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	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 1 de 23


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	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 2 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

CONTENT

1. PURPOSE.....	3
2. SCOPE.....	3
3. GLOSSARY	3
4. BUSINESS ETHICS PROGRAM.....	6
4.1 ANTI-TRANSNATIONAL BRIBERY & ANIT-CORRUPTION POLICY.....	6
5. GENERAL TERMS AND CONDITIONS.....	7
5.1 LAW 1474 OF 2011	7
5.2 LAW 1778 OF 2016.....	7
6. ROLES AND RESPONSIBILITIES.....	8
6.1 BOARD OF DIRECTORS	8
6.2 ETHICS COMMITTEE	8
6.3 COMPLIANCE OFFICER	9
6.4 PROCESS MANAGERS.....	10
7. PROHIBITION OF ACTS OF TRANSNATIONAL BRIBERY AND CORRUPTION	10
7.2 PROHIBITION OF FACILITATION PAYMENTS.....	13
7.2.1 Money, Gifts, Meals, and Entertainment	13
7.2.2 Rules for receiving gifts or Hospitality	14
7.2.3 Rules for Giving Gifts, Invitations, or Entertainment.....	15
7.3 CONTRACTS WITH THIRD PARTIES	15
7.4 POLITICAL DONTATIONS AND CONTRIBUTIONS.....	16
7.5 ACCOUNTING RECORDS.....	16
8. DUE DILIGENCE	16
8.1 RISK ASSESSMENT	18
8.2 AUDITS	21
8.3 TRAINING AND COACHING.....	21
8.4 COMMUNICATION.....	21
9. REPORTING MECHANISMS.....	22
10. SANCTIONS	22
11. LEGAL AND NORMATIVE REFERENCES	23

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 3 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

1. PURPOSE

BIO D S.A. is committed to adhering to the highest ethical standards and complying with all applicable laws and regulations.

The purpose of the Anti-Transnational Bribery and Anti-Corruption Policies and Procedures Manual is to guide all persons employed by Bio D S.A. or partners, employees, and/or contractors who carry out activities for or on behalf of BIO D S.A. regarding the applicable rules and regulations against corruption and transnational bribery. Accordingly, Bio D has zero-tolerance against any conduct that can be considered international bribery or otherwise corrupt.


This Manual also establishes methodologies and tools to help prevent, mitigate, evaluate, measure, and monitor the risk that employees, managers, agents, and suppliers of BIO D S.A. incur in corruption or transnational bribery; where monitoring should be preventive, continuous, and based on criteria with high national and international standards.

2. SCOPE


This Manual applies to any Company Representative, as well as to its Suppliers, Agents, and other third parties representing BIO D. All Company Representatives, Agents, and Suppliers must state knowledge and acceptance of the Manual and the Policy in the documents defined by the organization and/or in the contracts concluded.

3. GLOSSARY

- a. Administrators: Administrators are the legal representatives and the administrator's substitutes when they have replaced them in their accidental, temporary, and absolute absences; the liquidator, the members of the Board of Directors, and those who under the bylaws and the law, exercise or hold such functions.
- b. Agent: An agent is any person authorized to act, directly or indirectly on behalf of BIO D. Agents include brokerage firms, brokers, investment banks, advisors, consultants, contractors, attorneys, service providers, processing agents, distributors, or any intermediary acting on behalf of the Company.
- c. Senior Management: Senior Management is the natural or legal persons appointed under the bylaws or any other internal provision of the legal person and Colombian law to manage and direct the legal person, whether they are members of collegiate bodies or individuals.
- d. Associates: Associates are natural or legal persons who have made contributions in money, work, or other assets appreciable in money to a company in exchange for fees, interest, shares, or any other form of participation considered by Colombian law.


	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 4 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

