



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

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TRANSPARENCY AND BUSINESS ETHIC PROGRAM (TBEP)

FUNDACION PARA LA CERTIFICACIÓN DEL CAFÉ DE COLOMBIA -
CAFECERT

YEAR
2023



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CODE:
OPGD-D-037

Content

TBEP TYPE	4
DEFINITIONS	4
UPDATES CONTROL	5
1. OBJECTIVE	5
2. SCOPE	5
3. GENERAL CONSIDERATIONS	6
4. PRINCIPLES AND COMMITMENTS	6
5. MODALITIES THAT GO AGAINST TRANSPARENCY, INTEGRITY AND BUSINESS ETHICS.	7
5.1 BRIBERY	7
5.2 CORRUPTION	7
5.3 FRAUD	7
6. MANAGEMENT OF RISKS RELATED TO TRANSNATIONAL BRIBERY AND CORRUPTION (Annex 1. RISK IDENTIFICATION AND ASSESSMENT MATRIX).	8
7. COMPLIANCE POLICIES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM FOR THE PREVENTION OF THE RISK OF TRANSNATIONAL BRIBERY	9
8. GENERAL POLICY	9
9. DUE DILIGENCE MECHANISMS	10
10. GIVING AND RECEIPT OF GIFTS AND INVITATIONS	11
11. REMUNERATION AND PAYMENT OF COMMISSIONS TO CONTRACTORS AND EMPLOYEES, REGARDING INTERNATIONAL BUSINESSES OR TRANSACTIONS	11
12. TRAVEL EXPENSES	12
13. CONTRIBUTIONS TO POLITICAL CAMPAIGNS, PARTIES OR CANDIDATES	12
14. DONATIONS	12
15. INTERACTION WITH PUBLIC OFFICIALS OR SERVANTS	13
16. CONTRACTS OR AGREEMENTS WITH THIRD PARTIES	13
17. CONFLICT OF INTERESTS	13
18. PROCEDURES FOR FILING AND PRESERVATION OF DOCUMENTS	14



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

19.	ROLES AND RESPONSIBILITIES	14
19.1	BOARD OF DIRECTORS:	14
19.2	LEGAL REPRESENTATIVE:	15
20.	IN CHARGE OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM	15
21.	EMPLOYEES :	16
22.	INTERNAL AUDIT:	16
23.	FISCAL AUDIT:	17
24.	ACCOUNTING RECORDS	17
25.	COMMUNICATION AND REPORTING CHANNEL	17
26.	REPORTS TO THE MAYOR'S OFFICE OF BOGOTA AND/OR WHOM DOES THEIR TIMES	18
27.	INFORMATION REQUIREMENTS BY AUTHORITIES	18
28.	CORRECTIVE ACTIONS	18
29.	TRAINING AND DISSEMINATION	18
30.	COMMUNICATION	19
31.	UPDATE	19
32.	VALIDITY	19



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

TBEP TYPE – Due to the type of entity CAFECERT is ruled by the **TBEP/S**, which implies that it corresponds to what is defined as "**simplified**"

DEFINITIONS

The terms that will be used in this manual must be understood under the meaning described below:

Senior Executives: They are natural or legal persons, designated in accordance with the bylaws or any other internal provision of the Legal Entity and Colombian law, as the case may be, to manage and direct the Legal Entity, whether they are members of collegiate bodies or of persons individually considered.

Founders: They are those natural or legal persons from whom the will to establish a foundation is born directed to specific purposes that contribute to the general interest.

Compliance Audit: It is the systematic, critical and periodic review regarding the proper execution of the Business Ethics Program.

Contractor: Refers, in the context of a national and/or international business or transaction, to any third party that provides services to a Legal Entity or that has a contractual legal relationship of any nature with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants and persons who are parties to collaboration or joint risk contracts with the Legal Entity.

Courtesies: Demonstration towards another individual through favors, gifts, benefits, goods among others, which manifests affection, respect or attention.

Due Diligence : Refers, in the context of this Guide, to the periodic review that must be carried out on the legal, accounting and financial aspects related to a business or transaction, whose purpose is to identify and assess the risks of Bribery, which may affect a Legal Entity, its Subordinate Companies and the Contractors. With respect to the latter, it is also suggested to carry out a verification of their good credit and reputation.

In no case will the term Due Diligence defined in this program refer to due diligence procedures used in other risk management systems (for example, money laundering and terrorist financing), the performance of which is governed by by different rules.

