

BUSINESS TRANSPARENCY AND ETHICS PROGRAM		HOTELES CHARLESTON S.A.S.
Date of update: july 21 2023	Effective: july 21 2023	Version: 001

BUSINESS TRANSPARENCY AND ETHICS PROGRAM (PTEE)

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1. INTRODUCTION

According to the United Nations, "corruption is an insidious plague that has a wide range of corrosive consequences for society. It undermines democracy and the rule of law, leads to human rights abuses, distorts markets, erodes the quality of life and allows organized crime, terrorism and other threats to human security to flourish"¹. Therefore, HOTELES CHARLESTON S.A.S. (hereinafter referred to as the Organization), reaffirming its commitment to ethical behavior and zero tolerance towards any form of corruption, issues this document which contains the guidelines² of the Transparency and Business Ethics Program (PTEE).

PTEE aims to prevent the risk that the Organization, through its contractors, administrators, employees (workers) and/or its own employees, may be directly or indirectly involved in acts of promising, offering, giving, colluding, directly or indirectly, to a national or foreign public official, sums of money or any gift or thing of value, or any other income, advantage or benefit, in exchange for the public official's performing, omitting or delaying any act related to the exercise of his functions and related to an international business or transaction (C/TB risk).

The PTEE will be interpreted and applied in accordance with the constitutional and legal regulatory parameters in force³, in accordance with the policies and procedures adopted in compliance matters within the Organization, such as the "Conflict of Interest Policy" and the "Policy for the System of Self-Monitoring and Risk Management of Money Laundering, Financing of Terrorism and Financing of Proliferation of Weapons of Mass Destruction", without prejudice to any other provisions that may supplement and/or modify them. These provisions are mandatory and are binding on all direct and delegated employees of the Organization, at all levels and hierarchies, contractors, customers and third parties, as well as persons or companies that are part of the stakeholders related to the Organization.

1.1. About the Organization

The main purpose of the Organization is to operate and invest in hotels and tourism projects in general, inside and outside the country, being able to acquire real estate and personal property to develop its activity.

Business ethics, good industry practices and corporate governance are fundamental values that any organization must take into account to ensure its success and sustainability over time. In this sense, our organization is proud to have an appropriate commitment to these aspects, promoting socially responsible behavior in accordance with current legislation in all areas of its activity. We believe that an ethical and responsible company not only serves its own interests, but also contributes to the development and well-being of society as a whole. Therefore, in each of our decisions and actions, we strive to meet the highest standards of quality and transparency, prioritizing the respect and satisfaction of our customers, employees, suppliers and local communities.

Our company has different compliance base documents that cover different aspects to guarantee an ethical, responsible and quality service in the tourism sector. Among the tools implemented are:

- **Customer Service Policy;** Modification and Cancellation Policy; Privacy and Confidentiality Policy; Reservation Policy; Locker Use Policy; and Educational Assistance Use Policy.
- **National Tourism Registry:** The establishment is registered in the Single Corporate and Social Registry

¹ United Nations (2004). United Nations Convention against Corruption.
² Guidelines e.g. policies, stages, procedures, methodologies and mechanisms.
³ Among them, but not limited to Law 1778 of 2016 and External Circular 100-000011 issued by the Superintendence of Companies of Colombia.

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(RUES), which allows it to carry out the activities of tourist accommodation in a legal and transparent manner.

- **Biosafety protocol for the reception of supplies and products:** As a service company focused on accommodation and customer service, it recognizes that human talent is its most valuable resource. For this reason, its occupational health and safety policy recognizes the importance of ensuring a safe and healthy working environment for all its employees.
- **Code of Business Conduct:** The Company has established a Code of Business Conduct that sets forth the practices and procedures necessary to conduct its business in a consistent manner and in accordance with the highest ethical standards. This code enables them to comply with applicable laws and ensure customer satisfaction.

2. OBJECTIVE

Define the structure, policies and controls for managing the organization's PTEE, articulating the Ethics and Compliance Policy, the Conflict of Interest Policy, and the Fraud, Bribery, Extortion and Corruption Risk Management Policy to prevent and mitigate the risk of corruption and transnational bribery (hereinafter referred to as C/TB).