- e. Compliance Audit: A fundamental, systematic, and periodic review of the proper execution of the business ethics program.
- f. Contractor: Refers to, in the context of an international transaction or business, any third party that provides services to or has a contractual relationship of any nature with the legal person. Contractors may include, among others: suppliers, intermediaries, agents, advisors, consultants, and persons who are part of collaboration contracts or risk-sharing contracts with the legal person.
- g. Corruption: The practice of abusing power, functions, or the means to obtain economic benefits or any other types of advantages, either directly or indirectly, unfairly favoring third parties.
- h. Due Diligence: Due diligence refers to the periodic review done on the legal, accounting, and financial aspects related to an international transaction or business, whose purpose is to identify and assess the risks of transnational bribery that may affect a legal entity, its subordinate companies, and contractors.
- i. Employee(s): Are all those who have an employment relationship with BIO D.
- j. Governmental Entity: Will be understood as any governmental authority or a national or international governmental agency of federal, departmental, or municipal order, public establishments, decentralized entities, judicial offices, commercial enterprises owned or controlled by the State, international agencies such as the World Bank or Red Cross, and political parties or political party officials, among others. Also, any agency, office, or subdivision, at any territorial level (central, regional, or local) in any country and all enterprises or agencies owned or operated, in whole or in part, by the government (including, for example, public schools and hospitals).
- k. Government Official: Any employee or person acting on behalf of a Government Entity. It includes any person who works for a Government Entity or is considered a public employee or government representative under the country of origin's current legal regulations. It is also regarded as individuals performing a public function and persons acting on behalf of and representing a political party. In addition, employees or officials of companies that are owned or controlled by the State. Government officials also include officials and employees of political parties, candidates for political office, and officials of public international organizations.
- l. The Foreign Corrupt Practices Act (FCPA): The United States of America's Federal Criminal Foreign Corrupt Practices Act for the prevention of corrupt practices abroad.
- m. The U.K. Bribery Act: The UK Bribery Act prohibits the offenses of accepting a bribe, bribing another person (public or private sector), and bribing a public official.
- n. Ethics Hotline: Corresponds to the communication channel established by BIO D to receive complaints on violations of the Policy or the Anti-Corruption Rules. BIO D's Ethics Hotline for receiving the complaints and/or other ethical issues is as follows: atencionalcliente@biodsa.com.
- o. National Anti-Corruption and Anti-Bribery Regulations: Law 1474 of 2011 (Anti-Corruption Statute) by which regulations are issued aimed at strengthening the

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 5 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

mechanisms for the prevention, investigation, and punishment for the acts of corruption or bribery and the effectiveness of the control of public management, as well as its regulatory decrees and the rules that modify, replace or complement it; and Law 1778 of 2016 or the Anti-Bribery Law whereby regulations are issued on the liability of juridical persons for acts of transnational corruption, as well as its regulatory decrees and the rules that modify, replace or complement it.

- p. Anti-Corruption and Anti-Bribery Regulations: The Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act, the Organization for Economic Co-operation and Development (OECD) Anti-Bribery Convention, National Anti-Corruption Regulations, and any other applicable anti-corruption and anti-bribery laws.
- q. OECD: The Organization for Economic Cooperation and Development.
- r. Compliance Officer: The compliance officer is the employee within BIO D, appointed by the Board of Directors to verify the adequate and timely compliance of the Policy and the control provisions of money laundering and the financing of terrorism. Therefore, they shall be responsible for the functions described in the this Policy and the Procedures Manual for the Prevention and Control of Money Laundering and Terrorist Financing in BIO D.
- s. Facilitation Payments: Payments made to Government Officials to facilitate or expedite legal and routine transactions or services to benefit BIO D or its Employees.
- t. Compliance Policy: The Anti-Corruption and bribery policy to be adopted by the Senior Management of a juridical person for the latter to conduct its business in an ethical, transparent, and honest manner and to be able to identify, detect, prevent and mitigate risks related to transnational bribery and other corrupt practices.
- u. Supplier: Natural or juridical persons who sell goods or provide services to BIO D.
- v. Company Representatives: Any Director, Employee, or Agent of BIO D or any other person who has the power to act on behalf of BIO D.
- w. Foreign Official: Any person holding a legislative, administrative, or judicial position for a State, its political subdivisions, or local authorities, or in a foreign jurisdiction, regardless of whether the individual has been appointed or elected. Any person who exercises a public function for a State, its political subdivisions, or local authorities, or in a foreign jurisdiction, either within a public agency or state enterprise, its political subdivisions or local authorities, or a foreign jurisdiction. It will also be understood that any official or agent of a public international organization holds the above-mentioned status.
- x. Transnational Bribery Risk-Management System: The system focused on the correct articulation and implementation of the Compliance Policies and the Business Ethics Program.
- y. Transnational Bribery: See numeral 5.1.1.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 6 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

4. BUSINESS ETHICS PROGRAM

4.1 IN RELATION WITH OTHER POLICIES AND CODES


This Manual is complemented by and supports the terms of the Code of Ethics GH-ESP-032, Internal Work Regulations GH-ESP- 066, SAGRLAFT Manual HSEQ-MAN-002, which provide additional information on how to apply this Policy to prevent and detect transnational bribery and corruption, and together constitute the Business Ethics Program.

Additionally, Bio D has policies in various areas of the organization that support and reiterate the commitment of the company and its employees to maintain ethical behavior and good governance in the actions carried out by or for the organization, including the integrated management policy HSEQ-ESP-016.