Employee: It is the individual who undertakes to provide a personal service under subordination to a Natural and/or Legal Person in exchange for remuneration.

Risk sources or factors : They are the agents that generate the risk of corruption or Transnational Bribery (C/TS) that may affect them in which the organization could be vulnerable, where the company must take special care to identify them. For the development of TBEP, the following sources will be taken into account in accordance with the provisions of External Circular No. 100-00003 of the Superintendence of Companies:

a) **Counterparts :** natural or legal persons with whom the company has business, contractual or legal ties of any kind. That is, founders, collaborators, clients and suppliers of goods and services.

b) **Economic Sector :** Sectors of the economy that are more vulnerable or have a higher rate of corruption, where there is frequent interaction between legal entities and public contractors.

c) **Countries :** Geographical areas identified as exposed to Transnational Bribery risk due to high corruption perception rates, political structures with a lack of guidelines and controls, in turn, countries considered tax havens where the organization operates.

Transparency and Business Ethics Program (TBEP): This document includes recommendations for the adoption of the Principles, the effectiveness of which will allow any Legal Entity to identify , detect, prevent and mitigate the risks of corruption or Bribery. Transnational (C/ST).

OECD : It is the Organization for Economic Cooperation and Development.

Politically exposed persons (PEP): are people who hold some degree of public power, enjoy public recognition or manage state resources.

Legal Entity: It is a fictitious person, capable of exercising rights and incurring obligations and, in the context of this Guide, it refers to the entities that should implement a Business Ethics Program. The term Legal Entity



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
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VERSION:
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OPGD-D-037

refers, among others, to any type of company in accordance with Colombian law, entities that are considered controlling entities under the terms of the second article of the Anti-Bribery Law, non-profit entities domiciled in Colombia and any other entity that is qualified as a legal entity in accordance with Colombian regulations.

Compliance Policies: These are the general policies adopted by the Senior Managers of a Legal Entity so that the latter can carry out its business in an ethical, transparent and honest manner and is in a position to identify, detect, prevent and mitigate the risks related to risks of corruption or Transnational Bribery (C/ST).

Principles: These are the principles set forth in number IV of External Circular 100-000003 Superintendency of Companies, whose purpose is to implement the Corruption or Transnational Bribery Risk Management Systems (C/ST).

Business Ethics Program: These are the specific procedures in charge of the PROGRAM MANAGER aimed at putting into operation the Compliance Policies, in order to identify, detect, prevent, manage and mitigate the risks of corruption or Transnational Bribery (C/ST), which may affect a Legal Entity.

Foreign Public Servant: It is any person who has a legislative, administrative or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. A foreign public servant is also considered any person who performs a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State company or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction. It will also be understood that any official or agent of an international public organization holds the aforementioned capacity.

Transnational Bribery Corruption Risk Management System: It is the system oriented to the correct articulation of the Compliance Policies with the Business Ethics Program and its proper implementation in the Legal Entity.

Transnational Bribery: It is the act by virtue of which, a legal person, through its Collaborators, Administrators, Founders, Contractors or Subordinate Companies, gives, offers or promises to a foreign public servant, directly or indirectly: sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant to carry out, omit or delay any act related to his functions and in relation to an international business or transaction.

UPDATE CONTROL

This program will be updated as required; In this regard, CAFECERT's Board of Directors will be competent to approve all proposed changes regarding current policies, processes and procedures.

The process of reviewing and updating the program will be the responsibility of the Program Manager, taking into consideration the best practices, the recommendations of multilateral organizations and the regulations issued by national and local authorities, as well as changes in CAFECERT's internal policies.

1. AIM

Establish guidelines and guidelines for the management of CAFECERT's transparency and business ethics program - TBEP, for the prevention of risk situations that may arise in operations and thus mitigate the risk of corruption and transnational bribery - C/ST.

2. SCOPE

This program is aimed at the entire human team linked to CAFECERT and all related parties and interest groups, understood as clients, suppliers, contractors, founders and in general all those with whom a commercial, contractual relationship is established directly or indirectly. or cooperation with CAFECERT.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

The transparency and business ethics program - TBEP establishes the general guidelines that CAFECERT must adopt so that it is in a position to identify, evaluate, prevent and mitigate C/ST risk. Policies, procedures and/or instructions that guide the actions of workers and all parties related to CAFECERT are incorporated into this program, for the proper functioning of the TBEP and consequences and sanctions are established for non-compliance.

