
	ARROCERA LA ESMERALDA S.A.S	Code: M-SG-148
		Version: 5
	TRANSPARENCY POLICY AND BUSINESS ETHICS - PTEE	Applies from: 01-01-2022

TRANSPARENCY POLICY AND BUSINESS ETHICS TPBE

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MESSAGE TO ALL COLLABORATORS

ARROCERA LA ESMERALDA S.A.S. since its foundation has stood out as a company that bases its action on ethics, transparency and compliance with legal norms, bearing in mind as a fundamental part social responsibility, acting in accordance with the National Constitution, the laws and regulations of the Republic and the values and ethical principles.

As part of this commitment in our company we do not allow any form of public, private or commercial bribery of any degree or level.


That is why this policy approved by the General Assembly governs the conduct and establishes the principles that must govern the behaviors of all officials and other people who make our work possible, based on honesty, respect, commitment, transparency and social responsibility.

Compliance with this **POLICY OF TRANSPARENCY AND BUSINESS ETHICS - PTEE**, is the responsibility of all the people who work in the company and for this we have gathered some precepts that have as their purpose to establish a guide and framework of action on which the behavior of all will be evaluated.

More than a compilation of rules and duties, it is a manual of ethical action where the philosophy and principles of behavior should inspire our action internally as well as with customers, suppliers and the community in general.

It is up to all of us to understand it, assimilate it, disclose it and demand its strict compliance since it is part of the statute that governs labor relations in our Company.

Ángela María Suso Domínguez
Legal Representative

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1.0 GENERAL CONSIDERATIONS

This policy of transparency and business ethics establishes rules that regulate the behavior of all employees within the company. Although ethics is not coercive (it does not impose legal punishments), the policy of transparency, business ethics and anti-corruption implies an internal regulation of mandatory compliance that may have administrative sanctions in the terms established by law.

The policy of transparency and business ethics of **ARROCERA LA ESMERALDA S.A.S** will be the instrument that brings together the rules established within the Company, with the purpose of guiding the personal and professional development at both individual and organizational level, of those who work in it.

The company **ARROCERA LA ESMERALDA S.A. S** firmly believes in the defense of the norms of ethical behavior and intends that each and every one of its collaborators develop their activities in such a way that it complies with a series of principles, which are based on transparency, honesty and equity.

The Code of Transparency and Ethics of the company **ARROCERA LA ESMERALDA S.A.S** is based on guidelines of conduct that reflect the responsibilities that must be fulfilled within the company in relation to Shareholders, suppliers, customers, government and the community in general, in order to promote the development of relationships of mutual trust.

2.0 REGULATORY FRAMEWORK

This policy groups and complies with the regulations issued by the Superintendency of Companies related to compliance with the Code of Ethics and Prevention of International Bribery, regulations that are in mandate conferred in Law 1778 of February 2, 2016, Articles 23 and 26, second paragraph; and numeral 15 of Article 8 of Decree 1023 of 2012, Circular 100-000003 of July 26, 2016, and Resolution 100-002657 of July 25, 2016 (Repealed) and Resolution 200-000558 of July 19, 2018 (Repealed), Resolution 100-006261 of October 2, 2020, which repeals resolutions 100-002657 of July 25, 2016 and Resolution 200-00558 of July 19, 2018. By which rules are issued on the responsibility of a legal person and all its officials who make it up to comply with each of the requirements established in this Code.


3.0 OBJECTIVE

The company's policy of transparency and business ethics aims to establish the rules, values and ethical principles that govern our daily behavior and relationships with our stakeholders, as well as the activities we develop in Arrocera La Esmeralda S.A.S, hereinafter the Company.

It constitutes a framework of conduct that guides us in all those cases in which an ethical decision has to be made, ensuring the integrity of our actions.

It also establishes conflict resolution policies that promote the use of mechanisms of lower cost, greater effectiveness and, in particular, privileging the interests of the State as a whole.

The purpose of this policy is to guide and transmit to all counterparties that relate to the company, whether national or international customers, national or international suppliers,

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contractors, partners, employees, legal representatives and or those persons who indirectly relate to legal rules and guidelines

4.0 SCOPE

Its application reaches all employees of the company, at any of the hierarchical levels, including those of management or trust, whether appointed or hired, regardless of the labor or hiring regime to which it is subject.

The Code of Ethics of the company also involves shareholders and in general, all those people who relate to the company due to its main function.

5.0 DEFINITIONS

- **Confidentiality**

It refers to the management of the information of the Empresa, both in relation to tangible assets (machinery, furniture, specific technology, etc.) and intangible (processes, planning, strategies, etc.); both internally and externally.

- **Transparency and Business Ethics Program(PTEE)**

It corresponds to this Manual, which determines the specific procedures in charge of the Compliance Officer, aimed at putting into operation the Compliance Policies, in order to identify, detect, prevent, manage and mitigate the risks of Transnational Bribery, as well as others. that are related to any act of corruption that may affect the Company.

- **Transnational Bribery Risk Management System**


It is the system oriented to the correct articulation of the Compliance Policies with the Manual of the Transparency and Business Ethics Program and its adequate implementation.

- **Private Corruption**

Anyone who directly or through an interposed person promises, offers or grants, as well as receives, requests or accepts any unjustified benefit to directors, directors, officials or any person with a direct or indirect link with the company, a gift or any benefit not justified to favor him or a third party.

- **Due Diligence**

It is the annual review of the legal, accounting and financial aspects related to an international business or transaction, or a high-impact national transaction, whose purpose is to identify and evaluate the risks of Transnational Bribery or other corrupt practices, which may affect the Company and its stakeholders.

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- **Risk Matrix**

It is the tool that allows the Company to identify, evaluate and control the risks to which it is exposed in terms of transnational bribery and other corrupt practices.

- **PEP'S**

It means politically exposed persons, that is, they are the public servants of any system of nomenclature and classification of jobs of the national and territorial public administration, when they have assigned or delegated functions of issuance of rules or regulations, general direction, formulation of institutional policies and adoption of plans, programs and projects, direct management of assets, money or securities of the State, administration of justice or sanctioning administrative powers, and individuals who are in charge of the direction or management of resources in political movements or parties.

These functions may be exercised through expenditure management, public procurement, management of investment projects, payments, settlements, administration of movable and immovable property.

PEP is considered to be persons who, including Article 2 of Decree 830 of July 26, 2021.

