



Corruption and Fraud Prevention Policy



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1 Introduction

Cox (hereinafter, interchangeably, the Company, the Society, the group whose parent company is Cox ABG Group , SA) and its controlled subsidiaries (jointly, COX or the Group) assume the responsibility of actively participating in the fight against corruption and fraud in all areas of its activity and expresses its commitment to compliance with the legislation and regulations for the prevention and fight against corruption and fraud, both national and international, that are applicable.

This policy and its associated procedures and controls establish the guidelines that ensure compliance with the mechanisms for prevention, detection and reporting of acts of corruption and fraud that may arise from the conduct of its employees or third parties with which Cox has any link.

2 Objective

This Policy constitutes a permanent commitment to monitor and sanction fraudulent acts and conduct or those that promote corruption in all its forms, carried out by persons included in the scope of this Policy, to maintain effective communication and awareness mechanisms and to develop an ethical and honest business culture in accordance with the provisions of the Cox Code of Business Conduct and Ethics.

3 Scope of application

The guidelines and definitions of this Policy cover all Cox processes and therefore involve all actors involved in the Company's activities, such as customers, shareholders, directors, contractors, suppliers, agents, employees and any other person who has a business relationship with Cox and especially who depends on it; therefore , its application is mandatory for all employees.

This Anti-Corruption and Fraud Policy shall apply to the following obligated parties (the "Obligated Parties"):

- All directors, advisors, senior management and employees of the COX group, and all its controlled subsidiary entities.
- All those who act on behalf of and representing the Company, including third parties who act legally on its behalf (including, but not limited to, suppliers, employees of contractors or subcontracted companies, clients, agents and intermediaries, etc.).

Obligated Subjects must sign the Declaration of Adherence to the Policy for the Prevention of Corruption and Fraud at the time of starting their employment, professional or contractual relationship

¹Includes employees, managers and senior management.



with the Company, a model of which is attached as Annex A. In the event of an employment relationship with the Company, the human resources department will be responsible for sending you this Policy and providing the aforementioned Annex A for your pre-signature, signature and dating; alternatively, the signature and acceptance of the Code of Conduct and the Criminal Prevention and Compliance Policy imply, because they contain it, the assumption of this policy.

This Policy cannot foresee all situations or issues related to it. It is the responsibility of all Obligated Subjects to request information and advice when dealing with new or unusual situations. In case of doubts or uncertainties regarding a given situation that arises, the Obligated Subject must contact Regulatory Compliance through the email address (cumplimiento@grupocox.com) before acting.

Likewise, any Obligated Subject may report any act that contravenes this Policy through the Complaints Channel Procedure managed by Regulatory Compliance (canal_denuncias@grupocox.com).

Compliance with this Policy is mandatory. The tolerance level is zero.

4 General aspects

1. The Company rejects, does not tolerate, does not permit and does not engage in any type of corruption, extortion, bribery or fraud in the performance of its business activities, either in the public or private sector.
2. The Company promotes and supports a preventive culture based on the criterion of "zero tolerance" towards corruption in business, in all its forms and manifestations, as well as towards the commission of other illegal acts and situations of fraud and on the application of the principles of ethics and responsible behavior of all Obligated Subjects of the Group.
3. This "zero tolerance" criterion towards corruption and fraud in business is absolute and takes precedence over any type of benefit obtained by the Company or the Obligated Subjects, when this is based on an illicit business or transaction or contrary to the principles set out in the Code of Conduct.
4. The relations between the Obligated Subjects that act on behalf of the Company with Public Administrations, authorities, persons of special relevance, public officials and other persons who participate in the exercise of public functions, both national and international, as well as political parties, trade unions and similar entities must be governed by the principles of legality, loyalty, trust, professionalism, collaboration, reciprocity and good faith and must be guided by institutional respect and transparency.
5. The Company undertakes not to take any form of retaliation, direct or indirect, against persons who, in good faith, have reported, through the tools available for reporting complaints, the commission or a reasonable indication of any irregular conduct or any act contrary to the law or the Code of Conduct. Confidentiality and anonymity will be guaranteed at all times.