3. GENERAL CONSIDERATIONS

The purpose of the program is to declare the commitment of CAFECERT and its senior managers to act ethically and transparently before its stakeholders, and to conduct business in a responsible manner, acting under a philosophy of zero tolerance for acts that go against our principles. corporate and current legislation in Colombia.

For CAFECERT, ethics is the set of principles that guide its actions. Thanks to it, it is possible to be coherent in decision-making and in the relationship with interest groups and in favor of business objectives and the common good.

The transparency and business ethics program sets standards that regulate the behavior of people within the organization.

This program articulates the policies and procedures defined or to be built by CAFECERT, such as: Internal Work Regulations, Code of Ethics, System of self-control and comprehensive risk management of asset laundering, financing of terrorism and financing of the proliferation of weapons of destruction. donations, Proposal Submission Process for both public and private entities, among other procedures established by CAFECERT for the prevention of acts of corruption and bribery.

4. PRINCIPLES AND COMMITMENTS

For the adoption of the Transparency and Business Ethics Program, the following Principles and Values are adopted which, in addition to reflecting the spirit of the Foundation, seek to mitigate the risks related to Transnational Bribery and other corruption practices within it:

Good Faith: It seeks that the actions are carried out in good faith, with diligence and care, permanently ensuring respect for people and compliance with the law, giving priority in its decisions to the principles and values of the Foundation over interest. particular.

Honesty: To the extent that all workers are aware of their responsibilities and their labor, moral and legal obligations, existing duties with society, the company, the community and the country can be fulfilled. The foregoing will require that the commercial and business activities carried out by the Foundation be governed by standards of honesty, transparency and legitimacy.

Loyalty : Out of loyalty to the CAFECERT Foundation, every person must promptly notify their immediate superiors of any fact or irregularity committed by another worker or a third party, which affects or may harm the interests of CAFECERT, its clients, founding members and managers. . For this purpose, the data of the person who has given notice of such conduct will be kept confidential, and the channels established in this Program will be followed.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
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VERSION:
1

CODE:
OPGD-D-037

Legality : All people linked to the CAFECERT Foundation are committed to ensuring compliance not only with the letter but also with the spirit of the Constitution and Colombian laws, as well as the provisions and regulations issued by the authorities and the norms and policies established. by CAFECERT.

General and Corporate Interest : All actions must always be governed by the general interest and management at all levels must be devoid of any personal economic interest. Transparent conduct is exempt from payment or recognition to obtain or retain business or gain a business advantage.

Veracity : We say and accept the truth above any consideration. The information we issue to the general public is truthful.

5. MODALITIES THAT GO AGAINST TRANSPARENCY, INTEGRITY AND BUSINESS ETHICS.

For purposes of the transparency and integrity assurance program in CAFECERT, it must be understood that bribery, corruption and fraud correspond to criminal offenses that go against the policies defined herein, and contribute to unfair competition, limit the way organizational efficiency and the integrity of people, and directly affect the social and economic development of the country.

To facilitate understanding, they are defined below:

5.1 BRIBERY

Bribery can be described as the giving or receiving by a person of something of value (usually money, gifts, loans, rewards, favors, commissions or entertainment), as an improper inducement or reward to obtain business or any other benefit. Bribes and kickbacks may therefore include, but are not limited to:

- Excessive or inappropriate gifts and entertainment, hospitality, travel and accommodation expenses.
- Payments, whether by employees, workers or business partners, such as agents, facilitators or consultants.
- Other favors provided to public officials or servants, clients or suppliers, such as contracting with a company owned by a family member of the public official, client or supplier.
- The use without compensation of the Company's services, facilities or property.

5.2 CORRUPTION

It is any deliberate action or omission to obtain a benefit for oneself or for third parties to the detriment of organizational principles, regardless of the financial effects on companies. They are the actions that are presented under any of the following modalities:

- **Internal** : acceptance of bribes from third parties towards CAFECERT workers, so that their decisions, actions or omissions benefit that third party.
- **Corporate** : acceptance of bribes from CAFECERT workers to government officials or third parties, directly or through agents; in order that the decisions of the third party, their actions or omissions benefit the company, or an employee of it.

5.3 FRAUD

It is understood as the act or omission intentional and designed to deceive others, carried out by one or



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

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more persons with the purpose of appropriating, taking advantage of or doing to another's property - whether material or intangible - improperly, to the detriment of another and generally due to the lack of knowledge or malice of the affected party.

