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UNIFLOR S.A.S
BUSINESS TRANSPARENCY AND ETHICS
PROGRAM

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Introduction

UNIFLOR S.A.S's Transparency and Business Ethics Program, based on the identification of risks related to corruption and transnational bribery, establishes guiding components for the interaction between all parties and the company. It highlights behaviors that arise from the dynamics of the business, which pose significant challenges to achieving corporate, social, economic, and environmental goals, while firmly rejecting any acts involving corrupt or bribery practices.

In light of the above, the Manual contributes to the inclusion of behavioral and conduct guidelines to be adopted by all company employees, in accordance with corporate principles and values. This enables the company to position itself as an ethical benchmark for current and future stakeholders within the scope of its business operations.

It is of vital importance that this document serves as a guiding element to develop and promote ethics at both the personal and organizational levels for all members of the company, in response to the changing circumstances of the market.

The Program aims to declare our commitment as a company to ethical and transparent conduct, grounding our business practices in respect, responsibility, honesty, safety, and legality. Therefore, based on the company's needs and through a collaborative approach, key pillars have been established to enable the prevention, detection, and response to potential risks of corruption or bribery, contributing to the achievement of our objectives:

- Establish general guidelines and directives that facilitate the detection and management of scenarios or situations involving risks of corruption and/or bribery.
- Disseminate the Transparency and Business Ethics Program to all members of UNIFLOR S.A.S, as well as the channels and mechanisms available to report or communicate any irregular conduct or practice that contradicts and may be considered a violation of the program.
- Define responsibilities across the various areas of the company—at the executive, administrative, and operational levels—regarding ethical conduct and social, economic, and environmental responsibility.

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GLOSSARY

For the purposes of applying the Transparency and Business Ethics Program, the following definitions must be taken into account:

- **Total Assets:** All current and non-current assets recognized in the financial position statement, representing the present economic resources controlled by the Company.
- **Associates:** Natural or legal persons who have contributed money, labor, or other assets of monetary value to a company or sole proprietorship in exchange for shares, interest units, or any other form of participation recognized under Colombian law.
- **Compliance Audit:** A systematic, critical, and periodic review of the proper implementation and execution of the Transparency and Business Ethics Program (PTEE).
- **Conflict of Interest:** A situation in which the personal interests, direct or indirect, of any employee of the Company—or their relatives or close associates—are in opposition to the Company’s interests or interfere with the employee’s duties, potentially leading to conduct contrary to the proper fulfillment of their contractual or labor obligations.
- **Reporting Channel:** The online system for reporting acts of Transnational Bribery, provided by the Superintendence of Companies on its website.
- **Contractor:** In the context of a business or transaction, any third party providing services to a Company or having a contractual legal relationship of any nature with it. Contractors may include suppliers, intermediaries, agents, distributors, advisors, consultants, and parties to collaboration agreements, temporary partnerships, consortia, or joint ventures with the Company.
- **State Contract:** As defined in Article 32 of Law 80 of 1993.
- **Corruption:** Any conduct aimed at benefiting a Company, seeking a benefit or interest, or using the Company as a means to commit crimes against public administration or public assets, or to engage in Transnational Bribery.
- **Basic Legal Circular:** Refers to Legal Circular No. 100-000005 of 2017 issued by the Superintendence of Companies, including its amendments.
- **Due Diligence:** In the context of this Program, the ongoing and periodic process of review and evaluation that the Obligated Entity must carry out in accordance with the risks of Corruption or Transnational Bribery to which it is exposed. This definition does not refer to due diligence procedures used in other risk management systems (e.g., money laundering, terrorism financing, or proliferation of weapons of mass destruction), which are governed by different regulations.
- **Ethics:** The set of principles, values, and rules that enable the formation and sustainability of social groups.

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- **Business Ethics:** The way a company integrates its principles and values into the ethical structures of the social group in which it operates, becoming an ethical entity within society.
- **Employee:** An individual who is obligated to provide personal services under an employment relationship or service contract to a Company or any of its Subsidiaries.
- **Company:** A commercial corporation, sole proprietorship, or branch of a foreign company supervised by the Superintendence of Companies, in accordance with Articles 83, 84, and 85 of Law 222 of 1995.
- **Obligated Entity:** The Company identified under the applicable regulations, in this case UNIFLOR S.A.S.
- **Risk Factors:** Potential elements or causes that generate Corruption/Transnational Bribery Risk for any Supervised Entity.
- **International Business or Transactions:** Business or transactions of any nature with foreign natural or legal persons under public or private law.
- **Risk Matrix:** A tool that enables the Company to identify Corruption Risks or Transnational Bribery Risks.
- **OECD:** The Organisation for Economic Co-operation and Development.
- **Compliance Officer:** The natural person responsible for fulfilling the functions and obligations established in this Program. If legally permissible and approved by UNIFLOR S.A.S.'s highest corporate body, this individual may also assume responsibilities related to other risk management systems, such as those for preventing money laundering, terrorism financing, and the proliferation of weapons of mass destruction.
- **Related Parties:** Individuals, groups, or organizations with an interest in the Company's activities (e.g., clients, employees, partners, investors, suppliers), as these activities affect them directly or indirectly, and their actions may influence the Company's development.
- **Politically Exposed Person (PEP):** As defined in Article 2.1.4.2.3 of Decree 1081 of 2015, amended by Article 2 of Decree 830 of July 26, 2021.
- **Ethical Principles:** The explicit or implicit foundations upon which the Company's ethical concepts are built.
- **Transparency and Business Ethics Program (PTEE):** The document that outlines the Compliance Policy and specific procedures under the Compliance Officer's responsibility, aimed at implementing the Compliance Policy to identify, detect, prevent, manage, and mitigate Corruption Risks or Transnational Bribery Risks that may affect UNIFLOR S.A.S., in accordance with the Risk Matrix and other instructions and recommendations established in this Program.
- **Compliance Policies:** General policies adopted by the Company to conduct its business and operations ethically, transparently, and honestly, enabling it to identify, detect, prevent, and mitigate Corruption Risks or Transnational Bribery Risks.