- **Transnational Bribery**

Anyone who gives, promises or offers to a foreign public servant, for the benefit of this or a third party, directly or indirectly sums of money, any object of pecuniary value or other benefit or utility in return that he performs, omits or delays any act related to the exercise of his functions and in relation to an international business or transaction.

- **Conflicts of interest**

They are established policies of the Company regarding the management of institutional interests against personal interests, involving the different interest groups (employees, customers, suppliers, etc.).

- **Compliance Policies**


These are the policies adopted by the Board of Directors, aimed at ensuring that the operation of the Company is carried out in an ethical, transparent and honest manner, and at identifying, detecting, preventing and mitigating the risks related to Transnational Bribery and other corrupt practices.

- **Internal Conduct**

Description of behaviors and values that are sought and valued by the organization in daily work.

- **Compliance with local laws and regulations**

It is the relationship and obligation of the Company with regard to compliance with the laws and regulations of the country, as well as with respect to customers, suppliers and other stakeholders.

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- **Commercial Favors / Gifts / Entertainment**

Definition of the Company's policies regarding the exchange of gifts or acknowledgments between the Company and its customers or suppliers, leaving clearly established which are gifts and attentions allowed and which are not.

- **Hiring Family Members**

Procedures that determine the Company's policies in relation to the hiring of relatives of people already linked to the Company. It will also include the parameters that will regulate the employment relationship of these relatives.

- **Computer Topics**

It includes the policies in relation to the purchase and use of software, as well as the conditions of use of computer tools (Internet pages, emails, etc.) and the type of information that will be handled by these means.

- **Bribes**

It refers to the position of the Company against the offer or acceptance of undue incentives (economic, privileges, personal favors, etc.) in exchange for the performance or omission of an act, as well as the ways of proceeding in case situations of this type occur.

- **Third Party Information**

Policy established by the Company regarding the handling and use of information of third parties (customers, suppliers, etc.), the protection of your data and confidential information.

- **Safety / Hygiene / Workplace**

Determines the position of the Company with regard to the conditions in which people must perform their tasks, including safety, hygiene and general conditions of the workplace.


6.0 CORPORATE VALUES OF THE COMPANY

- **Mission**

Promote agro-industrial innovation in a sustainable way, supported by good relations and fair trade, to provide conscious eating.

- **Vision**

Feed the world with a healthy product, through responsible and sustainable technologies and practices.

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- **Central Purpose**

Grow and provide healthy food for life.

- **Our Social Objective**

At Arrocera La Esmeralda S.A.S, we are committed to being a socially responsible company with our employees, products, the environment and society.

The actions that demonstrate our commitment are focused on three main pillars: good ethical, social and environmental practices, with the purpose of complying with national labor laws and For Life certification requirements, together with a continuous improvement approach.

- **Conditions of employment**

We undertake measures aimed at reconciling the work of the family and maintaining a cordial and respectful treatment in all aspects.

Respect for human rights. Respect for

children's rights. Respect for current

legislation.


Total rejection of forced labor. Rejection of

child labour.

Equality and diversity: rejection of discrimination of any kind (by race, color, nationality or ethnic origin, age, religion, disability, gender, sexual orientation, political affiliation or other characteristic protected by current labor legislation).

7.0 PURPOSE OF THE DOCUMENT

- To provide concise and unified guidance for all of the Company's operations with respect to what we believe should be ethics in the realm of business, and practice as ethical behavior.
- Provide guidelines that contribute to the adoption of ethics in the day-to-day management of our business and the different operational activities
- Motivate the Company's employees to build, maintain and promote the highest standards of ethical behavior in their professional relationships, internally and externally.
- Contribute to the achievement of the vision, purposes and values of the Company.

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8.0 ETHICAL PRINCIPLES AND VALUES

The quality of our decisions and actions are as important to us as the quality of our products and services. Ethical conduct requires the commitment of every employee and every one of our leaders.

We all act with integrity and in accordance with applicable government laws, Company policies and this Transparency and Business Ethics Policy .

The Company, its Shareholders, Directors and other Workers, make up a team that works for the Country, for its people, for its Company and all its acts are administered by the standards of conduct that are defined below :

- **Integrity**

We act with rectitude, honesty and honesty, seeking to satisfy the legitimate interests of the Company, our clients and society in their environment.

We profess and practice a clear rejection of corruption in all areas of performance and strive to fully comply with current standards.

- **Efficiency and Diligence**

We try to provide high quality in each of the tasks under our charge, looking for the most appropriate and timely result, and optimizing the use of resources to achieve the objectives and goals established for the Company.


- **Suitability**

We develop with technical, legal and moral aptitude in the performance of our tasks. We tend to a solid formation according to the demands of each position, permanently training us for the best fulfillment of our tasks.

- **Veracidad**

We express ourselves with authenticity and sincerity in the labor relations with all the members of the Company and with third parties.

In development of the above principles and values, the Company embraces the policy of transparency, business ethics and anti-corruption contained in the following numerals, which constitutes the behavior guide of all those people directly or indirectly linked to the company:

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8.1 PRINCIPLES GOVERNING THE POLICY OF TRANSPARENCY AND BUSINESS ETHICS

- For purposes of understanding this policy, ethics means doing what is right, in the right way, for the right reasons; it encompasses behaviors, both personal and professional, in business development and comprises a set of organizational values and principles that are guiding action and decision making, even in the absence of prescribed rules or policies .
- Ethical behavior is an obligation of everyone, regardless of the position held in the Company. It is especially important that people in high positions set an example and demonstrate unquestionable ethical behaviors.
- The primary requirement in the commitment to act ethically is to respect Human Rights and the Constitution and laws that govern our country. We are also obliged to abide by the Company's corporate policies and its procedures, guidelines, practices and other internal rules established in each operation that involves the operation of the Company; however, respect for the law is not enough, since the legislation does not always tend to higher standards of ethical behavior. To act ethically is to do more than is legal; it means to do what is and represents to be right, fair, respectful and responsible with respect to our shareholders, colleagues, suppliers, customers and to society in general.
- Our Company requires that we act with honesty, integrity, transparency, mutual respect and with a sense of justice and responsibility in all our professional relationships, and that we demand the same from those with whom we interact.
- Nothing we do to promote ethical behavior in the Company should violate the text or spirit of this transparency and anti-corruption policy, nor the rights of individuals and the Company. With regard to investigations of alleged policy violations, the person reported shall be presumed to have acted in good faith until proven otherwise, and shall be permitted to explain his or her position and point of view.
- In the event that any situation is not expressly regulated by this policy, the Company and its officials shall be guided by a sense of decency, equity, justice and mutual respect, together with the general principles set forth in the Universal Charter of Human Rights, the Constitution and the laws established in the country, and by the codes, internal regulations, policies and procedures.

