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		Version	1
	NAME  Operating Protocol of the Transparency Line and Whistleblower Protection Measures	Issue date	31/05/2025

## I. INTRODUCTION

In fulfillment of TEAM COMMUNICATIONS S.A. Commitment to promoting transparency, honesty, and integrity in all labor, commercial, corporate, and other types of relationships and to strengthening a culture of good governance the Company has established a Transparency Line as a Whistleblowing Channel. This channel allows Employees, Shareholders, Members of the Board of Directors, Clients, Contractors, Suppliers, and the general public to report—even anonymously—any actions that violate the Transparency and Business Ethics Program (PTEE), its associated policies, or other applicable regulations. It serves as the appropriate mechanism for reporting acts of Corruption, Transnational Bribery, and/or any other situation that goes against the ethical guidelines established by the Company and/or that may relate to a criminal act.

## II. GOAL

Definir los lineamientos que se deben agotar, en caso de que una persona, presente una denuncia, a través de la Línea de Transparencia establecida por la sociedad y definir las medidas que va a implementar la sociedad TEAM COMMUNICATIONS S.A, para brindar protección al Denunciante, garantizando siempre los más altos estándares de reserva y confidencialidad.

## III. SCOPE OF APPLICATION

This protocol applies to all Employees, Managers, the PTEE Compliance Officer, the SAGRILAFT Compliance Officer, and any third parties who support the management of Reports.

## IV. PRINCIPLES

The processing of Reports must always be governed by the following Principles, ensuring at all times the Confidentiality, Privacy, Objectivity, and Transparency of investigations, while safeguarding the rights of both the Whistleblower and the individuals who are reported or directly or indirectly involved in the Reports.

- **CONFIDENCIALIDAD**

All individuals who participate, directly or indirectly, in the management of reports must ensure strict compliance with the duty of confidentiality and privacy regarding the identities of those who report or are reported, the detailed information contained in the complaint, and the investigative process carried out. Information may only be shared with other employees, officers, directors, or third parties when necessary to properly handle the report received, and any such individuals who access this information must be expressly informed of their obligation to maintain confidentiality.

- **DUE PROCESS**

The receipt, management, investigation, and closure of reports must be carried out in accordance with the procedure established in this document and any applicable regulations.

- **RIGHT TO DEFENSE**

Before any corrective action is imposed, the individual who may be sanctioned must be given the opportunity to present the relevant explanations regarding the events. Only afterward, and if appropriate, may the corresponding disciplinary measure be applied.

- **NO RETALIATION**

TEAM COMMUNICATIONS S.A. will take all necessary actions to ensure the protection of good-faith Whistleblowers, so that they are not subjected to discriminatory or adverse treatment as a result of submitting a report. If a Whistleblower believes that their rights are being violated in any way due to the submission of a report, they may notify the Company of this situation through the Transparency Line and/or directly to the Compliance Officer, so that the matter can be investigated and the necessary corrective measures adopted..

- **RIGHT TO ANONYMITY**

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Whistleblowers have the right not to disclose their identity if they so choose, and in such cases, under no circumstances may the Whistleblower's information be revealed if they have decided to submit their report anonymously.

- **INDEPENDENCE**

All individuals involved in the management, investigation, and closure of reports must act with independence, objectivity, transparency, and impartiality. If a report involves any person who may place one of the individuals responsible for handling the report in a conflict of interest (such as hierarchical superiors, among others), that person must declare themselves disqualified. In such a case, the procedure established in this document shall be followed.

- **DILIGENCE**

All individuals involved in the management, investigation, and closure of reports must act with the utmost diligence, ensuring full compliance with the procedure outlined in this document, avoiding unnecessary delays, and always striving to conduct thorough investigations and make well-founded decisions that align with the reality of the facts and the evidence established during the investigation.

- **DOCUMENT MANAGEMENT AND PROPER RECORDKEEPING**

All activities within the report management process must be properly documented, and all individuals involved in handling the report must responsibly safeguard all documentation, including evidence, to prevent the alteration, tampering, loss, deterioration, or destruction of any material necessary for implementing corrective actions or initiating legal proceedings.

## V. TRANSPARENCY LINE OPERATOR

The Transparency Line Operator is the person responsible for receiving reports, carrying out the administrative management, and suggesting the measures that should be adopted as a result of the handling of the report. Within the Company, this role corresponds to the PTEE Compliance Officer.