3. SCOPE

This document is addressed to the organization's employees, administrators, shareholders and contractors and must be applied in the relationship with all stakeholders, especially in the development of commercial or contractual transactions, in order to prevent and mitigate the risk of C/TB.

4. DEFINITIONS

The terms used in the PTEE have the following meanings

- a) **Managers:** refers to the direct or delegated employees of the organization who, according to their competencies and organizational authority, are responsible for managing and monitoring compliance with the contracts entered into by the company with third parties (independent service providers, contractors, suppliers, allies).
- b) **Management:** These are the natural or legal persons who, in accordance with the by-laws or other internal regulations of the legal entity and Colombian law, if applicable, are appointed to manage and direct the legal entity, whether they are members of collegial bodies or individuals.
- c) **Partners:** Those natural or juridical persons who have made a contribution in money, labor or other assets that can be valued in money, to a company in exchange for quotas, interests, shares or any other form of participation provided for by Colombian Law.
- d) **Compliance Audit:** It is the systematic, analytical, eclectic and periodic verification of the proper execution of the Business Ethics Program.
- e) **Good Governance:** It is understood as the voluntary provisions of self-regulation and commitment to ethical standards of conduct by those who exercise governance in the Organization, in accordance with established policies and procedures.
- f) **Conflict of Interest:** The Organization considers conflicts of interest in a broad sense (actual, potential and/or

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apparent). A real conflict of interest exists when an employee, administrator, contractor or professional, in the course of performing the functions or responsibilities inherent in his or her relationship with the Organization, is required to make decisions in which his or her personal interests are in conflict with those of the Organization, and his or her judgment is compromised in making a decision that is in the best interest of the Organization.

- Personal interests include interests of any nature held by the person involved, his spouse or permanent partner, or any of his relatives within the fourth degree of consanguinity, second degree of affinity or first civil degree, or his de facto or de jure partner or partners.
 - A potential conflict of interest exists when an employee, administrator, contractor or freelance, in the performance of the functions or responsibilities inherent to the relationship with the Organization, must make decisions in which there may be a confrontation between his personal interests and those of the company, which could affect his judgment in the adoption of a decision in integrity and aligned with the interests of the latter.
 - An apparent conflict of interest exists when there is a personal interest, which does not influence the employee, manager, contractor or freelancer, but which could lead others to consider that it may influence the performance of his or her duties.
- g) **Contractor:** Refers, in the context of an international business or transaction, to any third party that provides services to, or has a contractual legal relationship of any kind with, a Legal Entity. Contractors may include, but are not limited to, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are party to cooperation or risk-sharing agreements with the legal entity.
- h) **Public Contract:** as defined in Article 32 of Law 80 of 1993.
- i) **Corruption:** for the purposes of this document, any conduct aimed at benefiting a company, or seeking an advantage or interest, or being used as a means in the commission of crimes against public administration or public assets, or in the commission of transnational bribery⁴.
- j) **Courtesy:** Demonstrating to another person, through favors, gifts, benefits, goods, among others, that expresses affection, respect or attention, which is framed in the principle of good faith and business practices, respecting the ethical parameters of the Organization.
- k) **Due Diligence:** It is the process of constant and periodic review and evaluation to be carried out by the Organization in accordance with the C/TB risk to which it is exposed.
- l) **Enhanced Due Diligence:** It is the process by which the Organization adopts additional and more intensive measures for the knowledge of the Counterparty, its business, operations, products and volume of transactions, in order to avoid reputational or civil consequences or the occurrence of criminal conduct.
- m) **Conflict of Interest Form:** This is the Organization's form to be completed by contractors, employees, shareholders and any third party with whom the Organization has a business relationship, in which they declare the absence of conflict of interest.
- n) **Ethics and Compliance Compliance Form:** This is the organization's form to be completed by contractors, employees, shareholders, and any third parties with whom the organization has a business relationship, in which they declare their compliance with the Ethics and Compliance Policy.