Based on the foregoing, it is considered in a special way that the following conducts go against transparency and corporate integrity:

- Intentional acts that seek their own benefit or that of third parties above the interests of the Foundation.
- Alteration of information and documents of the Foundation to obtain a particular benefit.
- Generation of reports based on false or inaccurate information.
- Improper use of internal or confidential information (intellectual property, privileged information, etc).
- Deliberate conduct in the contracting and bidding processes in order to obtain gifts (payments or gifts to third parties, receiving payments or gifts from third parties, etc.)
- Destruction or concealment of information, records or assets.
- Give the appearance of legality to the resources generated from illegal activities.
- Allocate resources for the financing of terrorism.
- Improper use of the assets owned by the company that are in its custody.
- Information fraud.

6. MANAGEMENT OF RISKS RELATED TO TRANSNATIONAL BRIBERY AND CORRUPTION (Annex 1. RISK IDENTIFICATION AND ASSESSMENT MATRIX).

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

In development of this TBEP, the procedure set forth below was defined for the identification, evaluation, adoption of controls, and monitoring of the risks of corruption and transnational bribery founding in the activities of the Foundation.

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

A. Awareness

In order to establish the bases for the creation of a culture of compliance in terms of prevention of the risk of transnational bribery and others associated with corruption, it is necessary that all personnel know the types of risks to which they are exposed. the Foundation, and therefore there is an obligation to manage them to minimize their probability of occurrence.

B. Identification

The identification of transnational bribery and corruption risks is carried out in two stages:

- l. **Diagnosis Stage** : an analysis of the operation of the Foundation in general is carried out, to determine the size, structure and management of decision-making power; the regions where it operates and plans to enter; the nature and complexity of activities and operations; the business model and the parties involved, both private and public.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

II. **Identification stage** : with the result of the diagnosis stage, the areas and workers with the greatest exposure to risk are defined and the interview process is carried out.

C. Measurement

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

D. Adoption of controls

The adoption of controls seeks to guarantee the effectiveness of the TBEP, through measures that allow the supervision and evaluation of the effectiveness of its compliance procedures and policies. All this, in order to reduce the probability of occurrence or the impact that may be generated when the risks materialize (residual risk).

E. Risk Matrix

The results obtained are documented in the risk matrix, to reinforce the quality of the evaluation and have the support for future evaluations and updates required by the TBEP.

F. Monitoring

Through the management of the Program Manager, periodic monitoring of the risks established within the matrix and compliance with the policies indicated in the TBEP will be carried out, in order to determine treatment plans if necessary, as well as the identification of new risks in the event of changes in the operation of the Foundation and/or legislation, which warrant a new risk assessment for approval by the Board of Directors, the respective updates that are required to the risk matrix and the TBEP .

In the same way, the monitoring will imply the annual evaluation of the effectiveness of the TBEP through the audits defined by the Program Manager to verify compliance with the program, and determine if treatment plans are required for its correct execution.

7. COMPLIANCE POLICIES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM FOR THE PREVENTION OF TRANSNATIONAL BRIBERY RISK

Corruption and transnational C/ST bribery can occur in various environments that, without adequate management and control, can affect the sustainability and continuity of the Company and consequently the interests of the Founding Members, Senior Managers, Workers and Allies strategic.

To combat the risk of corruption and transnational bribery, the Foundation has defined the following policies that will be mandatory:

8. GENERAL POLICY

All operations, businesses and contracts carried out in the Foundation will comply with the policies and procedures defined in this document.

Control possible C/ST risks in terms of the knowledge of the contractors prior to their connection and permanence and reject the link with any contractor that does not comply with the requirements established in the regulations and in our procedures and internal policies.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
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APPROVAL DATE:
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VERSION:
1

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OPGD-D-037

Establish the risk matrix of the system, with methodologies that allow the identification, detection, prevention and mitigation of C/ST risks.

Define alert signals in operations that may generate C/ST risk.

CAFECERT does not promote, does not accept and does not conceal acts framed within the concepts of C/ST in any of its commercial or labor relations.

CAFECERT expresses its position of No Tolerance against C/ST, in any way, or type in question, and enacts its decision to take the necessary measures to combat them.

In case of non-compliance with the TBEP and depending on its seriousness, CAFECERT will apply the disciplinary sanctions that may apply in accordance with the guidelines of the Internal Work Regulations.

Train workers, sensitive areas and counterparts with higher C/ST risk at least once a year, according to the training plan defined.