4.1 ANTI-TRANSNATIONAL BRIBERY & ANIT-CORRUPTION POLICY

In expanding from the above and fulfilling the commitment to transnational bribery and corruption intolerance, the following has been adopted:

- a) The core values that provide the framework for BIO D are defined in BIO D's Code of Ethics, which embrace the principles of excellence, integrity, transparency, equality, and commitment.
- b) It is the duty of BIO D, of its management and supervisory bodies, of its Compliance Officer, as well as the Company Representatives, to ensure compliance with this policy and to comply with the Anti-Transnational Bribery and Anti-Corruption Rules and Regulations.
- c) BIO D is explicitly committed to a zero-tolerance culture to transnational bribery and corruption.
- d) It is imperative to prioritize the observance of ethical principles over the achievement of the goals of BIO D, considering that it is essential to generate a culture focused on applying and enforcing this Policy.
- e) BIO D prohibits any conduct that is or could be considered bribery or corruption.
- f) Any Company Representative, who suspects or is aware of any conduct involving transnational bribery or corruption, must communicate said conduct to the Compliance Officer or report it through the Ethics Hotline (servicioalcliente@biodsa.com). They will respond to reports appropriately and suggest actions to be taken according to the procedure set out in this Policy.
- g) If a Company Representative receives a request for bribery or a suspicious payment from any person or entity, whether it its internal or external, domestic, or foreign; this request must be immediately reported to the Compliance Officer or the Ethics Hotline.
- h) Any Company Representative who in good faith reports a violation of policy, or the engagement of any conduct involving transnational bribery and corruption, will be protected against any form of retaliation.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 7 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

- i) The rules laid down in this Policy regarding the mechanisms for the preventing of transnational bribery or corruption are mandatory, so they must be followed in all actions.
- j) BIO D will refrain from receiving or making donations that do not have a lawful purpose or if there is suspicion that they will be used to cover up acts of corruption or transnational bribery or to gain advantages in the business of BIO D.
- k) BIO D will exercise all the necessary due diligence to appropriately get to know the potential national or foreign Suppliers or Agents, and in particular, the relationship between the Suppliers or Agents and the government entities or government officials. For this purpose, the rules, objectives, and principles regarding the relationship of suppliers and agents outlined in the Purchasing Policy will apply.
- l) BIO D will monitor any suspicious transaction or activity that may reasonably lead it to suspect that the Suppliers or Agents are using BIO D to transfer, handle, exploit, or invest money or resources derived from criminal activities, as well as to carry out acts of transnational bribery and corruption.
- m) Company Representatives are prohibited from performing acts aimed at concealing, changing, omitting, or misrepresenting accounting records to withhold improper activities, or that does not correctly indicate the true nature of a recorded transaction.

5. GENERAL TERMS AND CONDITIONS


5.1 LAW 1474 OF 2011

Under the National Anti-Corruption Law 1474 of 2011, the crime of private corruption occurs when, a gift or any other unjustified benefit is promised, offered, or granted, directly or through an intermediary, to executives, managers, employees or advisors of a company, association, or foundation for the benefit of the person or a third party, to the detriment thereof.

In addition, the crime of Improper Management occurs when de jure or de facto manager, or partner of any company, incorporated or in the process thereof, executive, employee, or advisor, for their own benefit or that of a third party, by abusing the functions proper of its position, fraudulently disposing of Company assets, or incurring obligations on its behalf, directly causing assessable economic damage to its partners.

BIO D and its Representatives are prohibited from providing or requesting from a third party any type of benefit for performing or failing to perform one of their duties. The Company's representatives agree to fulfill their duties of loyalty and integrity and will act to protect the Company's assets at all times.

5.2 LAW 1778 OF 2016

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 8 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

Under law 1778 of 2016, there is an administrative liability of legal entities when, through one or more: (i) employees, (ii) contractors, (iii) managers, or (iv) partners, on their own or on behalf of any subordinated legal entity: (i) provide, offer or promise a foreign public official, sums of money, any object of monetary value or other advantage or benefit, in exchange for the latter to perform, omit or delay acts related to the exercise of their functions and in connection with an international transaction or business.

BIO D and its Representatives are prohibited from providing or requesting from a third party any type of benefit for performing or failing to perform one of their duties.

6. ROLES AND RESPONSIBILITIES

According to the entity's organization chart, the following defines those responsible for each process, ensuring compliance with this policy and compliance with all processes, procedures, and activities established by BIOD for transnational bribery and corruption prevention.


Highest Corporate Body	Board of Directors BioD
General Manager	Javier Ospina
Compliance Officer	Jairo Diaz Otero

Marketing Manager	Sustainable Production Manager
New Business Manager	Organizational Culture Manager
Implementation Manager	Supply Chain Manager
Maintenance and Industrial Services Manager	

6.1 BOARD OF DIRECTORS

- Define and approve the policies and procedures included in this Policy to prevent corruption or transnational bribery.
- Appoint the Compliance Officer and oversee compliance with BIO D's anti-corruption procedures.
- Review the reports submitted by the Compliance Officer, leaving a record in the respective minutes.
- Review the reports submitted by the Ethics Committee and follow up on the observations and recommendations taken, leaving a record in the respective minutes.
- Organize the technical and human resources necessary to implement and maintain the procedures outlined in this Policy.