6. The Company's relationship with its suppliers and collaborating companies is based on legality and transparency and they must permanently comply with the Company's policies, rules and procedures regarding the prevention of corruption, bribery or extortion. If they do not have a similar model, they will be required to adhere to the COX Code of Conduct and this policy, while any contractual relationship between them is in force.
7. The Company will monitor the behaviour of third parties acting on behalf of the Company, through procedures that ensure that the Company acts with due diligence in this area.

5. Guide to Avoiding Behaviors / Expected Behaviors

Obligated Subjects acting on behalf of the Company or in the performance of their duties with respect to the Company, in compliance with the "zero tolerance" criterion and in order to prevent corruption in all its spheres, will carry out all their activities in accordance with the legislation in force in all countries in which they operate and in compliance with their Code of Conduct, and undertake to:

1. Not to influence the will, objectivity or decision of persons outside the Company to obtain any benefit or advantage for the Company or for oneself, through the use of practices contrary to applicable legislation or beyond all ²recognized business ethics.
2. Do not give, receive, promise, offer, demand, contract or authorize the delivery of, directly or indirectly, any valuable goods or illegal benefits to a national or international public official, to a legal person or entity with functions similar to those of a public official or authority, or to any natural person, in order to obtain undue advantages for the Company.
3. Not to allow any facilitation payment, prize or reward to an official for non-arbitrary administrative procedural acts in order to accelerate or obtain them.
4. Not to finance, contribute to or show support or backing of any kind, directly or indirectly, to any political party or trade union organisation, its foundations or other bodies, representatives or candidates, without prejudice to specific actions approved and made public, of an institutional nature and linked to social, cultural, sporting or similar objectives.
5. Do not use donations to cover up improper payments or hidden financial structures, illicit triangulations, intermediary persons or operations, etc.
6. Not to request, receive or accept in an improper manner, directly or indirectly, commissions, payments or benefits from third parties on the occasion of or caused by investment, divestment, financing or expenditure operations carried out by the Company.

²We understand business ethics as the corporate will expressed through the governing body to comply with and enforce current legislation and recognized international practices, beyond the literal meaning of the law.



7. Do not accept gifts, presents or attentions when it is known or suspected that these are intended to influence a decision that the Company's Obligated Subject must make or to reward him for a decision previously made.
8. It is expressly prohibited for an Obligated Subject of the Company to request any gift, present or attention from a third party.
9. Not to make, offer or receive, directly or indirectly, any payment in cash, in kind or any other benefit to any person or intermediary, in the public or private sector, national or international, with the intention that the latter abuses his or her influence, real or apparent, to obtain any business or other advantage from any entity, public or private.
10. Not to consent to, permit or become involved in any type of corruption, extortion or bribery in the performance of their activity in both the private and public sectors. As a general rule, no gifts, presents, hospitality or any other benefit will be given to public or government officials, national or foreign, either directly or indirectly, with the exception of courtesy gifts and within reasonable limits that are within the normality of business relations.
11. Pay special attention to those cases in which there are indications of a lack of integrity on the part of the persons or entities with which business is conducted, in order to ensure that the Company establishes business relations only with qualified persons and entities with an adequate reputation.
12. Do not share with or receive sensitive or non-public business information from a competitor, business partner or other third party.
13. Faithfully and adequately reflect all operations, contracts, actions and transactions of the Company in its books and records, avoiding hiding or misappropriating funds or the sources of said funds.
14. Promote training in prevention and combating corruption and fraud.

A bribe may consist of receiving, or the mere promise or offer to receive, money, goods, services, travel or subsistence expenses, payment of bills on behalf of third parties, personal favors or influence with third parties, charitable contributions or contributions to political parties or other types of associations, job offers, debt forgiveness, etc.

