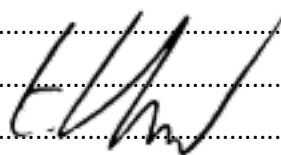

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 1 of 22

CONTENTS

PRESENTATION.....	3
INTRODUCTION	3
1. SCOPE	4
2. OBJECTIVES OF THE MANUAL.....	4
2.1 General	4
2.2 Specific	4
3. TERMS AND DEFINITIONS.....	5
4. REGULATORY FRAMEWORK	7
4.1 International Norms and Standards	7
4.2 National Standards	7
4.3 The Impact of Corruption on the Business Environment.....	8
5. RESPONSIBILITIES	8
5.1 General Assembly.....	8
5.2 Legal Representative	9
5.3 Compliance Officer	9
5.4 Employees and Collaborators	10
5.5 Audits	11
5.6 Statutory Auditors	11
6. PRINCIPLES GOVERNING THE MANUAL.....	11
6.1 Principles	11
6.2 Lines of action of the Code of Ethics.....	13
7. REPORTING ACTS OF CORRUPTION	13
7.1 Report of Transnational Bribery to the Superintendence of Corporations and of Acts of Corruption to the Transparency Secretariat.....	13
7.2 Business Whistleblower Report.....	13
8. DUTIES.....	14
8.1 Bribe Payments.	14
8.1.1 Transnational Bribery	15
8.2 Acts considered Abuse of Power	16



EDWARD WILLIAM GOODSON-WICKES
 Traductor e Interpreté Oficial
 Inglés-Español-Inglés
 Certificado de idoneidad No. 0424 dado en
 Bogotá a los 4 días del mes de agosto del 2015


	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 2 of 22

8.3 Influence peddling.....	17
8.4 Acts Related to the Forgery of Documents.....	17
8.5 Apparent Bribery	17
8.6 Undue Interest in the Conclusion of Contracts.....	17
8.7 Misuse of Privileged Information	17
9. WAYS TO IDENTIFY, ASSESS, MEASURE, CONTROL AND MONITOR RISK.....	17
9.1 Objectives.....	17
9.2 Scope.....	18
10. PENALTIES	18
11. OUTREACH AND TRAINING.....	18
11.1 Archiving of documents.....	19
12. CHANGE LOG AND DOCUMENT VALIDATION	20



EDWARD WILLIAM GOODSON-WICKES
Traductor e Interprete Oficial
Inglés-Español-Inglés
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

I, EDWARD WILLIAM GOODSON-WICKES, Spanish - English - Spanish OFFICIAL TRANSLATOR, REGISTERED WITH THE COLOMBIAN
MINISTRY OF FOREIGN AFFAIRS, HEREBY DECLARE THAT THIS IS AN ACCURATE, TRUE AND COMPLETE TRANSLATION TO THE
BEST OF MY KNOWLEDGE AND BELIEF OF THE ATTACHED DOCUMENT.

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 3 of 22

PRESENTATION

The Anti-Corruption and Prevention of Transnational Bribery Manual of Centro Logístico Industrial del Pacífico CLIP S.A.S., also known as CLIP ZF as a User Operator Of Free Trade Zone, collates rules and procedures governing processes designed to prevent corruption. These processes comply with the Anti-Bribery Law 1778 of 2016 and all other relevant regulations.

This manual defines the guidelines that CLIP ZF follows with respect to the anti-corruption program and the prevention of transnational bribery. The policies that have been adopted aim to facilitate the effective, efficient, and timely operation of the program, and they serve as the code of conduct and procedures guiding the actions of CLIP ZF's shareholders, managers, suppliers, customers, and employees.

All shareholders, managers, customers, clients, suppliers, and collaborators of CLIP ZF, whether directly or indirectly involved in the execution of CLIP ZF activities, are required to know and abide by the regulations laid out in this manual. The Compliance Officer is responsible for ensuring the widespread dissemination, training, and the necessary activities to guarantee its faithful compliance.

CLIP ZF is bound to adhere to the control measures established by the State and disclosed on this subject."


INTRODUCTION

CLIP ZF is committed to complying with national and international laws regarding corruption and the prevention of transnational bribery. To this end, it adopts the standards set by national and international organizations that ensure legality, transparency and ethics in business.

