

# **Anti-Corruption, Anti-Bribery, and Anti-Fraud Policy**

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Industrias emu S.A.S

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## **I. Objective**

To develop and promote anti-corruption principles and practices within Industrias emu S.A.S., supported by the careful evaluation and analysis of the risks posed by the nature of the company's operations, in order to minimize the likelihood of these risks occurring.

## **II. Scope**

The Anti-Corruption Policy applies to all company personnel, partners, clients, suppliers, and third parties related to Industrias emu S.A.S. in Colombia and abroad.

This policy complements the Code of Ethics and Business Conduct and the principles of Industrias emu S.A.S.

## **III. Definitions**

### **Corruption**

Corruption is the practice of abusing power, functions, or means to gain an economic or other advantage. Forms of corruption include: bribery, abuse of payments, gifts and favors, facilitation payments, extortion, conflict of interest, abuse of sponsorship, non-transparent political contributions, money laundering, information manipulation, favoritism, and nepotism, as well as fraud, which is closely related to the concept of corruption.

### **Bribery**

Bribery involves offering, promising, giving, accepting, or requesting compensation, either financial or otherwise, to gain a commercial, contractual, regulatory, or personal advantage.

Bribery and corruption are crimes that affect both the active and passive participants involved, as well as the organizations they represent. Their occurrence damages the reputation of companies and results in heavy fines, exclusion from public contract bids, internationalization strategies, and inclusion on international restrictive lists (UN, OFAC lists).

## **IV. Responsibilities**

The company's management assumes the anti-corruption program as its own



responsibility. Therefore, it considers it one of its duties and ensures that it is understood by all levels of the company and known by partners, suppliers, clients, contractors, and third parties. Additionally, for its application and continuous improvement, it assigns the necessary human and financial resources.

Employees of Industrias emu S.A.S. must adhere to the anti-corruption program, apply it, and maintain it continuously in daily operational activities, as well as monitor it.

Likewise, they must manage risks and ensure the adoption of preventive measures that strengthen the company's control environment. Business partners (suppliers, clients, contractors, and third parties) will also be encouraged to adhere to the company's standards.

Employees, partners, suppliers, clients, contractors, and third parties of Industrias emu S.A.S., upon any suspicion of corruption within the company, must report it according to the established channels. The Company's Management coordinates, depending on the reported incident, the investigation of these cases and the related reports, and also manages the respective sanctions.

The communication channel available in the company for reporting and complaints is the Compliance Officer, through means such as email and in person, as detailed later on. Complaints made by employees, partners, clients, suppliers, contractors, and third parties about possible acts of corruption must be handled with caution, in good faith, and with reasonable grounds. Their handling will be confidential and secure. Complainants are not authorized to provide information regarding the issue, and in the event of any third-party inquiries, they must refer them to the department responsible for conducting the investigations.

The Compliance Officer will carry out the necessary investigations, gather evidence of infractions, and issue an objective and independent report on the results. The decision to disclose to the competent authorities will be made jointly with the General Management and the Human Resources Director.

Employees, partners, suppliers, clients, contractors, and third parties will not be discriminated against, dismissed, sanctioned, or retaliated against in any way for reporting possible acts of corruption, provided they act in good faith and with reasonable grounds. Otherwise, the company will apply internal policies and legal sanctions as appropriate.

#### I. Policies of the Transparency and Business Ethics Program



For Industrias emu S.A.S., integrity and transparency are fundamental pillars of its business. For this reason, the company has promoted the adoption of preventive anti-corruption schemes and systems that foster these two values in management.

Aware that these schemes and systems must be strengthened and reinforced to prevent, detect, sanction, and eradicate corruption, the following provisions are established, which are mandatory:

- Industrias Emu S.A.S. strictly prohibits any form of corruption, whether directly or indirectly through contractors or third parties.
- All anti-corruption mechanisms, policies, and principles are integrated into the company's culture, strategy, decision-making, and daily activities.
- In pursuit of strengthening the company's internal control as a tool that prevents corruption in all its forms, appropriate procedures are developed for the prevention, detection, and treatment of corruption, fraud, and bribery as part of a continuous improvement process.
- The culture of identifying and preventing corruption risk in all its forms is promoted, seeking the consolidation of the Internal Control System and fostering a culture of self-control and self-assessment within the company.
- When Industrias emu S.A.S. enters new markets, offers new products, or makes organizational changes, it will assess the risk of corruption and its forms.
- Neither executives, associates, employees, nor contractors, in consideration of their specific legal relationship with Industrias emu S.A.S., should request, accept, or give gifts, money, entertainment (or hospitality), or preferential treatment from companies or individuals who have or seek to establish any type of business relationship, to secure, accelerate, avoid procedures, or learn about matters of interest to the company or the employee or executive.
- Neither executives, associates, employees, nor contractors may accept for themselves or others, donations, remuneration, or compensation in cash or kind from suppliers, customers, contractors, or any other natural or legal person related or not to the company, which would result in any unauthorized commitment.
- Charitable contributions or donations cannot depend on a commercial agreement, nor be made to secure a contract or conduct business. Donations made by Industrias emu S.A.S. must always have a lawful purpose and be directed to a non-profit organization upon which due diligence has been performed, and they must comply with all applicable laws and regulations, especially those related to tax matters.