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- **Economic Resource:** A right with the potential to generate economic benefits.
- **C/ST Risks:** Corruption Risk and/or Transnational Bribery Risk.
- **Corruption Risks:** The possibility that, through action or omission, the objectives of public administration are diverted or public assets are affected for private gain.
- **Transnational Bribery Risks (ST Risk):** The possibility that a legal entity, directly or indirectly, gives, offers, or promises money, items of monetary value, or any benefit to a Foreign Public Official in exchange for performing, omitting, or delaying any act related to their duties in connection with an International Business or Transaction.
- **Foreign Public Official:** As defined in Paragraph 1 of Article 2 of Law 1778.
- **Subsidiary Company:** As defined in Article 260 of the Commercial Code.
- **Transnational Bribery (ST):** The conduct defined in Article 2 of Law 1778.
- **Supervised Company:** A corporation, sole proprietorship, or branch of a foreign company subject to supervision by the Superintendence of Companies, as provided in Article 84 of Law 222 of 1995: General considerations of the transparency and business ethics program

Scope of application

The Transparency and Business Ethics Program is intended for observance and compliance by the highest corporate body, the Board of Directors and/or the highest Corporate Body in the absence of a Board of Directors, the General Manager, all Directors, collaborators, contractors and subcontractors of UNIFLOR S.A.S., regardless of their activities and responsibilities, with the purpose of ensuring that in the development of their activities they put the principles, values and guidelines contemplated herein before the fulfillment of commercial goals or strategies, promoting business transparency, with the support of Senior Management.

Additionally, its scope extends to all stakeholders, who are jointly responsible for the proper and correct implementation of the Transparency and Business Ethics Program.

Objectives

- Promote ethical conduct and foster responsibility among all employees, clients, suppliers, shareholders, and other third parties associated with UNIFLOR S.A.S, as well as encourage respect for the rules and regulations governing the Company's operations.
- Integrate ethical behavior into the company's culture as a conviction of acting rightly.
- Manage the human team that makes up the company with the aim of ensuring continuous improvement of processes, guided by corporate, social, economic, and environmental responsibility.

Commitment

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At UNIFLOR S.A.S., we are committed to ethical and transparent behavior. Through honesty, integrity, and a commitment to human well-being, we will build a prosperous future for our employees, clients, and society at large.

For this reason, we pledge to conduct our business in a socially responsible manner, upholding a zero-tolerance philosophy—led by senior management—toward actions that violate regulations, ethical standards, and international organizational management guidelines.

Fundamental Principles and Rights at Work

At UNIFLOR S.A.S., we view work as a fundamental pillar for the integral development of people, as it contributes to the dignity and well-being of each individual, allowing them to develop their skills and talents, contribute to society, feel part of a team, and build a life plan.

Therefore, we recognize and defend the right to work of all people, ensuring compliance with the legal provisions that protect it, creating a dignified and safe work environment where everyone can develop professionally, be valued for their talent and effort, and balance their work and personal life. These are essential factors for building a holistic being and a more just and prosperous society.

Corporate culture

Convinced that a strong corporate culture is the foundation for long-term success, we work to meet our clients' needs by providing memorable experiences and employing highly trained and mentored staff, aligned with the company's mission, vision, values, and principles.

All of this is done with the goal of continuing to foster and expand a culture of corporate transparency, which will allow us to continue being chosen by our counterparts for the distinctive and extraordinary quality of our services, in line with our social responsibility toward our environment, making efficient use of our business tools, and contributing to the implementation of continuous improvement, innovation, and quality programs aligned with environmental impact management.

Relationship

At UNIFLOR S.A.S., everyone is responsible for being aware of any changes or updates to laws or regulations that are communicated to us or that we must implement in a timely and accurate manner. We also have knowledge of the regulations applicable to our business, ensuring that our counterparties with whom we interact also comply with them.

Relationship with our clients

We serve our clients by offering honest and integral treatment in the provision of our services, in accordance with the guidelines of this Transparency and Business Ethics Program, considering their opinions as an incentive to improve the services offered, in accordance with the objectives of Quality Management.

Relationship with suppliers and contractors.

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Our relationships with suppliers are ethical and lawful, therefore, they adhere to criteria of quality, certification, and market experience, adopting management practices that comply with current legislation, and seeking continuous improvement according to our needs.

To ensure that all suppliers carry out their activities within the framework of established laws and regulations, we promote awareness of this Program, as well as respect for all agreements and commitments established in the Contracts entered into. Therefore, we expect our collaborators and suppliers to interact in accordance with these guidelines.

Relationship with the community.

Every employee representing the company in a community must act in accordance with ethical principles, without any privileges. They must also respect cultural values and recognize the importance of communities to the company's success in public relations.