8.2 ETHICAL DUTIES


• **Neutrality**

We act with absolute political, economic or any other impartiality in the performance of our functions, demonstrating independence in the relationship with people, political parties or other institutions.

• **Transparency**

We execute our work in a transparent manner, this implies that such acts can be accessible to the knowledge of citizens through the mechanisms provided for in the Law, as well as any other related norm.

The information we provide is truthful, complete, accurate and timely. In coordination with the directors of the Company, we inform in accordance with the deadlines and legally established means of any relevant matter with economic, financial, structural, legal or management impact related to the Company.

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- **Discretion and Confidentiality Of Information**

We reserve reserves with respect to facts, documents or non-public information that may affect the interests of the Company, of which we are aware for the exercise of our duties or that may influence transactions related to the Company.

We have the obligation to protect and preserve the assets of the Company, using those that were assigned for the performance of our tasks in a rational manner, avoiding their abuse, waste or waste.

We do not employ or permit others to use the Company's assets for particular purposes or purposes other than those for which they were specifically intended.

- **Responsibility**

We develop our functions fully and in an integral way, assuming with full respect the function we perform. In extraordinary situations we do not hesitate to perform those tasks that by their nature or modality are not strictly inherent to the position we perform, provided that they are necessary to mitigate, neutralize or overcome the difficulties faced.

Every collaborator is not only responsible for his own conduct, but also for reporting any violation of the principles and practices of which he may be aware.

- **Knowledge and Regulatory Compliance**

We have full knowledge of the Company's Code of Business Ethics and all our activities are framed in the laws in force and the standards established in the different procedure manuals and the different labor policies.

8.3 ETHICAL PROHIBITIONS


- **Conflicts of Interest**

We do not seek to know, process or participate in the decision-making of any matter in which we may have a direct or indirect interest, in which our personal, labor, economic or financial interests could be in conflict with the fulfillment of the duties and tasks that we are in charge of.

We do not use the name of the Company in due form, nor do we carry out in parallel commercial or professional activities that in any way may compete or conflict with those carried out in the Company.

If any official is exposed, he must communicate the fact immediately and in writing to his Area Manager and / or to the directives, of the Company according to his hierarchical level. In any event, employees must report when a conflict of interest occurs.

At all levels of the Company, each employee must put before self-interest, the fulfillment of their obligations to the Company.

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- **Political Proselytism**

It is not allowed that activities of political proselytism are carried out on the occasion of the tasks that we carry out or through the use of infrastructure, goods or resources of the Company, either in favor or against political parties or organizations or candidates.

- **Misuse of Inside Information**

It is not accepted that we engage in financial transactions or transactions using inside information of the Company or to which we may have access due to our condition or exercise of the position we hold. Nor can we disclose, use or allow improper use of such information for the benefit of any particular interest.

In the same way that we protect our information, we respect the information of third parties and do not obtain it by improper means or disclose it without authorization.

- **Acts Against Dignity**

For no reason do we exert pressure, threats or harassment that may affect the dignity and honor of people or induce the performance of malicious or unseemly actions.

- **Reception of Gifts**

We do not accept or request gifts, money, gifts, entertainment or present or future benefits from any person, whether natural or legal, who could be benefited in any way, directly or indirectly, by compliance or non-compliance with current regulations.

Gifts that have no commercial value or are consistent with the promotional or advertising practices of the granting entity may be accepted.

Employees may not use their position in the Company to request any kind of personal favor, payment, discount, travel, accommodation, gifts or loans to suppliers, customers or interest groups. These practices are prohibited.


If for reasons of courtesy in the business relationship it is decided to receive or give a valuable gift, it must be reported to the Management, which will decide its final use.

8.4 ANTI-CORRUPTION AND ANTI-BRIBERY GUIDELINES

No form of corruption is tolerated in the Company. We do not believe that there is any justification for violating the ethical conduct of public officials or owners and employees of other Companies. We don't do it or allow it. Therefore, we demand that others not do it with us.

We do not promote, tolerate, or justify bribery. Bribery is understood as the offering of gifts, loans, fees, tips or some other benefit to any person, as an incentive to act contrary to their legitimate and correct interests.

We do not make facilitation payments, nor do we allow gifts to public officials, owners or employees of other Companies in order to expedite any normal process or an approval, also

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they are considered a form of bribery and therefore go against this policy of transparency and business ethics.

Bribing or allowing bribery is a dishonest practice, prohibited by the Company and will have punishable and labor consequences.

Due to its responsibility for the prevention of Transnational Corruption and any other practice associated with corruption, the Company, through its Shareholders' Meeting, its Senior Managers and its Employees as appropriate, undertakes in a special way to:


- Ensure the provision of the economic, human and technological resources necessary for the Compliance Officer to fully carry out the work entrusted.
- Evaluate the risks related to Transnational Bribery and other corrupt practices, generated by its operation, its organizational structure and the specific activities of the sector. At any time the risks may be modified or adjusted according to the changes that occur within the Company.
- Appoint a Compliance Officer who will be responsible for the evaluation, management and control of the Transparency and Business Ethics Program through compliance audits on its effectiveness. The Transparency and Business Ethics Program in its entirety will be supervised and controlled by the Compliance Officer, ensuring its effectiveness, along with due diligence procedures through the annual review of legal, accounting and financial aspects within international negotiations .
- Define the Compliance Policies of the Business Ethics and Transparency Program and communicate them to Shareholders, members of the Board of Directors, Administrators, Employees, Contractors and strategic allies; through training, emails, newsletters and / or other means that are defined, in order to facilitate the prevention, detection and reporting of acts of Transnational Bribery and corrupt practices, as well as the correct execution of the PTEE. Within the communication plan, the Shareholders, members of the Board of Directors, Administrators, Employees, Contractors and strategic allies will be urged that their conduct be carried out in accordance with the provisions of the PTEE, in such a way that, in the event of any knowledge of conduct contrary to those established herein, the Compliance Officer is immediately informed and/ or through the Ethics Line.
- Require all parties with whom you have a contractual relationship, the obligation to strictly comply with the Program.
- Create the ethical line to be the communication channel to confidentially report violations of the Business Ethics and Transparency Program.

