

1. PURPOSE

Define the guidelines and mechanisms of controls for the prevention of ML/TF from each counterpart that involves a risk factor of ML/TF and support the anti-corruption policy through a special program of business ethics of the company.

2. REACH

This policy is applicable to all processes that can represent risk factor of ML/TF and it is extended to all PLASTILENE S.A.'s officials, the related companies, personnel, and their contractors with contracting functions that develop activities to structure and carry out commercial or financial transactions, be these of documentary type, electronic, in cash, in kind, or developed in any other way, in national or foreign currency. The counterparts that involve a risk factor of ML/TF and on which these guidelines are determined, are the following:

- 2.1. Shareholders
- 2.2. Treasury Operations
- 2.3. Suppliers and contractors
- 2.4. Real estate management
- 2.5. Customers
- 2.6. Partners or Associates
- 2.7. Subordinate: affiliates and subsidiaries
- 2.8. Employees
- 2.9. Agreements and covenants

In the same way, this policy seeks to establish conduct patterns and recommendations that allow all Plastilene Group's associates to have the right ethical support when making decisions where there might be suspicion of risk factors tied to bribery and to related activities.

3. DEFINITIONS

- Senior Management: natural or legal persons, designated in accordance to the bylaws or to any other internal provision of the Legal Person and Colombian law as the case may be, to administer and direct the Legal Person, whether they are members of collegiate bodies or individually considered persons..
- Associates: natural or legal persons who have made a contribution in money, in work, or in other assets worth money to a society in exchange for quotas, parts of interest, shares or any other form of participation contemplated by Colombian law.

- Compliance Audit: systematic, critical, and periodic review of the proper execution of the Business Ethics Program.
- Counterparts: natural or legal persons with whom PLASTILENE has business, contractual, or legal links of any kind.
- Contractor: in the context of an international business or transaction, refers to any third party that provides services to a legal person 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 party to collaboration or risk-sharing contracts with the Legal Person.
- Screen Bank: institution that has no physical presence in any country. "Physical presence" refers to a headquarter (i) corresponding to the bank; (ii) located at a fixed address (rather than having only an electronic address) in a country in which the bank is authorized to do business; (iii) at that location, the bank must have one (1) or more full-time employees and maintain operational records of its banking operations; and (iv) that it is subject to inspection by the licensing authority in the bank registered jurisdiction.
- Code of Ethics: It is the compendium of values, principles, and norms that must guide the conduct of PLASTILENE workers in the performance of their activities.
- Offshore Financial Centers (OFC) - jurisdictions with a relatively high number of financial entities primarily engaged in doing business with non-residents. OFCs generally offer some or all of the following services: zero tax or very low tax; limited financial regulation; bank secrecy and anonymity.
- ML/TF risk factors: ML/TF risk generating agents.
- Terrorism Financing (TF): Terrorism Financing is the collection or provision of funds with the knowledge that they will be used in whole or in part to commit acts of terrorism or to contribute to the commission of terrorist acts. Corresponds to the conduct contemplated in article 345 of the Penal Code, modified by article 16 of Law 1121 of 2006.
- FATF: Financial Action Group: intergovernmental body established in 1989, whose purpose is to develop and promote policies and measures to combat money laundering and terrorist financing. It issued the 40 + 9 recommendations for the control of money laundering and the financing of terrorist activity.
- Money laundering (ML): process by which assets of criminal origin are integrated into the legal economic system with the appearance of having been obtained lawfully. Corresponds to the behaviors contemplated in article 323 of the Penal Code, added by article 8 of Law 747 of 2002 and modified by article 16 of Law 1121 of 2006.

(Law 1778 or Anti-Bribery Law: It is Law 1778 of February 2, 2016.)

- Risk management: systematic application of policies, procedures, structures, and management practices to establish the context and identify, analyze, evaluate, treat, monitor, and communicate risks. Culture, processes, and structures aimed at obtaining potential opportunities while managing adverse effects.
- Restrictive lists: lists against which PLASTILENE will abstain or seek to end legal or any other relationship with the natural or legal persons that appear on them. The United Nations lists, OFAC lists, and other lists that by their nature generate a high risk that cannot be mitigated by the adoption of controls have this characteristic.
- Checklists: used for ML/TF control other than restrictive lists. These lists involve the qualification of the counterparty that appears in them as high risk of ML/TF.
- OFAC Lists: issued by the Office of Foreign Assets Control (OFAC) of the United States Department of the Treasury. They contain names of specially designated drug traffickers (Significant Designated Narcotics Traffickers - SDNT LIST), significant foreign drug traffickers (Significant Foreign Narcotic Traffickers SFNT LIST), specially designated global terrorists (Significant Designated Global Terrorists -SDGT LIST), leaders of criminal or terrorist organizations, or that represent one or all of the aforementioned risks.
- United Nations Lists: issued by the United Nations Security Council containing individuals and entities associated with terrorist organizations. These lists are binding for Colombia under International Law.
- Compliance Manual: It is the document that contains the Corporate Ethics Program of the Legal Entity.
- Unusual operations: carried out by natural or legal persons that, due to their number, quantity, or characteristics, do not fall within the normal systems and practices of business in each industry or sector.
- Suspicious operations: Operations carried out by natural or legal persons that, due to their number, quantity or characteristics, do not fall within the normal systems and practices of business in a given industry or sector, in accordance with the uses and customs of the activity in question, and could not be reasonably justified.
- Unusual Operations Report (UOR): report made to the PLASTILENE Compliance Officer of an unusual operation.
- Suspicious Operations Report (SOR): report of a suspicious operation that the Compliance Officer of PLASTILENE makes to the FIAU.
- Warning signs: facts, situations, events, amounts, quantitative and qualitative indicators, financial reasons and other information that the entity determines as relevant, and from which the possible existence of a fact or situation that escapes what the company determines as normal can be timely and/or prospectively