Ensure the operational, economic, physical, technological and resource measures necessary for the administration of the TBEP.

CAFECERT, will manage in a timely manner the complaints of C/ST acts, regardless of their amount or personnel involved, guaranteeing confidentiality, autonomy, objectivity, respect and transparency.

No Employee will suffer any type of rejection or any other negative consequence for preventing, rejecting or reporting an act of bribery or corruption.

9. DUE DILIGENCE MECHANISMS

CAFECERT, in its commitment to zero tolerance for transnational bribery and other practices associated with corruption, establishes within its guidelines the need to know the parties with whom it conducts business or maintains labor and/or commercial relationships.

A Due Diligence process of knowledge of the counterparties is defined that will be carried out before starting any contractual, labor or commercial relationship, and that will be applied when there is also an international transaction or negotiation of any type and amount.

Due Diligence verifies the conditions of the negotiation through an evaluation of the legal, accounting and financial aspects related to the transaction, to identify the existence of possible risks of transnational bribery and other practices associated with corruption that may affect the Foundation. . This analysis will be carried out before signing an international business or transaction, minimizing risks and generating traceability of the negotiation in favor of transparency and compliance with the TBEP.

The evaluation of the international business or transaction together with the counterparty will be updated when the Foundation deems it appropriate, unless there is an important change that requires immediate analysis, as considered by the Program Manager, based on the established controls, mitigating current risks or anticipating these.

The scope of Due Diligence for TBEP will vary based on the object, complexity, value, and geographic areas where the contracts will be executed.

This Due Diligence includes the following points:



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

Link to the Foundation: the information provided for the registration or update of the counterparties, PEP verification and the review of restrictive lists is analyzed, in order to have exhaustive knowledge of the counterparties.

In the event that any of the persons consulted were found to be linked to a restrictive list, the linking process will be terminated immediately and therefore the Due Diligence will be completed.

In the event that the negotiation does not represent a risk for the CAFECERT Foundation, the contract or purchase order will be signed in full compliance with all legal requirements.

10. GIVING AND RECEIVING GIFTS AND INVITATIONS

In accordance with corporate values, CAFECERT defines its policy for the granting and receiving of gifts and invitations in the field of commercial and/or labor relations, the purpose of which is to define the Company's position regarding the attention to Employees, Contractors and third parties through gifts and/or invitations, which allows for the consolidation of transparent relationships between them.

Being aware that giving and receiving gifts and/or invitations may be decisive for the beneficiaries of these to make influenced decisions that may affect the interests of the Company, and could even represent an event of bribery or corruption, it is established as a general principle of This Policy does not promote the practice of giving or receiving presents, gifts or invitations to Workers, Contractors and other third parties, unless they meet the following characteristics:

- That they are corporate gifts, that is, those that are delivered to promote the services offered by the person who grants them, such as marketing activities.
- That they are not offered within a context that can obviously influence the decision of the person who receives it and in favor of the person who grants it.
- That corresponds to invitations made to promote or publicize products or services related to the economic activity of the Foundation, which must have the approval of the Employee's immediate boss together with the proper justification.

Consequently, it is expressly prohibited to give or receive gifts or invitations that do not fall within the aforementioned exceptions and, especially those that:

- They are materialized in trips, hotels, cruises, shows, sporting events.
- They come from or are directed by a national or foreign public official.
- Correspond to cash, transfers, bonuses, discounts in commercial establishments to purchase goods or services, among others.

In case of doubt about the possibility of giving or receiving a certain gift, or accepting or offering an invitation, the Program Manager should be consulted.

11. REMUNERATION AND PAYMENT OF COMMISSIONS TO CONTRACTORS AND EMPLOYEES, REGARDING INTERNATIONAL BUSINESSES OR TRANSACTIONS

- **Remuneration and payment of commissions to Contractors:** all international negotiations or transactions must be recorded in writing and will be analyzed as established in the Due Diligence mechanism as part of the controls defined to minimize the risk of transnational bribery.
- If in the framework of the negotiation the parties establish the recognition and payment of



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
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APPROVAL DATE:
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VERSION:
1

CODE:
OPGD-D-037

commissions, there should be no doubt about their nature and it will be necessary that the way in which the generating event is agreed and the payment of these are clear and do not give rise to interpretations. The foregoing will prevent disguised payments from being made through commissions, a practice that is expressly prohibited.