8.5 VALIDITY, DISSEMINATION AND UPDATING

The validity of the contents in this policy will be for an indefinite term or until the Company is statutorily dissolved. Its dissemination will be carried out through training is annual and will be published for consultation on the INTRANET and WEBSITE of the Company.

In the event that a situation arises that requires modification of the PTEE, due to the identification of new risks of Transnational Bribery and other corrupt practices, it will be necessary to carry out a specific training with the leaders of the impacted processes.

Its update when required is in charge of the Company's compliance officer.

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8.6 BRIBERY OR CORRUPTION SITUATIONS

- ✓ Receive money or valuable gifts from suppliers, customers or government entities.
- ✓ Offer employees, managers government entities or third parties related to the activity, commissions or money, luxury gifts, business attention such as travel expenses, tickets to shows or events, especially when such attention or gifts are disproportionate.
- ✓ Provide technical assistance to exert undue influence.
- ✓ Deliver confidential information of companies to carry out illicit activities.
- ✓ Make erroneous accounting or financial records .
- ✓ Omit or conceal accounting or financial information related to situations of fraud, bribery or corruption.
- ✓ Contract employees, suppliers, agents, consultants, advisers and other intermediaries who may be involved in possible illicit activities .
- ✓ Make donations to public charities or charities in cash or in kind expecting a benefit in return.
- ✓ Make facilitation payments and political contributions .

9.0 MANAGING RISKS RELATED TO TRANSNATIONAL BRIBERY

Risk management is the process of identifying and assessing the risks to which the Company is exposed in the development of its activity, as well as the definition of strategies and procedures aimed at minimizing the effect of the same.

In the development of this PTEE, the following procedure was defined for the identification, evaluation, adoption of controls and monitoring of the risks of corruption and Transnational Bribery associated with the activities of the Company.

As a result of this procedure, the Risk Matrix was elaborated that integrates the Transparency and Business Ethics Program and where each risk is related, identifying its assessment (impact and probability) and the respective control to mitigate it.


9.1 Sensitization

In order to establish the basis for the creation of a culture of compliance in terms of prevention of the risk of Transnational Bribery and other practices associated with corruption, it is necessary that all the staff that works within the Company, understand that it is exposed to this type of risks and, therefore, it is obliged to administer them to minimize their probability of occurrence.

9.2 Identification of the Risk of Transnational Bribery and Corruption

The identification of the risks of Transnational Bribery and Corruption is carried out in two stages:

- **Diagnostic Stage:** An analysis of the operation of the Company in general is carried out, to determine the size, structure and delegation of decision-making power; the regions where it is operated and planned to enter; the nature, complexity of activities and operations of the Company; the business model and its involved parties, both private and public.

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- **Identification Stage:** With the result of the Diagnostic Stage, the areas and Employees with the greatest exposure to risk are defined and the interview process is carried out.

9.3 Measuring the Risk of Transnational Bribery and Corruption

Once the risks have been identified, the measurement of the risks will allow to know the impact and the probability of their occurrence prior to the implementation of the controls (inherent risk) and, in this way, to determine the prioritization of the same to proceed to define the mitigation activities.

9.4 Adoption of Transnational Bribery and Corruption Risk Controls

The adoption of controls seeks to guarantee the effectiveness of the PTEE, through measures that allow monitoring and evaluating the effectiveness of its procedures and Compliance Policies. All this, in order to reduce the probability of occurrence or the impact that can be generated when the risks materialize (residual risk).

To evaluate each control, the following characteristics are analyzed together:

- Type of control: Preventive – Detective – Corrective
- Control class: Manual – Automatic – Mixed
- Control Status: Implemented – Documented, Implemented – Undocumented, In Development – Approved, In development – Not approved, Does not exist
- Frequency of the control: Daily – Weekly – Biweekly – Monthly – Quarterly – Semi-annual – Permanent Annual – Sporadic / Surprise - When required


9.5 Transnational Bribery and Corruption Risk Monitoring

Through the management of the Compliance Officer, a periodic follow-up will be carried out on the risks established within the Matrix and compliance with the Policies indicated in the PTEE, in order to determine treatment plans if necessary, as well as the identification of new risks in the event of changes in the operation of the Company and / or in the legislation, that merit a new risk assessment. In this case, the Compliance Officer will propose to the Board of Directors, the respective updates that are required to the Risk Matrix and the PTEE.

Likewise, the monitoring will involve the annual evaluation of the effectiveness of the PTEE through the audits defined by the Compliance Officer to verify compliance with the Program, and determine if treatment plans are required for its correct execution.

9.6 Transnational Bribery and Corruption Risk Matrix

The results obtained so far are documented in the Risk Matrix, to reinforce the quality of the evaluation and have the support for future evaluations and updates required by the PTEE.

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10.0 ETHICAL GUIDELINES

10.1 Customers and Consumers

Our goal is to market our products with Quality, seeking the satisfaction of customer expectations.

We have an Integrated Management System implemented in our company to ensure quality in the processes and in our final product applying good environmental practices for the prevention and care of the environment.

We meet the quality requirements of our service and the commitments assumed with our customers, in order to meet or exceed their expectations, we respect the contractual agreements framed in justice and we attend to their service requirements with opportunity, care and reliability.

10.2 Environment

The Company ensures compliance with the environmental regulations that govern us and manages the development of viable alternatives for a better environment that goes hand in hand with the development of our activity without harming the well-being of the community in general.

Our Company seeks to maintain cordial relations and cooperation with the surrounding community taking into account their opinions and suggestions regarding the environmental issue always seeking the common good.

For Waste Management, with a program for the handling of recyclable and non-recyclable materials in each area of the Company

Technological waste and batteries are delivered to companies that are responsible for their final disposal.

We carry out basic sanitation activities such as fumigation, environmental and sanitary disinfections.


We have policies in computer technology to keep equipment turned off when it is not in use.

10.3 Human Rights

Our activities are aimed at positively influencing society, encouraging the Company to become a benchmark of ethical and socially responsible behavior, contributing decisively to local, regional and national development, with innovation, continuous improvement and teamwork.

10.4 Product

The effectiveness and efficiency that we provide for the development of the tasks and processes of which we are part, are essential for the achievement of corporate objectives, which can only

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achieve with responsibility in the fulfillment of our functions, commitment to the Company and honesty at all levels.

We contribute to business growth and efficiency by identifying new projects, technologies and finding new and/or better ways to develop our products.