This manual seeks to serve as a guidance mechanism, informing the counterparties related to CLIP ZF, whether they are: shareholders, managers, customers, suppliers, employees, or those who directly or indirectly are linked to CLIP ZF business and transactions, seeking best market practices, within a framework of ethics and legal transparency. Based on the above, CLIP ZF "DOES NOT ADMIT" any activity that can be considered as an act of corruption, fraud or bribery in business, transactions or agreements.



EDWARD WILLIAM GOODSON-WICKES
Traductor e interprete Oficial
Inglés-Español-Inglés
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 4 of 22

The CLIP ZF Code of Ethics, guided by the principles and guidelines of our Transparency, Business Ethics, and Anti-Corruption Policy, is designed to prevent and control crimes related to corruption and transnational bribery.

1. SCOPE

This manual must be applied in all procedures in which corruption and/or transnational bribery risk factors are present, and covers all CLIP ZF counterparties, as follows:

- a. Suppliers of goods and services and contractors in general.
- b. Customers
- c. Collaborators
- e. Shareholders
- f. Managers
- g. All other persons or companies, which directly or indirectly have a business relationship with CLIP ZF.

2. OBJECTIVES OF THE MANUAL

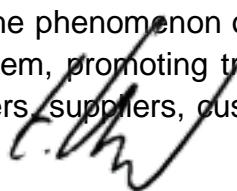
2.1 General


Establish comprehensive guidelines and procedures to ensure the prevention, detection, and reporting of potential acts of corruption and transnational bribery within CLIP ZF.

As established in the CLIP ZF Code of Ethics, the values and corporate culture favor coherence in actions, allowing acts of integrity and transparency, taking into account that the aim is to generate a culture within the company that is mainly based on transparency, ethics and integrity.

2.2 Specific

- Establish strategies to support the fight against corruption and transnational bribery in CLIP ZF.
- Identify the areas and processes most vulnerable to the risk of corruption and transnational bribery, indicating the behaviors that could be incurred, and taking actions aimed at preventing them according to the documents and standards developed for risk identification, in accordance with the procedures used in CLIP ZF.
- Identify activities that may foster the phenomenon of corruption and transnational bribery and take action against them, promoting transparent actions and ethical behavior of shareholders, managers, suppliers, customers, employees and other stakeholders.


EDWARD WILLIAM GOODSON-WICKES
Traductor e Interpretes Oficiales
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 5 of 22


- Develop controls and corrective actions to prevent fraud, corruption and transnational bribery, neutralizing the risks related to these practices.
- Establish responsibilities and roles with regard to the CLIP ZF Anti-Corruption and Prevention of Transnational Bribery Policy.

3. TERMS AND DEFINITIONS

- **Associates:** Those individuals or legal entities that have made a contribution in money, work or other assets that can be valued in money, to a company in exchange for quotas, interest parts, shares or any other form of participation contemplated by Colombian law.
- **Audit:** It is the systematic, critical and periodic review of the proper execution of the transparency and business ethics program.
- **External whistleblower channel:** is the online reporting system for reports of acts of Transnational Bribery, provided by the Superintendency of Companies on its website.
- **Corporate whistleblower channel:** means of communication that CLIP ZF makes available to employees and third parties to report acts of corruption and fraud.
- **Bribery:** The Colombian Criminal Code defines bribery as the crime committed by a public servant when receiving or requesting a gift, utility or accepting a promise of remuneration, directly or indirectly in exchange for performing or omitting an act related to his position, constituting a crime. The lack of rectitude, good morals and proper conduct when agreeing to the remuneration for the action or omission of official duties, is considered a punishable conduct.
- **Collaborator:** A person who is not necessarily an employee and who is trained to learn about the company, helping to take advantage of its opportunities.
- **Private Concussion:** The demand made to a third party to grant, promise or offer money or any other benefit in exchange for performing an act proper to his functions or contrary to them.
- **Conflict of interest:** This occurs when in the decisions or actions of a direct collaborator or contractor of CLIP ZF, the interest of a direct collaborator or contractor of CLIP ZF prevails.


private and not that of CLIP ZF. In this way, the person or third party involved would obtain an illegitimate advantage to the detriment of the Company's interests


EDWARD WILLIAM GOODSON-WICKES
Traductor e interprete Oficial
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 6 of 22