6.2 ETHICS COMMITTEE

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 9 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

The Ethics Committee, formed under the Code of Ethics, will follow this Policy with strict compliance. In addition to the functions assigned to the Ethics Committee by the Board of Directors, or those that are in the Code of Ethics, the following are the Ethics Committee's duties:


- a) Investigate the actions of Company Representatives for violations of this Policy or conduct against anti-corruption rules, according to complaints filed with the Compliance Officer or through the Ethics Hotline.
- b) Sanction non-compliance with the Policy, following the provisions of this Policy and the Internal Working Regulations of BIO D.
- c) Ensure as far as possible that the facts that constitute criminal offenses are reported to the appropriate authorities.
- d) Guarantee the persons who have been reported the right of defense by discharging and presenting evidence to explain or clarify the conduct. The principle of presumption of innocence will apply until proven otherwise.

6.3 COMPLIANCE OFFICER

The Board of Directors appoints the Compliance Officer to verify the proper and timely compliance with the provisions of this Policy within BIO D.

The Compliance Officer shall perform the following functions:

- a) Ensure compliance with the Anti-Corruption and Anti-Transnational Bribery Policy.
- b) Commit to a zero-tolerance policy against transnational bribery and any other corrupt practice so that BIO D can conduct its business transparently and honestly.
- c) Make strategic decisions to prevent transnational bribery where the circumstances so require.
- d) Design and collaborate on the necessary training plans with the Communication Area in BIO D so that Company Representatives are properly informed and updated.
- e) Conduct a risk assessment of business partners, including agents, suppliers, and distributors, to know their business reputation and any relationship with government officials or government entities. This assessment is a prerequisite for associating third parties with BIO D or signing any contracts or acts on the part of BIO D. They must also carry out continual monitoring to demonstrate any changes in risk.
- f) Verify and document that Agents and suppliers effectively provide the services or tasks for which they were hired or contracted.
- g) Submit to the company's management any reports or complaints received regarding violations of the Anti-Corruption Policy or Rules.
- h) Ensure efficient and prompt compliance with the mechanisms for preventing corruption and transnational bribery approved by the board of directors and indicated in the Policy.

 <p>Ante Todo, Todos Deben Beneficiarse™</p>	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 10 de 23
<p><i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i></p>			

- i) Circulate in the work environment, both internally and externally, the commitment to the Transnational Bribery and Corruption Intolerance.
- j) Put in place the proper tools to communicate to employees clearly and simply the consequences of violating this Policy.
- k) Submit quarterly written reports to the Board of Directors on the compliance and effectiveness of the mechanisms and instruments established in the Policy and the measures taken to correct the failures of the mechanisms for preventing corruption and transnational bribery.
- l) Attend and coordinate any requirement, request, or diligence of the competent authorities, judicial or administrative, in the matter.

6.4 PROCESS MANAGERS

It is the responsibility of all managers in the organization to fulfill the following functions:


- a) Promote a culture of integrity in which bribery is not possible.
- b) Be an example for all employees of the organization in compliance with the Anti-Transnational Bribery and Anti-Corruption Policy.
- c) Promote the culture of intolerance to Transnational Bribery and Corruption and, in general, to comply with applicable legal requirements.
- d) Provide feedback regarding the implementation of this manual.
- e) Facilitate and promote the education and training of employees under their responsibility.
- f) Lead the appropriate communication of the Anti-Transnational Bribery and Corruption policy.
- g) Actively participate in managing transnational bribery and corruption risks leading to their identification, evaluation, assessment, and risk mitigation actions.
- h) Ensure the implementation and controls of this manual in its processes.

7. PROHIBITION OF ACTS OF TRANSNATIONAL BRIBERY AND CORRUPTION

7.1 WHAT IS TRANSNATIONAL BRIBERY?

Bribery is the act of giving, offering, promising, requesting, or receiving anything of value in exchange for an improper benefit or advantage, or as consideration for performing or omitting to perform an act inherent to a public or private function, regardless of whether the offer, promise, or request is for oneself or for a third party, or on behalf of that person or on behalf of a third party.

Transnational Bribery is the act by which employees, managers, partners or even third parties related to the legal entity, give, offer or promise to a foreign public official, directly or indirectly: (i) sums of money, (ii) objects of monetary value or (iii) any other advantage or benefit, in

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 11 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

exchange for the latter to perform, omit or delay acts related to the exercise of their functions and in connection with an international transaction or business.