We systematically improve the efficiency of our processes, activities and services, optimizing resources, costs and time.

10.5 Social Responsibility

We strive to carry out the operation and activities of the Company in a safe, efficient and responsible manner with the community and the environment, based on a cohesive teamwork of workers and suppliers.

We forge relationships of trust between all the members of our team and with the different interest groups with which we interrelate, based on mutual respect and seeking a harmonious and fair coexistence for all parties.

We seek to provide tools to improve the standard of living of the inhabitants of the community and the generation of opportunities, respecting the various existing cultures, especially those related to the original ethnic groups.

We contribute to generating sustainable development in each of the communities associated with our operations, always ensuring the preservation of the environment and implementing initiatives that contribute to greater local development.


The company will make contributions and subscribe sponsorships in support of projects proposed by private or public entities, or non-profit organizations, duly established in compliance with the law, that promote consistent values for purposes to our culture as a socially responsible company. Such sponsorships or contributions may be provided for events of a social, cultural, sporting, artistic nature or research studies.

The company will evaluate based on its principles established in this policy any real link between the potential sponsorship and its commercial objectives, guaranteeing compliance with the registration, authorization and documentation process.

We carry out the identification, monitoring and evaluation of social impacts in the communities surrounding the plant's facilities and its area of influence, which allows us to develop action plans and strategies to minimize our impacts as much as possible.

11.0 ANTI-CORRUPTION PRACTICES

If any practice is evidenced to be undue, the disciplinary measures that correspond legally and those contemplated in the Internal Labor Regulations will be applied, being able to reach the termination of the employment relationship. Likewise, suppliers, customers or persons who may be involved in such practices will be denounced before the corresponding instances.

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The commercial advantages are strictly based on technical aspects and the level of competitiveness of the Company, any illegal or unfair practice is expressly prohibited in order to obtain commercial advantages for the Company.

The fiscal control system maintains its independence and monitors the selection processes and operations of the Company, ensuring the transparency of its execution and identifying inherent risks, having the obligation to report to the criminal, disciplinary and administrative authorities, acts of corruption as well as the alleged realization of a crime against the public administration, a crime against the economic and social order, or a crime against the economic patrimony that he has detected or in the exercise of his office.

We are not involved in any activity that could be related to money laundering, terrorist financing and financing of the proliferation of weapons of mass destruction.

We are aware that taxes contribute to the income of the Public Treasury and allow us to attend programs that benefit the country, therefore, we make their payment in a timely manner and according to the criteria established in current legislation. No practice aimed at tax evasion is allowed.

The selection of personnel is carried out through transparent processes in which internal and/or external staff participate according to the profile and characteristics of the position and the best qualification of the candidate based on their ability to engage the position.

We act with honesty and integrity in all transactions with authorities and public officials, ensuring that all information and certifications we present, as well as the statements we make are truthful, clear and complete.

It is the obligation of every officer of the Company to remain vigilant in identifying and reporting conduct that violates this policy, to raise concerns or to seek guidance on ethical issues which may be directly addressed through the following mechanisms:

Employees: Through their immediate boss, the head of Human Management, a member of Management and/or Compliance Officer


Customers and suppliers: National line 018000127127 – E-mail arroz@blanquita.com.co – Ethics Line page www.blanquita.com.co

12.0 BRIBERY OR TRANSNATIONAL CORRUPTION

The Company promotes a culture of transparency and integrity in which Transnational Bribery and corruption in general are considered unacceptable, and the commitment of senior managers in the prevention of transnational bribery is maintained by assessing the risks related to imports or exports.

In accordance with the above, officials who carry out both import and export operations are governed by a policy aimed at preventing transnational bribery, as well as other corrupt practices and, in general, law enforcement.

We know that the risk increases in countries that require intermediaries, for the celebration of a business or international transaction, according to customs and local planning, this is why

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that the Company's policy is to investigate and consult legal history before the different entities the intermediaries that are required for the operation.

13.0 SECURITY PROCESSES AND WHISTLEBLOWING

- ✓ The Empresa has means of communication 24 hrs / 7 days for reports through physical mailboxes installed at strategic points in the Company's facilities, which can be accessed by employees, email and website to which customers and suppliers can access, through its ethical line where weekly information will be collected to analyze it and give it corresponding processing. The person responsible for these reports and queries in the mailboxes will be the compliance officer.
- ✓ As a preventive strategy, the company has the following email arroz@blanquita.com.co and the following telephone number 5160000 ext. 142 – 111 – 131, to which all employees regardless of their position or other external interest groups can communicate doubts or needs for advice in relation to compliance with the policy of transparency and business ethics, as well as to report conduct that is in any of the modalities of bribery or corruption. These reports are received guaranteeing the confidentiality of the information and the person, as well as the responsibility of the information of the reported facts that are real and verifiable.
- ✓ If an official, client or supplier does not report to the Company any anomaly due to bribery or corruption, he can carry them out directly with the external entities that are established for this purpose, example, attorney general's office, or superintendencies, attaching the respective evidence that originates the fact.
- ✓ For the consultations of documents, policies, procedures and instructions can be made through intranet system or the [page www.blanquita.com.co](http://www.blanquita.com.co), or request them to the email arroz@blanquita.com.co
- ✓ The Company has certified quality processes, which allow us to carry out the different operations under surveillance and security parameters, which are audited annually by organizations external to the Company.
- ✓ Total confidentiality, impartiality, discretion and absolute integrity of the system and the human resources to receive reported complaints and their adequate follow-up are guaranteed.

14.0 ASSESSMENT AND IDENTIFICATION OF CORRUPTION RISKS

- ✓ In the Company we have certifications that allow us to carry out an integrated evaluation of our security practices, which are made known immediately when an official enters our Company to work and if they wish to further expand the procedures and policies, all the processes of Resource Management and the instructions and security procedures can be consulted through the intranet.
- ✓ We have documented different processes, which allows us to identify risk factors in illicit situations such as fraud, corruption or suspicious or unusual situations both in employees and our customers, suppliers, shareholders or natural or legal persons with whom the company has contractual or legal business links of any order.
- ✓ A risk review and assessment is carried out annually, or at the time a risk is identified. This review is carried out by the leaders of each process with the support of the representatives of the quality management systems program and based on the guidelines of the manuals and policies established for the processes.