- **State Contract:** corresponds to the definition established in Article 32 of Law 80 of 1993.
- **Contractor:** Refers, in the context of a business, to any third party that provides services to a legal entity or has a contractual legal relationship of any nature with the legal entity. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants and persons who are party to collaboration or risk-sharing contracts with the legal entity.
- **Corruption:** It is the will to act dishonestly by abusing the power entrusted by CLIP ZF in exchange for bribes or personal benefits, either directly or indirectly and unfairly favoring third parties against the interests of the Company.
- **Due Diligence:** An ongoing, periodic review and evaluation process undertaken by CLIP ZF to assess its exposure to Corruption Risks and Transnational Bribery Risks.
- **Managers:** These are the natural or legal persons appointed, in accordance with the bylaws or any other provision and Colombian law, as the case may be, to manage and direct CLIP ZF.
- **Employee:** An individual who undertakes to render a personal service under subordination to a legal entity or any of its subordinate companies, in exchange for remuneration.
- **Risk Factors:** These are the potential elements or causes that could lead to Corruption and/or Transnational Bribery Risk (C/ST Risk) for CLIP ZF.
- **Fraud:** Any illegal act characterized by deception, concealment or violation of trust, which does not require the application of threat of violence or physical force.
- **Total Revenues:** are all revenues recognized in the income statement for the period, as the main source of information on CLIP ZF's financial performance for the reporting period.
- **Risk Matrix:** is the tool used to identify Corruption Risks or Transnational Bribery Risks.
- **Compliance Officer:** The natural person appointed by the General Assembly or highest corporate body in charge of fulfilling the functions and obligations set forth in Chapter XIII of the Basic Legal Circular of the Superintendency of Corporations.
- **OECD:** Organization for Economic Cooperation and Development.
- **Politically Exposed Person or PEP:** corresponds to the definition established in Article 2.1.4.2.2.3. of Decree 1081 of 2015, as amended by Article 2° of Decree 830 of July 26, 2021.
- **Principles:** Set of general and universal norms with which human beings orient our actions and conduct, within a given ethical, moral and cultural framework.
- **Anti-Corruption and Prevention of Transnational Bribery Manual:** Transparency and Business Ethics Program, is the document that contains the

EDWARD WILLIAM GOODSON-WICKES
Certificado de idoneidad No. 0424 dado en
a los meses de

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 7 of 22

Compliance Policy, the specific procedures under the responsibility of the Compliance Officer, aimed at implementing the Compliance Policy, in order to identify, detect, prevent, manage and mitigate the Corruption Risks or Transnational Bribery Risks that may affect CLIP ZF, according to the Risk Matrix.

- **C/ST Risks:** These risks refer to Corruption Risk and/or Transnational Bribery Risk.
- **Foreign Public Servant:** as established in paragraph 1 of article 2 of Law 1778.
- **Bribery:** Anything of value that is offered, promised or given in order to influence a business decision or to give an improper or undue advantage.
- **Transnational Bribery:** act by virtue of which a legal person, through its employees, administrators, associates or contractors, gives, offers or promises to a foreign public servant, directly or indirectly: sums of money, objects of pecuniary value or any benefit or utility in exchange for that public servant performing, omitting or delaying any act related to its functions and in connection with an international business or transaction.

4. REGULATORY FRAMEWORK

4.1 International Norms and Standards

At the international level, to combat corruption, there is a legal framework that includes:

- The OAS Inter-American Convention against Corruption, 1997.
- The Criminal Law Convention on Corruption, 1998.
- The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1999.
- The Council of Europe Civil Law Convention on Corruption, 1999.
- The African Union Convention on Preventing and Combating Corruption, 2003.
- The United Nations Convention against Corruption (UNCAC), 2005.
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 2012.
- The Anti-Corruption Policy of the European Union, Art. 29 of the Treaty on European Union.
- Guidelines on compliance programs related to the U.S. Foreign Corrupt Practices Act ("FCPA").
- UK Bribery Act.

4.2 National Standards


- Law 599 of 2000



EDWARD WILLIAM GOODSON-WICKES

Traductor e interprete Oficial
Inglés-Español-Inglés

Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 8 of 22

- Law 1474 of 2011 Anti-Corruption Statute.
- Law 1778 of 2016, known as the Anti-Bribery Law.
- Law 2195 of 2022 Measures on Transparency, Prevention and Fight against Corruption.
- Circular 100-000011 of August 09, 2021.
- DIAN Resolution No. 5532 of 2008.

4.3 Impact of Corruption on the Business Environment

Operational impacts:

- Economic losses or deficiencies in the operation.
- Failures or errors in human resources, processes, technology and infrastructure, among others.