BIO D has a zero-tolerance policy to any form of corruption, both in the national and international context, below is a table summarizing the behaviors of corruption and its classification in the Colombian Penal Code:

CONDUCT	CLASSIFICATION IN THE PENAL CODE
Bribery of national and international public officials	<ul style="list-style-type: none"> • Individual Bribery: When the public official receives for delaying or omitting an act proper to his functions or performing an action contrary to his duties. • Improper Bribery: When the public official receives for doing an act proper to his functions. • Bribery by Giving or Offering: When the private individual or public official gives or offers the bribe payment. • Extortion: When the public official leads, solicits or induces another to pay him a bribe • Transnational Bribery: When the public official involved belongs to a foreign government.
Bribery in the Private Sector	<ul style="list-style-type: none"> • Private Corruption: when it is promised, offered, or granted to executives, managers, employees or advisors of a company, association, or foundation, for the benefit of the person or a third party, to the detriment of the legal entity, or when it is the executive, manager, employee or advisor who requests it.
Embezzlement, misappropriation or other diversion of property by a public official	<ul style="list-style-type: none"> • Embezzlement by Appropriation: when the public official appropriates property or goods delivered by reason of his functions for his own benefit or that of a third party.




ANTI-BRIBERY & ANTI-CORRUPTION MANUAL

EFFECTIVE SINCE:
08/07/2021

Página 12 de 23

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	<ul style="list-style-type: none"> • Embezzlement by Use: when the public official misuses or allows another to misuse property or goods delivered by reason of his functions. • Wrongful Misappropriation: when the public official gives the property or goods, which were delivered by reason of his functions, an official use or application different from the one for which they were created. • Culpable Embezzlement: when the embezzlement is due to negligence, imprudence, or inexperience of the public servant. • Culpable Misconduct concerning necessary social security resources. • Omission of the Withholding or Collection Agent: when those responsible for IVA or sales tax do not consign the proceeds to the DIAN within two months following the established date. • The use or assignment of treasury resources to stimulate exploitation and trade of precious metals. • Subsidy Fraud: Misleadingly obtaining a state subsidy.
<p>Embezzlement, misappropriation or other or other diversion of assets in the private sector</p>	<ul style="list-style-type: none"> • Improper Management: when the administrator or partner of any company incorporated or in the process thereof, executive, employee, advisor, for his own benefit or that of a third party disposes of corporate assets or incurs obligations on its behalf directly causing economic damage to its partners.
<p>Influence Peddling</p>	<ul style="list-style-type: none"> • Influence Peddling: when the public official uses his position for additional benefits.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 13 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			


	<ul style="list-style-type: none"> • Influence Peddling by a Private Individual: when the private individual improperly exerts influence over the public official.
Abuse of Functions	<ul style="list-style-type: none"> • Abuse of authority and other infractions: through an arbitrary or unjust act; omission to report, disclosure of secrets, use of matters subject to reserve; use of privileged information: illegal advice; omission of support: usurpation of public functions; ceremonies of investiture or office; improper use of data and influence derived from the exercise of public functions.
Illicit Enrichment	<ul style="list-style-type: none"> • Illicit Enrichment: when the public servant presents an unjustified enrichment during his position or the five years following his retirement.
Concealment	<ul style="list-style-type: none"> • When there is knowledge of the commission of punishable conduct, and without prior agreement, it is covered up, or proceeds of crime are obtained.

7.2 PROHIBITION OF FACILITATION PAYMENTS

Facilitation payments are understood to be minor, unofficial, improper payments made to a low-level official to obtain or expedite the performance of a routine or necessary action to which the payer is entitled. These payments are considered bribes and are prohibited at BIO D regardless of the amount. Facilitation payments are payments made to Government Officials to ensure or expedite routine government procedure or action for the benefit of an Employee or BIO D.

7.2.1 Money, Gifts, Meals, and Entertainment

The purpose of gifts, hospitality, entertainment activities is to create a good, solid working or business relationship. The aim should never be to have or gain an unfair or undue advantage from a relationship. Therefore, BIO D prohibits paying, even if of modest value, for meals, trips, lodging, or entertainment for a corrupt purpose or to gain an unfair advantage.

 <p>Ante Todo, Todos Deben Beneficiarse™</p>	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 14 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

This Policy recognizes that in business, meal, hospitality, entertainment invitations, and modest or symbolic gifts in limited circumstances are considered a courtesy. Thus, giving or receiving any gifts of symbolic and modest value, or cards, which are generally distributed for promotional purposes or during a holiday celebration, such as Christmas, is allowed.

It is strictly forbidden for representatives of the organization to give, offer or receive sums of money from or to third parties, including customers, suppliers, contractors, public officials, among others.

7.2.2 Rules for receiving gifts or Hospitality

7.2.2.1 The following acts will never be allowed:


- Accepting or receive gifts from third parties, customers, or Suppliers in cash or cash equivalent.
- Accepting gifts, invitations, entertainment, hospitality, or other valuables that may be for the purpose of having an influence or material effect on any business transaction of BIO D (real or potential) or may otherwise rise to a conflict of interest.
- No Employee or his family will accept, directly or indirectly, any money, gift, or invitation that whose purpose to influence the actions or decisions made to the Company's business, or that may lead the third party or Supplier to think they might somehow benefit or gain an advantage in any way.
- Accepting any type of bribe, gift, or inappropriate payment from anyone, including Suppliers or customers, in exchange for the promise of doing or refraining from doing something to benefit the third party.