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

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

- **Remuneration and payment of commissions to Employees** : the remuneration and commissions that may be generated in favor of the Employees are regulated by the provisions of the employment contract.

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

12. VIATIC

The trips made by the Employees and Senior Managers, in charge of the Foundation, must strictly obey the exercise of their functions in it. In this sense, for the recognition of travel expenses, the provisions of CAFECERT for these events must be complied with.

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

Invitations may not be made to national or foreign public officials, if required, the prior approval of the immediate boss must be obtained with the approval of the Program Manager.

13. CONTRIBUTIONS TO POLITICAL CAMPAIGNS, PARTIES OR CANDIDATES

The General Assembly will be the only body authorized to approve contributions destined to finance candidates, campaigns, parties or political movements. These contributions will be made following its guidelines, understanding that under no circumstances do they seek to obtain benefits in favor of the Foundation's own interests.

The decision and approval of the political contribution will be recorded in a record and will be reported to the Program Manager.

14. DONATIONS

Donations made by the CAFECERT Foundation must have a lawful purpose and will be executed in compliance with the donation procedure and must be authorized by Senior Management, after verification of the following conditions:

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



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

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APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

comes directly from Senior Management.

All donations made are supported by a donation certificate, delivery certificates or corporate agreements.

15. INTERACTION WITH PUBLIC OFFICIALS OR SERVANTS

Employees must not solicit, accept, offer or provide gifts, entertainment, hospitality, travel or sponsorship in order to induce, support or reward irregular conduct, in connection with obtaining any business involving the Foundation. Gifts, entertainment expenses or other courtesies for the benefit of a public official or servant are not allowed. If a courtesy is considered, it must be approved by the Immediate Supervisor and the Program Manager must be informed.

In CAFECERT, intermediaries or third parties should not be used so that they make inappropriate payments. Facilitation payments (payments given to an official or business person to expedite a process) are prohibited. Such payments should not be made to public officials, even if they are common practice in a given country.

16. CONTRACTS OR AGREEMENTS WITH THIRD PARTIES

All contracts or agreements signed by CAFECERT must contain clauses, declarations or guarantees on anti-bribery and anti-corruption conduct. The Legal Management process, led by the legal representative, must include these clauses in all contracts.

In addition to declaring and guaranteeing compliance with this program, applicable anti-corruption laws and regulations, the right to unilaterally terminate the contract when a violation or breach of it occurs.

In any case, the person in charge of the negotiation must ensure that the clauses are included before signing the contracts or agreements, if they are not observed they must request them from the legal representative.

17. CONFLICT OF INTERESTS

A conflict of interest is understood when:

There are conflicting interests between a worker and the interests of the Foundation, which may lead the worker to make decisions or carry out acts that are for their own benefit or that of third parties and to the detriment of the Foundation's interests.

When there is any circumstance that may diminish the independence, fairness or objectivity of the actions of any CAFECERT worker, and this may be detrimental to its interests.

All founding members, members of the Board of Directors, Senior Managers and Employees will ensure that all decisions made in the course of their activity are in the interest of the Foundation. Conflicts of interest must be reported to the Program Manager in order to adopt the necessary conduct to retain the independence of judgment and alternative. Likewise, potential conflicts of interest must be disclosed, to be treated and analyzed through regular channels.

The existence of this type of situation does not imply that it is ruled out that the Foundation could be related to a third party; on the contrary, what is sought is that the Employees proceed to review the information in order to evaluate and ensure that there are no events that could cause harm to the Foundation.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

18. PROCEDURES FOR FILING AND PRESERVATION OF DOCUMENTS

The Program Manager must guarantee the integrity and conservation of the documents generated for the Transparency and Business Ethics Program in order to demonstrate its compliance and effectiveness if required.

They are part of the file:

- Act of approval of the TBEP.
- Transparency and Business Ethics Program.
- Support for updates made to the program.
- Reports presented to the Shareholder Assembly and Board of Directors.
- Support of the trainings carried out to the employees.
- Integral procedures that start up the TBEP.
- Reports delivered by the Statutory Auditor, together with the respective response and the activities that support it.
- Risk Matrix with their respective updates.
- Reports received through the ethics line and its final result.
- Policy compliance support and audits performed to verify compliance.

The documents will be archived for a term of five (5) years, applying the methodology established by CAFECERT. In any case, its destruction will require the approval of the Manager of the Program and digital backup will always be left.