Legal impacts:

- Imposition of sanctions
- Payment of indemnities
- Inabilities to contract
- Commission of crimes

Reputational impacts:

- Disrepute, bad image, negative publicity
- Loss of customers and business


5. RESPONSIBILITIES

5.1 General Assembly

The General Assembly has the following responsibilities with regard to the strategy to combat corruption and transnational bribery:

- Establish policies and implement the CLIP ZF Anti-Corruption and Prevention of Transnational Bribery Manual, as well as give the necessary instructions to structure, execute and supervise actions aimed at the effective prevention of corruption and transnational bribery.
- Set an example with their actions and promote an ethical culture that does not accept acts of corruption or bribery.
- Propose and instruct improvements to internal procedures to combat corruption, transnational bribery and strengthen actions in the processes under its responsibility.

EDWARD WILLIAM GOODSON-WICKES
Traductor y Interpretante Oficial
Inglés-Español/Inglés
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 9 of 22

- To give direction and provide the necessary support for the implementation of the manual in all the aspects it covers, including its areas of responsibility.
- To ensure the company's proper execution of controls to mitigate the risks of corruption and transnational bribery.

5.2 Legal Representative

- Submit with the Compliance Officer, for approval by the General Assembly, the proposal of the Anti-Corruption and Prevention of Transnational Bribery Manual.
- Ensure that the Anti-Corruption and Prevention of Transnational Bribery Manual is coordinated with the Compliance Policies adopted by the General Assembly.
- Provide effective, efficient and timely support to the Compliance Officer in the design, direction, supervision and monitoring of the Anti-Corruption and Prevention of Transnational Bribery Manual.
- Certify to the Superintendency of Corporations that CLIP ZF is in compliance with the provisions outlined in Chapter XIII of the Basic Legal Circular issued by the Superintendency of Corporations.
- Ensure that the activities resulting from the development of the Anti-Corruption and Prevention of Transnational Bribery Manual are duly documented, so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality. The supports


The documents must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or the rule that modifies or replaces it.

5.3 Compliance Officer

- Foster awareness and facilitate the dissemination of the Anti-Corruption and Prevention of Transnational Bribery Manual, while providing other relevant guidelines to combat corruption and transnational bribery within CLIP ZF.
- Make recommendations to the General Assembly or to the company's management regarding events that may involve corruption and/or transnational bribery.
- Recommend to the General Assembly preventive measures and actions to strengthen the anti-corruption strategy and the prevention of transnational bribery, taking, if necessary, actions before the competent judicial and/or disciplinary bodies.



EDWARD WILLIAM GOODSON-WICKES
Traductor e Interprete Oficial
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

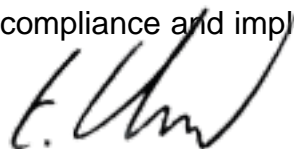
	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 10 of 22

- Ensure the proper coordination of the compliance program and the policies framed therein.
- Present to the General Assembly, at least once a year, reports on the management as Compliance Officer.
- Organize, carry out and periodically conduct corruption and transnational bribery risk assessment with employees, collaborators or third parties designated by CLIP ZF.
- Attend and inform CLIP ZF's management of any infractions committed by any employee or collaborator with respect to compliance with this manual, as established in the Internal Work Regulations, so that inquiries can be made and, if necessary, the corresponding sanctioning procedures can be carried out.
- Periodically train employees and collaborators, in accordance with the selection previously made with the human management area of those responsible for the prevention of acts of corruption and transnational bribery, to protect the interests of CLIP ZF and in compliance with the respective regulations.
- Facilitate and monitor the proper functioning of the whistleblower channel provided by CLIP ZF to assist people in cases related to transnational bribery or any other corrupt practice.
- When there is suspicion that a violation of the Law or of this manual has been committed, CLIP ZF will carry out internal procedures for the following research, making use of its own human and technological resources or contracting third parties specialized in these matters.
- Oversee the implementation and adequate progress of anti-corruption and transnational bribery prevention strategies, reporting significant events to CLIP ZF Management.
- Promote adequate communication and awareness of acts related to corruption and/or transnational bribery and relevant suspicions of corruption.


5.4 Employees and Collaborators

CLIP ZF employees and collaborators have the following responsibilities:

- To adhere to the guidelines outlined in the Anti-Corruption and Prevention of Transnational Bribery Manual.
- To maintain and provide proof of compliance and implementation of the assigned anti-corruption controls..



