

TABLE OF CONTENTS

1. OBJECTIVE	2
1.1. DEFINITIONS.....	2
1.2. GENERAL GUIDELINES	5
2. GENERAL CONSIDERATION.....	7
3. PRESENTATION AND CONTEXT	7
4. CODE OF ETHICS.....	8
4.1. CODE OF ETHICS AND CONDUCT	8
4.2. OBJECTIVE AND SCOPE.....	8
4.3. CORPORATE PRINCIPLES OF LABORATORIOS OSA SAS	8
4.4. INTERNAL PRINCIPLES OF LABORATORIOS OSA SAS	9
4.5. SUPPLIER PRINCIPLES	10
4.6. GOVERNING POLICIES IN THE ACQUISITION OF GOODS AND SERVICES 11	
6. TRANSPARENCY PROGRAM.....	13
7. UNETHICAL AND NON-TRANSPARENT PRACTICES	14
7.1. CONFLICT OF INTEREST.....	14
7.2. BRIBERY:.....	15
7.3. CORRUPTION:.....	15
7.4. FRAUD:	15
8. PUBLIC OFFICIALS AND OTHER NON-TRANSPARENT ACTIVITIES	15
8.1. GIFTS:	15
8.2. UNJUSTIFIED PAYMENTS:	15
8.3. CONTRACTS OR AGREEMENTS WITH THIRD PARTIES:	15
8.4. POLITICAL CONTRIBUTIONS:.....	16
8.5. COMPLIANCE WITH TRANSPARENT ACCOUNTING STANDARDS: LA	16
9. RESPONSIBILITIES AND SANCTIONS.....	16
9.1. SELECTION OF THE COMPLIANCE OFFICER	17
9.2. SANCTIONS	18
10. NATIONAL AND INTERNATIONAL REGULATORY FRAMEWORK	18
11. RELATED DOCUMENTS	18
12. CHANGE CONTROL SHEET	19

1. OBJECTIVE

The objective of this program is the formulation, review, implementation, and launch of the Transparency and Business Ethics Program.

1.1. DEFINITIONS

In accordance with Law 1772 of 2016, Circular 100-000003 of 2016, and Circular 100-0000011 of 2021, the following definitions shall apply to this **Transparency and Business Ethics Program**:

- **Senior Management:** Individuals or legal entities appointed according to the corporate bylaws or internal provisions of the Legal Entity and Colombian law to administer and direct the Legal Entity, whether through governing bodies or individually.
- **Associates:** Natural or legal persons who have contributed money, labor, or assets to a company in exchange for quotas, equity interests, shares, or any other participation recognized under Colombian law.
- **Compliance Audit:** The systematic, critical, and periodic review concerning the proper implementation and execution of the PTEE.
- **Contractor:** Any third party providing services to a Legal Entity or maintaining any contractual relationship with it, especially in international business. Contractors may include suppliers, intermediaries, agents, distributors, advisors, consultants, or parties in collaboration contracts.
- **Counterparty:** Any natural or legal person with whom the company maintains commercial, business, contractual, or legal relations. This includes associates, employees, clients, contractors, and suppliers.
- **State Contract:** As regulated by Law 80 of 1993.
- **Reporting Channel:** The online reporting system or other communication mechanism for reporting transnational bribery, available on the Superintendence of Companies website and provided by LABORATORIOS OSA SAS.
- **Due Diligence:** The periodic review of legal, accounting, and financial aspects related to a business or international transaction, intended to identify and assess Transnational Bribery risks.
- **Employee:** An individual required to provide personal services under subordination to a Legal Entity or any of its subsidiaries in exchange for payment.
- **Company:** A commercial corporation, sole proprietorship, or foreign company branch supervised by the Superintendence of Companies.
- **Obligated Entity:** A legal entity that meets the requirements listed in sections 4.1, 4.2, and 4.3 of the legal circular, Chapter X.