Adoption of internal policies and rules

This program details the content and guidelines of the following policies:

Policy for Giving and Offering Gifts or Benefits to Third Parties

As part of its commitments to transparency and business ethics, the company does not encourage the practice of giving or receiving gifts or benefits. However, if an employee receives a gift or benefit, it will be understood that it is not personal and, therefore, the employee must inform his or her immediate supervisor, so that it can be delivered to the Human Resources department.

Offering and receiving money or any benefit to contractors or suppliers, clients (prospects, affiliates, or potential clients) for the purpose of consolidating or developing a business within the company is strictly prohibited. It is also strictly prohibited to make any type of payment, gift, or present, regardless of the amount, to a national or foreign public official.

If a contractor proposes to provide benefits in connection with a contract with the company, receiving money is prohibited; and the negotiation must be documented in writing as part of the contractual terms..

Excluded from these prohibitions are corporate gifts given by UNIFLOR S.A.S. to clients, suppliers, or employees as defined by management, which are to be given at Christmas or other special occasions such as company anniversaries.

If an employee becomes aware that a colleague has received a gift or benefit considered prohibited, they must inform their immediate supervisor and the Compliance Officer.

Only gifts intended as business courtesies or souvenirs, such as calendars, diaries, pens, and other thank-you items, will be permitted. These gifts do not affect business decisions with the person or entity giving the gift. Management must inform and authorize the receipt of any other type of gift.

Employees must consider the following aspects when giving or receiving any gift or benefit:

- The gift's purpose must be to strengthen the business relationship. Under no circumstances should it be associated with creating a personal bond.

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- The gift or benefit must be offered and/or received in good faith by the person offering it.
- The receipt or delivery of a gift must be carried out openly and with absolute transparency.
- Gifts must be delivered at the offices of UNIFLOR S.A.S and/or those of the recipients, and not at the employee's home.
- When the address is the same as the recipient's workplace, the Compliance Officer must be informed in advance of this circumstance.
- Receiving and/or giving a gift must not commit the company or its recipients to receiving or giving preferential treatment.
- Employees may not accept gifts or presents from suppliers, customers, or third parties, the amount of which exceeds 1/10 of the minimum wage (SMMLV) on a single occasion or as part of the annual salary, in the course of the company's activities. Employees are prohibited from accepting any type of personal benefit, such as travel, cash payments, or merchandise.
- In all cases, gifts must be modest, reasonable within the context of the business, and duly reported or authorized by the Compliance Officer. Likewise, there will be special cases in which higher amounts may be authorized, with the approval of Management and the Compliance Officer.
- Receiving or giving gifts should not be a frequent practice with respect to the recipients themselves.
- Interactions such as attendance at events and gifts from government-owned individuals (PEPs) are prohibited.
- Under no circumstances may clients be asked for any type of commission, fee, or other form of payment for the proper performance of their duties at UNIFLOR S.A.S.

Policy on Compensation and Commission Payments to Employees and Contractors

Compensation and Commission Payments to Contractors:


All negotiations involving an international business or transaction must be in writing and will be analyzed within the due diligence procedure as part of the controls established to minimize the risks of Foreign Bribery, in collaboration between the requesting department, the contracting department, and the Compliance Officer.

In the event that commissions are defined in favor of a contractor within an international or national business, this must be established in the contract to avoid hidden payments through commissions, a practice that is prohibited.

Payments for these items will be made through bank transactions and clearing accounts, when applicable, duly supported by invoices and collection accounts prepared according to the terms established in the contract or purchase order, so that they are deposited in the bank account registered by the contractor during the engagement process.

Compensation and Commission Payments to Employees:

At UNIFLOR S.A.S, all employees receive fair and equitable compensation regardless of gender or race. Salaries

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are paid in a timely manner, and all social security and benefits are respected. Compensation is proportional to individual contributions and is adjusted annually based on the organization's results.

The organization has a clear and transparent salary scale for employees, based on the labor market and the experience and skills required for each position.

Likewise, employee performance is objectively evaluated, and equal pay is guaranteed for men and women, and for people of different ethnicities or races.

Entertainment, Food, Lodging, and Travel Expense Policy

The company may incur expenses related to entertainment, representation, food, lodging, and travel exclusively to meet business needs. Therefore, there will be no expenses for these items to the beneficiary of a national or foreign public official.

At UNIFLOR S.A.S., representation, travel, and per diem expenses are duly supported and legalized. Therefore, whenever any of the aforementioned expenses are required, authorization must be requested from the immediate supervisor or Legal Representative.

Policy on Political Contributions of Any Nature

UNIFLOR S.A.S does not make contributions to political parties. If required, prior authorization from the Legal Representative must be obtained and the Compliance Officer must be informed. The information must also be duly documented in the accounting records.

Donation Policy

Charitable donations in cash or in kind are permitted provided they are intended to support projects proposed by public or private entities, national or foreign, or by non-profit organizations with a legitimate purpose, that are duly authorized and incorporated; as long as they meet the approval requirements established by the company and are supported by accounting records and third-party certification.

Likewise, donations may be provided for social events, for public educational institutions, or for specific groups of people, such as foundations, associations, and corporations.

For donation approval, a written request must be submitted indicating the identity of the beneficiary, the amount, and the intended purpose of the donation. The donation will be subject to evaluation and approval by the Legal Representative.

The evaluation of the donation will be based on criteria of reasonableness and good faith, in support of compliance with the guarantees and specific authorization process, registration and documentation requirements, as well as specific financial limits.