⁴ Definition taken from Circular 100-000011 dated August 9, 2021

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- o) **Sources or Risk Factors:** These are the sources of risk of transnational bribery to which the organization may be vulnerable, where the company must pay special attention to identifying them. For the development of the PTEE, in accordance with the provisions of the External Circular no. 100-00003 of the Superintendence of Companies, the following sources must be taken into account.
- Counterparties: natural or legal persons with whom the Company has business, contractual or legal relationships of any kind. That is, shareholders, partners, employees, customers, and suppliers of goods and services:
 - Economic sector: Economic sectors that are vulnerable or have a higher corruption index, where there is frequent interaction between legal entities and public contractors.
 - Countries: Geographical areas identified as being at risk of transnational bribery due to high corruption perception indexes, political structures with a lack of guidelines and controls, and countries considered tax havens in which the organization operates.
- p) **Compliance Officer:** The natural person designated by the Organization to lead and manage the C/TB risk management system. The same person may, if the Organization so decides, perform functions related to other risk management systems, such as those related to money laundering and terrorist financing, protection of personal data and prevention of competition violations.
- q) **Legal entity:** It is a fictitious person capable of exercising rights and contracting obligations and, in the context of this Guide, refers to the entities that should implement a Business Ethics Program. The term Legal Person refers to, among others, any type of corporation under Colombian law, entities that are considered controlling entities under the terms of the second article of the Anti-Corruption Law, non-profit entities domiciled in Colombia, and any other entity that is qualified as a legal person under Colombian law.
- r) **Politically Exposed Person (PEP):** "One who has been entrusted with a prominent public responsibility (...). They have the obligation to communicate their position, the date of their engagement and their resignation, when requested in the processes of engagement, due diligence, annual update and knowledge of the client, carried out by the subjects obliged to comply with the current regulations on the risk of money laundering and financing of terrorism"⁵.
- s) **Conflict of Interest Policy:** This is the Organization's policy that presents the conflict of interest guidelines to be followed by all members of the Group for the management of situations that may arise or be understood as a conflict of interest among employees.
- t) **Policy for the management of C/TB risk and its derivatives:** Formerly known as the "Policy for the Management of Fraud, Bribery and Corruption Risk", it will be the Organization's policy that complements the guidelines for the prevention and mitigation of situations related to C/TB risk and related behaviors, such as fraud and extortion, among others.
- u) **Foreign Public Official:** Any person holding a legislative, administrative or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, whether appointed or elected. A foreign public official is also any person who performs a public function for a State, its political subdivisions or local authorities, or a foreign jurisdiction, whether in a public agency, a government corporation, or an entity whose decision-making authority is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. It

⁵ Decree 1674 of 2016 <https://www.funcionpublica.gov.co/eva/gestornormativo/norma.php?i=77496>

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is also understood that any official or agent of a public international organization has the aforementioned capacity⁶.

- v) **Transnational Bribery:** It is the act by which a legal entity, through its employees, administrators, associates, contractors or subordinate companies, gives, offers or promises, directly or indirectly, to a foreign public official: sums of money, things of pecuniary value or any benefit or advantage in order that said public official perform, omit or delay any act related to his functions and in connection with an international business or transaction⁷.

5. PTEE PROGRAM VALUES

Transparency, honesty, trustworthiness and respect for the law are the fundamental pillars of the PTEE, which are reflected in the fair and impartial evaluation of opportunities and responsible decision-making that has a positive impact on society, expressly ratifying the rejection of any act constituting corruption and/or transnational bribe

6. GENERAL GUIDELINES OF THE PTEE PROGRAM

The following are the general guidelines, of mandatory compliance, for the proper functioning of the program implemented to guide the actions of companies, their employees, partners and other stakeholders.