19. ROLES AND RESPONSIBILITIES

19.1 BOARD OF DIRECTORS:

As the main administrative body of the CAFECERT Foundation, it is responsible for the following:

- Issue and define the Transparency and Business Ethics Program Policy.
- Designate the person in charge of the TBEP Program.
- Approve the TBEP and the updates presented by the Legal Representative and the Program Manager.
- Order and guarantee the economic, technical, logistical and human resources necessary to implement and maintain the TBEP in operation, according to the requirements made by the Program Manager for that purpose.
- Order the pertinent actions against the workers and administrators of the Company, when any of the above infringes the provisions of the TBEP.
- Lead an adequate communication and pedagogy strategy to guarantee the dissemination and effective knowledge of the Compliance Policies and the TBEP to the founders, employees, contractors and other identified interested parties.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

19.2 LEGAL REPRESENTATIVE:

The following are the responsibilities of the Legal Representative:

- Submit the annual report made by the TBEP Program Manager, to the Board of Directors for approval and updates.
- Ensure that the TBEP is articulated with the Compliance Policies adopted by the Board of Directors.
- Provide effective, efficient and timely support to the Program Manager in the design, direction, supervision and monitoring of the TBEP.
- Certify before the Mayor's Office of Bogotá and/or whoever fulfills that function, compliance with the TBEP, when required.
- Ensure that the activities resulting from the development of the TBEP are duly documented, so that the information meets criteria of integrity, reliability, availability, compliance, effectiveness, efficiency and confidentiality.
- Study the results of the C/ST Risk assessment carried out by the Program Manager and establish the corresponding action plans.
- Efficiently allocate the economic, technical, logistical and human resources, determined by the Board of Directors, necessary to implement the TBEP.
- Verify that the Program Manager has the necessary availability and capacity to carry out his duties.
- Submit to the Board of Directors the reports, requests and alerts that it considers should be dealt with by them and that are related to the TBEP.
- Verify that the procedures for the management of the C/ST are developed in accordance with the TBEP Policy adopted by the Board of Directors.

20. IN MANAGER OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

Features :

- Have sufficient knowledge of C/ST risks and understand the ordinary course of activities of the CAFECERT Foundation.
- Have the support of a human and technical work team, according to the C/ST risk and the size of the foundation.
- Not belong to the Administration or to corporate bodies, or internal or external auditing or control (Fiscal Auditor or linked to the Statutory Auditing company that performs this function, if applicable) or who performs similar functions or acts in their place in the Foundation.

The responsibilities and duties of the Program Manager are:

- Submit an annual report to the Legal Representative , for approval by the Board of Directors of the



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

development and execution of the program. It must contain an evaluation and analysis of the efficiency and effectiveness of the TBEP and, if applicable, propose the respective improvements.

- Ensure that the TBEP is articulated with the compliance policies adopted by the organization.
- Ensure the effective, efficient and timely operation of the TBEP.
- Implement a risk matrix and update it according to the needs of the foundation, 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.
- Guarantee the implementation of appropriate channels to allow anyone to report, in a confidential and secure manner, breaches of the TBEP and possible suspicious activities related to corruption.
- Establish internal investigation procedures in the Foundation to detect breaches of the TBEP and acts of Corruption.
- Coordinate the development of internal training programs.
- Verify compliance with the Due Diligence procedures applicable to the foundation.
- Ensure the proper filing of documentary supports and other information related to the management and prevention of C/ST risk.
- Carry out the C/ST risk assessment to which the Foundation is exposed.

21. WORKERS:

The responsibilities of all workers:

- Comply with the policies, procedures, manuals and/or instructions corresponding to the prevention of C/ST risk.
- Participate in the training processes to which they are summoned.
- Refrain from authorizing, motivating, approving, participating in or tolerating breaches of this program.
- Report through the ethical channels provided by the Foundation any breach of this program.
- Refrain from retaliating, directly or indirectly, or encouraging others to do so, against any other worker for reporting a suspected violation of this program.

22. INTERNAL AUDIT:

The Internal Audit functions in relation to the TBEP are the following:



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

- Evaluate the effectiveness and compliance of the TBEP.
- Communicate the results of said internal audits to the Legal Representative, the Program Manager and the Board of Directors.

23. TAX INSPECTION:

The Statutory Auditor in compliance with his duty must pay special attention to alerts that may give rise to suspicion of an act related to a possible act of corruption or transnational bribery that he learns of in the performance of his duties and report to the competent authorities. Likewise, it must comply with numeral 10. Of circular 058 of 2022 of the Mayor's Office of Bogotá or any regulation that modifies it, replaces or adds it.