- **Risk Factor:** Any possible element or cause that generates C/ST risk for a supervised entity.
- **Risk Matrix:** A tool that allows the supervised entity to identify corruption or transnational bribery risks.
- Corruption Risk Matrix: A tool enabling the company to identify corruption risks.
- **Transnational Bribery Risk Matrix:** A tool allowing identification of transnational bribery risks.
- International Business or Transactions: Any business or transaction of an international nature.
- **Compliance Officer:** The natural person designated by Senior Management to lead and manage the Transnational Bribery Risk Management System.
- **Legal Entity:** This refers to a fictitious person, capable of exercising rights and incurring obligations. In the context of this Guide, it refers to entities that should implement a Business Ethics Program. The term Legal Entity includes, among others, any type of company under Colombian law, entities considered controlling entities as defined in Article 2 of the Anti-Bribery Law, non-profit entities domiciled in Colombia, and any other entity classified as a legal entity under Colombian law.
- **Compliance Policies:** These are the general policies adopted by the Senior Management of a Legal Entity so that the latter can conduct its business in an ethical, transparent and honest manner and is able to identify, detect, prevent and mitigate the risks related to Transnational Bribery and other corrupt practices.
- **Business Ethics Program:** These are 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 a Legal Entity.
- **Politically Exposed Persons or PEPs:** Public servants of any system of nomenclature and classification of jobs of the national and territorial public administration will be considered as politically exposed persons when they have assigned or delegated functions of: issuance of rules or regulations, general management, 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 administrative sanctioning powers, and private individuals who have in charge of the direction or management of resources in political movements or parties in accordance with decree 830 of 2021.
- **Economic Resources:** This refers to the right that has the potential to generate economic benefits.
- **C/ST Risks:** This refers to the Risk of Corruption and/or the Risk of Transnational Bribery.

- **Corruption Risks:** This refers to the possibility that, through action or omission, the purposes of public administration may be diverted or public assets may be misappropriated for private gain.
- **Transnational Bribery Risks or ST Risk:** is the possibility that a legal person, directly or indirectly, gives, offers or promises to a Foreign Public Official sums of money, objects of pecuniary value or any benefit or utility in exchange for said public official performing, omitting or delaying any act related to his functions and in relation to an International Business or Transaction.
- **Foreign Public Servant:** This refers to any person holding a legislative, administrative, or judicial office in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual was appointed or elected. A foreign public servant is also considered to be any person who performs a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, a State-owned enterprise, or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. Any official or agent of an international public organization shall also be deemed to hold this status.
- **Transnational Bribery Risk Management System:** This system is designed to ensure the proper alignment of Compliance Policies with the Corporate Ethics Program and its effective implementation within the legal entity.
- **Transnational Bribery:** This is the act by which a legal entity, through its employees, administrators, associates, contractors, or subsidiaries, gives, offers, or promises to a foreign public official, directly or indirectly: (I) sums of money, (II) objects of pecuniary value, or (III) any benefit or advantage in exchange for said public official performing, omitting, or delaying any act related to their duties and in connection with an international business or transaction. 29. Subordinate Company: A company will be subordinate or controlled when its decision power is subject to the will of another or other persons who will be its parent or controlling entity, either directly, in which case it will be called a subsidiary, or with the participation or through the subsidiaries of the parent company, in which case it will be called a subsidiary.
- **Supervised Company:** Companies not subject to the supervision of other superintendencies, in their formation and operation and in the development of their corporate purpose, comply with the law and the bylaws. Supervision will be exercised on a permanent basis.

1.2. GENERAL GUIDELINES

- **Commitment of Senior Management to the Prevention of Transnational Bribery:** This Business Ethics and Transparency Program shall be issued by the senior managers or associates who hold management and administrative responsibilities in the company. They shall serve as role models through their conduct and accountability, in order to foster an ethical and transparent work environment consistent with the structure of this program and with the Colombian legal framework on ethics, good governance, and corporate transparency.
- **Assessment of Risks Related to Transnational Bribery:** Risk assessment procedures shall be adopted in proportion to the size, structure, nature, countries where the company operates, and other activities of its ordinary course of business. Therefore, the countries in which **LABORATORIOS OSA SAS** operates, the market area it covers, and the types of clients it serves must be taken into consideration.
- **Business Ethics Program:** This is the set of regulations, guidelines, and responsibilities applicable to employees, contractors, associates, and, in particular, those who hold management and administrative roles, in order to implement the mechanisms for protecting business ethics.
- **Compliance Officer:** Given that Transnational Bribery risks change constantly due to the flexibility of practices worldwide, this program shall also be flexible and dynamic, allowing for amendment of the program and its policies so they can adapt to current global realities. Therefore, the person in charge shall be someone in a management, trust, or control position, who will be responsible for updating the program and overseeing its implementation.
- **Due Diligence:** Through this Business Ethics and Transparency Program, the company is guided in the implementation of elements, practices, and concepts necessary to assess transnational bribery risks to which it is exposed.
- **Control and Oversight of Compliance Policies and Business Ethics Program:** These are the mechanisms that make it possible to assess and implement the techniques required to periodically monitor and evaluate the effectiveness of procedures designed to prevent violations of business ethics and transparency. At the same time, they ensure that this program and its policies remain up-to-date and adjusted to each specific circumstance.