- The organization promotes and strives for an institutional culture against C/TB. Therefore, we act with integrity in all our activities.
- We recognize that in the normal course of the Organization's business, gifts may be given for the purpose of strengthening relationships. However, because we understand that gifts and entertainment may create commitments or alter the criteria for decision making, we consider this practice to be a behavior that could compromise impartiality; therefore, it is not permissible to give or receive gifts that constitute significant flattery and seek to alter independence.
- Business decisions and results must not be influenced in any way by gifts or benefits from customers, company suppliers or third parties. It is prohibited to act through third parties or entities to offer or provide benefits that we, as employees, are not permitted to offer or provide. Due diligence is the mechanism by which we evaluate the possible history of corruption practices of third parties.
- Supplier Management: It is necessary to verify that all third parties, suppliers or any other supplier within the supply chain or as an external party performing activities for the company, are aligned with the organization's policies on C/TB risk management and derivatives, purchasing and compliance.
- Interaction with Public Officials: It is prohibited in the Organization to give gifts, entertainment, gifts, favors or any other type of benefit to public officials in order to expedite or facilitate any type of process. Only the payment of official fees, accompanied by a receipt, is permitted. Payments for facilitation purposes are prohibited. This means that it is expressly forbidden in the policies to offer or receive, directly or indirectly, payments, benefits, gifts, bribes, kickbacks or other goods or services from third parties (including public officials, national or international) with the aim of influencing or intervening, directly or indirectly, in decisions related to the activities of the Organization. Anyone who receives any of the above gifts or benefits, or who knows that another employee, manager or contractor has received them, must immediately report the circumstance through the Organization's Ethics Hotline.

⁶ Definition taken from Circular 100-000011 dated August 9, 2021

⁷ Definition taken from Circular 100-000011 dated August 9, 2021

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- All lobbying or advocacy activities are free from acts of corruption or bribery at the national or international level, whether conducted by employees or third parties representing the Organization.
- The Organization shall maintain its independence in making decisions to refuse, exclude or terminate customers, suppliers, employees or partners who do not comply with the policies and procedures established under the PTEE.
- In the case of "courtesies" such as donations, gifts, lodging, invitations, dinners, gifts, they must not exceed the appropriate parameters and must not create a conflict of interest or any form of retaliation; if in doubt, seek guidance from the Compliance Officer and/or use the Ethics Channel.
- Compensation and payment of commissions to employees and contractors in connection with international business or transactions must be contractually agreed in writing. Payment must be approved by the contract administrator or, in the case of an employee, by the employee's direct supervisor and the Human Resources Director. In both cases, a document will be prepared authorizing the accrual and payment of the commission. The Compliance Officer must be informed prior to payment.

7. ROLES AND FUNCIONES

7.1. Shareholders' Meeting

The General Assembly of the Organization expressly undertakes to reject any act constituting corruption and/or transnational bribery. Accordingly, it undertakes to assist the Compliance Officer in the implementation of the policies and procedures established within or articulated with the PTEE system.

Any act of corruption, bribery or contrary to the Organization's policies is prohibited in the Organization. The purpose of the Shareholders' Meeting is thus to promote a culture of institutional transparency in the conduct of the Organization's corporate citizens and to serve as a guideline for the conduct expected of any third party with which the Organization may have a business relationship.

The Shareholders' Meeting shall designate the Compliance Officer as the person responsible for the PTEE. In addition, the Shareholders' Meeting shall have the following functions, among others:

- a. Ratify the Compliance Policy;
- b. Define the profile of the Compliance Officer in accordance with the Compliance Policy;
- c. Designate the Compliance Officer;
- d. Approve the document setting forth the PTEE.
- e. Make a commitment to prevent C/TB risks so that the organization conducts its business in an ethical, transparent and honest manner.
- f. Ensure the provision of the economic, human and technological resources necessary for the Compliance Officer to carry out his or her for the performance of his/her duties;
- g. To order the appropriate measures to be taken against the Associates who have management and administrative functions in the Organization, employees and administrators, if any of the above violates the provisions of the PTEE;
- h. To delegate to the Compliance Officer the impulse of communication and adequate pedagogy to ensure the dissemination and effective knowledge of the Compliance Policies and the PTEE to the Employees, Associates, Contractors.