EDWARD WILLIAM GOODSON-WICKES
Traductor e interprete Oficial
Inglés-Español-Inglés
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 11 of 22

- Report suspicious actions or events related to acts of corruption or transnational bribery.
- Collaborate with the competent authorities in investigations initiated in connection with allegations of corruption or transnational bribery.

5.5 Audits

5.4.1 Internal Audit: shall have the following responsibilities:

Include in the audit plans a review of effective compliance with the provisions of this manual, in collaboration with the Compliance Officer and CLIP ZF Management, highlighting any identified deficiencies along with appropriate recommendations.

5.4.2 External Audit: in addition to the functions set forth in Resolution No. 5532 of 2008 - Article 38-4, it shall ensure compliance with the provisions of this manual. For such purposes, it shall inform the Compliance Officer of the findings related to the policies and other activities required for its proper operation.

5.6 Statutory Auditors

The statutory auditor is obligated to report any acts of corruption, as well as any alleged crimes against public administration, the economic and social order, or the economic patrimony to the relevant authorities, as stipulated in his role, in accordance with this Law.

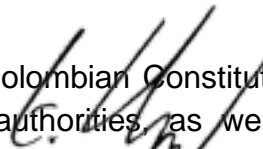
Article 32 of Law 1778 of 2016. Additionally, it shall inform the corporate and administrative bodies of CLIP ZF of any criminal acts of which it becomes aware. Within the following six months from the date on which it became aware of the facts, it shall file the corresponding complaints. For these purposes, the professional secrecy regime applicable to statutory auditors shall not apply.

In accordance with the accounting standards that apply to it and the provisions of Article 207 of the Code of Commerce, it will establish control and auditing systems that allow it to verify the accuracy of the accounting, ensuring that in the transfer of money or other goods that occur between CLIP ZF and its related parties, no activities outside the law are concealed.


6. PRINCIPLES GOVERNING THE MANUAL

6.1 Principles

- To ensure compliance with the Colombian Constitution and laws, the provisions and regulations of the various authorities, as well as the rules and policies established by CLIP ZF; shareholders, officers, suppliers, customers and



EDWARD WILLIAM GOODSON-WICKES
Inglés-Español-Inglés
Reporté a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 12 of 22

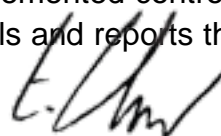
employees, as well as all persons related to the Company must act under the **Principle of Legality and Legitimacy.**

- To the extent that all employees of CLIP ZF are aware of their moral obligations and their responsibilities legal and labor and practice them under the guidelines of business ethics, it is possible to assert that they fulfill their duties towards the community, the company and the country; being the appropriate way to do so, the practice of transparent and legitimate business. Thus, employees at higher hierarchical levels, bearing greater responsibilities, should exhibit the highest commitment to adopting a careful and diligent conduct, all in accordance with the **Principle of Honesty.**
- Act in a diligent and careful manner, permanently respecting people, complying with the law, giving priority in decisions to the values and ethics of the company over the particular interest and always relying on the **Principle of Good Faith.**
- Every individual is obliged to promptly report any irregularities or misconduct committed by another employee or a third party to their superior, if they believe such actions may harm the interests of CLIP ZF, its suppliers, customers, shareholders, or executives. In the event that the employee prefers to keep his or her identification confidential, he or she may do so through the Ethics Line and other reporting channels established in this manual. In any case, the actions of CLIP ZF employees shall be carried out under the **Principle of Loyalty.**
- The actions of CLIP ZF employees must always be governed by the **General Interest Principle.** Therefore, the activities must be devoid of personal economic interest.
- The information given must be truthful, under the **Principle of Sincerity.**


All persons related or linked by any means with CLIP ZF must comply with the provisions of the Code of Ethics and, in particular, have the support of CLIP ZF to act under the principles stated in this Anti-Corruption and Prevention of Transnational Bribery Manual.

Therefore, the company's management values and recognizes the commitment and dedication of the people who, while ensuring the integrity of CLIP ZF's business management, act with rectitude.

In order to ensure the prevention, identification and treatment of acts and behaviors that are considered illegal, CLIP ZF has implemented control mechanisms that include good practices and adopt procedures, protocols and reports through its ethical communication channels.



EDWARD WILLIAM GOODSON-WICKES
Traductor e intérprete profesional
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 13 of 22

6.2 Lines of action of the Code of Ethics

In order to guide the actions of the counterparties in the Code of Business Ethics, it is necessary to review its design and what is approved in it, in order to update it when deemed necessary, either for internal company reasons or due to changes in the requirements of current regulations. The code and its approved updates shall be complemented with follow-up, dissemination and training, which shall be recorded in writing.