Accordingly, all changes arising from administrative or legal actions will be updated and applied to this program, including changes originating in countries with which the

company has significant transactions that enable its operations. Updates shall take place at least every two (2) years and, primarily, whenever there are changes in the analysis of C/ST risk.

- **Disclosure of Compliance Policies and Business Ethics Program:** In order to efficiently and effectively prevent violations of the anti-bribery law and business ethics, employees, managers, associates, and contractors shall be informed about this Business Ethics and Transparency Program, its implementation, and its protection mechanisms. To this end, training sessions will be conducted within the company, and information on this program and its communication channels will be placed in visible areas accessible to the public, clients, and employees. Training of employees will be handled by the Human Management Office, to be conducted once a year in accordance with payroll planning and schedules. Likewise, the Transparency and Business Ethics Program will be published on the company's official website, ensuring access for all interested parties.
- **Communication Channels:** These are mechanisms that allow employees, contractors, senior management, associates, and external parties to report conduct or events related to transnational bribery or other corrupt practices involving the legal entity, whether directly or indirectly. Through these channels, they may confidentially or even anonymously report any situation that violates business ethics or contravenes the anti-bribery law.

In this regard, the company provides the following communication channels so that all questions related to compliance with the Transparency and Business Ethics Program may be resolved and so that any activity involving corruption, bribery, or any breach of this program can be reported. All inquiries received will be handled following strict standards of confidentiality regarding both the information and the identity of the person submitting the report.

Telephone: 602-6664860

Email: oficialdecumplimiento@laboratoriososa.com.co

In addition, reports may be filed directly with the Superintendence of Companies through the following links:

- a. Report of Transnational Bribery:

<https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/denuncias-soborno-transnacional>

- b. Report of Corruption:

<https://www.supersociedades.gov.co/denuncias-por-corrupcion>

- **Whistleblower Protection:** **LABORATORIOS OSA SAS**, through its Board of Directors or General Shareholders' Assembly, as well as its employees, partners, contractors, and Compliance Officer, shall protect the integrity, personal data, information, and related aspects of natural or legal persons who report or inform about suspicious activities involving non-compliance with the PTEE. Such reports will be kept strictly confidential by all persons who become aware of the identity of the reporting party. Measures will be taken against those who violate confidentiality or commit any act of retaliation against whistleblowers, in accordance with the sanctions set forth in this document.

2. GENERAL CONSIDERATION

The Transparency and Business Ethics Program applies to all human personnel linked to the Company and to all related parties and stakeholders, understood as clients, suppliers, distributors, contractors, shareholders, investors, and, in general, all those with whom **LABORATORIOS OSA SAS** establishes, directly or indirectly, any commercial, contractual, or cooperation relationship.

The Transparency and Business Ethics Program aims to publicly declare the Company's and its Directors' commitment to ethical and transparent conduct, with a philosophy of zero tolerance toward actions that contradict the corporate principles of **LABORATORIOS OSA SAS**.

This program articulates the policies and procedures defined by **LABORATORIOS OSA SAS** in strengthening its governance and corporate compliance, such as: the Code of Ethics and Conduct, the Self-Control and Risk Management System for Money Laundering and Terrorism Financing (SAGRILAFT), and other policies established by the Company, as well as the implementation of the corruption and bribery risk matrix, identifying potential risks within the company's daily operations.

3. PRESENTATION AND CONTEXT

The actions of **LABORATORIOS OSA SAS** are based on principles of integrity, good faith, reliability, respect, competitiveness, and therefore the Board of Directors and company management promote among employees, clients, suppliers, contractors, and associates an environment of high ethical and transparency standards—both personal and professional.