7.2.2.2 Any invitation or attention given by a third party or Supplier must be reported to the Compliance Officer by e-mail, including:

- a) the name of the third party who offered the gift and the relationship with the Company.
- b) the date on which it was received

7.2.2.3 Any gift given by a third party or Supplier must be reported to the human resources, who reports to the Compliance Officer.

Exceptions from the obligation of reporting this information are made to the management team in the development of the relationships inherent to their functions, considering that in any case, the invitations must always be made in the name of the organization and never in their own name.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 15 de 23
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7.2.2.4 Any suspicion of attempted bribery by the third party or Supplier must be immediately reported to the Compliance Officer, who documents the report and actions in the “suspicious operations follow-up form” HSEQ-FOR-053.

7.2.3 Rules for Giving Gifts, Invitations, or Entertainment

7.2.3.1 The gifts, expenses, entertainment, or hospitality must be of a modest or symbolic value, separately and when considered together with other gifts or hospitality offered to the same recipient.

7.2.3.2 They cannot be provided to exercise undue influence on a Government Official, or otherwise with the aim of influencing their actions or decisions or in order to gain a business advantage for BIO D.

7.2.3.3 The following gifts, invitations, hospitality, or entertainment are never allowed:

- Gifts, invitations, or other valuables offered to third parties, customers, or Suppliers to obtain something in exchange.
- Gifts, invitations, hospitality, or entertainment, or other valuables aimed at individuals who are in a bidding process where BIO D is a party of the public or private tender.
- Any gift that is cash or cash equivalent.
- Gifts, invitations, hospitality, or entertainment, or other valuables that are frequently given to the same person or organization.


7.2.3.4 Gifts, hospitality, and entertainment must be given on behalf of the Company and not in a personal capacity.

7.2.3.5 This Policy applies even if the Company Representative does not intend or request reimbursement for the corresponding expenses.

7.3 CONTRACTS WITH THIRD PARTIES

This Policy also applies to all Agents, Suppliers, distributors, and other third parties contracted by BIO D to do business on behalf of BIO D. As a result, all Agents, Suppliers, distributors, and other third parties acting on behalf of BIOD must receive a copy of this Policy and sign the Certificate of Compliance.

All contracts in writing between BIO D and agents, suppliers, distributors, and other third parties must contain statements regarding compliance with anti-corruption behaviors. In addition to declaring and ensuring compliance with this Policy and the applicable anti-corruption and anti-transnational bribery laws and regulations, contracts will also include the right of BIO D to terminate the agreement in the event of a breach of this Policy or any applicable anti-bribery or anti-corruption law or regulation occurs

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 16 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

The Compliance Officer is responsible for verifying that such statements and clauses are included in the contracts.

7.4 POLITICAL DONATIONS AND CONTRIBUTIONS

All contributions donations made by BIO D must have a lawful purpose and be carried out following the legal procedures for their formalization.

Neither BIO D nor the Company Representatives can make direct or indirect contributions or donations to political parties, government entities, organizations, government officials, or individuals involved in politics without the Executive Committee's approval (General Management or Board of Directors). In addition, donations or contributions may not be made in exchange for gaining advantages in the business of BIO D's or in its commercial transactions.

7.5 ACCOUNTING RECORDS

BIO D's policy is to keep and maintain records and accounts that accurately and precisely reflect the transactions and disposals of assets of BIO D's transactions. Accordingly, Company Representatives cannot change, omit, or misrepresent records to conceal unlawful activities or those that do not adequately indicate the nature of a recorded transaction.


BIO D has adequate internal controls to prevent concealing or disguising transnational bribes or other improper payments in transactions such as commissions, fee payments, sponsorships, donations, entertainment expenses, or any other item that serves to hide or disguise the inappropriate nature of the payment.

8. DUE DILIGENCE

BIO D conducts appropriate due diligence to provide the necessary elements to identify and assess the risks of transnational bribery and corruption in the operations carried out by Company.

The risks of transnational bribery and corruption are identified through a risk matrix in an integrated manner. The identified risks are assessed using such criteria as probability, impact, controls, frequency, and severity.

Once the risk has been identified, the implementation of a control mechanism must be evaluated, including the consequent assessment of whether the control mechanism is adequate

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 17 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

to mitigate the respective risk effectively and whether the implemented controls are being adequately applied.

Furthermore, a review is conducted of the legal, accounting, and financial aspects of international activities or transactions. By verifying international restricted lists, suppliers' selection and evaluation procedures, customers and other business associates, and a security study, which is carried out on employees in the selection process, we intend to mitigate the operational, reputational, and legal risk.

To have sufficient knowledge of third parties, any activity of associating or contracting with natural persons or legal entities that involves payment or exchange of assets in money, in any capacity, must be carried out following the guidelines outlined in this Manual.