In case of doubts, please consult us:

- Risk Prevention Manual on Money Laundering, Financing of Terrorism and Proliferation of Weapons of Mass Destruction (SAGRILAF)
- Code of Ethics
- Gifts and Hospitality Policy
- Conflict of Interest Policy

7. REPORTING ACTS OF CORRUPTION

7.1 Report of Transnational Bribery to the Superintendence of Corporations and of Acts of Corruption to the Transparency Secretariat.


CLIP ZF will report activities it deems necessary arising from corruption and transnational bribery in the following manner:

- To the Superintendence of Corporations the acts of transnational bribery in the link: https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx
- When contracts have been entered into with State Entities with an amount equal to or greater (individually or jointly) than five hundred (500) SMMLV; report acts of corruption to the Secretary of Transparency through the following link: <http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portal-anticorrupcion>

7.2 Business Whistleblower Report

In order that shareholders, directors, employees, customers, suppliers and other persons contractually related to CLIP ZF may report the occurrence of acts of corruption or transnational bribery, CLIP ZF informs all of them of the existence of this Anti-Corruption and Prevention of Transnational Bribery Manual, as well as the channels for receiving complaints, in accordance with the provisions of this manual.

EDWARD WILLIAM GOODSON-WICKES
Inglés-Español-Inglés
Certificado de Bilingüedad No. 0124 Pasa en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 14 of 22

For this purpose, CLIP ZF makes available different channels through which reports of any illegal or unethical behavior of which it is aware can be made confidentially, and which can be accessed by shareholders, managers, employees, customers, suppliers and other persons related to CLIP ZF who consider it necessary.

The following channels are available:

ETHICS LINE: Phone 2547201 Ext. 130 - 135

Mobile and WhatsApp 318 591 5080

E-mail: eticaycumplimiento@centrologisticoclip.com

To determine if the information received through any of the provided channels falls under the categories of corruption or transnational bribery, the Compliance Officer, and if necessary, another designated entity within the organization, shall assess if the reported event aligns with any of the scenarios considered as acts of corruption or transnational bribery according to the law.

The following information will be disregarded:

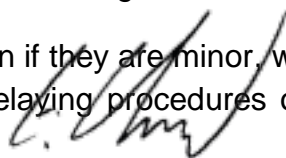
- It is not framed as an act of corruption or transnational bribery, in accordance with the provisions of this manual and the law.
- Relates to the private lives of shareholders, directors, suppliers, customers, or employees of CLIP ZF.
- It is made anonymously or under a false name, without enough evidence to reveal the facts being complained about or an explanation of how these facts were discovered. In order to initiate the investigation, when the complaint is anonymous, the truthfulness of the facts denounced must be accredited at least briefly or refer to clearly identifiable facts or persons.

If a complaint does not meet the minimum requirements, it will be filed and stored confidentially for record-keeping purposes only.


8. DUTIES

All individuals associated with CLIP ZF, including employees, shareholders, managers, suppliers, and customers, must avoid the following behaviors: **8.1 Bribe Payments.**

CLIP ZF prohibits making payments, even if they are minor, with the purpose of favoring, expediting, obtaining, carrying out, or delaying procedures of any nature that must be



EDWARD WILLIAM GOODSON-WICKES
Traductor e interprete Oficial
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 15 of 22

carried out before government agencies or private entities with which CLIP ZF has any relationship. These acts are not allowed and may be, among others:

- Make payments to expedite and obtain permits or licenses.
- To affect a judicial decision.
- Prevent or delay a tax audit.
- To expedite, discard or delay the issuance of a third party's own act.

CLIP ZF employees or collaborators are prohibited from offering or giving gifts, money, or any other benefits or incentives to third parties involved or informed about matters of interest to CLIP ZF.

CLIP ZF has a policy of not giving gifts, sums of money, objects of pecuniary value, or benefits to government officials. Therefore, CLIP ZF employees are not authorized to give gifts to public officials in exchange for favors in their decisions.

In the event that for any reason payments must be made to public officials or government entities, either directly or through their partners, contractors or intermediaries, the following procedures must be complied with:

Transactions with government officials or entities must be reported to Management and, in case of doubts, to the Compliance Officer. This shall be done through the employee or the area of the unit benefiting from the process.

