, suppliers and contractors, subcontractors, collaborators, shareholders) and in purchase orders, compliance clauses, which will establish a commitment to comply with current regulations and the company's policies on anti-corruption and bribery, money laundering, financing of terrorism and proliferation of weapons of mass destruction. If a third party does not accept these clauses, they will not be accepted.

## Detection of Suspicious Operations and Reporting of Complaints of Transnational Bribery to the Superintendency of Corporations and of Acts of Corruption to the Secretariat of Transparency

The Compliance Officer will analyze the unusual operation and the respective supporting documents, and will determine whether it constitutes a suspicious operation, given that no reasonable justification was presented for the operation or unusualness detected. Once the unusual transaction is defined as a suspicious transaction and is related to Transnational Bribery, the Compliance Officer must immediately report the transaction to the Superintendency of Companies' reporting channel: [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) For issues related to acts of corruption, the Transparency Secretariat's reporting channel is available: <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>.





## Other PTEE Provisions

### Regarding the Sanctioning Regime

DROMOS must apply the appropriate measures to penalize, administratively and labor-wise, when necessary, collaborators who directly or indirectly facilitate, allow or contribute to the use of the company as an instrument for corruption and bribery. Likewise, when a collaborator in the development of its processes does not execute the PTEE controls previously defined and assigned to it, it will be understood that it is incurring in a serious fault, for which, once the event is identified, the Compliance Officer will notify the General Manager and Human Talent who will apply the disciplinary procedure established in the Internal Work Regulations.

### Regarding Document Management and Confidentiality of Information

All international operations carried out must be duly supported, likewise, the documentation related to due diligence must be fully documented and will be kept confidential. Employees may not disclose to any third party outside the company any type of information related to alerts generated by third parties, internal supports, reports and documents requested from them along with their respective content, therefore, they must maintain total confidentiality. In the case of supporting documents in the evaluations, the Compliance Officer will store the information, which is considered confidential for the protection of the information. It is prohibited to give information about said evaluations to third parties or those responsible for the area.





## Information Requests from Competent Authorities

DROMOS will only lift the confidentiality on the information collected from its counterparts as a result of requests made in writing and specifically by the competent authorities, with the legal requirements and forms executed and in the cases indicated by the regulations.

Any request for information from competent authorities regarding prevention and control of the risk of corruption and/or transnational bribery will be handled by the Compliance Officer with the support of the person in charge of the legal part of the company. Employees will keep confidential any inspections carried out by the authorities.

## External Reports

The following are external reports prepared by the Compliance Officer:

- Certification of compliance with the PTEE regulatory framework to the Superintendency of Companies when requested.
- Report 75, which must be submitted to the Superintendency of Companies on the dates determined in External Circular 100-000008 of November 1, 2023.

## Internal Reports

These are reports provided by the Compliance Officer to the Board of Directors. These reports will be submitted annually, as well as a report on the progress of the implementation of the system, which will be submitted quarterly.

## Dissemination and Training

DROMOS will share the PTEE and the Code of Ethics and Business Conduct with all stakeholders in several ways. Inductions will be held for new employees, where the program will be presented and their knowledge will be assessed. There will be annual training for the Board of Directors, Management, Administrative and Operational Employees, organized by the Compliance Officer with support from specialized providers. Virtual presentations on the fight against corruption will be offered.

for suppliers and contractors. Information will be available on company channels and on the website [www.dromos.co](http://www.dromos.co), including translations if necessary.

## Ethics Line

DROMOS has a reporting channel to report acts contrary to the Code of Ethics and company policies. The email for the Ethics Line is [etica@dromos.co](mailto:etica@dromos.co). There is also a Policy for Reporting Irregularities to ensure transparency and protection for the whistleblower. Reports may be anonymous, but must present evidence and be in good faith. Irregularities must be reported to the immediate supervisor, the Compliance Officer or the reporting channel.

## PTEE Approval

The approval of the manual with its respective updates will be under the responsibility of the Board of Directors and it will be understood that once it is approved, it is immediately applicable.





**DROMOS**

<https://www.dromos.co/>

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