## VI. GESTIÓN DE LOS REPORTES

### 6.1. Receipt of Reports

All reports will be received through the following channels::

- The email [oficialcumplimiento@teamcomunicaciones.com](mailto:oficialcumplimiento@teamcomunicaciones.com) available 24 hours a day, 7 days a week. The email must include a description of the incident, the location of the events, the date of occurrence, the individuals involved, supporting documents, and any other relevant information.
- The form provided on the website [www.teamcomunicaciones.com.co](http://www.teamcomunicaciones.com.co)

The Transparency Line Operator provides telephone support for Reports in Spanish; for all other languages, contact must be made via email.

Once the report has been received, the Transparency Line Operator must assign it a reference number for easy identification and record the whistleblower's information, the date of receipt, the content of the report, and any other information deemed relevant by the PTEE Compliance Officer in a Report Tracking Matrix.

Additionally, the Transparency Line Operator must create a digital folder for each report, where all documentation and information related to the report will be stored.

The Whistleblower will be notified of the report's reference number via the email address they provided.

If the situation reported does not fall within the purpose of the Transparency Line, the Operator shall not assign a reference number to the report. Instead, the Operator will forward the matter to the appropriate personnel within the Company, who will be responsible for managing the situation described by the Reporter, as it is not related to a matter relevant to the Transparency and Business Ethics Program (PTEE).

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If the Report is related to any situation involving Money Laundering, Terrorism Financing, and/or the Financing of the Proliferation of Weapons of Mass Destruction, the PTEE Compliance Officer must forward it by email to the SAGRILAFT Compliance Officer, who will be responsible for handling the report in accordance with the guidelines established by the Company under SAGRILAFT.

In cases of anonymous Reports, the Transparency Line Operator will invite the reporting person to follow up on the case, with the purpose of being able to ask any additional questions that may be required during the investigation.

The Transparency Line Operator must gather the highest level of detail possible from the Reports received, inquiring at minimum about the timeline, location, and individuals involved in the Report. Likewise, the Operator shall ask additional validation questions regarding the information provided to assess the reliability of the Report and shall record any alerts or inconsistencies identified in the Report Tracking Matrix.

If, under any circumstance, an employee of the Company receives a report related to conduct contrary to the Transparency and Business Ethics Program (PTEE), they must inform the situation through the Transparency Line, so that the corresponding investigation can be initiated.

## 6.2. Report Investigation

### 6.2.1. Initial Analysis

Once the Report has been received, the PTEE Compliance Officer must proceed to thoroughly analyze the information contained in the report in order to identify the investigative actions that must be carried out and determine whether all the information and documentation necessary to conduct an objective and responsible investigation is available.

If the PTEE Compliance Officer determines that the information received is insufficient to responsibly follow up on the Report, the Officer must contact the Whistleblower—provided that the Whistleblower's contact information is available—in order to obtain the additional details needed and thereby properly and accurately assess the Report.

If the report does not contain the necessary information, and in cases of incomplete reports in which no contact details have been provided, the report shall be archived in accordance with the following guidelines:

- Incomplete reports without contact information: The report will be immediately archived.
- Incomplete reports with contact information: The report will be archived within fifteen (15) calendar days following the request for additional information made by the PTEE Compliance Officer..

If, after the Report has been archived, the missing information is later received, the report will be processed as a new submission and assigned a new reference number.

### 6.2.2. Investigation Plan

Una vez se tenga toda la información del Reporte, el Oficial de Cumplimiento debe definir el plan de investigación, donde se establezca claramente, las áreas de apoyo o colaboradores que deben intervenir en la investigación y las labores que se deban adelantar para poder investigar y resolver el Reporte presentado.

El plan de investigación determinado por el Oficial de Cumplimiento del PTEE, deberá abarcar las actividades necesarias para poder capturar, integrar y analizar la información requerida para verificar la ocurrencia o no de los hechos reportados, tales como entrevistas, minería de datos, verificaciones en sitio, visita a instalaciones, monitoreo de sistemas, transacciones o controles, entre otros. Si durante la investigación se requiere acceder a sistemas de información personal, como el correo electrónico o equipos tecnológicos de los colaboradores, en todos los casos se deberá contar con la aprobación previa de la Dirección Administrativa de la Sociedad.