The Code of Ethics and transparency policies represent fundamental tools for the execution of professional duties and the fulfillment of the company's corporate purpose.

In accordance with the Political Constitution of Colombia and the legal framework related to ethics, good practices, corporate transparency, and SARLAFT, the present Business



Ethics and Transparency Program is established. Its purpose is to guide the ordinary course of the company's business through practices aligned with a morally strong and ethical society, based on clear and precise principles, guaranteed through preventive and corrective procedures that ensure transparency and truthfulness in the company's information.

4. CODE OF ETHICS

4.1. CODE OF ETHICS AND CONDUCT

The Code of Ethics and Conduct of LABORATORIOS OSA SAS reflects the need to establish a framework of ethical behavior governing relationships among members of **LABORATORIOS OSA SAS**, with suppliers, and with contractors.

This document responds to that need, with the Coexistence Committee of **LABORATORIOS OSA SAS** serving as the body responsible for submitting corporate policies to the General Management for approval.

4.2. OBJECTIVE AND SCOPE

LABORATORIOS OSA SAS is committed to establishing a framework of trust and collaboration with its clients (internal and external), suppliers of goods and services. This "Ethical Code" reflects a foundation of mutual understanding that enables stable and long-term commercial relationships, aimed at the continuous improvement of company processes based on excellence.

LABORATORIOS OSA SAS expects its clients (internal and external) and suppliers to share the basic principles contained in this "Ethical Code" and uphold LABORATORIOS OSA SAS's commitment to good governance by applying this Code to their own activities and to their stakeholders, complying with internationally accepted standards on these matters.

LABORATORIOS OSA SAS also expects its suppliers and contractors to have their own policies that respect the principles contained in this Code and ensure that their own suppliers follow similar principles.

4.3. CORPORATE PRINCIPLES OF LABORATORIOS OSA SAS

Corporate values represent the essence and mandate of our Organization and define the conduct of all individuals who are part of it:

Commitment: The passion and dedication applied to each process within our organization, carried out responsibly thanks to teamwork among all collaborators.



Reliability: We remain faithful to our principles and values, honoring our mission and vision by acting with transparency, generating credibility, and respecting the rights of our internal and external clients.

Ethics: We uphold moral principles that lead us to act with integrity and professionalism, guided by our organizational policies.

Honesty: The quality of behaving and expressing ourselves with sincerity and coherence, respecting the values of justice and truth.

Loyalty: Unconditional support, dedication, and commitment to individuals and to the company's purpose—defending, supporting, and promoting the set of personal and organizational values, mission, and vision.

Respect: Having positive feelings and thoughts that value and recognize our collaborators, accepting and understanding different ways of thinking and acting within our organization according to our internal policies.

4.4. INTERNAL PRINCIPLES OF LABORATORIOS OSA SAS

As a complement to the principles and values defined in the strategic plan, **LABORATORIOS OSA SAS** has begun implementing its ethical and good governance code in the process of purchasing and/or contracting goods or services, ensuring that the behavior of LABORATORIOS OSA SAS aligns with the following principles:

Legality: Personnel of **LABORATORIOS OSA SAS** shall respect the laws, rules, and regulations of Colombia and/or of the countries where the company conducts its activities, refraining from practices or behaviors that endanger legality or fundamental ethical principles.

Fair Competition: Personnel shall respect fair competition among suppliers invited to submit quotations and shall not disclose any information that would give an unfair advantage to any supplier.

Conflict of Interest: To maintain and guarantee full independence, personnel must identify and resolve any actual or potential conflict of interest involving invited suppliers.

Reporting Irregular Behavior: Personnel must confidentially report any situation, incident, or behavior considered irregular—initiated by a supplier—whenever appropriate, enabling the pertinent investigation.

Confidential, Restricted, or Internal Information and Personal Data: Non-public information of **LABORATORIOS OSA SAS** that is owned by or under the custody of



company personnel is considered confidential, restricted, or internal. Personnel must adopt the necessary measures to protect such information.

They may not use or disclose confidential, restricted, or internal information obtained during their commercial relationship unless expressly authorized by the company. Privacy of personal data accessed during their activities must always be guaranteed.

Anti-Corruption: **LABORATORIOS OSA SAS** requires employees to observe zero tolerance against corruption in all its forms, including extortion and bribery, firmly rejecting any such behaviors.