- Risk: possibility of something happening that will have an impact on the company's objectives, measured in terms of consequences and probabilities.
- Financial Information and Analysis Unit (FIAU): Special Administrative Unit attached to the Ministry of Finance and Public Credit that aims to prevent and detect possible Money Laundering and Terrorism Financing operations in different sectors of the economy.

4. GENERAL CONDITIONS

Guidelines to prevent ML/TF To prevent ML/TF, PLASTILENE will apply the following guidelines:

4.1. Guidelines for the acceptance of Counterparts

4.1.1. No business relationship or any other type will be established with natural or legal persons when elements that raise well-founded doubts about the legality of the operations or of its resources are presented.

To this effect, no business relationship or of any other type will be established with natural or legal persons included on lists that are considered by PLASTILENE as restrictive.

The restrictive lists are:

- Binding international lists for Colombia in accordance with international law (United Nations lists).
- OFAC Lists - Lists issued by the Office of Foreign Assets Control - Office of Foreign Assets Control (OFAC).
- Lists that by their nature generate a high risk of ML/FT that cannot be mitigated with the adoption of controls.
- No business or any other relationship be established with legal entities when their legal representative appears on the aforementioned lists.

4.1.2. To the extent that it is legally possible to terminate the corresponding legal acts, individuals or legal entities included in restrictive lists or when their legal representatives appear on the aforementioned lists will not be kept as counterparties.

4.2. Guidelines for Counterparties with a higher ML/TF risk level

The Counterparties that reflect a higher level of ML/TF risk are the following:

- 4.2.1. Those that appear in the checklists adopted by PLASTILENE. The Compliance Officer or who takes his place, will define the "control lists" that PLASTILENE will consider for these purposes.
- 4.2.2. Those whose operations have been reported as unusual operations and that the Compliance Officer, or whoever substitutes him/her, defines as high risk.
- 4.2.3. Counterparties that carry out activities classified as high risk of ML/TF in accordance with Colombian law and international standards for the prevention of ML/TF (Annex 1).
- 4.2.4. International counterparties located in high risk ML/TF geographical areas. The Compliance Officer will determine the geographic areas that PLASTILENE will consider as high risk of ML/TF (Annex 2). In relation to the Counterparties that reflect a higher risk level of ML/TF, more demanding linkage and control controls are established.

4.3. Guidelines to the acknowledgment of Counterparties.

For the knowledge of CLIENTS / SUPPLIERS, the provisions of the policies of the Purchasing and Commercial / Portfolio area of PLASTILENE will be applied, which allow their full and reliable identification, as well as the verification of the information provided by them. However, for purposes of ML/TF prevention, they will consider the controls defined in section 5.1

In the case of employees, managers, and shareholders, Human Resources will carry out the activities aimed at its policies in the area to guarantee compliance with the knowledge of the workers.

4.4. Guidelines for the control of operations of the CLIENTS / SUPPLIERS and detection of unusual operations

To determine possible "unusual operations", a control system for the operations of the "counterparties" will be adopted, based on the following aspects:

- 4.4.1. Principle "know your CLIENT / SUPPLIER"
- 4.4.2. Principle "know your market"
- 4.4.3. Instruments for detection of unusual operations
- 4.4.4. The principles and instruments will be developed with the application of the controls mentioned in point 6.2

4.5. Organizational structure of ML/TF risk management

They are responsible for ML/TF risk management:

- 4.5.1. Board of Directors
- 4.5.2. Chairman
- 4.5.3. Compliance Officer
- 4.5.4. Those responsible for applying controls in processes where ML/TF factors exist.
- 4.5.5. Control bodies for ML/TF risk management are the following:

4.5.6. Internal Audit

4.5.7. Tax Inspection

4.6. Guidelines to guarantee a controlled environment against possible corruption events:

4.6.1. Senior Management Commitment in the Prevention of Transactional Bribery:

The Directors of Plastilene Group are committed to promoting a culture of transparency and integrity in which Transactional Bribery and corruption in general are considered unacceptable. People who find themselves in situations of high responsibility should serve as an example to the rest of the group's associates in their ethical treatment of the rest of the actors in society.