Policy for the Execution of Contracts, Procedures, and Bidding Processes with the State

All employees representing UNIFLOR S.A.S before the State must comply with the policies indicated in this

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Manual, especially the prohibition of making facilitating payments, such as offering money or valuables to authorities and public officials, whether to influence or discourage any action or decision that must be taken and that impacts the company's interests.

UNIFLOR S.A.S will strictly comply with the provisions of signed contracts, after verification of the contractual conditions by the legal department, which will ensure that the Company is able to comply with the agreed conditions, whether in the signing of contracts or in participating in public bids, supporting their execution by signing delivery certificates as agreed.

Contractual Policies for the Application of the Business Transparency and Ethics Program

Contractual clauses will be incorporated into contracts with third parties with a higher level of risk exposure, helping to prevent and refrain from violating anti-bribery and corruption regulations.

Additionally, to reinforce the importance of compliance, an employee commitment and acceptance document has been made available, reinforcing the importance of the PTEE and transparent and ethical behavior within the company on the part of its employees.

Whistleblower Protection Policy

Any type of report to the Ethics Hotline will be reviewed by the Compliance Officer to ensure the anonymity and non-retaliation of the reporters. Therefore, if the Compliance Officer determines that the report is related to a member of Management, he or she will directly request that the case be presented to the Board of Directors or, if there is no such body, the highest corporate body.

If the report comes from a Company employee who has been contacted to commit a C/ST act, the Compliance Officer may issue mandatory recommendations, such as replacing the employee in the relationship with the third party to safeguard their integrity or any other measure they deem appropriate.

In any action, the following rights of reporters and/or whistleblowers will always be respected:

- Anonymity
- Integrity
- Non-discrimination
- Non-retaliation
- Good treatment
- Good name
- Freedom of opinion or expression

Elements of the transparency and business ethics program

Bribery and corruption risk management

This is a stage of the Business Transparency and Ethics Program whose purpose is to prevent any of the company's officers from committing acts of transnational or national bribery, or on the other hand, from

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receiving any type of benefit that unduly influences their actions. To this end, a risk management methodology will be developed that includes:

1. Establish the methodologies to define reasonable measures to control the Bribery / Corruption Risk.
2. Applying the methodologies to each of the Bribery / Corruption risk factors.
3. Develop a continuous and effective monitoring process that facilitates the rapid detection and correction of SAGRILAFI deficiencies.
4. Ensure that controls are comprehensive, including all relevant risks, and that they operate in a timely, effective, and efficient manner.
5. Continuously monitor the operations of Clients and Suppliers.

Assignment of roles and responsibilities

As a company, we are obligated to develop the necessary measures to comply with legal obligations regarding Transparency and Business Ethics, which must be aligned with the company's principles and values.

General Shareholders' Meeting

It is responsible for establishing and defining Compliance Policies, which include the instructions to be given regarding the design, structuring, implementation, execution, and verification of actions aimed at the effective prevention and mitigation of any corrupt practice.

Duties and Responsibilities:

- Issue and define the Compliance Policy.
- Define the profile of the Compliance Officer in accordance with the Compliance Policy.
- Appoint the Compliance Officer.
- Approve the document that includes the PTEE.
- Make a commitment to preventing C/ST risks so that the company can conduct its business in an ethical, transparent, and honest manner.
- Ensure the provision of the economic, human, and technological resources required by the Compliance Officer to perform his or her duties.
- Order the appropriate actions against Associates who have management and administration functions in the company, Employees, and administrators, when any of the above violates the provisions of the PTEE.
- Lead an appropriate communication and educational strategy to ensure the effective dissemination and awareness of the Compliance Policies and the PTEE to Employees, Associates, Contractors (in accordance with the Risk Factors and Risk Matrix), and other identified stakeholders.
- Review the reports submitted by the compliance officer, leaving a record in the respective minutes.

The manager and/or legal representative

Duties and Responsibilities:

- Submit the proposal for the PTEE to the Compliance Officer for approval by the General Shareholders' Meeting.

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- Ensure that the PTEE is aligned with the Compliance Policies adopted by the General Shareholders' Meeting.
- Ensure that the PTEE is aligned with the Compliance Policies adopted by the highest corporate body.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the PTEE.
- In cases where there is no Board of Directors and/or highest corporate body, the legal representative will propose the person who will serve as Compliance Officer for appointment by the highest corporate body.
- Certify to the Superintendency of Companies compliance with the provisions of External Circular 100-000011 of August 9, 2021, or any other regulation that modifies or replaces it, when required by this Superintendency.
- Ensure that the activities resulting from the development of the PTEE are properly documented, ensuring that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. Documentary supports must be kept in accordance with the provisions of Article 28 of Law 962 of 2005, or any regulation that modifies or replaces it.

Compliance officer

This is the person appointed by the Board of Directors and/or the Highest Corporate Body to lead the Transparency and Business Ethics Program.

Designation, approval and appointment of the Compliance Officer

The Board of Directors and/or the highest Corporate Body in the absence of a Board of Directors, must appoint the Compliance Officer, who must inform the Superintendency of Companies in writing, addressed to the Delegation of Economic and Corporate Affairs, within fifteen (15) business days following the appointment.

The company must keep the compliance officer's information up to date. To this end, if there is any change, the Superintendency must be notified in writing within fifteen (15) business days following the change. UNIFLOR S.A.S., in accordance with its Compliance Policy, must expressly determine the following:

- The profile of the Compliance Officer;
- Incompatibilities and inabilities;
- The administration of conflicts of interest; and
- The specific functions assigned to the person with said responsibility, in addition to those established in the Circular.