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7.2. Compliance Officer:

The Compliance Officer shall be appointed by the Shareholders' Meeting. The Compliance Officer shall be the Compliance Officer for PTEE by express designation of the Shareholders' Meeting. The Compliance Officer must have the decision-making power, aptitude, experience and leadership to manage corruption risks. In turn, the Compliance Officer must have the economic, technical and human resources to implement the PTEE. All actions taken by the Compliance Officer within the scope of his/her duties are covered by the right/duty of professional secrecy.

The functions performed by the Compliance Officer within the framework of the PTEE are:

- a) Present, together with the legal representative, the proposal of the PTEE for approval by the highest corporate body;
- b) Ensure that the PTEE is consistent with the compliance policies adopted by the highest corporate body;
- c) Ensure effective, efficient and timely compliance with the PTEE;
- d) Implement and update a risk matrix based on the needs of the Obligated Entity, its risk factors, the materiality of the C/TB risk and in accordance with this document;
- e) Define, adopt and monitor C/TB risk detection measures and tools;
- f) Ensure the implementation of appropriate channels for anyone to confidentially and securely report PTEE violations and possible suspicious activities;
- g) Review the existence and proper application of a workplace whistleblower protection policy.
- h) Establish internal investigation procedures in the Regulated Entity to detect PTEE violations and acts of corruption;
- i) Coordinate the development of internal training programs;
- j) Verify compliance with the due diligence procedures applicable to the Regulated Entity;
- k) Ensure the proper filing of documentation and other information related to C/TB risk management and prevention;
- l) Designing the C/TB risk classification, identification, measurement and control methodologies that will be part of the of the PTEE;
- m) Evaluate compliance with the PTEE and the C/TB risk to which the Obligated Entity is exposed;
- n) To conduct the due diligence referred to in 5.3.2 and related matters of Chapter XIII of the "Circular Básica Jurídica" of the Superintendence of Corporations.

7.3. Functions of the legal representative

The functions of the legal representative are:

- a) Submit, together with the Compliance Officer, the PTEE proposal for approval by the highest corporate body;
- b) Ensure that the PTEE is consistent with the Compliance Policy adopted by the highest corporate body;
- c) Provide effective, efficient and timely assistance to the Compliance Officer in designing, directing, supervising and monitoring the PTEE;
- d) In the absence of a Shareholders' Meeting, propose the person who will occupy the position of Compliance Officer for appointment by the highest corporate body;
- e) To certify to the Superintendence of Corporations compliance with the provisions of this chapter, when requested to do so by the Superintendence;
- f) Ensure that the activities resulting from the development of the PTEE are duly documented so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and

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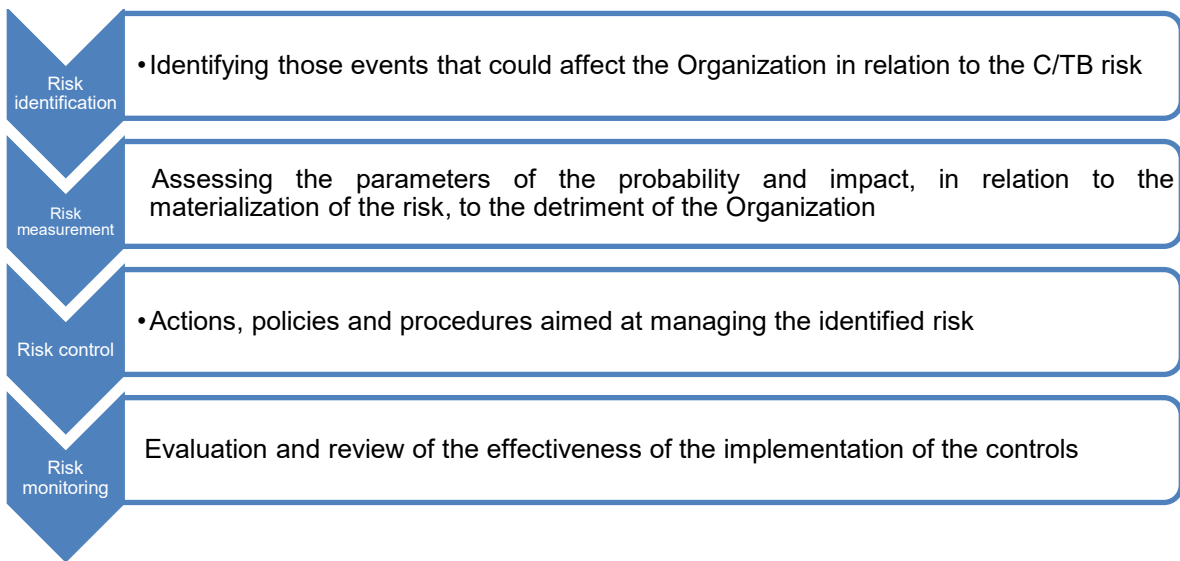
confidentiality.