The notification must contain a description of the transaction, identifying at least who is involved, the value of the transaction and the justification for the transaction.

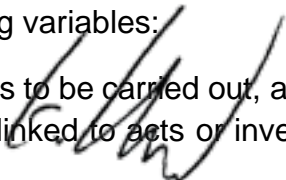
The transaction must be reported at least 7 business days in advance. Transactions are defined as: payments, sponsorships, grants, donations, bonuses, gifts, invitations, transportation, hotels, and any goods or services that can be quantified in cash or in kind.


In the event that a transaction with a public official or government entity is identified that has not been reported, it must be reported to Management and, if in doubt, to the Compliance Officer, with the formality indicated above for notifications.

8.1.1 Transnational Bribery

CLIP ZF will carry out activities to facilitate due diligence procedures and internal control follow-up, taking into account the following variables:

- When an international transaction is to be carried out, activities shall be carried out to verify that the third party is not linked to acts or investigations for transnational bribery.


EDWARD WILLIAM GOODSON-WICKES
Traductor e Intérprete Oficial
Lingües Españolas/English
Certificado de Competencia No. 831000001 en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 16 of 22

- The Compliance Officer shall request information on transactions from all CLIP ZF units at least once a year.
The Committee shall establish which of these may have a risk of transnational bribery and formulate the recommendations it deems necessary. For these purposes, it will request information related to: name of the third party with which CLIP ZF carried out the international transaction, the object of the transaction, the term, the value and the folder of the due diligence carried out.
- The Compliance Officer will verify the information available from the third party and the legal, accounting and financial aspects of the international transaction, in order to identify and measure the risks of transnational bribery, which could affect CLIP ZF.
- As a result of the review process, the Compliance Officer shall submit to the General Assembly an annual report including the main conclusions and recommendations.
- Third parties in general shall be informed of the existence of the Anti-Corruption and Prevention of Transnational Bribery Manual, as well as the Code of Ethics, which may be done by including clauses to that effect in the contracts signed by CLIP ZF.
- The responsible areas shall leave formal and documented proof of the completion of the due diligence processes.


The following are some examples of prohibited payments to foreign officials:

- Those seeking to obtain the award of a contract with the state.
- Those that seek to prevent an appropriate governmental action, such as the payment of a tax or fine, or the annulment of a contract.
- Those seeking to obtain a license or authorization from a state whose issuance involves the tolerance of the international official.
- Those aimed at obtaining confidential information about possible commercial business or about competitors' activities.
- Those seeking to obtain bids on government projects.
- Those seeking to influence the tax rate, which will be applied to business operations.
- Those seeking to relax state controls.

8.2 Acts that are considered Abuse of Power

The following, among others, are considered acts of abuse of power


EDWARD WILLIAM GOODSON-WICKES
Traductor e Interprete Oficial
Español-Español-Inglés
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 17 of 22

- Demanding a third party to give gifts or benefits as consideration for performing an act that goes against its functions.
- Demand money or other similar benefits from a third party or lead him/her to give or offer the employee or CLIP ZF manager any or any other benefit, so that he/she performs any act proper to his/her functions that alters its normal and transparent course.

8.3 Influence peddling

Influence peddling is considered to be the improper use of the influence inherent to the function, position, or relationship with a third party, regardless of whether they are a public servant or private individual, to benefit directly or indirectly or for the benefit of CLIP ZF.

8.4 Acts Related to Falsification of Documents

It is considered as an act related to the falsification of documents, to include in documents signed by the collaborator statements that are not true or that correspond or relate only a part of the truth of what happened, regardless of the damages caused to CLIP ZF or to a third party.

8.5 Apparent Bribery

Derived from the receipt of a benefit that can be cashed by a person interested in benefiting from the matters discussed.

8.6 Undue Interest in the Conclusion of Contracts

To show a disproportionate interest through improper acts, so that a certain act or contract favors or is agreed with a specific third party.

8.7 Misuse of Privileged Information


- When confidential information, which should remain undisclosed, is shared with third parties who have no right to access it.
- When confidential information is stored on personal devices, equipment, or any other type of database

9. WAYS TO IDENTIFY, ASSESS, MEASURE, CONTROL, AND MONITOR RISK

9.1 Objectives

In order to guarantee the protection of the company in relation to the risks generated in the development of the processes, it is necessary to identify, evaluate and analyze


EDWARD WILLIAM GOODSON-WICKES
Traductor y Traductora Oficial
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 18 of 22

risks, seeking to mitigate and prevent them, in such a way as to favor continuous improvement in the processes.