Due Diligence also includes: (i) completing the form "Suppliers and Clients Registration Application," (ii) the delivery of supporting documentation by the contractors and their respective analysis to identify potential warning signs, and (iii) a Restricted Lists Consultation.

Workers or collaborators whose activities include making national or international purchases must carry out Due Diligence to know the persons or companies involved in the processes.


Reviewing lists is essential to identify the level of risk that a commercial relationship with any member of a group of interest represents for the business and, therefore, its proper management, to verify the background or risks of potential partners or persons linked to the company, and that public, national or international databases and lists are consulted, following the guidelines and procedures defined in the manual SAGRLAFT HSEQ-MAN-002.

Due Diligence processes will apply to the following types of persons :

- Senior Management
- Employees
- Contractors
- Associates/Partners
- Any other third party with whom the company has a contractual legal relationship of any nature.

BIO D will not have any association with natural persons or legal entities who are in any of the following situations:

- Persons included on Restricted Lists.
- Persons who refuse to provide documentation that currently or in the future allows complete identification of the final beneficiary that makes the payment.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 18 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

Compliance with the business ethics program will be monitored and controlled during the monthly legal committees.

8.1 RISK ASSESSMENT

The transnational bribery and corruption risk assessment is fundamental for this Policy; for this reason, the Procedure for identifying, evaluating, assessing, and taking action to mitigate the risk is adopted.

The management and evaluation of the risk of transnational bribery correspond to the commitment of senior management to organizational strategic planning and the search for actions to comply with regulations. Therefore, within the administration and assessing the operational risks, evaluating corruption risks is considered a basis for establishing control and monitoring compliance with this Manual.

Under the above, the risks with the most significant possibility of occurrence are the following:

- (i) **Country:** refers to nations with high levels of corruption characterized by the absence of an independent and efficient administration of justice, an increased number of public officials questioned for corrupt practices, the non-existence of effective regulations to combat corruption, and the lack of transparent policies on public procurement and international investments.

There is also a risk when the legal entity carries out operations through subordinates in countries that are considered tax havens according to the classification formulated by the National Tax and Customs Office.

- (ii) **Economic Activity:** There are economic sectors with a higher risk of corruption; according to the report on Transnational Bribery prepared by the OECD, 19% of bribes were linked to the mining-energy industry, 19% to the public services sector, 15% to government contracting and infrastructure works and 8% to the pharmaceutical industry.

Additionally, the degree of risk increases in countries with high corruption when there is frequent interaction between the legal entity, its employees, senior management, or contractors with Foreign Public Officials.

Similarly, when local regulations require an excessive number of permits for the development of any economic activity, corrupt practices are facilitated to expedite a particular procedure.

- (iii) Contractors: A legal entity's participation in collaboration contracts or with Contractors who are closely related to politically exposed persons, in the context of a negotiation linked to high-level government officials of a particular country, is considered high risk.

The Information related to identifying Transnational Bribery and Corruption Risks was reflected in the Risk Matrix that lists each of the identified risks, together with the assessment and controls applied to mitigate them.

The following is a list of the stages developed within the methodology for the management of Transnational Bribery and Corruption Risks.

Corruption and Transnational Risk Identification

In this stage, Corruption and Transnational Bribery Risks are recognized. Especially, risks related to the hiring, admission, or contracting of Senior Management, Employees, Associates, and Contractors.

Risk Segmentation

Risk Segmentation is the process by which Senior Management, Employees, Associates, and Contractors are separated into corresponding groups that must be treated differently to prevent and control Transnational Bribery and Corruption Risk.

Measuring Transnational Bribery and Corruption Risk

Once the risks are identified through management's approach, a mechanism will be defined that allows the level of risk to be measured through determining the probability of occurrence and the effectiveness of controls as well as cross-checking with the level of impact in case a situation was to materialize, which allows to establish the level of risk in the development of the company's activities development and identify actions to be taken:

P R O B A B I L I D A D	1	II Periodic Attention Risks		I Immediate Attention Risks	
	0.8				
	0.6				
	0.4	IV Controlled Risks		III Follow-Up Risks	

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0.2					
	0.2	0.4	0.6	0.8	1
Consecuencia (Impacto)					

Each of the colors represents an exposure level, as shown in the following table:

Exposure Level	Descripción
CRITICAL	Serious situation, suspend activities until the risk is under control; risk not acceptable.
HIGH	Correct and adopt control measures immediately. Evaluate with the process owner and the HSEQ group if the suspension of activities is required; unacceptable risk, or acceptable risk with a specific control
MEDIUM	Improve, if possible, justify the intervention and cost-effectiveness; Acceptable
LOW	Maintain existing control measures, consider the possibility of solutions or improvements, and do periodic checks to ensure that the risk is still tolerable; Acceptable.

Risk Treatment of Transnational Bribery and Corruption Risk


After contemplating the risk assessment, the company will determine whether the existing controls are sufficient, need to be improved, or require new rules.