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15.0 IMPLEMENTATION AND EXECUTION OF ANTI-CORRUPTION CONTROLS

The identification of the risk for each area, transaction, project or some other specific activity is carried out by:

1. **Risk identification:** Aid will be taken from external information sources such as control entities, international lists, national lists, attorney general's office, national police, etc., and a list of risks associated with the source or circumstance that produces it will be drawn up.
2. **Determine the impact and probability:** For each of the identified risk events, the impact and probability of occurrence will be determined according to their characteristics and type of action.
3. **Measurement and Control:** The risks identified in each related process will be measured and controlled by the employees responsible for each process according to their functions.

Once the risks have been identified, the possible causes are established and the controls and the impact it has on each of the identified areas are identified.


The person in charge of the process must inform all the collaborators of the area of the risks and the controls identified.

The company has defined procedures for the proper handling and custody of documentation which guarantee the integrity, updating, timeliness, reliability, traceability, reservation and availability of information.

All employees are responsible for the application of controls in order to minimize the materialization of any of the risks; support two in the different existing manuals for each process.

16.0 RISK CONTROL

- ✓ Suspicious and unusual activities both internal and external are reported in the established formats to the compliance officer so that he in turn makes the report to the UIAF, if applicable.
- ✓ We have an external tax review that allows us to verify the accuracy and transparency of the accounting and financial records, as well as compliance with the different processes in each of the operations.
- ✓ We have a process of evaluation of suppliers, customers and officials who select and qualify each one in accordance with our established policies before generating the respective link, relying on the different tools of contact that the company has.
- ✓ The selection and hiring of personnel is carried out in a careful and safe manner complying with the requirements of the law and our security controls established in the Selection and Training process.
- ✓ We carry out at least once a year training and awareness on topics such as Fraud, identification of suspicious and unusual activities, analysis and identification of risks, in the same way in the process of induction of the new collaborators we make known the policies and controls that we have established in the Company, for strict compliance.
- ✓ We have security and confidentiality agreements with our suppliers, customers and Company officials.

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- ✓ We strengthen controls for the knowledge of customers, suppliers and officials through consultation systems in risk centers, national and international lists of LA/FT/FPADM and government pages such as police and attorney general's office.
- ✓ Evaluation of accounts payable and accounting to identify payments to third parties where it is verified that the payments correspond to the contracted service .
- ✓ We have sufficient and adequate channels of communication that guarantee confidentiality to report and report on activities related to transnational bribery or any other corrupt practice .

17.0 INFORMATION MANAGEMENT

All existing information generated by the Company is reserved. Therefore, no collaborator is authorized to disclose it to third parties, without prior authorization from their superiors; it is the obligation of all collaborators who, by reason of their position, have access to information of a confidential or privileged nature, or information whose disclosure may result in damages for the Company, refrain from providing it to third parties or use it for personal benefit .

All the principles are applied in the development, interpretation and application of statutory law 1581 of 2012 Art. 4, in a harmonious and integral way for the manipulation and dissemination of our databases.

It is forbidden to distort records and / or accounting information, or falsify operations, either to simulate the fulfillment of goals or objectives, or to obtain some personal benefit.

All information generated in the financial records is confidential and can only be given to users duly authorized by the Assembly, Banks or State Entities.

Managers and collaborators must take the necessary measures to protect the confidential information to which we have access, in order to prevent it from being known to unauthorized persons.

18.0 COMPUTER EQUIPMENT


Users of computer equipment are responsible for the protection of these including displays, CPUs, disk drives, removable memories, modems, software and information systems.

Computer equipment should not be used for any purpose other than to serve as a work tool. They must not be used for any type of personal work unless expressly authorized by the superior.

It is not allowed to install, by the users of the computer equipment, unauthorized software.

Each user must have an access key to enter the systems. Also, installed software that has restricted access must have access codes. The access code is personal and it is the responsibility of the user not to disclose it.

The keys that the systems department uses in the administration of the system are handled under strict confidentiality.

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Equipment should not be exposed to use by persons other than its user; in case of absence, the computer must be turned off or protected with a screen saver with a password for deactivation.

The user must be liable for the damage, destruction or theft of the computer equipment or the information contained therein, which are caused as a result of carelessness or negligence in its protection and daily use.

Any official who works in the company and is assigned a computer equipment, whether laptop, cell phone or desktop PC must ensure and be responsible for the information contained in these equipment concerning the company and must be governed by the computer security manual published on the intranet.

19.0 RELATIONSHIP WITH SUPPLIERS

Without exception, we only hire, for the provision of the service, those suppliers that are registered with the Chamber of Commerce and the DIAN, whether they are natural or legal persons and whatever their nature and object of the contract.

In relation to suppliers abroad, it only operates with those that are duly authorized by the General Management of the Company.

The acquisition of goods and services is carried out through homogeneous and transparent processes, which ensure the equitable participation of suppliers and an impartial selection of them, based on criteria of quality, profitability, care for the environment, social performance and service.


According to the characterization of the documented process (C-SG-136) it is specified that all products and services that are acquired or contracted, must have the lowest possible environmental impact, so suppliers are requested technical data sheets of their products and safety sheets when these are required, the environmental impacts that these may have are evaluated and are verified by the QMS areas together with the environmental team.

It takes into account those suppliers that carry out activity continuously in the conservation and improvement of the environment and in accordance with the principles of sustainable development, committing to the conservation and sustainable use of the natural resources it uses and minimizing the negative impact on the environment.

Social performance will be an important part to take into account in a supplier measuring its effectiveness in achieving its social objectives and creating value for its customers, having a prevention system in illegal activities such as laws against bribery or fraud, as well as fair treatment policies, equitable pricing, customer protection and practices in setting prices in a transparent way.

When contracts are made with suppliers, whether natural or legal persons, who have a relationship or relationship with an official linked to the company, their evaluation and qualification will be the same as that used for the linking of any supplier.

Any contract, agreement or relationship in which the Company is bound, can only be signed by the legal representative, his alternate or the person assigned for this purpose by the Management and must obtain the corresponding insurance policies according to the nature of the contract.

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20.0 CONSEQUENCES OF NON-COMPLIANCE WITH THE TRANSPARENCY AND BUSINESS ETHICS POLICY

The content of this policy of transparency and business ethics is an integral part of employment contracts, as such, it is part of the obligations that correspond to comply with all the directors and collaborators of the Company and in this virtue, they are integrated into their obligations and responsibilities of a functional and labor nature.

