

BUSINESS ETHICS AND TRANSPARENCY PROGRAM – BETP

GUIDELINES

1. Objective

The Business Ethics and Transparency Program (BETP) implemented by CI GRANADA LTDA aims to identify, detect, prevent, manage, and mitigate the risks of Corruption and Transnational Bribery while upholding the company's values and ethical principles that guide its actions in all commercial or labor relations.

Specific Objectives

- Establish policies and guidelines to identify, measure, control, and evaluate the risks of Corruption and Transnational Bribery to develop an action plan to address the prevention of risk materialization.
- Create appropriate channels that allow anyone to confidentially report suspicious activities related to Corruption and Transnational Bribery risks.

2. Ethics, good corporate governance, and transparency in business practices.

Corporate Values

CI GRANADA LTDA promotes commitment and the adoption of ethical values; its employees and stakeholders are committed to avoiding unacceptable practices described in the BETP. Below are the values that are part of the organizational culture.

Responsibility

We undertake our tasks with responsiveness and support to always fulfill our strategic objectives.

Commitment

We are committed to our clients and partners, providing comprehensive solutions, always thinking about well-being.

Belongingness

We always trust in our work, based on our high standards of quality and trust, driven by being the best at what we do every day.

Respect

We listen carefully to every proposal and criticism made to us, always from respect, as we are focused on constant improvement.

Honesty

Our constant offer will be experience and credibility, which supports transparency in every task performed.

Cooperation

We generate new solutions for our clients, with teamwork, making available all our human resources and extensive experience.

Under this fundamental premise, the Board of Partners and the General Management of the Company promote by conviction among their human work team, clients, suppliers, and other interest groups the highest rigor and integrity in all their behaviors, which must be guided and inspired by the highest ethical standards and compliance with the law.

Consistent with this philosophy, the Business Ethics and Transparency Program is established through which it seeks to strengthen an organizational culture based on

the most fundamental principles of ethics, ensure a focused internal control approach mainly on the identification and prevention of potential behaviors that do not conform to internal standards and the law, ensure transparency and accuracy in the Company's information (of any nature), safeguard the good image and reputation of the Company and its brand, as well as promote respect for free competition rules.

3. Statements and Commitments

CI GRANADA LTDA declares and assumes a ZERO TOLERANCE position against any incorrect, unethical, illegal, or corrupt act that undermines the principles of ethics, transparency, and legality, including bribery in any of its forms, so that any conduct corresponding to such acts is prohibited. Consequently, the company commits to:

- Refrain from offering, promising, accepting, delivering, or soliciting undue advantages of any value, directly or indirectly, and regardless of location, as an incentive to obtain a benefit.
- Comply with anti-corruption laws applicable to them, including those aimed at preventing, detecting, and punishing bribery.
- Meet the requirements adopted by the company to mitigate the corruption risks to which it is exposed, including bribery risks.
- Allocate human, financial, administrative, and technological resources so that any person can report, in good faith or based on reasonable belief, alleged incorrect or corrupt acts, including bribery.
- Promote the submission of reports or concerns in good faith or based on reasonable belief through the ethics line.
- Process all reports made and sanction incorrect or corrupt acts committed in the framework of their relationship with different stakeholders, including bribery.
- Prohibit any act of retaliation against those who submit reports or concerns, guarantee their anonymity, and establish the necessary measures for their

protection, such as relocating the reporter, considering retaliation as a disciplinary offense, among other measures.

- Design and implement periodic training and awareness programs aimed at promoting a culture of ethics, legality, and transparency within the company.
- Establish due diligence procedures to properly manage corruption risks in the company's relationships with its different stakeholders.
- Implement and apply effective mechanisms for sanction or reproach against incorrect or corrupt acts committed by its partners, shareholders, employees, contractors, suppliers, customers, and business allies.
- Support the design, implementation, and continuous improvement of the Business Ethics and Transparency Program.

4. Roles and Responsibilities

The program defines the functions of those responsible for ensuring the effective development of the program:

Board of Partners

Legal Representative

Compliance Officer

Fiscal Auditor

Employees

Contractors

5. Reporting and Consultation Channel (Ethics Line)

CI GRANADA has established a communication channel to receive all reports and complaints of alleged cases associated with Corruption and/or Transnational Bribery, as well as suspicious situations that threaten the company's corporate values. This

channel is publicly accessible, can be used anonymously, and its existence is disclosed to both employees and suppliers and clients, so they report anomalous events and situations that affect the interests of the company, customers, suppliers, employees, and top social organ and managers.

Procedure

- Both employees and third parties may report the detected fact or situation through the reporting channels implemented by the company directly, or if they prefer to maintain their anonymity, they must report the irregularity through any of the channels established for this purpose.
- In case the employee or third party has a doubt or concern about how to act in a particular situation, they can bring this situation to the attention of the compliance officer, hierarchical superior, or corresponding authorities.

Reporting Channels

- **Email:** ethicsline@cigranada.com

6. Due Diligence

The Company adopts Due Diligence processes and knowledge and identification of employees, contractors, suppliers, customers, and partners of CI GRANADA LTDA, to (i) prevent and mitigate the Risks C/ST to which the Company is exposed, and (ii) detect and/or control any operation, contract, or business that may lead to Corrupt or Transnational Bribery acts.