All of this applies to conduct outside the purely commercial context and in a reasonable and transparent manner. Thus:

- Reimbursement of business travel expenses should not be made directly to the official, but rather, to the extent possible, directly to the service provider for payment, or otherwise, to the office, department or agency to which the official is assigned.
- Always obtain the corresponding invoices and proceed with their correct accounting.



The expected behaviors of each employee are:

1. The correct recording of all operations and transactions in the official accounting books.
2. Due prior legal advice.
3. The necessary investigation (due diligence) prior to any hiring of external collaborators who perform agency or intermediary functions.
4. The proper recording in the internal authorization system of the entire contracting process, and the signing of an express and clear written contract for every transaction.
5. Expenses or gifts that are strictly commercial or hospitality-related (invitations, corporate business gifts (books, material with the company logo, etc.)) must be reasonable, within the public order, in accordance with Cox policy and with the one that applies to the beneficiary, and must be billed to the company (and never through third parties or paid personally by the employee).
6. Make donations or contributions to entities, political parties or associations with prior due diligence and within the limits and compliance with all requirements established by the legislation applicable to both the issuer and the country of destination.

6. Compliance Methodology

6.1. Prevention

Prevention is aimed at reducing the probability and/or impact of an event occurring (corruption, fraud, etc.) and consists of the articulation of a set of risk management mechanisms (automatic and manual controls, policies, reporting channels, training, etc.) to reduce them. It also includes specific and ongoing preventive activities, such as the promotion of organizational integrity, transparency and ethics, and training, culture and communication about these risks, as well as about the design and application alternatives for effective mitigating controls.

6.1.1 Levels of control

Without prejudice to the identification of additional controls in connection with the implementation of this programme, Cox will consider the following levels of control in its self-assessments and independent reviews:

- a. **High level** : the supervisory mechanisms that the management body, the committees or commissions, delegated or not, Internal Audit and Compliance as lines of defense, as well as its capacity to provide support by providing the resources for the necessary controls and programs, issuing the corresponding policies, and verifying that the controls implemented are effective. It is the responsibility of the management body to establish the guidelines linked to



the culture of integrity, ethics and transparency, to establish the levels of tolerance and aversion to risk, as well as the capacity to propose and implement policies and measures against fraud and corruption. For their part, the person responsible for Compliance and Audit will provide supervision of the operation of their processes that allows identifying the activities that derive from potential risks, and in which there is an opportunity to align or design the corresponding controls.

- b. Derived from the independent evaluation of the processes :** internal audit, as well as external audits, evaluate the design and operational effectiveness of anti-fraud controls, contribute to identifying risks in specific processes and inform the management body, delegated committees, and the presidency or CEO about the results of their evaluations.
- c. Derived from self-assessment of risks and controls :** mechanism that helps processes understand the risks of fraud or corruption in their business, and identify potential weaknesses or deficiencies in controls based on an analysis by expert judgment.
- d. Declaration of adherence:** This is a statement in which all persons associated with Cox (employees, directors, senior management and, to the extent possible, suppliers) express their understanding and compliance with their responsibilities associated with business ethics, conflicts of interest, internal control and their obligation to report possible acts of fraud and corruption. It includes, among others, the statement of understanding of the Code of Conduct, this Fraud and Corruption Prevention Policy, and the rest of the corporate policies published and communicated internally, integrated into the Common Management Systems.
- e. Controls:** Anti-fraud and anti-corruption controls are included in the Common Management System and in Cox's internal control system. All employees are responsible for these controls and must ensure their compliance. The function of the control is to mitigate the associated risk.

6.2. Detection

This process is aimed at identifying irregular conduct, fraud or acts of corruption when they occur. It consists of both the identification and evaluation of existing controls and the construction of specific control mechanisms in special or risk-sensitive areas that require it, as well as others aimed at the entire organization.

The reporting channel(s), both for internal company personnel and for interest groups without limitation, are aimed at communicating and disclosing any information relating to a possible commission or reasonable evidence of irregular conduct.