Al definir el plan de investigación, excepcionalmente podrá determinarse además la necesidad de intervención de un tercero experto en cierta materia o de una firma externa y experta en procesos de investigación. Estos podrán contratarse con el visto bueno expreso del Gerente de la compañía y en todos los casos, se debe suscribir el acuerdo de prestación de servicios, donde el contratista, se obligue a guardar estricta reserva de la investigación realizada.

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### 6.2.3. Investigation Term

The investigation must be completed within a maximum of thirty (30) calendar days, starting from the moment the PTEE Compliance Officer has all the necessary information to begin the investigative process. This period may be extended by the PTEE Compliance Officer when justified by the complexity of the events or the depth of investigation required.

### 6.2.4. Investigation Development

The investigation of the Report must be carried out in accordance with the Investigation Plan defined by the PTEE Compliance Officer, always ensuring the highest standards of objectivity, honesty, and transparency.

The PTEE Compliance Officer, in all investigative activities, must clearly and thoroughly identify the issue to be resolved by verifying aspects such as: the name or position of the reported individual, the type of relationship the reported individual has with the Company (employee, client, supplier, contractor, etc.), the impacted process, the estimated date of the events, the evidence provided, the reasonableness of the Report, the existence of previous alerts, or recurrence of the situation.

It is important to clarify that the PTEE Compliance Officer must carry out all tasks outlined in the Investigation Plan and must obtain the support of all Company areas that need to be involved in the investigation to ensure an efficient handling of the Report and the adoption of appropriate measures. In this regard, the following guidelines shall be followed:

- In cases involving Money Laundering, Terrorism Financing, or the Financing of the Proliferation of Weapons of Mass Destruction, the PTEE Compliance Officer must notify the SAGRILAFT Compliance Officer, who will implement the appropriate corrective measures in accordance with the Company's SAGRILAFT framework. In such cases, the Report will be closed within the PTEE system, and the SAGRILAFT Compliance Officer will assign a new reference number to the case under the Company's SAGRILAFT procedures
- If any legal risk to the Company is identified, the Legal Department must be consulted and provide support.
- If deemed necessary, the PTEE Compliance Officer may conduct visits, interviews, and any other actions that are required and permitted by law in order to carry out the investigation of the Report.
- If the Report involves any employee of the Company, the Human Resources Department must provide support and supply the PTEE Compliance Officer with any necessary information.

### 6.3. Conclusión of the Investigation

The Compliance Officer must document, in a formal report, all investigative actions carried out, the individuals who participated in the investigation, and the conclusions of the case. These conclusions must fall under one of the following options:

#### 6.3.1. Archiving Due to Lack of Information

This applies to Reports that contain insufficient information. In such cases, if the report is anonymous, it will be immediately archived. If the Whistleblower's contact information is available, the report will be archived within fifteen (15) calendar days following the request for additional information made by the PTEE Compliance Officer.

#### 6.3.2. Archiving Due to False Report.

This applies to cases in which, after the investigation conducted by the PTEE Compliance Officer, it is determined that the information reported by the Whistleblower lacks truthfulness or does not correspond to reality, in which case the Report must be archived. If the PTEE Compliance Officer concludes that the Whistleblower acted recklessly, in bad faith, and/or with the intention of harming the person mentioned in the Report, the possibility of imposing a corrective measure and/or initiating a disciplinary action against the Whistleblower must be assessed. This is without prejudice to the

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right of the affected party to initiate any legal actions they deem appropriate for the damages caused by the false Report.

#### **6.3.3. Archiving Due to Unverifiable Report.**

This refers to situations in which it is impossible to determine whether the reported facts are based on true or false information, making it impossible to refute the presumption of innocence of the individuals involved. In such cases, the Report must be archived.

#### **6.3.4. Archiving Due to Events Unrelated to the Company**

This applies to situations that are not related to the activities of TEAM COMMUNICATIONS S.A., but rather concern third parties for whom the Company bears no responsibility. In such cases, and when deemed appropriate by the PTEE Compliance Officer, the situation may be reported to the relevant company or entity responsible for conducting the corresponding investigation, making it clear that under no circumstances does TEAM COMMUNICATIONS S.A. assume responsibility for the information reported by the third party.

#### **6.3.5. Investigated but Not Sanctioned, with Corrective Measures Adopted**

This applies when, after the investigation, the PTEE Compliance Officer determines that no sanction should be imposed on any of the individuals involved in the Report; however, it is necessary to adopt corrective actions related to one or more of the Company's procedures. In such cases, the PTEE Compliance Officer must implement the corresponding changes with the support of the relevant Company collaborators. Additionally, the Officer must communicate and socialize these changes to the individuals responsible for executing them.