7.4. Statutory auditing

The Statutory Auditor shall report to the competent authorities any act that may constitute corruption of which he/she becomes aware in the course of his/her duties. In fulfilling his duty, the Statutory Auditor shall pay particular attention to any information that may give rise to a suspicion of an act related to a possible act of corruption. Due to the different functions of the auditor, the legal representative and the compliance officer, the auditor or the legal representative cannot be appointed as the compliance officer.

8. ELEMENTS OF THE SELF-MONITORING AND MANAGEMENT SYSTEM

For C/TB risk management the PTEE will be composed of the following stages.



In the identification phase, quantitative and qualitative strategies will be used to gather information that will provide a concrete context of the risk for the design of timely control systems.

To measure the probability of occurrence and impact, a semi-quantitative model is used, based on the expertise of the Chief Compliance Officer or his designee, through the probability and impact assessment.

The control and monitoring measures will be disclosed and communicated in a timely manner to each of the areas responsible for the process in the organization.

The technical and specific provisions for the C/TB risk management during its stages will be established by the Compliance Officer by means of the Risk Management Methodology Document.

9. DUE DILIGENCE

The organization has the following elements to strengthen the PTEE, which act as controls to minimize the probability of occurrence of the risks identified:

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- Adequate knowledge of the customer.
- Adequate knowledge of the supplier.
- Adequate knowledge of employees.
- Adequate knowledge of partners.
- Due Diligence.
- Extended due diligence.
- Courtesy handling.

- a) **Collection of Cash Transactions.** All payments and collections of Counterparties shall be made through electronic transfers and/or checks through banking entities, except for the collections of lodging and events that are made at the payment point of THE COMPANY whose maximum amount may not exceed the sum of four (4) current legal monthly salaries in cash transactions.
- b) **Control list validation for customers and suppliers.** For validation in control lists for legal entities (customers or suppliers), a minimum transaction limit of seventeen (17) current legal monthly salaries and nine (9) current legal monthly salaries for natural persons is established.

10. RELATIONS WITH PUBLIC BODIES, OFFICIAL OR PUBLIC EMPLOYEES AND NATIONAL OR FOREIGN STATE ENTITIES.

The Organization is aware of the importance of analyzing more frequent relationships with entities or members of the Colombian State.		
Type of entity or relationship	Relationship type	Control
Government	Taxes payment	No acts of bribery or corruption will be used to encourage the payment of taxes, as payments will be made on a timely basis or, if not timely, the organization will verify that the accrual is supported by an official document from the entity paying the tax.
	Other Licenses or Permissions	No bribery or corruption is used to obtain permits. Permits are administered within existing legal guidelines.
The Organization understands the importance of analyzing the more frequent links with the phenomena of private corruption.		
Commercial relationships with private, NGO, or mixed economy	Contracts, alliances or bids	Offers shall clearly state that the independence of the organization's media will not be compromised and shall include anti-corruption and anti-bribery clauses.
Individuals who may be PEPs because they have recently	Contracts, alliances or bids	A study is made in binding and non-binding lists.

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Links with electoral campaigns or political parties	Contracts or purchase orders.	Offers shall clearly state that the independence of the organization will not be compromised and shall include anti-corruption and anti-bribery clauses. A study is made in binding and non-binding lists.