6.2.1. Detection Mechanisms

The implementation of this programme may lead to the identification or improvement of this group of mechanisms. Furthermore, these will be considered in the self-assessments and independent reviews in order to test their proper functioning. The mechanisms initially considered in this programme are:



- a. Mechanism for reporting irregular conduct :** In addition to the regular communication channels established, this mechanism involves the provision of a hotline to receive concerns and complaints under appropriate conditions of availability, confidentiality, and anonymity. This means of communication will be the appropriate channel to receive concerns about potential irregularities or questionable matters regarding the treatment of clients and third parties, financial information, corruption, fraud, money laundering, harassment in any of its forms, discrimination, human rights, etc. It is represented by the Reporting Channel (canal_denuncias@grupocox.com), which has the appropriate protocols to ensure adequate assistance, protection, and follow-up of the whistleblower against potential retaliation and their confidentiality.
- b. Continuous Supervision:** Activities carried out by all Cox personnel in the normal course of business management in which potential fraud risks, including corruption, can be identified without mitigating controls.
- c. Individual self-assessments:** Both the control executors and the process owners carry out self-assessments of the risks and controls under their responsibility.
- d. General self-assessment:** Compliance, together with management and administration, will conduct an annual self-assessment of the model, with the aim of determining the degree of employee perception of the system's effectiveness and operability.
- e. Assessment of the Internal Control System by the Internal Auditor :** The Internal Control department, based on its knowledge of the business and the results of the execution of the general audit plan and the specific control tests, must carry out a comprehensive and independent assessment of the effectiveness of Cox's Internal Control System, which includes anti-fraud controls.
- f. Report on the risk of corruption and fraud and the effectiveness of controls :** Following the previous report, Compliance will prepare an annual report to be submitted to the Audit Committee and the Board of Directors, containing the most relevant aspects of the effectiveness of the fraud and corruption prevention program (effectiveness of anti-fraud controls, reports of possible acts of fraud received (information submitted by the disciplinary control group) and proposals for their resolution, and relevant related information); this report may be published on the Company's website, along with other related reports.

6.3. Answer

Focused on the management of fraud or corruption events, through corrective measures that allow recovering losses or correcting damages caused by the occurrence of irregular events described in this document, in order to characterize and anticipate, among others, the following specific situations:

- a.** Protocols or steps to follow to conduct investigations or decide to close them, within or outside the organization.
- b.** Information protocols that allow for decisions and management of possible communication to the organization itself, to the public, to external control entities, regulators or authorities, regarding the conclusions of investigations within a framework of open cooperation and transparency.



- c. Disciplinary schemes for the corresponding faults, provided for in the relevant manuals or instruments.

7. Methodology for identifying corruption and fraud risks

The methodology for identifying fraud risk at Cox is aligned with the Internal Control system and the Common Management Systems.

Cox has a risk map that includes all types and factors of operational risk and also allows for the timely identification of fraud and corruption risks. Using this tool, the Company periodically monitors operational risks through self-assessment of risks and controls, and thus maintains a continuous cycle of identification, measurement, control and monitoring of risk. Additionally, the entity carries out event management that allows for the generation of treatments and action plans aimed at improving controls and providing feedback to the entity's matrix of risks, causes and controls.

It should be noted that the materialization of corruption risks is unacceptable and intolerable, therefore, its inherent risk will be rated with the most adverse rating, which in the case of Impact will be " catastrophic " ; likewise, in the probability of materialization only two criteria will be considered, which are " unlikely " and " probable " , given that this type of event has not occurred within the history of the entity.

7.1. Indicators

Understanding these as qualitative and quantitative warning signs that allow for the timely and/or prospective identification of atypical behavior of the relevant variables, previously determined by the entity and which vary according to each identified risk, continuous and permanent monitoring of the actions of employees and managers, suppliers and external entities interrelated with the company is carried out. This monitoring of the warning signs will be carried out through walk-through tests which will be carried out periodically and randomly in the critical processes or those most vulnerable to fraud and corruption issues.

