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CONGO FILMS S.A.S, identified with **NIT 890.323.576-6**, hereinafter “the Company,” has decided to adopt the Transparency and Business Ethics Program, hereinafter “the Program,” ensuring compliance with the following:

<b>WHAT EVERY EMPLOYEE NEEDS TO KNOW ABOUT THIS PROGRAM</b>	
<b>Who</b>	This directive applies to all stakeholders of the Company, including suppliers, customers, employees, contractors, partners, shareholders, and any other party with a relationship to the Company.
<b>What</b>	This program provides the framework and guidelines for transparency and ethics in business.
<b>Why</b>	<ul style="list-style-type: none"> <li>• The sustainable path and good corporate governance are based on the values of legality, ethics, and transparency</li> <li>• Aimed at improving the Company’s reputation and ensuring its continuity.</li> <li>• Ethics is understood as acting responsibly, honestly, transparently, and uprightly, in compliance with internal and external regulations</li> </ul>
<b>Summary</b>	<ul style="list-style-type: none"> <li>• The Program outlines the Company’s commitments to address improper, unethical, or corrupt acts, including bribery in all forms.</li> <li>• It also details the scope of the program and its relevance to stakeholders.</li> </ul>

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## Context

CONGO FILMS is a rental and sales house for film and television equipment located in Colombia and Chile, serving all of Latin America, including countries like Mexico, Costa Rica, Guatemala, Ecuador, Brazil, Argentina, Uruguay, Paraguay, and Bolivia.

## Scope


The program applies to all business units, suppliers, customers, employees, contractors, and shareholders. The fight against improper acts and corruption in any form is a commitment of the Company and its partners.

## Objective

The Transparency and Business Ethics Program (PTEE) aims to identify and assess risks of corruption and transnational bribery and reinforce the ethical values and principles governing all commercial and labor relations.

## Especific Objectives

- Identify and evaluate corruption and transnational bribery risks.
- Establish policies to manage, measure, and mitigate corruption risks effectively.
- Create secure channels for reporting suspicious activities related to corruption and bribery.

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## 1. Ethics, good corporate governance, and transparency practices

The program defines the guidelines and commitments for preventing, addressing, and sanctioning improper, unethical, illegal, or corrupt acts, including bribery, to promote a culture of ethics, legality, and transparency.


### 1.1. Corporate values

1. **Adaptability:** Constant evolution to meet societal changes.
2. **Commitment:** Providing the best service to customers.
3. **Loyalty:** Acting with respect and fidelity to norms.
4. **Honesty:** Transparency and truthfulness.
5. **Responsibility:** High service standards to support client objectives.

### 1.2. Declarations and commitments

The Company declares and assumes a ZERO TOLERANCE position toward any improper, unethical, illegal, or corrupt act that goes against the principles of ethics, transparency, and legality, including bribery in any form. Accordingly, the Company prohibits any behavior that constitutes such acts and commits to:


- Abstaining from offering, promising, accepting, delivering, or requesting improper advantages of any value, directly or indirectly, regardless of location, as an incentive to obtain a benefit.
- Complying with applicable anti-corruption laws, including those aimed at preventing, detecting, and punishing bribery.
- Fulfilling the requirements adopted by the Company to mitigate corruption risks, including bribery risks.

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- Providing the necessary human, financial, administrative, and technological resources to allow any person to report in good faith or based on a reasonable belief, alleged improper acts or corruption, including bribery.
- Encouraging the reporting of concerns or incidents in good faith or based on a reasonable belief through the ethics line.
- Processing all reports submitted and penalizing improper acts or corruption committed within the framework of its relationship with various stakeholders, including bribery. Such penalties are detailed specifically in the Internal Work Regulations (RIT).
- Prohibiting any act of retaliation against those who report or raise concerns, guaranteeing their anonymity and implementing necessary protective measures, such as relocating the whistleblower and treating retaliation as a disciplinary offense, among other measures outlined in the Internal Work Regulations (RIT).
- Designing and implementing periodic training and awareness programs to foster a culture of ethics, legality, and transparency within the Company.
- Establishing due diligence procedures to adequately manage corruption risks in the Company's relationships with its stakeholders.
- Implementing and applying effective mechanisms for sanctioning or reproaching improper acts or corruption committed by its partners, shareholders, employees, contractors, suppliers, customers, and business allies.
- Supporting the design, implementation, and continuous improvement of the Transparency and Business Ethics Program.

## 2. Entertainment Activities and Employee Travel Expenses

The Company has established guidelines regarding travel requests. Any employee required to travel outside their usual workplace must submit a request, which must then be approved by their immediate supervisor or designated responsible party.

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### 3. Contributions and Participation in Political Campaigns

The Company supports the democracy of our country but refrains from making financial contributions to or participating in political campaigns.

### 4. Donations

Company restricts donations to foundations or third parties unless the funds are intended for recognized humanitarian causes. These donations must be authorized by the highest governing body.


### 5. Commissions

Under the Company’s policies, commission payments to any person are neither contemplated nor carried out. If such payments occur, they must be reported and approved by the highest governing body.

### 6. Conflict of interest

A conflict of interest arises when an individual’s personal, direct, or indirect interests conflict with those of the Company, interfere with their duties, or lead to actions contrary to the proper fulfillment of their responsibilities. These situations, where personal interests oppose organizational interests, can create personal, commercial, political, or economic advantages for one party at the expense of another.

