

	TYPE OF DOCUMENT  POLICY	Code	PG-01-2025-01
		Version	1
	NAME  GENERAL POLICY AGAINST C/ST RISKS	Issue date	31/05/2025

## **INTRODUCTION**

In a globally interconnected environment, countries must strive to maintain an economically stable environment free from distortions, so that national and international business or trade transactions can take place in such a way that competitors are able to freely access any market.

Likewise, it is of particular importance to ensure the proper care and responsible use of public resources, as well as sound public administration, so that the purposes of the State established in the Political Constitution and the laws are fulfilled.

Such a stable and distortion-free economic environment helps prevent imbalances in the supply and demand of goods and services. Indeed, the possibility of unequal relations among market participants may arise from the lack of adequate controls to prevent and detect corrupt practices, such as transnational bribery and the act of offering or giving bribes.

In accordance with the provisions established by the Organization for Economic Cooperation and Development (OECD), the various forms of corruption, as well as the perception thereof, can erode trust in governments, businesses, and markets.

Likewise, tolerance of corruption by the State and the business social fabric leads legal entities and companies to abandon innovation and free competition, giving way instead to corrupt practices and illegal acts in their business activities. On the other hand, every possible measure must be taken to prevent public officials from being inclined to misuse their functions to promote their own interests, to the detriment of citizens and the community at large. As is well known, such circumstances can have very negative consequences for economic growth and development. Therefore, the fight against corruption strengthens confidence in institutions, industries, and markets, as well as in the country's economy.

Accordingly, the Company assumes a firm commitment not to tolerate any conduct contrary to corporate values, transparency, integrity, and ethics, and to carry out its corporate purpose in compliance with national and international standards for combating and preventing Transnational Bribery and, in general, for avoiding any circumstance of Corruption.

To ensure the above, the Company has implemented the Transparency and Business Ethics Program (PTEE), through which it will strengthen a culture of compliance within the Company and in the actions of its Employees, Managers, Senior Executives, Shareholders, Contractors, and third parties. Compliance with this program is mandatory for as long as each of them is associated with the Company, with the purpose of preventing, detecting, and managing the risks of Transnational Bribery and other corrupt practices.

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## I. OBJECTIVE

The main objective of this policy is to establish the general parameters of conduct that must be followed by all Employees, Shareholders, Managers, Executives, the Compliance Officer, Internal Audit, Statutory Auditor, and other stakeholders of the company, in order to ensure the efficient, effective, and timely operation of the PTEE.

Additionally, it aims to define the general guidelines that promote the development of sound and transparent business relationships, ensuring the good reputation and credibility of the company TEAM COMMUNICATIONS S.A., and, in any case, preventing any situation that could pose a risk of Transnational Bribery and/or Corruption (C/ST) to the company.

## II. DEFINITIONS

- **PTEE:** Transparency and Business Ethics Program
- **C/ST:** Related to Corruption Risks (C) Ans Transnational Bribery (ST).
- **CONTRACTOR:** Refers, in the context of a business or transaction, to any third party that provides services to a Company or has a contractual legal relationship of any kind with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and individuals or entities that are parties to collaboration agreements, temporary partnerships or joint ventures, or risk-sharing arrangements with the Company.
- **DUE DILIGENCE:** This refers to the annual review of the legal, accounting, and financial aspects related to an international business or transaction, or a high-impact domestic transaction. Its purpose is to identify and assess the risks of Transnational Bribery or other corrupt practices that may affect the Company and its stakeholders.
- **BUSINESS OR INTERNATIONAL TRANSACTION:** An business or international transaction is understood as any type of business or transaction conducted with foreign natural or legal persons, whether under public or private law.
- **PEP:** It refers to **Politically Exposed Persons (PEPs)**, meaning public officials within any system of job classification or nomenclature of the national and territorial public administration, who, by virtue of their positions, have —either directly or through delegation— responsibility for general management, the formulation of institutional policies, and the adoption of plans, programs, and projects, as well as the direct handling of State assets, funds, or valuables. These responsibilities may include, among others, budget management, public procurement, investment project management, payments, settlements, and the administration of movable and immovable property. This category also includes Foreign PEPs and PEPs from International Organizations.
- **RISK OF CORRUPTION:** It is the possibility that, through action or omission, the purposes of public administration may be diverted or public assets may be affected for private benefit.
- **RISK OF TRANSNATIONAL BRIBERY:** It is the possibility that a legal entity, directly or indirectly, gives, offers, or promises to a Foreign Public Official sums of money, items of monetary value, or any benefit or advantage in exchange for that public official performing, omitting, or delaying any act related to their duties and in connection with an International Business or Transaction.