If action plans are required for risk treatment, interaction with the risk management process is carried out to create, implement, and follow up with the action plan. Once the action plans are finalized, the risk is re-evaluated, and it is determined if the risk has decreased, and if it is tolerable, or if it is necessary to take additional actions; this cycle is repeated if required to ensure effective risk mitigation.

Monitoring Tolerable Risk of Transnational Bribery and Corruption

The risk matrix must be updated at least once a year or sooner if the need arises in the following cases:

- New activities are incorporated into the process.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 21 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

- New services or products.
- Existing operations or processes are modified.
- When a risk materializes
- New risks are identified, or existing risks are re-evaluated.

To identify the need for updating due to these changes, there is a Change Management Form HSEQ-FOR-070.

8.2 AUDITS

As part of the controls and follow-up of compliance with the policy and procedures defined in this manual, audits are scheduled annually following the audit procedure HSEQ-PRO-005, which must be carried out by the statutory auditor or a person or organization with the appropriate expertise and competence. The audits must be done at least once a year or earlier if necessary, and the compliance officer and General Management approve the program.

8.3 TRAINING AND COACHING


As part of the commitment of the organization and the compliance officer with due diligence, a training session will be done for all employees at least once a year or earlier if the circumstances warrant it, which follows the "Personal Training and Coaching Procedure" GH-PRO-008; focusing on raising awareness regarding the threats posed by risk materialization in transnational bribery and corruption, both for the organization and executor, as well as information considered relevant as the compliance officer identification and reporting mechanisms.

According to the risk assessment, the need for specific training and coaching for positions or processes may be identified; these should be carried out following the personnel training and coaching procedure GH-PRO-008.

As part of their entry process, new employees will become aware of the Anti-Transnational Bribery and Corruption policy following the induction and re-induction procedure for visitors, contractors, new and old personnel GH-PRO-007.

8.4 COMMUNICATION

This manual is communicated through its incorporation in the document management software "Soft Expert," where all employees of the organization have access and can be consulted at any time. Also, for external personnel to the organization, the manual is published on BIO D's website. After the compliance officer's evaluation, the manual will be translated into other languages to ensure access by third parties outside the country.

	04-01-Gestion financiera	Versión: 02	GF-MAN -001E
	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 22 de 23
<i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i>			

For additional disclosures related to the manual, the compliance officer can make the request under the communication management characterization GCION-ESP-001.

9. REPORTING MECHANISMS

The Compliance Officer is responsible for receiving queries, complaints, and reports on possible acts that violate the Anti-Corruption Policy and Standards; these reports can be made directly to your business email Jairo.diaz@biodsa.com.

BIO D has also provided an Ethics Hotline "atencionalcliente@biodsa.com," through which the Company Representatives or Employees can safely, confidentially and anonymously, report any suspected violation of this Policy; these reports will be administered and managed by the compliance officer along with the Integrated Management System.

The whistleblower's information, if provided, will be kept confidential. There will be no retaliation against employees who report acts or potential acts of violation of this Policy in good faith.

If it is shown, BIO D will not admit false or reckless complaints or complaints not made in good faith, and such conduct will be considered a violation of the Code of Ethics BIO D.


The complaints' procedure follows HSEQ-PRO-010 Attention of Petitions, Complaints, Suggestions, and Claims.

10. SANCTIONS

Sanctions for violating the National Rules and the Anti-Corruption and Anti-Bribery Rules may result in severe penalties for Company Representatives and for BIO D itself.

Company Representatives who violate this Policy will be subject to sanctions and disciplinary actions, including dismissal with cause under the provisions of the Internal Labor Regulations and the Substantive Labor Code, without prejudice to any legal actions that may be taken for this reason. BIO D will apply disciplinary actions fairly and promptly and in accordance with the violation.

After the announcement of the Compliance Officer, the administration of Bio D will report to the competent authorities any violation of the Anti-Corruption Rules known that it becomes aware of during the course of its activity.

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	ANTI-BRIBERY & ANTI-CORRUPTION MANUAL	EFFECTIVE SINCE: 08/07/2021	Página 23 de 23
<p><i>This document is intellectual property of Bio D S.A. Its content may not be reproduced without prior authorization of Bio D S.A. The appropriate use of this information is of exclusive nature and will be the responsibility of Bio D S.A. designated officials. Once printed, this document is considered an uncontrolled copy</i></p>			

BIO D cannot assume the costs corresponding to the defense or the sanctions imposed on a Company Representative due to the Anti-Corruption and Anti-Bribery Rules violation.

11. LEGAL AND NORMATIVE REFERENCES

Laws 1474 of 2011 (Anti-Corruption Statute)
 Foreign Corrupt Practices Act (FCPA), the Bribery Act
 Organization for Economic Cooperation and Development (OECD) Convention against Transnational Bribery
 National Anti-Corruption Regulations and any other applicable anti-corruption and anti-bribery laws.

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