Failure to comply with the obligations provided for in this policy constitutes a **SERIOUS FAULT** in the terms provided for in the Internal Labor Regulations and in the Employment Contract, as such, may constitute just cause for the termination of the contract. Sanctions for non-compliance with the provisions contained in this Ethics Code shall be imposed in accordance with the provisions of the Internal Working Regulations. (Chapter 1, Article One) and will apply to all employees who are proven to have participated.

Sanctions or disciplinary measures will be imposed on employees involved in corrupt practices or violations of the provisions contained in this policy of transparency and business ethics.

The company will not cover expenses associated with the defense of employees or their representatives, for sanctions imposed for the violation of the rules of this policy of transparency and business ethics.

All employees of the Company undertake to comply with this policy of transparency, business ethics and anti-corruption. Failure to read the Code does not exempt them from complying with the terms of the Code.

21.0 IMPLEMENTATION OF THE TRANSPARENCY AND BUSINESS ETHICS POLICY


The application of the principles of this policy may not always be clear and may often confront the individual with difficult decisions or uncertainty about the appropriate course of conduct. In these circumstances, help should be sought, with the direct superior or, in difficult cases, with the higher commands.

Corruption and Transnational Bribery can occur in various environments that, without proper management and control, can affect the sustainability, continuity and survival of the Company and, consequently, the interests of its Shareholders, Senior Managers, Administrators, Employees, Contractors and strategic allies.

To combat the risk of corruption and Transnational Bribery, Arrocera la Esmeralda has defined the following policies that will be mandatory:

21.1 Policy on Transnational Bribery and Other Practices Associated with Corruption

The Company is strict in compliance with its corporate values and principles, for this reason, it will not tolerate by its Shareholders, Senior Managers, Administrators, Employees, Contractors and Strategic Allies, any conduct that is contrary to transparency, integrity and ethics.

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For this reason, Senior Management promotes a culture of integrity that seeks to ensure that all actions involving the Company are governed by ethical and transparent parameters, prohibiting any act related to transnational bribery and any corrupt practice.

In this sense, the Company will require of its Shareholders, Senior Managers, Administrators, Employees, Contractors and Strategic Allies, that none of them may, passively and / or actively, directly or indirectly, give, offer or promise to a foreign or national public servant sums of money, any object of pecuniary value or other benefit or utility, in exchange for him actually operating, omitting, or delaying, any act related to the exercise of his functions and in relation to a national or international business or transaction; conduct that also extends to the private sphere in the sense of not incurring in them with respect to officials of private sector companies .

Likewise, all counterparties are expected to make a real commitment to communicate, through the Ethics Line, any fact or irregularity that is contrary to the PTEE and current legislation and that affects or may harm the interests of the Company.

It is clear that the violation of any provision established in the PTEE and that represents a damage or harm to the Company and / or its counterparties, will result in the immediate termination of the contractual or commercial link with the Company.

21.2 Due Diligence

The Company, in its commitment to zero tolerance for Transnational Bribery and other practices associated with corruption, establishes within its guidelines the need to know the parties with whom it conducts business or maintains labor and/or commercial relations. For this reason, a Due Diligence process of knowledge of the counterparties is defined that will be advanced before starting any contractual, labor or commercial relationship, along with the specific Due Diligence process for the PTEE, which will be applied when it is before an international transaction or negotiation of any type and amount.


Thus, in The Due Diligence, the conditions of the negotiation are verified through an evaluation of the legal, accounting and financial aspects related to the transaction, to identify the existence of possible risks of Transnational Bribery and other practices associated with corruption that may affect the Company. This evaluation will be supported with the Link Format.

This analysis will be carried out prior to the subscription of an international business or transaction, minimizing risks and generating a traceability of the negotiation in favor of transparency and compliance with the PTEE.

The evaluation of the international business or transaction together with the counterparty will be updated annually, unless there is a significant change that requires an immediate analysis, as considered by the Compliance Officer based on the established controls, mitigating current risks or anticipating them.

The scope of Due Diligence for PTEE will be variable due to the object, complexity, value and geographical areas where the contracts will be executed.

This Due Diligence includes the following phases:

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- **Phase of attachment to the Company:** In this phase, the information provided for the registration or updating of the counterparties is analyzed, as well as the verification of PEP'S and the check in binding and restrictive control lists, news in public media that reports the technological tool contracted by the Company in order to have an exhaustive knowledge of the counterparties.

In the event that any of the persons consulted becomes linked to any of the control lists, the linking process is immediately terminated and therefore the due diligence will be completed.

- **Phase of the DUE DILIGENCE procedure of the PTEE:** To determine the feasibility of continuing with the contracting process, focused exclusively on international negotiations. In the event that the negotiation does not represent a risk for the Company, the contract or purchase order / service will be signed with the fulfillment of all legal requirements, including a declaration of knowledge and compliance with the PTEE.

The Compliance Officer, accompanied by the Legal Representative of the Company, will carry out the annual reviews of compliance with the PTEE in order to adjust the components that the system requires for an effective mitigation of the risks of transnational bribery and other corruption practices.

21.3 Policy for the granting and receipt of gifts and invitations


In accordance with the corporate values and the statements made in this Manual, the Company defines its Policy for the Granting and Reception of Gifts and Invitations in the field of commercial and / or labor relations, whose purpose is to clearly define the position of the Company towards the attention to Employees, Contractors and third parties through gifts and / or invitations, which allows to consolidate transparent relationships between them.

Being aware that giving and receiving gifts and / or invitations can be decisive for the beneficiaries of these to make influenced decisions that may affect the interests of the Company and could even represent an event of bribery or corruption, it is established as a General Principle of this Policy to "not promote the practice of giving or receiving gifts, gifts or invitations to Employees, Contractors and third parties, unless they are adapted to the following characteristics:

- That they are corporate gifts, that is, those that are delivered to promote the services offered by the person who grants it, such as marketing activities .
- That they are not offered within a context that can obviously influence the decision of the one who receives it and in favor of the one who grants it.
- That corresponds to invitations that are made to promote or publicize products or services related to the commercial activity of the Company, which must have the written approval of the hierarchical superior of the Employee along with the due justification.
- Invitation to training or events related to the position or functions of the Employee to the interest of the Company, which must have the written approval of the Hierarchical Superior of the Employee along with the due justification.

Consequently, it is expressly forbidden to give or receive gifts and invitations that are not framed within the quotation of exceptions and, especially those that:

- Are materialized in trips, hotels, cruises, shows, sporting events.
- Come from a domestic or foreign public official .