These tests will focus on validating the execution of controls that mitigate risks or causes of fraud, in order to detect in a timely manner those deviations that could lead to opportunities for fraud and/or corruption. Examples of control points and warning signs are presented in Annex 3.

7.2. Training

To strengthen fraud and corruption risk prevention at Cox, awareness, training and capacity building sessions will be provided for:

- a. **Administrators:** Development of skills to identify fraud risks by the organization's administrators.
- b. **Senior Management:** Development of skills to identify fraud and/or corruption risks in the Company, by Cox senior management:
 - a. Identification of possible changes to the financial statements.
 - b. Detection of collusion practices between employees and/or contractors to commit acts of corruption and/or fraud.
 - c. Analysis and monitoring of the appropriate segregation of functions.



- c. **General employees** : training or awareness campaigns in accordance with the processes identified as risks in terms of corruption. Additionally, it must be ensured that, in the processes of incorporating new employees, training is provided on ethics and compliance issues.
- d. **Contractors - Suppliers**: For these groups, The inclusion of contractual clauses on fraud and/or corruption prevention must be ensured.

It is essential to provide training to employees on this Policy and the liability that may arise from non-compliance, which is mandatory for all without distinction. The Compliance Director is responsible for establishing the content of the training to be provided to employees through the human resources, communications, auditing department or the person to whom he or she delegates this function, who must be responsible for providing ongoing training for all company personnel. This training may be specific or general and be included in the mandatory annual internal courses for employees.

8. Reporting and sanctions

8.1. Non-compliance

The Company's Obligated Subjects must report any violation or suspected violation of the law or internal rules stipulated in this Policy, whether committed by themselves or by any member of the Group. The Company will not discriminate or retaliate against whistleblowers who, in good faith, report any violation of this Policy, provide evidence relating to the reported facts or collaborate or participate in an investigation. The Company reserves the right to take any action it deems appropriate against suppliers, contractors or business partners who violate this Policy, in relation to the termination and compensation of any ongoing contract.

8.2. Annual declaration

Regulatory Compliance will require all Obligated Subjects of the Company to annually complete the Declaration of Compliance with the Policy for the Prevention of Corruption and Fraud, the model of which is attached as Annex A, within each area of activity and function: administrators, senior management, management and middle management.

8.3. Whistleblower Channel

The Whistleblower Channel is a written procedure for submitting, among other things, complaints or concerns to the Compliance Officer regarding all types of conduct that are presumed to be unlawful committed by an employee, whether for contravening a legal norm or a norm voluntarily accepted by the company, as well as breaches of the Cox Code of Conduct.

It is the only officially recognized reporting instrument, as it is traceable, documentable and unalterable, with the purpose of serving to:

- (a) the reception, custody and treatment of complaints received by the Company
- (b) the sending by Company employees, in a confidential and anonymous manner, of information in good faith about illegal conduct allegedly committed by employees.



All complaints must be submitted in writing in Spanish or English if possible, and must be sent via the email address provided for this purpose (canal_denuncias@grupocox.com) or in a sealed envelope to the Corporate Compliance Officer ("CCO") of Cox.

Postal address:

Chief Compliance Officer (CCO) of Cox
Mr. Miguel Angel Jimenez-Velasco Mazario
Campus Palmas Altas – C/ Energía Solar 1 – Building D – 3rd Floor
41014 Seville (Spain)
cumplimiento@grupocox.com

For use by third parties, by completing a form included on the Cox website (<http://www.grupocox.com>).

All communications, whether received through internal or external channels, will be subject to a preliminary investigation by Cox's Internal Audit and Compliance Department.

The Compliance Director will review the Complaint Investigation Report and report the conclusions reached in accordance with the nature of the reported facts and, where appropriate, the proposed sanction for submission to the Audit Committee . Additionally, he/she will prepare a list or document of recommendations aimed at improving the internal controls that have been identified as deficient as a result of the complaint. The investigation closes with the final report and, where appropriate, the sanction imposed.