Therefore, no one at **LABORATORIOS OSA SAS** may directly or indirectly receive payments, gifts, or any type of benefit from any individual or legal entity seeking to obtain or unlawfully maintain any business or advantage, or who abuses influence—real or perceived—to obtain such benefit unlawfully.

4.5. SUPPLIER PRINCIPLES

LABORATORIOS OSA SAS encourages its suppliers to adhere to this initiative and, as part of it, invites suppliers to conduct their business and professional activities ethically and with integrity, taking into account the following principles:

Legality: Suppliers shall comply with all laws, rules, and regulations of Colombia and/or the countries where they operate, avoiding practices jeopardizing legality or fundamental ethical principles.

Transparency: Suppliers shall provide truthful and complete information in every financial, business, or commercial publication.

Fair Competition: Suppliers must operate in accordance with fair competition rules and all applicable regulations, conducting themselves ethically when engaging with competitors.

Conflict of Interest: Suppliers must identify and resolve any actual or potential conflict of interest involving their employees to ensure independence in decision-making.

Reporting Irregular Behavior: Suppliers shall provide their employees with confidential means to report any irregular situation or behavior, and when necessary, will initiate appropriate investigations.

Confidential, Restricted, or Internal Information and Personal Data: Any non-public **LABORATORIOS OSA SAS** information under a supplier's custody is considered confidential, restricted, or internal. Suppliers must protect this information accordingly.

Suppliers may not use or share confidential information unless expressly authorized by **LABORATORIOS OSA SAS**. Suppliers must ensure the privacy of any personal data accessed in the course of their activities.

Anti-Corruption: **LABORATORIOS OSA SAS** requires suppliers to adopt zero tolerance for corruption in all its forms, including bribery and extortion.

No supplier may directly or indirectly offer payments, gifts, or benefits to obtain or unlawfully maintain a business or advantage, nor may they exploit influence—real or perceived—for illicit gain.

4.6. GOVERNING POLICIES IN THE ACQUISITION OF GOODS AND SERVICES

Purchases made by **LABORATORIOS OSA SAS** must adhere to principles of integrity, reliability, competitiveness, and transparency—without prejudice to the application of other corporate principles—ensuring the following practices:

Always prioritize the interests of **LABORATORIOS OSA SAS** over individual departmental interests.

Personnel involved in purchases must issue purchase orders and sign contracts without favoritism, prioritizing the company's overall benefit.

All purchases or agreements must be authorized in advance according to the approved procurement authority matrix.

Promote healthy competition among suppliers to obtain maximum value while maintaining long-term, mutually beneficial relationships with high standards of quality, compliance, and transparency.

Company-supplier relationships shall always be based on integrity, confidentiality, honesty, and transparency.

Employees involved in procurement must comply with the Ethical Code. Supplier selection must follow principles of objectivity, professionalism, transparency, sustainability, and equality of opportunity. Preference will be given to suppliers demonstrating strong sustainable practices.

Supplier selection must ensure high-quality final products, minimal environmental impact, and protection of workers' health and safety.

Supplier relations should aim for long-term partnerships, fulfilling mutual commitments and ensuring traceability of the procurement process.

Purchase decisions must follow the principle of competition and comply with the following rules:



- Purchases under COP \$100,000 may be done through petty cash.
- Purchases up to COP \$5,000,000 require at least two (2) quotations.
- Purchases exceeding COP \$5,000,000 require three (3) quotations.

Additionally, **LABORATORIOS OSA SAS**'s internal procurement policies shall apply.

5. TRANSPARENCY POLICY

This refers to the complete set of internal and external regulations and laws on corporate transparency, access to information, and anti-corruption efforts, through actions focused on prevention, detection, investigation, and mitigation of risks in the administrative, accounting, legal, and commercial processes of **LABORATORIOS OSA SAS**, ensuring compliance with Colombian law and sound business practices.

The Transparency and Business Ethics Program is established under fundamental principles that must reflect our actions at all levels. These principles integrate general behavioral values and guidelines that must inspire the conduct of all employees at **LABORATORIOS OSA SAS**. This PTEE shall also be officially translated for any person or entity whose official language is Spanish.