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### III. SCOPE OF APPLICATION

All the provisions and guidelines contained in this document are mandatory for TEAM COMMUNICATIONS S.A., its Employees, Shareholders, Members of the Board of Directors, Managers, Executives, Compliance Officer, Internal Audit, and Statutory Auditor. This document is issued in compliance with the requirements and regulations established by the Superintendence of Companies.

### IV. PUBLICATION AND UPDATING

This document is mandatory and is available to all employees and staff of TEAM COMMUNICATIONS S.A. It must be updated as required by regulatory needs or at least once every two (2) years, and must be approved by the Company's General Shareholders' Meeting.

### V. UNSAFE BEHAVIOR

TEAM COMMUNICATIONS S.A. considers any transaction or business to be risky or unsafe if it is carried out without complying with the Due Diligence and Enhanced Due Diligence Measures established by TEAM COMMUNICATIONS S.A. for the engagement of Employees, Shareholders, Members of the Board of Directors, Clients, Suppliers, and Contractors. Furthermore, any action that goes against the policies, procedures, and other measures defined by the company under the PTEE shall also be deemed unsafe..

### VI. POLICIES

The general policy of TEAM COMMUNICATIONS S.A. is to direct all its efforts toward the proper management of the risk of Corruption and Transnational Bribery (C/TB). Therefore, it will promote and establish an institutional culture against Corruption and Transnational Bribery.

In line with the company's commitment to combating Corruption and Transnational Bribery, TEAM COMMUNICATIONS S.A. declares and commits to complying with the following guidelines:

- All operations, businesses, and contracts carried out by the Company shall adhere to the policies and procedures established under the Company's Transparency and Business Ethics Program (PTEE).
- TEAM COMMUNICATIONS S.A. must control potential Corruption and Transnational Bribery (C/TB) risks by thoroughly assessing Contractors and Suppliers prior to their engagement and throughout their relationship with the Company. It shall reject any association with a Supplier or Contractor that does not meet the requirements established by applicable regulations, as well as by the Company's internal procedures and policies.
- The Company must develop a risk matrix for the system, using methodologies that allow for the identification, detection, prevention, and mitigation of Corruption and Transnational Bribery (C/TB) risks.
- Define red flags in operations that may pose a risk of Corruption and Transnational Bribery (C/TB).

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- The Company does not promote, accept, or conceal acts that fall within the concepts of Corruption and Transnational Bribery (C/TB) in any of its corporate, commercial, or labor relations.
- The Company expressly declares its Zero Tolerance position toward Corruption and Transnational Bribery (C/TB) in any form or modality and affirms its commitment to taking all necessary measures to combat them.
- In the event of non-compliance with the PTEE by the Company's employees, and depending on the severity of the violation, the Company shall apply the corresponding disciplinary sanctions in accordance with the guidelines of the Internal Work Regulations. In the case of Clients, Suppliers, or Contractors, the Company shall enforce the corrective measures established contractually.
- In the event of non-compliance with the PTEE by the Company's Shareholders, and depending on the severity of the violation, the Company shall apply the sanctions established in the Company's bylaws.
- Train Employees, sensitive areas, and counterparts with a higher risk of Corruption and Transnational Bribery (C/TB) at least once a year, in accordance with the established training plan.
- Ensure the operational, financial, physical, technological, and resource measures necessary for the effective management of the PTEE.
- The Company shall promptly handle reports of Corruption and Transnational Bribery (C/TB) acts, regardless of their magnitude or the individuals involved, ensuring confidentiality, autonomy, objectivity, respect, and transparency throughout the process.
- No Employee shall suffer any form of retaliation or negative consequence for preventing, refusing to participate in, or reporting an act of bribery or corruption.
- Controls for mitigating the risk of Corruption and Transnational Bribery (C/TB) shall be subject to periodic follow-up and continuous monitoring to ensure their effective and timely implementation.
- All employees are responsible for identifying risks related to bribery and corruption and reporting them through the designated channels, so that the appropriate control measures can be determined and applied.
- Employees must comply with the procedures established in the system implemented to prevent and control behaviors related to bribery and corruption.
- No donations shall be granted or received without a lawful purpose, and no facilitation payments of any kind shall be made.
- The Company shall strictly comply with the due diligence procedures established in relation to Clients, Suppliers, Shareholders, Employees, Contractors, government entities, public or government officials, and collaborators in critical positions.
- All actions aimed at concealing, altering, omitting, or misrepresenting accounting records to hide unethical activities that do not reflect the true nature of the recorded transaction are strictly prohibited.
- Any type of improper payment in all company activities involving public officials, clients, suppliers, or any other counterparties is strictly prohibited.