Minimum requirements to be appointed as a Compliance Officer

The natural person designated as Compliance Officer must meet at least the following requirements:

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- Have the ability to make decisions to manage C/ST Risk and have direct communication with, and report directly to, the Board of Directors and/or the highest Corporate Body in the absence of a Board of Directors.
- Have sufficient knowledge in C/ST Risk management and understand the ordinary course of business of the Obligated Entity.
- Have the support of a human and technical team, according to the C/ST Risk and the size of the company.
- Not be a member of the administration, the corporate bodies, or the fiscal audit body (act as a fiscal auditor or be linked to the fiscal audit firm that performs this function, if applicable) or someone who performs similar functions or acts as such in the company.
- When the Compliance Officer is not employed by the Obligated Entity, this natural person may or may not be employed by a legal entity.
- Not serve as a Compliance Officer, principal or alternate, in more than ten (10) Companies. To serve as a Compliance Officer for more than one Company, (i) the Compliance Officer must certify; and (ii) the body that designates the Compliance Officer must verify, that the Compliance Officer does not act as such in competing Companies.
- When a corporate group or a declared control situation exists, the Compliance Officer of the parent or controlling company may be the same person for all companies that make up the group or conglomerate, regardless of the number of companies comprising it.
- Be domiciled in Colombia.
- Have a professional degree.
- Have the appropriate experience for risk management.
- Not be subject to any cause of disqualification or incompatibility for the performance of his or her duties.

Incompatibilities and Disabilities of the Compliance Officer

Incompatibilities

- Belong to the governing bodies, commercial auditing bodies, or audit areas.

Disabilities

- Being an owner or shareholder of core business clients or suppliers creates a conflict of interest and prevents impartial advice.
- You may not have a blood relationship up to the second degree or a first degree of affinity with any of the members of the Board of Directors or the highest corporate body in the absence of one, the Shareholders' Meeting or the Management/Presidential Assembly.

Duties and Responsibilities:

- Submit the PTEE proposal with the legal representative for approval by the board of directors and/or the highest social body in the absence of a board of directors.
- Submit, at least once a year, reports to the Board of Directors and/or the highest governing body in the absence of a Board of Directors. At a minimum, the reports must contain an evaluation and analysis of the efficiency and effectiveness of the PTEE and, if necessary, propose any improvements. They must also demonstrate the results of the Compliance Officer's management and the company's administration, in general, in compliance with the PTEE.

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- Ensure that the PTEE is aligned with the Compliance Policies adopted by the Board of Directors and/or the highest Corporate Body in the absence of a Board of Directors.
- Ensure the effective, efficient and timely compliance of the PTEE.
- Implement a Risk Matrix and update it according to the company's specific needs, its Risk Factors, the materiality of the C/ST Risk and in accordance with the Compliance Policy;
- Define, adopt and monitor actions and tools for the detection of C/ST Risk, in accordance with the Compliance Policy to prevent C/ST Risk and the Risk Matrix;
- Ensure the implementation of appropriate channels to allow anyone to report, confidentially and securely, any breaches of the PTEE and possible suspicious activities related to corruption;
- Verify the proper application of the whistleblower protection policy established by the Obligated Entity and, with respect to employees, the workplace harassment prevention policy in accordance with the law;
- Establish internal investigation procedures in the company to detect breaches of the PTEE and acts of corruption;
- Coordinate the development of internal training programs;
- Verify compliance with the Due Diligence procedures applicable to the Obligated Entity;
- Ensure the proper filing of documentary support and other information related to the management and prevention of C/ST Risk;
- Design the methodologies for classifying, identifying, measuring, and controlling C/ST Risk that will form part of the PTEE; and
- Carry out the evaluation of compliance with the PTEE and the C/ST Risk to which the Obligated Entity is exposed.

Considerations regarding the Alternate Compliance Officer

In accordance with current regulations, the appointment of an Alternate Compliance Officer is not mandatory. However, the company has analyzed the continuity of the Compliance Officer's duties and reasonably considers that, in the event of a temporary absence of the regular Compliance Officer, the company providing the service will assume the respective functions through one of its members.

Fiscal audit

The statutory auditor must report any act of corruption that they become aware of in the course of their duties to the competent authorities. In fact, Article 32 of Law 1778 of 2016, which adds paragraph 5 to Article 26 of Law 43 of 1990, imposes on statutory auditors the express obligation to report to the criminal, disciplinary, and administrative authorities any alleged crimes they detect in the course of their duties, even despite the requirement of professional secrecy, in the following terms:

“5. Statutory auditors shall be required to report to the criminal, disciplinary, and administrative authorities any acts of corruption, as well as the alleged commission of a crime against public administration, a crime against the economic and social order, or a crime against economic assets that they have detected in the performance of their duties. They shall also bring these facts to the attention of the corporate bodies and the administration of the company. The corresponding complaints must be filed within six (6) months from the moment in which the statutory auditor became aware of the facts. For the purposes of this article, the professional secrecy regime that protects statutory auditors shall not apply.”

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In the performance of their duties, the statutory auditor must pay special attention to alerts that may give rise to suspicion of an act related to a possible act of corruption.

Due to the difference in the functions of the statutory auditor, the legal representative, and the Compliance Officer, neither the statutory auditor nor the legal representative should be designated as the Compliance Officer.