Employees acknowledge the implications of being involved in any situation that creates a conflict of interest and commit to reporting any conflict that could compromise the Company’s economic, moral, or operational stability.

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## 7. Protection of whistleblowers


The Company is committed to protecting whistleblowers who report inappropriate behavior or irregularities. It guarantees the confidentiality of the whistleblower's identity and does not tolerate any form of retaliation for submitting a report in good faith. All complaints will be treated fairly and impartially, with thorough investigations carried out to implement the necessary corrective measures.

## 8. Accounting records

Transparency is present in all areas of the Company, which complies with accounting laws. Expenses must be fully and accurately described in all documentation, not only in their amounts but also in their nature or purpose. No false or misleading records should be created, nor should any record from suppliers or third parties that fails to meet requirements be accepted. All information received by the Company, including business, financial, and operational transactions, must be recorded promptly and accurately. Financial information must reflect actual transactions and comply with applicable accounting standards. It is strictly prohibited to conceal information for financial statements.

The following considerations must be observed:

- The person responsible for requesting a payment must not be the same person approving it.
- All financial transactions must be appropriately and thoroughly identified and clearly recorded in the accounting books.
- Parallel accounts to the official accounting books are prohibited, and documents that do not clearly and accurately reflect the transactions they represent must not be issued.
- No accounting records or other relevant documents may be intentionally destroyed before the legally permitted time.
- All legal provisions and national tax regulations must be adhered to.

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## 9. Internal Reporting and Consultation Channel (Ethics Line)

The Company has established a communication channel to receive all reports and complaints about alleged cases of corruption and/or transnational bribery, as well as suspicious situations that go against the Company's corporate values. This channel is publicly accessible, can be used anonymously or with the reporter's name, and its existence is disclosed to employees, suppliers, and clients to encourage them to report any irregularities affecting the Company's interests.

### 9.1. Procedure


- Both employees and third parties may report any observed incident or situation through the reporting channels established by the Company, either directly or anonymously, through the designated channel.
- If an employee or third party has questions or concerns about how to act in a specific situation, they can bring it to the attention of the Compliance Officer, their direct supervisor, or the relevant authority.

### 9.2. Reporting channels

- **Web page:** [www.congofilms.tv](http://www.congofilms.tv)
- **Email:** [lineadeetica@congofilms.tv](mailto:lineadeetica@congofilms.tv)

The Company, together with the Compliance Officer, will respect and ensure the confidentiality of any concerns raised, particularly when the reporter requests anonymity.



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## 10. Reporting Complaints to the Superintendency of Companies and Transparency Secretariat

In addition to the internal reporting channels mentioned above, employees, administrators, shareholders, and contractors may use the public reporting channels provided by the Superintendency of Companies and the Transparency Secretariat to inform these entities about any act of alleged transnational bribery or corruption.

Reports made through these channels may be anonymous, but if not, the entity must treat them confidentially.

These reports may lead to administrative sanction proceedings for transnational bribery initiated by the Superintendency of Companies against a legal entity or branch of a foreign company if justified.

- To report transnational bribery: Transnational Bribery Reporting Channel:

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


- To report corruption: Anti-Corruption Portal:

<http://www.secretariatransparencia.gov.co/observatorio-anticorrupcion/portalanticorrupcion>

## 11. Policies

Employees who violate the PTEE will be subject to sanctions according to the Internal Work Regulations, in addition to applicable local laws. They must prioritize compliance with the established norms for preventing corruption and transnational bribery risks.

### 11.1. Políticas Generales


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The PTEE consolidates all norms related to preventing and mitigating risks of corruption and transnational bribery, as well as the ethical principles and values guiding the Company's operations.

- The Company rejects and abstains from engaging in acts of corruption, including transnational bribery.
- Implements necessary mechanisms to combat corruption and related criminal acts.
- Promotes an institutional culture of anti-corruption and Business Ethics.
- Establishes rules of conduct to prevent acts of corruption, including giving and receiving gifts, money, or incentives.
- Evaluates and manages all received complaints in a timely manner and adopts a no-retaliation policy against whistleblowers reporting alleged acts of corruption.
- Maintains adequate communication channels for reporting corruption or other criminal acts.
- Operates an Ethics Line to receive reports about non-compliance with this policy and related documents.
- Manages all reports related to corruption regardless of the amount or personnel involved.

## 11.2. Especific Policies

- Prohibits authorizing, delivering, offering, or promising any item of value, directly or indirectly, to counterparts or third parties associated with the Company.
- Employees may not benefit from discounts or special conditions from commercial partners or suppliers beyond what is generally offered.
- Prohibits offering or promising donations or financial contributions on behalf of the Company unless for recognized humanitarian causes, authorized by the highest governing body.
- Under no circumstances will the Company fund or support political campaigns or parties.
- Rejects insider trading and all anti-competitive practices.

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- Prohibits unfair, deceptive, or misleading practices and opposes any employee using Company information or assets for personal gain or to compete with the Company.

## 12. Sanctions

It is the responsibility of all employees to comply with the provisions of this document. Non-compliance will be considered a serious offense and may result in termination of the employment contract in alignment with the Internal Work Regulations and applicable labor laws.

This is without prejudice to any criminal or administrative consequences arising from non-compliance with the Transparency and Business Ethics Program.

Sanctions may be applied when employees, shareholders, partners, or executives engage in actions that contravene the PTEE and fail to report them in a timely manner.