9.2 Scope

When managing risks, their analysis, assessment, treatment and follow-up will have been previously defined and formalized transversally to CLIP ZF processes. CLIP ZF will apply the company's Ethics and Compliance Risk Matrix TB-GG-11.

10. PENALTIES

CLIP ZF is committed to compliance with the policies and procedures contained in the Code of Ethics, as well as in this Anti-Corruption and Prevention of Transnational Bribery Manual. Likewise, CLIP ZF is committed to the promotion and compliance of its shareholders, managers, employees, customers, suppliers and other persons related to CLIP ZF.

CLIP ZF will act forcefully against acts that imply non-compliance with this manual. To this end, as appropriate, it will impose disciplinary sanctions and may terminate the employment contract with the employee, or the contractual relationship with the third party. If necessary, it will initiate legal action as appropriate, in accordance with current regulations.

11. OUTREACH AND TRAINING


CLIP ZF will carry out training activities aimed at employees to prevent acts of corruption and transnational bribery, promoting a culture of conscientious care on the part of all (employees and collaborators) linked to the company, offering continuous education and training programs.

The Compliance Officer shall be responsible for preparing, scheduling and carrying out training activities for employees. In any case, training programs must be previously approved by the General Assembly.

The Compliance Officer shall be responsible for permanently updating employees on the internal policies emanating from the General Assembly, the rules and recommendations that allow the continuous and efficient control of the risk of corruption and transnational bribery in CLIP ZF. To achieve this, he/she shall



EDWARD WILLIAM GOODSON-WICKES
Traductor e Interpretador Oficial
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 19 of 22

to have the necessary knowledge of bribery and corruption risks.

Processes will be disclosed in a timely manner, with formal instructions incorporated into the manual as soon as they are approved.

11.1 Archiving of documents

In order to comply with this manual, the following procedures should be followed for document retention:

First: The forms established for the due diligence of the counterparties shall be available to users in magnetic and physical media.

Second: Information related to customers, suppliers, contractors and employees shall be kept in a secure location restricted to unauthorized personnel. The digitalized information will be kept in a restricted and secure manner, preventing unauthorized personnel from making use of it. A dedicated server will be used for this purpose.

Third: For correspondence received and sent by and to the competent authorities, CLIP ZF has an established procedure for the reception and delivery of correspondence, with alphanumeric classification controlled by the secretariat of the Management or whoever has these functions.

The Compliance Officer shall maintain all correspondence and documents within their management files. Once the documents are transferred to the Central Archive of CLIP ZF, they will remain under the responsibility of that unit, ensuring their organization and conservation.


Fourth: In order to comply with anti-corruption policies, information shall be kept for a minimum term of 5 years, as established by law. However, CLIP ZF will keep the documents for the time it deems necessary, taking into account its legal, administrative and evidentiary value.

Fifth: Probative evidence of training to CLIP ZF employees shall be kept in the Compliance Office and in magnetic media.

Sixth: The documentation sent by certified mail to the competent authorities shall contain the delivery date, and the Compliance Officer shall keep track of the date of delivery and receipt by the entity.




EDWARD WILLIAM GOODSON-WICKES
Traductor e Interprete Oficial
Inglés-Español-Inglés
Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-12
	ANTI-CORRUPTION AND PREVENTION OF TRANSNATIONAL BRIBERY HANDBOOK	Version: 01
		Effective: 07/21/2022
		Page: 20 of 22

12. CHANGE LOG AND DOCUMENT VALIDATION

Broadcast		Registration	Description
Date	Source	Date	
February 02, 2023	Extraordinary Shareholders' Meeting	Act 27 February 02, 2023	A document was prepared in accordance with the provisions of the Basic Legal Circular. C E 100-000011 of August 09, 2021 of the Superintendence of Corporations.



EDWARD WILLIAM GOODSON-WICKES
Traductor e interprete Oficial
Inglés-Español-Inglés
Certificado de idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

I, EDWARD WILLIAM GOODSON-WICKES, Spanish - English - Spanish OFFICIAL TRANSLATOR, REGISTERED WITH THE COLOMBIAN MINISTRY OF FOREIGN AFFAIRS, HEREBY DECLARE THAT THIS IS AN ACCURATE, TRUE AND COMPLETE TRANSLATION TO THE BEST OF MY KNOWLEDGE AND BELIEF OF THE ATTACHED DOCUMENT.