11. DISCLOSURE OF THE PTEE

Once approved, this document will be disseminated through the means available to the organization so that all stakeholders are aware of the obligations inherent in the PTEE. Likewise, the Compliance Officer will plan training activities to consolidate the employees' competencies in terms of topics, typologies and mechanisms of C/TB risk management that will allow them to develop strategies for the proper execution of the PTEE.

12. ETHICS LINE

To ensure the attention and handling of concerns regarding alleged violations of our policies, the Organization has established an Ethics Line lineaethicahcs@hotelescharleston.com as a direct communication channel for reporting and denouncing, with verifiable evidence, suspicious behaviors and events.

- We guarantee the confidentiality of the information of the person who reports and the person who is informed.
- The anonymity of both the person making the report and the person being reported is guaranteed.
- If the whistleblower is an employee or contractor of the organization, no reprisals or arbitrary actions will be taken against him/her for making the report.
- During the investigation of the report, the guarantee of due process will be respected.

13. SANCTION REGIME

It is the responsibility of each manager and employee of the Organization to ensure strict compliance with the laws, regulations and internal procedures that support C&S Risk Management.

Such non-compliance implies the possibility of the occurrence of acts that violate what are normally considered ethical limits, or that violate legal restrictions, and that are the result of irresponsible, permissive, negligent, inefficient or opaque attitudes in the commercial and operational development of the Organization, which may lead to the application of the Sanctioning Regime.

Sanctions may be administrative and/or labor, as explained below.

13.1. Administrative sanctions (personal or institutional)

These are those applied by public supervisory bodies, such as the Superintendency of Companies or any other competent public body, in accordance with paragraph 3 of article 86 of law 222 of 1995, when administrators,

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directors, legal representatives, statutory auditors, members of corporate control bodies or collaborators authorize or carry out acts that violate the laws, the by-laws, the PTEE, the regulations or any other legal rule to which the organization must be subject in the development of its corporate purpose.

13.2. Labor sanctions.

They are applied when the legal representatives (with employment relationship) or employees of the Organization have violated any legal provision, or when facts or omissions are proven that are referred to in the legal or regulatory provisions mentioned in the different chapters of the PTEE, or in the facts or omissions that modify or are added to such rules. Any failure to comply with the procedures and policies described in the PTEE shall be considered a serious labor offense under the terms of the Labor Contract, the Internal Labor Regulations and/or the Organization's policies.

13.3. Corporate sanctions.

These sanctions shall be applied when the legal representatives (with labor relationship) or Workers of the Organization have violated any legal provision, or when there is evidence of facts or omissions referred to in the legal or regulatory provisions mentioned in the various chapters of the PTEE, or of facts or omissions that modify or add to such provisions. Any failure to comply with the procedures and policies described in the PTEE shall be considered grounds for removal as Manager, without prejudice to any legal action that the Organization, its Shareholders or third parties may bring against the Manager pursuant to Article 200 of the Commercial Code (as amended by Article 24 of Law 222 of 1995).

14. REPORTS TO THE SUPERINTENDENCE OF CORPORATIONS

The Superintendence of Corporations and the Transparency Secretariat of the Superintendence of Corporations have established the following reporting channels in the event that acts of C/TB are identified that are committed by Colombian legal entities or branches in Colombia of foreign legal entities.

14.1. Report of Transnational Bribery complaints to the Superintendence of Corporations. Transnational Bribery Reporting Channel available at the following link:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-DenunciasSoborno-Internacional.aspx



14.2. Report of complaints of acts of corruption to the Secretariat of Transparency. Channel of complaints of acts of corruption available at the following link:

<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portalaniticorrupcion>

15. GRADUAL IMPLEMENTATION AND REVIEW.

The updates established in this document will be developed and implemented according to the principle of gradualism, taking into account the nature, regulations and characteristics of the organization, and based on the understanding of risk management as a process that implies successive advances in maturity over time. The PTEE shall be reviewed at least annually to incorporate improvement actions as appropriate.

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POSITION	NAME	SIGNATURE
Elaboration:	PDA ABOGADOS	
Review:	JULIA PRADO – THE COMPLIANCE OFFICER	
Aproval	CARMEN GONZALEZ – LEGAL REPRESENTATIVE	