8.4. Sanctioning regime

The employee, director or administrator commits an offence when he negligently or intentionally fails to fulfil his obligations, including those relating to employment, which are part of the lawful development of his professional activity. The disciplinary regime will depend on the local labour regulations applicable to the employee in question. The assessment of the offences and the corresponding sanctions imposed by the company will always be subject to review before the competent jurisdiction.

As a general rule, the commission of an illicit act in relation to matters of corruption, fraud, competition, money laundering, harassment, discrimination, human rights and financial information is a very serious conduct, and may be punished with justified dismissal for breach of trust and non-compliance with the internal Code of Conduct.

The sanction depends on the type of offence committed and the applicable local labour regulations. The following are indicative:

Minor offences : Sanctions may consist of warnings and suspensions of employment and/or salary or bonuses, if permitted, for up to 7 days.

For serious violations: May lead to suspension of employment and/or salary or bonuses, if permitted, of up to 20 days and/or dismissal.



For very serious offences : These may include disqualification from promotion and suspension of employment and/or salary or bonuses, if permitted, which may last up to 6 months and dismissal.


In no case may sanctions be imposed that involve a fine or that reduce the rest days or vacations to which the worker is entitled. The worker may not be sanctioned twice for the same offense, but may be sanctioned as many times as there are offenses committed. In all cases, the provisions of the applicable labor legislation shall be observed.

The Compliance Director, in the performance of his/her duties, in coordination with Internal Audit, upon detecting a breach of any of the rules referred to in this Policy, as well as any other rule whose failure to comply could result in liability for the employee and/or the company, will initiate the appropriate investigation file for analysis and conclusions, and if appropriate, the proposal of a sanction.

Without prejudice to the foregoing, the relevant public authorities will be duly informed - foreseeably, once the corresponding internal investigation supporting the indications or evidence in this regard has been concluded - when said infringement constitutes a crime classified as such in any of the legal systems whose legal observance is necessary due to the activity carried out in them by the company, without prejudice to the right of defense and non-self-involvement of the legal entity.

9. Entry into force

This document enters into force upon approval by the Board of Directors and will remain in force until it is updated, revised or repealed. The current version, revised in September, 29, 2024, is the current one, approved by the Board of Directors on November, 21, 2024. This policy must be kept up to date and may be revised annually, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation, with the Compliance Director submitting a proposal for modification to the Compliance Committee, and from there to the Board of Directors.

Cox ABG Cox			
Policy	• Corruption Fraud Prevention Policy		
Responsible	• Board of Directors		
Area	• Corporate – Regulatory Compliance		
Version Control	Date	Changes	
1	September 29, 2024 / Nov 21, 2024	majv	



Annex A. Declaration of compliance with the Fraud and Corruption Prevention Policy

On [*], on [day] of [month] 20**

D./Ms.

Manifests:

I have received, read and agreed to Cox's Fraud and Corruption Prevention Policy.

In the course of performing my responsibilities at Cox or any of its subsidiaries, I have faithfully complied with the Policy.

I have communicated the Anti-Corruption and Fraud Policy to my direct collaborators, requesting them to:

1. They faithfully comply with it in the course of their activities.
2. Ensure that the Policy is adequately communicated to employees within their areas of responsibility.
3. To the best of my knowledge, no employee or third party acting on behalf of the Company or any of its subsidiaries, within my specific area of responsibility, has violated it.

I have reported in writing to Compliance/Internal Audit any violations of the Policy of which I was aware, if applicable.

The above statements are valid for the fiscal year ended December 31, 20**.