#### **6.3.6. Investigado Sancionado**

This applies to cases in which it has been clearly and conclusively demonstrated that the individual involved in the Report acted in violation of the Company's policies, procedures, or controls, or in breach of applicable regulations. In such circumstances, the corresponding corrective measures must be imposed. For Company employees, the sanctions established in the Internal Work Regulations shall be applied, with the support of the Company's Human Resources Department. For Shareholders, the corrective actions defined by the General Shareholders' Meeting, in accordance with the Company's Bylaws, shall be imposed. For Suppliers, Contractors, and Clients, any commercial relationship shall be terminated, and any applicable contractual sanctions shall be enforced. In these cases, the Legal Representative of the Company will be responsible for notifying the sanctioned party.

If appropriate, the Company shall initiate any criminal, administrative, or judicial actions that may apply against the individual involved in the Report and who has been clearly determined to be responsible.

### **6.4. Notification to the Whistleblower**

In no case will it be necessary to notify the Whistleblower of the decision made, unless the Whistleblower specifically requests information. In such a situation, the PTEE Compliance Officer will provide a response, ensuring that no confidential or unnecessary details are disclosed. Only the status of the Report and the date on which the final decision was made will be communicated.

## **VII. WHISTLEBLOWER PROTECTION MEASURES**

### **7.1. Objectives**

- Strengthen protection for the Whistleblower against retaliation.
- Ensure safe conditions that encourage the practice of reporting.

### **7.2. Scope of Application**

These protection measures apply to the following individuals:

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- Anyone who reports acts of Corruption, Transnational Bribery, and/or any situation that goes against the ethical guidelines established by the Company and/or that is related to a criminal act.
- Any person who, in good faith, cooperates with an audit or investigation duly conducted by the Company.
- Anyone who provides truthful, sufficient, and relevant information that contributes to the identification and verification of illicit or irregular actions.

### 7.3. MSpecific Whistleblower Protection Measures

#### - Confidentiality Measure

The primary guarantee provided to the Whistleblower is Confidentiality. Therefore, the PTEE Compliance Officer will conduct the entire investigation of the Report in accordance with the terms established in this document; however, under no circumstances may the Whistleblower's identity or personal information be disclosed. The only person permitted to have contact with the Whistleblower is the PTEE Compliance Officer.

#### - Labor Protection Measure

The Company prohibits and sanctions any act of coercion, intimidation, harassment, or physical, verbal, or psychological violence by its employees. If the person implicated in the Report holds a direct supervisory or hierarchical position over the Whistleblower, the Company will take all necessary measures to prevent any form of harassment or interference. If required, an organizational adjustment or reassignment of duties will be implemented to ensure the Whistleblower's safety and well-being.

TEAM COMMUNICATIONS S.A., through its Internal Work Regulations, has established sanctions applicable to anyone who retaliates against or in any way harasses the Whistleblower, and more broadly, against any employee of the Company.

#### - Personal Safety Measure.

If the physical integrity of the Whistleblower is at risk, TEAM COMMUNICATIONS S.A. will adopt any measures it deems appropriate, which may include allowing the individual to work from home while the investigation is ongoing, or even reassigning the Whistleblower to a different location. These measures aim to eliminate any possibility of retaliation and to ensure the proper resolution of the report.

#### - Legal Support Measure

If the Whistleblower requires legal advice or assistance to initiate any relevant legal action, TEAM COMMUNICATIONS S.A. may, when deemed appropriate, request that the Company's legal counsel provide support to the Whistleblower. Unless otherwise decided by TEAM COMMUNICATIONS S.A., the Whistleblower shall assume the costs associated with such legal support.

#### - Anti-Retaliation Measure

No Whistleblower shall be subjected to sanctions for submitting a Report, and TEAM COMMUNICATIONS S.A. will not allow any hostility or mistreatment against them. This is without prejudice to the Company's right to take appropriate legal action in cases where the Whistleblower has submitted a false, reckless, or malicious report with the intention of harming any Company employee. In such cases, and when the Whistleblower is an employee, the Company may apply the corrective measures established in its Internal Work Regulations, and such actions shall not be considered retaliation.

## VIII. CHANGE CONTROL

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