Principle of Legality: All persons linked to **LABORATORIOS OSA SAS** are committed to ensuring compliance not only with the letter but also the spirit of the Colombian Constitution, applicable laws, government regulations, and internal company policies.

Principle of Honesty: Employees must act with moral, legal, and professional responsibility. Only by practicing honesty can the company fulfill its duties toward the community, the company, and the country. Those in higher positions, with greater responsibility over assets and processes, must display exemplary conduct.

Principle of Good Faith: Employees must act with diligence, care, respect, and prioritizing the principles and values of **LABORATORIOS OSA SAS** over personal interests.

Principle of Loyalty: Out of loyalty to the Company, employees must report to their immediate superiors any act or irregularity committed by another employee or a third party that affects or could harm the interests of **LABORATORIOS OSA SAS**, its clients, shareholders, or managers. If the employee prefers to remain anonymous, they may report through the established communication channels.

Principle of General and Corporate Interest: All actions must follow the general interest. Activities at all levels must be free from personal economic interests. Ethical and transparent conduct excludes any payment, gift, or recognition intended to obtain or maintain business advantages.



Principle of Truthfulness: We uphold the truth at all times. All information released to the public must be truthful and accurate.

LABORATORIOS OSA SAS prohibits all forms of bribery or corruption and requires compliance with all anti-corruption and anti-bribery regulations, including External Circular 100-000003 of 2016 issued by the Superintendence of Companies.

It is imperative to prioritize the observance of ethical principles and values over the achievement of the goals of **LABORATORIOS OSA SAS**, considering that it is essential to generate a culture oriented towards applying and enforcing the policies that make up the Governance System, corporate compliance and business ethics.

All individuals linked to **LABORATORIOS OSA SAS** must know and comply with all policies and procedures within the corporate governance, compliance, and business ethics system.

Principle of Archiving: **LABORATORIOS OSA SAS** shall comply with policies for archiving and preserving digital and physical documents related directly or indirectly to information concerning national and international transactions in which the company participates directly or indirectly.

6. TRANSPARENCY PROGRAM

In accordance with the general guidelines and principles of business ethics, the business program for the execution and guarantees of transparent and legal actions is implemented. Its purpose is to promote and ensure that, within **LABORATORIOS OSA SAS**, conduct and actions are in accordance with the law, internal policies, and good social and market customs. This includes the regulation of mechanisms and processes for the detection and prevention of unethical and non-transparent acts, and the process of identifying and establishing responsibility and sanctions for the individuals involved. It also includes the information collected for such purposes by the counterparty, either directly or through any other public, private, NGO, or non-governmental entity that conducts studies or possesses relevant information on C/ST and related risks, allowing for a sufficient study for the management of the aforementioned risk.

Core actions include:

- Implement necessary mechanisms to prevent and control suspicious fraud, bribery, and corruption.
- Foster an environment of transparency, integrating systems and procedures aimed at preventing and detecting violations of this program.

- Promote an ethical culture based on general guidelines, ethical principles, corporate values, and constitutional principles of legality, transparency, and good faith.
- Establish appropriate procedures for preventing, detecting, and addressing conduct contrary to the program and the law.
- Apply due process in investigations, protecting fundamental rights, ensuring confidentiality, fairness, proportionality, and application of corrective actions.

However, to directly analyze the risk and manage it according to each commercial operation carried out by LABORATORIOS OSA SAS, the following stages will be taken into account:

- **IDENTIFICATION OF C/ST RISK:** Based on variables including: company size, corporate type, country of origin, main domicile, countries of operation, type of activity, payment methods, corruption index, Gini index, and other risk-related factors.
- **MEASUREMENT OF C/ST RISK:** Mechanisms will be established to evaluate, eliminate, mitigate, and prevent risk, while also strengthening company values and the PTEE.
- **CONTROL AND MONITORING:** A specific procedure will be implemented to periodically inspect, monitor, verify, and evaluate the PTEE system to improve implementation and updates.

7. UNETHICAL AND NON-TRANSPARENT PRACTICES

Because bribery and corruption in general exist in various ways today, the purpose of these actions is to grant favors or money in exchange for personal or business benefits that directly or indirectly harm or disadvantage third parties. This abuse of power or position by the recipient creates an unfair, abusive, and violent environment that undermines free markets and damages the social principles of a community. To facilitate understanding of these acts, we will mention and explain some of them, without being exhaustive:

7.1. CONFLICT OF INTEREST: A conflict of interest is understood as those opposing interests between a worker, associate or contractor and the interests of the company, which may lead the former to adopt decisions or perform acts that benefit themselves or third parties and are detrimental to the interests of the company, mainly due to personal issues.