24. ACCOUNTING RECORDS

The CAFECERT Foundation must keep and maintain records and accounts that accurately and precisely reflect all the transactions carried out. Foundation workers may not change, omit, or misrepresent records to hide improper activities or that do not correctly indicate the nature of a recorded transaction.

The CAFECERT Foundation must have internal controls to prevent bribes or other improper payments from being hidden or concealed in transactions such as: commissions, fee payments, sponsorships, donations, representation expenses or any other item that serves to hide or conceal the nature of of default.

25. COMMUNICATION AND REPORTING CHANNEL

• EMAIL

In its preventive approach, CAFECERT has an ethical line for which the email TBEP@fundacioncafercert.org is available; in order that all workers, regardless of their position and other interest groups, can communicate doubts or needs for advice in relation to compliance with the Transparency and Business Ethics Program, as well as report conduct that is found in any of the modalities of bribery or corruption, or that are contrary to this policy.

The reports will be received guaranteeing the confidentiality of the information, they can be made anonymously, however, in case of providing personal information, total confidentiality will be maintained and the identity of the complainant, the denounced and other people who are part of the event will be protected.

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

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

Key concepts of email

- The mail is different than the customer service line.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

- It is not a tool for complaints and claims, but a report for behaviors that go against the transparency and integrity of the Foundation.
- It is not for suggestions, attention to work or personal issues.
- It must be used responsibly. The facts reported must be real and verifiable.

26. REPORTS TO THE MAYOR'S OFFICE OF BOGOTA AND/OR WHOM ACTS ON HIS/HER BEHALF

This will be done through the channels that the mayor of Bogotá has and/or whoever acts as such.

[Guidance for citizens and non-profit entities - ESAL | bogota.gov.co](#)

- contactenos@secretariajuridica.gov.co
- personasjur@secretariajuridica.gov.co
- correspondence@secretariajuridica.gov.co

27. INFORMATION REQUIREMENTS BY AUTHORITIES

The answers to the information requirements on the TBEP made to the Foundation by the different competent authorities will be coordinated and attended to through the Program Manager.

The Program Manager must evaluate the response and the documents to be sent to the Control Entities.

28. CORRECTIVE ACTIONS

The provisions contained herein are strictly complied with by all workers of the CAFECERT Foundation. For this reason, its non-compliance will lead to the opening of a disciplinary process with the corresponding investigation, as established in the employment contracts and/or in the Internal Work Regulations of the CAFECERT Foundation.

Sanctions for non-compliance with the TBEP will be applied to all workers who are proven to have participated in the commission or its attempt, of conduct associated with transnational bribery or corruption practices, leaving an investigation report together with the findings as evidence. , which will be included in the record of reports received by the Program Manager.

Contractors and external counterparts must comply with the Transparency and Business Ethics Program, under penalty of immediately terminating the commercial contractual relationship with the CAFECERT Foundation.

29. TRAINING AND OUTREACH

• TRAININGS

CAFECERT will carry out training on the TBEP, within the induction and annual training processes for workers.



TRANSPARENCY AND BUSINESS ETHICS PROGRAM

REVIEW DATE:
2023-04-24

APPROVAL DATE:
2023-04-24

VERSION:
1

CODE:
OPGD-D-037

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

The trainings are carried out with the objective of raising awareness about the importance of preventing and controlling the risks of Transnational Bribery and other corrupt practices.

30. COMMUNICATION

The CAFECERT Foundation will design a communications plan to make the Program known to all Founding Members, Senior Managers, workers, Contractors and other interest groups.

In the same way, a strategy will be structured to maintain and strengthen the culture of integrity, compliance and transparency, which will be focused mainly on its workers and interested parties.

The disclosure of the Transparency and Business Ethics Program must be made through publication on the website of the CAFECERT Foundation, guaranteeing its access and knowledge to all interest groups.

31. UPDATE

This program must be reviewed, updated and approved at least every four (4) years by the Board of Directors or when legal or internal regulations must be considered in this new one.

The PROGRAM MANAGER is responsible for reviewing and updating the Program. Any change will be communicated to all workers, as well as to the interest groups to which it occurs.

32. VALIDITY

April 24, 2023, as stated in Minutes No. 78 of the same date and its validity will be permanent, until another arises or the 4-year period is completed, in which it will be reviewed to ratify, modify, or renew it.