Employees

Duties and Responsibilities:


Notwithstanding the provisions of other documents or manuals that outline functions, roles, and responsibilities, employees, in compliance with the Transparency and Business Ethics Program, will have the following duties:

- Report to the Compliance Officer any unusual or suspicious transactions they identify in the performance of their duties.
- Provide the Compliance Officer with the required information, in a timely manner, to periodically report unusual transactions.
- Promote the implementation of a culture of ethics and C/ST risk management.
- Identify, in their relationships with suppliers, customers, employees, shareholders, board members, and other counterparties with whom the company is associated, situations, conduct, or documents that may reveal C/ST risks.
- Make the respective report to the Compliance Officer regarding any unusual conduct or situations they identify in the performance of their duties or processes.
- Attend training sessions and other activities included in the Training Plan.
- Perform their duties with a focus on risk management, ensuring their commitment to prioritizing compliance with regulations, ethics, principles, and corporate values over the achievement of business goals.
- Comply with the guidelines and procedures established within the Program.

Human Resources

Duties and Responsibilities:

- Manage the company's personnel selection and hiring processes.
- Comply with internal personnel selection and hiring procedures regarding employee knowledge.
- Carry out disciplinary proceedings for employee actions or omissions that violate company policies.
- Refrain from hiring a new employee with a criminal record for offenses related to Corruption and Transnational Bribery.
- In cases where it is evident that an employee has committed a C/ST offense, a prior analysis of the situation will be conducted, involving the Human Resources department, the Compliance Officer, and the Legal department to determine whether or not to initiate a disciplinary process. This process, after conducting due process, may terminate the employee's employment contract for just cause.
- Strictly comply with the provisions of the internal work regulations and the special requirements contained in individual employment contracts and job manuals.
- Execute disciplinary proceedings for employees who fail to comply, through omission or error, with the entity's policies or processes regarding PTEE controls.
- Include in the internal work regulations the obligations related to the very nature of the assigned work, the

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contract, legal provisions, regulations, and the various bylaws, manuals, circulars, instructions, or company standards, or those established in the job or job descriptions, including compliance with this manual.

Adoption of controls on the risk of transnational bribery and corruption

Due diligence procedure

It is a process aimed at providing the necessary elements to identify and evaluate the risks of transnational corruption and bribery to which the company could be exposed with the natural or legal person with whom it establishes any type of commercial, contractual, employment, or general relationship.

Due Diligence will be carried out in accordance with the contracts, the amount of remuneration, the contractors, the countries where the activities, negotiations or transactions are carried out, but with the connotation of preventing and avoiding the company from being used as a means to make or conceal direct or indirect payments related to bribes or gifts to national or foreign public servants in the exercise of a contractual or legal relationship with a person or state entity in the context of international or national business or transactions.

This procedure must be carried out at the beginning of each negotiation or engagement with all counterparties, which will involve reviewing legal, accounting, and financial aspects, as well as verifying the good credit and/or reputation of active counterparties.

To do so, the counterparty must complete the engagement form, which provides access to third-party data that will allow us to investigate their reputation, good name, and conduct, as well as the disclosure of our PTEE and commitment to the Company's good practices.


The information contained in the submitted documentation will then be verified, and finally, the counterparty will be consulted using a search engine for restrictive lists, open data sources, reputational news, PEPs, and legal proceedings, among others.

The Due Diligence procedure will be carried out in the company through the collaborators designated for the creation of the counterparty or the Compliance Officer, who will be provided with the training, knowledge and respective human and technological resources that will allow them to collect information about commercial, reputational and sanctioning background in administrative, criminal or disciplinary matters that have affected, affect or may affect the people subject to consultation, and that guarantee their proper functioning.

Due diligence activities must be easily accessible and understandable for the employees in charge and the Compliance Officer. The supporting documents for this process must be kept in each counterparty's respective folder, containing the documentation related to the negotiation or contractual relationship, and must be searched using the search engine contracted by the company for this purpose.

In cases where compensation is required for contractors or public servants, the Compliance Officer, with support from the Finance Department, will oversee the transaction to prevent the concealment of hidden payments, bribes, or bribes.

Control and supervision of compliance policies and the transparency and business ethics program (ptee)

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The PTEE's control and supervision allows for monitoring the effectiveness of procedures for preventing corrupt practices and transnational bribery. This way, the effectiveness of controls and levels of residual exposure are measured through audits, which will be duly documented, information provided by collaborators, and annual surveys of employees and contractors to verify the Program's effectiveness.

This stage allows for the detection of potential non-compliance with the PTEE and thus updates the program at least once every two years or when, in the process of identifying, evaluating, measuring, and controlling risk, circumstances are identified that warrant modifying the Program.

Conflicts of interest

Conflicts of interest arise when one or more individuals and/or entities, and/or units or businesses have interests that may be potentially adverse to those of another individual, entity, unit, or business, as well as when there is a duty of care or trust owed to third parties with interests in the Company. It may also arise when a situation or circumstance could adversely affect the performance of the duties and responsibilities assigned to a person within UNIFLOR S.A.S.

Therefore, when directors and employees find themselves in a situation of conflict of interest or when, due to their duties, they must make a decision or perform or omit an action in which they are faced with the possibility of choosing between the interest of the Company and their own interest or that of a third party, such that, if they opt for either of the latter two, they would be compromising their objectivity or independence, they must be resolved and governed by the principles of loyalty, abstention, confidentiality and the duty to inform.