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- No bribes or illegal commissions shall be paid under any circumstances. This applies equally to any person or company representing the Company, including both national and international entities involved in any transaction.
- Under no circumstances shall cash or any other asset in kind be delivered unless it corresponds to obligations that are part of the ordinary course of business and in fulfillment of contractual and legal commitments.
- Enhanced Due Diligence shall be carried out when conducting international operations whose origin or destination involves countries classified as “Tax Havens”, when counterparties are domiciled in such jurisdictions, or when any of the criteria established in the Company's defined procedure for this purpose are met.
- The Company has guidelines and methodologies to segment, identify, measure, control, and monitor the Corruption and Transnational Bribery (C/TB) risk factors associated with the organization.
- Counterparty information must be updated annually, in accordance with the Due Diligence measures established by the Company for this purpose.
- The General Shareholders' Meeting, the Legal Representative, the Compliance Officer, and other collaborators of the Company must comply with the obligations and responsibilities applicable to them regarding the implementation of the Self-Control and Comprehensive C/TB Risk Management System.
- La información que administra la sociedad TEAM COMMUNICATIONS S.A, es de carácter absolutamente confidencial y los colaboradores la deben tratar con absoluta transparencia y honestidad.
- The information managed by TEAM COMMUNICATIONS S.A. is strictly confidential, and all employees must handle it with complete transparency and honesty. TEAM COMMUNICATIONS S.A. shall cooperate with authorities by providing any information requested in the course of investigations related to Corruption and Transnational Bribery.
- La sociedad TEAM COMMUNICATIONS S.A, no iniciará ni renovará ninguna relación comercial, laboral o societaria, donde Empleado, Trabajador en Misión, Accionistas, Miembro de la Junta Directiva, Proveedor, Contratista o Cliente, no cumpla con los requisitos señalados por la sociedad o por la ley para tal fin (Procedimientos de vinculación).
- TEAM COMMUNICATIONS S.A. shall not initiate or renew any commercial, labor, or corporate relationship in which an Employee, Temporary Worker, Shareholder, Member of the Board of Directors, Supplier, Contractor, or Client fails to meet the requirements established by the Company or by law for such purposes (Onboarding Procedures)-
- The Company must define and implement Due Diligence and Enhanced Due Diligence Measures for the initiation and continuation of any legal relationship with all its Counterparties (Employee, Temporary Worker, Shareholder, Member of the Board of Directors, Supplier, Contractor, or Client). The Company has established Policies for Conflict of Interest Management, Donations and Political Contributions, Recordkeeping and Information Preservation related to the PTEE, Program Monitoring, Confidentiality of PTEE Information, Internal and External Reporting, Travel and Commission Payments, Travel Regulations, Gift and Invitation Management, and PTEE Dissemination and Training.
- The Company has a Whistleblower Channel – Transparency Line, enabling any person, including external third parties, to report to the Company any act of Corruption and/or Transnational Bribery

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## VII. CHANGE CONTROL

VERSION	DATE	CHANGE MADE	RESPONSIBLE FOR THE CHANGE / POSITION
1. File issued	31/05/2025	N/A	Compliance Officer