For **LABORATORIOS OSA SAS**, according to its procurement policies, employees, collaborators, workers, partners, or any personnel may NOT accept from suppliers, contractors, clients or any third parties, money, trips,

commissions, seminars, or gifts whose value exceeds 50% of one (1) monthly minimum wage (SMMLV) per item or more than two (2) SMMLV collectively per year.

Employees are prohibited from giving, offering, or accepting—directly or indirectly—gifts, favors, donations, invitations, trips, or payments in the performance of company activities that may affect their independence or influence their decisions to facilitate business or operations for personal or third-party benefit.

Exceptions include institutional or promotional gifts that form part of ordinary business activities, such as pens, books, agendas, or modest business hospitality.

7.2. BRIBERY: that action of giving or receiving by a person, natural or legal, something of value (or that represents a past, present or future value) with the purpose of carrying out an action or omission in order to benefit a person or group of people; this can be done by the direct beneficiary or through another person.

7.3. CORRUPTION: Corruption is any action—completed or attempted—or omission intended to obtain a benefit for oneself or a third party at the expense of violating principles, values, assets, services, or the rights of others, whether inside or outside the organization.

7.4. FRAUD: Fraud is any act or omission committed with the intent to deceive, mislead, or manipulate another person to obtain, appropriate, or benefit from goods or services belonging to the deceived individual.

8. PUBLIC OFFICIALS AND OTHER NON-TRANSPARENT ACTIVITIES

8.1. GIFTS: Employees, associates, senior management, and contractors linked to LABORATORIOS OSA SAS must not offer or accept any type of gift, entertainment, or personal favor from Colombian or foreign public officials. If such an event occurs, it must be immediately reported to the communication channel and/or the compliance officer.

8.2. UNJUSTIFIED PAYMENTS: LABORATORIOS OSA SAS does not accept nor will offer unjustified payments to any person. Such payments are strictly prohibited.

8.3. CONTRACTS OR AGREEMENTS WITH THIRD PARTIES: All contracts or agreements entered into by **LABORATORIOS OSA SAS** must include clauses,



declarations, or guarantees relating to anti-bribery, anti-corruption, anti-money laundering, and counter-terrorism financing. The Legal Department or an authorized contractor will implement and enforce these clauses. No contract may proceed without such clauses.

8.4. POLITICAL CONTRIBUTIONS: If **LABORATORIOS OSA SAS** makes any donation or contribution to political campaigns or foundations, such actions must have lawful purposes and contribute to strengthening the social and business fabric.

8.5. COMPLIANCE WITH TRANSPARENT ACCOUNTING STANDARDS: **LABORATORIOS OSA SAS** maintains accurate, clear, and precise records of all national and international transactions. The Accounting Department and Internal Audit (or contracted auditors) must verify all accounting information to certify that the company adheres to transparent and ethical practices. The statutory auditor/accountant shall issue an annual report certifying the veracity of financial statements and confirming that no payments, expenses, or contributions have been concealed.

9. RESPONSIBILITIES AND SANCTIONS

In order to determine the responsibilities and tasks of each employee and manager within the company, as well as their corresponding sanctions, we have identified key labor-related elements that will be managed through the respective Human Resources or Talent Management department, at the discretion of the workplace relations committee. These responsibilities, according to position, are as follows:

- **Managers – Legal Representatives:** In addition to their inherent duties, they are responsible for presenting, together with the Compliance Officer, the PTEE; ensuring articulation of the PTEE with compliance policies adopted by the governing body; recommending the Compliance Officer (if no Board exists) for designation by the General Shareholders' Meeting; certifying before the Superintendence of Companies; and ensuring proper safeguarding of files/documents according to Article 28 of Law 962 of 2005 for 10 years.
- **Board of Directors:** Responsible for appointing and defining the Compliance Officer and coordinating implementation by authorizing necessary resources. Must define and approve programs, policies, and mechanisms for ethics and transparency. In case of unethical conduct among its members, corresponding actions must be taken, reviewing reports submitted by the Compliance Officer and documenting proceedings in meeting minutes. Must assume commitments for preventing C/ST risks and ensure provision of financial, technical, and human resources required by the Compliance Officer.