Each member of UNIFLOR S.A.S. will act impartially in the performance of their assigned duties. They must also avoid behaviors that imply privileged or discriminatory treatment, or that are contrary to the truth of the facts, or that represent direct or indirect personal benefits.

In any of the aforementioned events, the person with knowledge must immediately and fully inform the company of the matter giving rise to the actual or potential conflict, avoiding favoring any personal or third-party interests, whether or not they are related to the company, regardless of whether the company obtains a benefit.

In the event that any director or employee becomes aware of a conflict of interest on the part of the Compliance Officer, the matter must be escalated to the Board of Directors or the highest corporate body in cases where there is no Board of Directors, who must decide on the conflict of interest and take all appropriate measures and actions.

To avoid creating conflicts of interest, employees must act with honesty, ethics, and loyalty, always seeking to protect the company's interests. Therefore, the following actions are not permitted:

- Employees may not engage in any activity that deviates from their duties and responsibilities within the Company, especially when it involves any of its suppliers, clients, or collaborators. They must inform the Compliance Officer in advance of any business transaction under their responsibility.
- Not allow relationships with former and former employees of the Company, whether through professional or personal relationships, to influence any organizational decision.

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- Offer unauthorized benefits to third parties or subordinates, taking advantage of their position or position within the organization.
- Take advantage of their position or position within the company to obtain personal benefits, including those of family members or third parties.
- Not engage in activities on their own behalf that involve the use of company time or resources or that compete with the activities of UNIFLOR S.A.S.
- Maintain any romantic ties that may develop within the Company without informing Management.
- No special treatment or working conditions may be granted based on personal or family relationships.
- The hiring of individuals who hold or have held public office is subject to strict compliance with current regulations for these positions and any additional restrictions established, to prevent any conflict with individuals who have been involved in matters that directly affect the company's interests.

Reporting Mechanisms

At UNIFLOR S.A.S., transparency and ethics are fundamental pillars of our corporate culture. Therefore, we promote open and honest communication, where all employees and counterparties have the opportunity to report any irregularities they observe.

All employees have the duty and responsibility to report to the company any suspicion or knowledge of a possible violation of the law, regulations, principles, values, or standards of the Business Transparency and Ethics Program (PTEE), as well as any violation of company policies or any case of misconduct.

We expect all our counterparties to make a genuine commitment to report, through the Ethics Line email or the Compliance Officer, any event or irregularity that is contrary to the PTEE and current legislation and that affects or may harm the company's interests.

Ethics Line

This is a mechanism that the company provides for confidential reporting of conduct contrary to the PTEE, establishing all necessary controls so that the Compliance Officer is aware of it, without any prejudice to the reporting person, and in turn, enjoying complete and absolute confidentiality.

- Internal suggestion box
- Transparency Line: 323 3391624
- Email: denuncias@uniflor.com.co

Reporting Transnational Bribery Complaints to the Superintendency of Companies

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The company is committed to promoting the channel for reporting transnational bribery established by the Superintendency of Companies, at the following link:

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

Reporting Corruption Complaints to the Superintendency of Companies

The company is committed to promoting the channel for reporting acts of corruption established by the Superintendency of Companies, at the following link:

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

Warning signs

C/ST Risk warning signs can be classified by group, depending on the relationships, negotiation processes, delivery processes, and counterparty awareness processes, among others. Some of the warning signs in the company are:

- In the analysis of accounting records, operations or financial statements:
 - Invoices that appear false or do not reflect the reality of a transaction, or are inflated and contain excessive discounts or refunds.
 - Foreign transactions with highly sophisticated contractual terms.
 - Transactions that lack a logical, economic, or practical explanation.
 - Transactions that are outside the ordinary course of business.
 - Transactions in which the identity of the parties or the source of the funds is unclear.
 - Assets or rights, included in the financial statements, that have no real value or do not exist.
- In the corporate structure or corporate purpose:
 - Legal entities with structures that include domestic or foreign trusts, or non-profit foundations.
 - Legal entities with offshore entities or offshore bank accounts.
 - Companies declared as fictitious suppliers by the DIAN.
 - Legal entities where the ultimate beneficiary is not identified.
- In the analysis of transactions or contracts:
 - Frequent recourse to consulting or intermediation contracts, and the use of joint ventures.
 - Contracts with contractors or state entities that give the appearance of legality but do not reflect precise contractual duties and obligations.
 - Contracts with contractors that provide services to a single client.
 - Unusual profits or losses in contracts with contractors or state entities, or significant changes without commercial justification.
 - Contracts containing unreasonable variable compensation or cash payments.
 - Payments to PEPs or persons close to PEPs.
 - Payments to related parties (partners, employees, subsidiaries, branches, among others) without apparent justification.

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COMMERCIAL AND LOGISTICS AREA: In the commercial and logistics area, the following forms of corruption may occur:

- Payments from a national or international client, or a third party, to any member of the commercial area (in cash or in kind) to favor them with flower prices and quantities.
- Bribery by a member of the commercial area to a client, using any privileged fact or information to obtain personal or company benefits.
- Manipulation of sales information to obtain commissions for meeting targets.
- Internal bribery among employees for individual favors or to meet targets.
- Payment by a Uniflor official to a national or international public servant to favor the company's operations.
- Payment by a third party to a Uniflor employee to obtain benefits for the company they represent.
- Participating in the manipulation of information on flowers sold in the domestic market, deregistering export-grade flowers that should not yet be considered domestic flowers, invoicing less product than delivered, and profiting from said sale.
- Delivering fewer export-grade flowers than shipped and invoiced when selling to domestic exporting clients, profiting from the sale of flowers that were not delivered.
- Participating in fraud when shipping boxes to the airport: delivering incomplete shipments, allowing illicit substances to be transported inside the boxes, or changing the contents of the boxes for personal gain.
- Facilitating the process of carrying out fictitious exports for the purpose of money laundering.
- Authorizing the destruction of flowers in Miami that were not yet supposed to be unloaded, in order to profit financially.
- Manipulating information on account statements.
- Extortion of customers from employees and vice versa, to obtain preferential treatment.