Name and Surname

Position/Function

Date:

[Signature]

ANNEX B. Guide to Generic or Indicative Acts of Corruption

1. The official or individual who appropriates for his own benefit or that of a third party the property of the State or of companies or institutions in which the State has a share, or of parafiscal property or funds, or of property of individuals whose administration, possession or custody has been entrusted to him by reason of or in connection with his functions.
2. Any official or individual who improperly uses or allows another to use State property or property of companies or institutions in which the State has a stake, or property of individuals whose administration, possession or custody has been entrusted to him by reason of or in connection with his functions.
3. The official or individual gives, to the assets of the State or of companies or institutions in which the State has a share, the administration, possession or custody of which has been entrusted to him by reason of or in connection with his functions, an official application different from that for which they are intended, or commits sums greater than those established in the budget, or invests or uses them in a manner not provided for in it, to the detriment of social investment or the salaries or social benefits of the employees.
4. Any official or individual who, with respect to State property or property of companies or institutions in which the State has a stake, or property of individuals whose administration, possession or custody has been entrusted to him by reason of or in connection with his functions, through negligence causes the property to be misplaced, lost or damaged.
5. The agent who must make a withholding (fiscal, tributary, etc.) and does not record the amounts withheld or self-withheld for the concept of withholding at source or the person in charge of collecting public fees or contributions does not record them within the legal term.
6. The person responsible for a tax who, having the legal obligation to do so, does not record the sums collected for said concept within the legal period.
7. The official or individual who allocates treasury resources to stimulate or benefit, directly or through an intermediary, the exploiters and merchants of precious metals, in order for them to declare the origin or provenance of the precious mineral.
8. Anyone who obtains a grant, aid or subsidy from public resources by deceiving them about the conditions required for its granting or by completely or partially concealing the truth.
9. Any official or individual who, abusing his or her position or functions, forces or induces someone to give or promise the same official or a third party, money or any other improper benefit, or requests it.
10. Any official or individual who receives for himself or another, money or other benefit, or accepts a promise of remuneration, directly or indirectly, to delay or omit an act inherent to his position, or to carry out an act contrary to his official duties.



11. Any official or individual who accepts for himself or another, money or any other benefit or promise of remuneration, direct or indirect, for an act that must be performed in the performance of his duties.
12. The official or individual who receives money or other benefit from a person who has an interest in the matter brought to his or her attention.
13. Anyone who gives or offers money or other benefit to an official or individual, in the cases provided for in the two previous articles.
14. The official or individual who, in the exercise of his or her functions, intervenes in the processing, approval or execution of a contract in violation of the legal regime or the provisions of constitutional norms, on disqualifications or incompatibilities.
15. Any official or individual who is interested in any type of contract or transaction in which he or she must intervene by reason of his or her position or functions, for his or her own benefit or that of a third party.
16. The official or individual who, by reason of the exercise of his or her functions, processes a contract without observing the essential legal requirements or enters into or liquidates it without verifying compliance with the same .
17. Anyone who, in a public bidding process, public auction, abbreviated selection or competition, makes an agreement with another party for the purpose of illegally altering the contractual procedure.
18. Any official or individual who improperly uses, for his or her own benefit or that of a third party, influences derived from the exercise of his or her position or function, in order to obtain any benefit from the official or individual in a matter that the latter is or may be aware of.
19. Any individual who unduly exerts influence over an official or individual in a matter that the latter is or may be aware of, with the aim of obtaining any financial benefit.
20. The official or individual, or anyone who has performed public functions, who during his/her connection with the administration or within five (5) years after his/her separation, obtains, for himself/herself or for another, an unjustified increase in assets.
21. Any official or individual who issues a resolution, opinion or concept that is manifestly contrary to the law.
22. Any official or individual who omits, delays, refuses or denies an act inherent to his or her functions.
23. Any public official or individual who, outside of the cases specifically provided for as punishable conduct, commits an arbitrary and unjust act in connection with his or her duties or exceeding them.
24. Any official or individual who, having knowledge of the commission of a punishable conduct whose investigation should be carried out ex officio, does not report it to the authorities.