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- Correspond to cash, transfers, bonuses, discounts in commercial establishments to acquire goods or services, among others.

In case of doubt about the possibility of giving or receiving a particular gift, or accepting or offering an invitation, the Compliance Officer should be consulted.

21.4 Policy on remuneration and payment of commissions to contractors and employees, with respect to international business or transactions

Remuneration and payment of commissions to Contractors: All international transactions or transactions must be in writing and will be analyzed as established in the Due Diligence policy as part of the controls defined to minimize the risk of Transnational Bribery.

If, in the context of the negotiation, the parties provide for the recognition and payment of commissions, there shall be no doubt as to the nature of the commissions and it shall be necessary that the manner in which the operative event and the payment thereof are agreed to be clear and do not give rise to interpretations. This will prevent disguised payments through commissions, a practice that is expressly prohibited.

Payments for these concepts will be made through bank transactions, being duly supported by invoices, collection accounts prepared according to the terms established in the contract or purchase order, in such a way that they are recorded in the bank account registered by the contractor at the time of filling the linking process.

No payment is allowed to third parties other than those involved in the contractual relationship.

Remuneration and payment of commissions to Employees: The remunerations and commissions that may be generated in favor of the Employees are regulated by the provisions of the labor contract and, in a special way, by the provisions of the Procedure on commissions and bonuses in the sale of real estate.


Any payment of commissions contrary to the provisions of this policy is prohibited.

21.5 Policy on per diems, food, lodging and/or travel expenses

The trips made by Employees and Senior Managers, in charge of the Company, must strictly obey the exercise of their functions within it. In this sense, for the recognition of travel expenses, strict compliance must be given to the "Travel Expenses Process".

Once the trip is over, all Employees must submit the list of expenses in the format defined by the Company to verify that the internal process that indicates the maximum amounts they may incur for these concepts was complied with.

Invitations may be made to national or foreign public officials, which must have the prior approval of the general management.

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21.6 Policy on contributions to political groups, parties or candidates

The Shareholders' Meeting shall be the only body authorized to approve contributions intended to finance candidates, campaigns, parties or political movements. These contributions will be made following the lines and ideologies of the Shareholders, understanding that under no circumstances do they seek to obtain benefits in favor of the Company's own interests.

21.7 Donation Policy

The donations made by the Company will be executed in compliance with the Corporate Social Responsibility Process and must be authorized by Senior Management, after verification of the following conditions:

- That due diligence has been carried out for the real and exhaustive knowledge of the beneficiary entity.
- That there is a formal request for donation by the beneficiary entity, unless the initiative to donate comes directly from Senior Management.

By virtue of the definitions of the Corporate Social Responsibility Program, the Company will preferentially select as a beneficiary of the donations, non-profit entities that benefit initiatives related to the most needy sectors of the city, as established by Senior Management.


All donations made are supported in the Donation Certificate, Delivery Minutes or Corporate Agreements

21.8 Policy on document archiving and preservation procedures

The Compliance Officer will guarantee the integrity and conservation of the documents generated for the Transparency and Business Ethics Program in order to demonstrate their compliance and effectiveness if required.

They are part of the archive:

- Act of approval of the PTEE
- This Manual
- Support for updates to the Program
- Reports submitted to the Shareholders' Meeting
- Support of the trainings carried out to the employees.
- Presentations to various stakeholders
- Communication plan and strategy to maintain the culture of the Anti-Corruption Commitment
- Program Communication to Shareholders, Senior Managers and Employees
- The procedures that put the PTEE in motion.
- Reports delivered by the Fiscal Review, along with the respective response and supports.
- Risk matrix, with their respective updates.
- The reports received through the Ethics Line and their final result.
- Supports of compliance with the established policies.

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The documents will be archived for a term of 10 years applying the methodology established by the Company. In any case, the destruction of the same will require the express approval of the Compliance Officer.

22.0 ADMINISTRATIVE SANCTIONS

The Superintendency of Companies shall impose one or more of the following sanctions on legal persons who engage in the conduct set forth in article 2 of this law. The imposition of sanctions shall be carried out by means of a reasoned resolution, in accordance with the graduation criteria provided for in article 7 of this law:

- Fine of up to two hundred (200) legal minimum monthly wages in force.
- Inability to contract with the Colombian State for a term of up to twenty (20) years. The inability to contract with the State will begin from the date on which the sanctioning resolution is enforceable. This incapacity will be imposed on legal persons, in accordance with the provisions in article 8 of Law 80 of 1993.
- Publication in widely circulated media and on the website of the sanctioned legal entity of an extract of the sanctioning administrative decision for a maximum period of one (1) year. The costs of such publication shall be borne by the legal person concerned.
- Prohibition of receiving any type of incentive or subsidies from the Government, within a period of 5 years.

23.0 ETHICS LINE


The Company has an ethical line as a reporting channel through which Shareholders, Senior Managers, Administrators, Employees, Contractors and Strategic Allies and third parties, will report on any misconduct that configures or may configure a transnational bribery conduct or any corrupt practice associated with the Company.

Reports may be made anonymously; however, in case of providing personal information, total confidentiality will be guaranteed and the identity of the complainant, the accused and other persons who are part of the case will be protected.

The dogintended to make the reports to the ethics line can be found on our website www.blanquita.com.co.
Official Compliance email fleon@blanquita.com.co

The documentation associated with the risks, analysis, reports and investigations related to the Program is in charge of the Compliance Officer who must keep the information reported to the competent authorities confidential.

The Compliance Officer will keep a record of the complaints received related to the Program, describing the closure of the investigation and guaranteeing that there will be no reprisals against those who make reports.

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VERSION HISTORY			
Version	Applies from	Description of the change	Made by
1	23/03/17	Creation of the Manual of Code of Business Ethics.	Fernando Leon M.
2	11/07/19	Code of Ethics updated in point 18 Relationship with Suppliers.	Fernando Leon M.
3	07/02/20	Changed point 8.0 which contains the values corporate of the company (mission, vision, corporate purpose, central purpose and conditions of employment).	Fernando Leon M.
4	01/01/2021	New terms and obligations are added, updated according to resolution No. 100-006261 of October 02, 2020.	Fernando Leon M.
5	01/01/2022	Policy is updated giving compliance with external circular No. 100-000011 of 2021. Chapter XIII / External Circular No. 100-000012 of 2021. Policy of monitoring of PEEPs	Fernando Loen M.