- **Transparency and Ethics Committee:** This is the internal authority responsible for proper application of the Transparency and Business Ethics Program, including investigation and sanctioning of those who violate it. The committee is composed of: Legal Manager, Human Talent Manager, Internal Audit Chief, and the Compliance Officer (who acts as the accusing member).
- **Compliance Officer:** Responsible for presenting the PTEE to the governing body, implementing, articulating, and updating the Transparency and Business Ethics Program, and managing all investigative processes. Must prepare accusations, collect and deliver evidence to the Transparency and Ethics Committee, and report to General Management and the Committee at least every six (6) months, including cases handled and recommended improvement strategies. Must also guide, inform, and train employees, clients, suppliers, contractors, and related parties on the program.
- **Alternate Compliance Officer:** LABORATORIOS OSA SAS may appoint a natural or legal person as alternate Compliance Officer in case the principal cannot execute functions. The alternate follows the same procedure applicable to the main Compliance Officer.
- **Employees:** Employees are responsible for the consistent application of the business ethics and transparency program and for reporting any doubts or suspicious conduct.

According to what the person reports, regarding any unethical action or omission, they enjoy confidentiality over all the information and it will be presumed that they report it in good faith, with indications and elements that allow clarity on the reported matter.

9.1. SELECTION OF THE COMPLIANCE OFFICER

The Compliance Officer shall be chosen by the Board of Directors or the General Shareholders' Meeting through an official meeting minute, which must be registered at the Chamber of Commerce corresponding to the company's main domicile. The appointment must be immediately reported to the Superintendence of Companies.

The governing body must ensure that the designated individual (natural or legal person) meets the requirements of Profile No. 0001 for Compliance Officers, guaranteeing suitability, experience, and skill for preventing, managing, and handling C/ST risks.

9.2. SANCTIONS

The following sanctions apply when the Transparency and Business Ethics Program is violated by contractors, suppliers, employees, or related parties:

- **Employees:** Violations constitute a serious offense. Depending on severity, employment contracts may be terminated with just cause under Article 62, paragraphs 2, 3, and 5 of the Colombian Labor Code.
- **Suppliers of Goods and Services & Contractors:** Sanctions follow the stipulations of signed contracts. Penalties may include financial sanctions, termination of the contract, and reporting to governmental authorities.
- **Associates and Related Parties:** Immediate termination of all links with the company and reporting to the corresponding governmental authorities.

Note: The company will not assume legal defense expenses for employees, associates, suppliers, contractors, or related parties involved in violations.

10. NATIONAL AND INTERNATIONAL REGULATORY FRAMEWORK

The regulatory framework for Business Ethics and Transparency Programs is determined by External Circular 100-00003 of 2016, Decree 1081 of 2015, Law 1778 of 2016, Decree 1736 of 2020, Decree 830 of 2021, Law 2195 of 2022, Resolution 200-000816 of 2018, Resolution 100-006261 of 2020, and Circular 100-0000011 of 2021, and, in a complementary manner, the following international instruments:

- i. Convention on Combating Bribery of Foreign Public Officials in International Business Transactions
- ii. Inter-American Convention against Corruption of the Organization of American States (OAS)
- iii. Criminal Convention on Corruption of the Council of Europe
- iv. Civil Convention on Corruption of the Council of Europe
- v. United Nations Convention against Corruption (UNCAC)

11. RELATED DOCUMENTS

Not applicable.

12. CHANGE CONTROL SHEET

Revision	Reason for change	Date	Prepared by	Rol
00	Manual creation of PTEE in Management Updating of the reporting channels for transnational bribery and corruption. And the organization's values are updated. And it replaces the MREH-079	23-10-2025	Daniela Nazareno	Compliance Coordinator

Prepared by:	Reviewed by:	Approved by:
Signature <u>G. González.</u> Geovana González Galindo Compliance Officer	Signature <u>D. Delgado</u> David Alejandro Delgado Assistant Manager	Signature <u>H. Delgado</u> Hernán Alberto Delgado General Manager
DATE: 23-10-2025	DATE: 23-10-2025	DATE: 23-10-2025