- Industrias emu S.A.S. has a Commercial department, and payments made to employees in this area are made in accordance with current Colombian labor law and as stipulated in the signed contracts.
- Payments to contractors and foreign suppliers must be made in accordance with the negotiation conducted, following the company's established procurement negotiation procedures, which include the appropriate authorizations and monitoring of responsibility levels. Any payment not corresponding to the negotiation must be properly justified from an ethical and sound business practices perspective and approved by the appropriate authorization level according to the responsibility matrix.
- Industrias emu S.A.S. will apply its travel expense policy for its employees, based on reasonable expense criteria and outlining guidelines for the proper use of resources.
- In making any decision, all employees of Industrias emu S.A.S. should not be influenced by personal or family considerations that could consciously or unconsciously affect what is best for the company's interests. Employees are required to properly handle conflict of interest situations, disclosing any potential or actual conflicts of interest to their immediate supervisor, who will consult with the company's Human Resources and Organizational Development department to determine the appropriateness and proper handling of the situation.

For new employees, the Human Resources and Organizational Development department, during the recruitment process, will communicate the criteria and obligations regarding this type of situation.

- Through the maintenance of appropriate and available channels, communication is promoted and encouraged so that employees, associates, suppliers, customers, contractors, and third parties can seek guidance or report potential violations.
- Reports or detection of violations of procedures and the anti-corruption policy will be addressed with "ZERO TOLERANCE FOR CORRUPTION" and will be investigated independently and confidentially, following due process, based on the principles enshrined in the rule of law, which include the presumption of innocence, the right to be heard, and the preservation of integrity through the "need to know" principle. This will also take into consideration the Data Protection Law. Additionally, judicial actions will be initiated where appropriate, enabling authorities to act.
- Under the zero-tolerance corruption policy, the company will sanction fraudulent behavior by executives and employees, regardless of its size and scope, in



accordance with the company's Internal Work Regulations, without prejudice to the relevant legal actions that apply.

- Communication and training for employees on the anti-corruption program is a fundamental part of risk management so that they become multipliers of this information within their respective areas and processes.
- Communication and training on the company's anti-corruption program include both internal recruitment processes and external contracting (business relationships).
- Employees of Industrias emu S.A.S. will receive communications and participate in mandatory standardized training once a year.
- Anti-corruption compliance audits will be conducted to demonstrate adherence to the various elements of the company's anti-corruption program, as well as to test for substantive compliance (possible violations or red flags).
- All transactions of Industrias emu S.A.S. must be recorded accurately, with a reasonable level of detail and in a timely manner, and must be supported by the original documentation, which must be adequately safeguarded to prevent deterioration, intentional or accidental destruction, improper or unauthorized alterations, or disclosure. The retention period of this documentation will be in accordance with legal provisions.
- Industrias emu S.A.S. has controls and procedures in place for the proper management and safeguarding of transaction documentation, ensuring the integrity, confidentiality, and availability of information.
- The Compliance Officer will be responsible for safeguarding and maintaining the supporting documentation of the Transparency and Business Ethics Program for a minimum period of five (5) years.

## **I. Reporting Channels**

Industrias emu S.A.S. has an ethics line with the following contact channels:

A. Electronic Email: [lineadeetica@industriasemu.com](mailto:lineadeetica@industriasemu.com)

Internal collaborators, as well as external parties (clients, suppliers, contractors, community, etc.), who wish to report corruption or any of its forms, will be guaranteed confidentiality and protection from retaliation.

- The information received is managed responsibly, professionally, and confidentially.



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- Each case will be assigned a report number (filing of the complaint) to facilitate its follow-up.
- The Compliance Officer, who is responsible for the Ethics Line, will be in charge of reviewing the reported complaints; conducting the analysis, evaluation, resolution, and response to the interested party.
- In cases where the complaint is related to the Compliance Officer, who is responsible for the Ethics Line, these should be reported to Internal Audit.

#### Related Policies and Procedures

- Code of Ethics and Business Conduct.
- Management Policy for the Prevention and Comprehensive Control of Money Laundering Risk, Terrorism Financing, and Financing and Proliferation of Weapons of Mass Destruction – SARGRILAFT/FPADM.
- Data processing policy.

COMPLIANCE OFFICER