PURCHASING AND WAREHOUSE AREA:

- Payments in cash or in kind from a national or international supplier to the purchasing manager to obtain preferential treatment, confidential information, or any other benefit when closing a deal.
- Additional or abnormal payments to a supplier to meet the company's requirements, resulting in financial losses.
- Participating in overbilling of any product purchased by the company to profit from the excess value.

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PRODUCTION AREA:

- Accepting payments to benefit third parties with the sale of cuttings, for example, by shipping cuttings that were not available.
- Invoicing a certain quantity of cuttings and shipping more or less, benefiting from the sale of what was not delivered to the customer.
- Approving purchases of supplies from suppliers for gifts received.
- Benefiting the planting of varieties with gifts from breeders.
- Manipulating information to favor themselves with meeting goals.
- Extorting subordinates to offer them preferences or job security.

FINANCIAL AREA:

- Receiving benefits from a bank to obtain a more expensive loan.
- Misappropriation of company resources, individually or with other departments of the company.
- Altering documents (cash receipts) for personal gain.
- Making fictitious payments to suppliers to receive money outside the company.
- Bribing suppliers to obtain special treatment.
- Bribing employees of government entities to evade responsibility.
- Receiving benefits to commit fraud.

HUMAN MANAGEMENT AREA:

- Receiving benefits in exchange for not properly completing established legal procedures.
- Creating fictitious payrolls to collect salaries and other benefits from non-existent employees, both directly from Uniflor and from temporary service companies.
- Manipulating information for personal financial gain.
- Participating in overbilling of any product purchased by the company to obtain profits from the excess value.
- Receiving benefits from social security entities to carry out unauthorized employee transfers.

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- Extorting subordinates to offer them preferential treatment or continued employment.
- Selling confidential employee information.

SYSTEMS AREA:

- Bribing employees with confidential information.
- Accepting bribes from third parties to provide confidential and privileged information about the company and its employees.
- Hacking bank accounts.
- Participating in information manipulation with any area of the company.
- Pushing equipment purchases to favor suppliers from whom they have received benefits.
- Creating fictitious payrolls to collect salaries and other benefits from nonexistent employees.

Sanctioning regime

Failure to comply with this Manual by any of the company's senior managers, associates, or members will be evaluated and graded by the Compliance Officer and, if necessary, escalated to the highest corporate body. Non-compliance may be considered a serious offense that will result in the sanctions established in the employment contracts and/or the Internal Labor Regulations (IT). Therefore, verification of non-compliance may result in termination of the contract for just cause without compensation, following an internal disciplinary procedure.

This sanctioning mechanism will be activated if any of the company's Senior Managers, Employees, or Members:

- Engages in any conduct contrary to this Transparency and Business Ethics Program and/or the national anti-corruption regulations or any regulations that complement, modify, or supplement them.
- Be aware of any conduct that violates this Program or the national anti-corruption regulations or any regulations that complement, modify, or supplement them; and ignore, tolerate, and/or consent to such conduct; and/or fail to report it in a timely manner.
- Do not fulfill their duties in accordance with the Transparency, Business Ethics, and Use of Insider Information Program.

Compliance with the provisions of this Program is vitally important because failure to comply with them may result in legal action (criminal, administrative, etc.) against the company and could extend to the owners, managers, or officers of the business through sanctions, fines, inclusion in lists or databases of agencies or authorities, or criminal measures.

Archiving and Preservation Procedures for Documents Related to International Business or Transactions

The archiving and preservation procedures for documents related to domestic business or transactions must be archived, safeguarded, and preserved. The company will adopt the necessary technical, human, and administrative

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measures to ensure the security of the records, preventing their tampering, loss, unauthorized or fraudulent access, consultation, use, or access. These records are retained for a period of 10 years from the date of their generation, using magnetic or physical media in accordance with the availability and document management model defined by the entity, thus complying with Article 28 of Law 962 of 2005.

Disclosure and Training

The company will publicize the Transparency and Business Ethics Program to its shareholders, members of the Board of Directors and/or the highest corporate body in the absence of the Board of Directors, Senior Management, Directors, Employees, Contractors, and Strategic Partners through established communication channels.

The Transparency and Business Ethics Program must be disseminated through publication on the intranet, emails, the Company's website, and/or through bulletin boards in the company's operations centers, ensuring access and awareness by all stakeholders.

Worker training on this matter must be conducted through digital platforms and/or in person, beginning with the induction and re-induction processes.

Additionally, the compliance officer will conduct training for all employees and stakeholders of the company whenever deemed necessary and at least once a year. A training plan will be implemented for employees responsible for the international purchasing process.

The Program will be translated into English so that it can be understood and disseminated by all counterparties with which UNIFLOR S.A.S interacts in different countries where the official language is not Spanish.

Validity

This policy is effective upon publication. Its principles and guidelines must be applied as established by all employees and related third parties.

It is expressly noted that this manual was approved on May 24, 2024.