25. Any official or individual who improperly discloses a document or news that should be kept secret or confidential.
26. Any official or individual who uses, for his or her own or another's benefit, a scientific discovery or other information or data that has come to his or her knowledge by reason of his or her duties and that must remain secret or confidential.
27. Any official or individual who, as an employee or director or member of a board or administrative body of any public entity, makes improper use of information that he or she has learned by reason of or in connection with his or her duties and that is not publicly known, in order to obtain a benefit for himself or herself or for a third party, whether this person is a natural or legal person.
28. Any official or individual who illegally represents, litigates, manages or advises in a judicial, administrative or police matter.
29. Any official or individual who exercises jurisdiction, civil or political authority, holds a position of administrative management, or serves on judicial, electoral, or control bodies, who is a member of political committees, boards, or directorates, or who uses his or her power to electorally favor or harm a candidate, party, or political movement.
30. Any official or individual who obtains the assistance of public force or uses the force at his disposal to commit an arbitrary or unjust act, or to prevent or obstruct the fulfillment of a legitimate order from another authority.
31. Any law enforcement agent who refuses or unduly delays the support requested by a competent authority, in the manner established by law.
32. Any individual who exercises public functions without legal authorization.
33. Anyone who simulates investiture or public office or pretends to belong to the public force.
34. Any official or individual who, abusing his or her position, performs public functions other than those to which he or she is legally entitled.
35. Anyone who uses violence against an official or individual, by reason of their functions or to force them to perform or omit an act inherent to their position or to perform one contrary to their official duties.
36. Anyone who, simulating authority or invoking a false order from the same or using any other deceptive maneuver, tries to prevent or disrupt the meeting or the exercise of the functions of the corporations or legislative, jurisdictional or administrative authorities, or any other public authority, or attempts to influence their decisions or deliberations.
37. Anyone who, having served as a public servant or private individual during the immediately preceding year, uses, for his or her own benefit or that of a third party, information obtained in such capacity and which is not subject to public knowledge.



38. Anyone who, having served as a public servant or private individual during the immediately preceding year, uses, for his own benefit or that of a third party, influences derived from the exercise of the position or the function performed, in order to obtain advantages in an official procedure.

39. Anyone who gives or offers to a foreign official or individual, for the benefit of the latter or a third party, directly or indirectly, any money, object of pecuniary value or other utility in exchange for the latter carrying out, omitting or delaying any act related to an economic or commercial transaction.

40. The official or individual who associates with another, or with an individual, to commit a crime against the public administration.

Improper offers may include, but are not limited to:

- a. Money, securities or securities
- b. Gifts
- c. Trips and excursions
- d. Political contributions in cash or in kind
- e. Scholarships
- f. Tickets, invitations
- g. Donations, contributions
- h. Payment of services, commissions, discounts



ANNEX C Warning Indicators / Recommendations

1. Double accounting, thereby evading taxes and issuing fictitious financial statements.
2. Diversion of resources that have a specific destination.
3. Participation in money laundering activities by transferring money from their current and savings accounts to those involved in criminal activities such as drug trafficking, terrorism, kidnapping, etc.
4. Interparty loans without justification.
5. Elimination of controls.
6. Share access or passwords .
7. Failure to comply with computer security recommendations.
8. Concentration of functions.
9. Functions related to financial and cash disbursements, check issuance, and bank reconciliations must be separated. The existence of a single employee responsible for more than one of the tasks listed exposes the Company to a risk of fraud.
10. Signatures and endorsements on checks should be reviewed and attention should be paid to possible traces or indications of tampering, missing checks, irregular numerical sequence of checks, or checks where the beneficiary has a name that differs from the known list of names for the checks that were issued.
11. It is important to ensure that employees take vacation periods of at least two or three weeks a year.
12. Information systems must leave an audit trail of changes made to records.
13. Conduct a detailed selection and hiring process for personnel and suppliers by applying due diligence models, identifying relevant or particularly high-risk individuals.