4.6.2. Assessment of risks related to Transactional Bribery:

Plastilene Group undertakes to carry out its activities guaranteeing continuous control of the different risk factors for corruption, among which:

4.6.2.1. Country

4.6.2.2. Economic sector

4.6.2.3. Third parties

This control will be carried out through knowledge of client, supplier, and employee and will be carried out by the involved areas of Plastilene Group. Likewise, reviews of control lists will be carried out at the beginning of any relationship, periodically and using the control mechanisms of the qualified entities to monitor changes in the situation of the counterparty or associate.

4.6.3. Business ethics program

Plastilene Group will have an ethics manual that follows the best international practices, written in a simple and clear language, with the aim of it being consulted by all members of Plastilene Group.

4.6.4. Compliance Officer.

Plastilene Group will appoint a compliance officer that meets the following characteristics:

4.6.4.1. Suitability

4.6.4.2. Experience

4.6.4.3. Leadership

4.6.4.4. Authority

In managing risks related to practices that threaten an environment free of corruption and any other that is related to practices of this type.

4.6.5. Due diligence

The compliance officer will carry out activities aimed at guaranteeing that the information acquired from the associates of Plastilene Group and from the different sources of information is sufficient to achieve a complete knowledge of the activities of the third party.

This knowledge will allow avoiding high-risk situations in the event of corruption.

4.6.6. Control and Supervision of Compliance Policies and Business Ethics Program

The Plastilene Group, through senior management, compliance officer, and internal audit, will ensure compliance with the policies established to achieve an environment free of corruption.

These measures include:

- 4.6.6.1.** The establishment of mechanisms that allow managers to guarantee an entity free of corruption.
- 4.6.6.2.** Periodic performance of compliance audits and due diligence processes.
- 4.6.6.3.** Carrying out of surveys with third parties to guarantee that there is a correct implementation of anti-corruption plans.

4.6.7. Disclosure and Communication Channels.

Aware that the best tool against corrupt practices is good information management, Plastilene Group undertakes to carry out training, and disclose the different risk factors to be monitored and made known by the entire business group.

5. DEVELOPMENT

The applicable specific controls are described below:

- 5.1. PROCEDURES FOR THE APPLICATION OF THE GENERAL CONTROLS OF THE ML/TF IN CLIENTS/ SUPPLIERS**
 - 5.1.1. Identify CUSTOMERS / SUPPLIERS - Information and documentation required.** In addition to the information and documentation that is required of CLIENTS / SUPPLIERS in the Creation or Update Form for Clients and the Creation or Update Form, for the purposes of preventing ML/FT control, it requires.
 - 5.1.1.1.** Statements related to the prevention and control of ML/TF. Certification of application of ML/TF prevention standards for companies forced to adopt ML/FT prevention systems.
 - 5.1.1.2.** Certification of the participation in the capital of shareholders, partners, or associates that have 5% or more of the share capital, contribution, or participation. This certification is only required in the case of legal entities, in which by their nature, their shareholders, partners, or associates do not appear in the certificate of the Chamber of Commerce

5.1.1.3. Verification forms SARLAFT risk factors completed by the PLASTILENE employee that links the CLIENT/SUPPLIER

5.1.2. Verify if the CLIENT / SUPPLIER is within the acceptance guidelines. Perform restrictive list review Before establishing a legal or contractual relationship, a review of the restrictive lists (OFAC lists and United Nations lists) must be carried out with respect to CLIENTS / SUPPLIERS, whether natural or legal persons.

This review corresponds to the Purchasing area in the case of Suppliers and the Commercial area in the case of PLASTILENE Clients. Areas that in turn will make the request to the third party hired to make the query.

The control of restrictive lists in the case of legal persons always includes:

5.1.2.1. Legal person

5.1.2.2. Legal representatives

For the review of the lists, the person in charge will take the data of the natural or legal persons to be reviewed from the Chamber of Commerce Certificate.

When the list control is applied and matches are found in any of the restrictive lists, the process is suspended and no type of contracting should be carried out, and the information is immediately notified to the Compliance Officer or whoever substitutes it

The Compliance Officer or whoever substitutes will send the person in charge the suggestions of said unit, so that the responsible area make the respective decision as to whether or not the process of linking or contracting is suspended.

5.1.3. Determine types of CLIENTS / SUPPLIERS that may represent a higher risk of ML/TF

To determine the types of CLIENTS / SUPPLIERS that may represent a higher risk of ML/TF, the following activities will be carried out:

5.1.3.1. Review if the counterparty appears in any of the control lists defined by the Compliance Officer.

5.1.3.2. Review whether the counterparty carries out activities classified as high risk of ML/TF in accordance with Colombian law and international standards for the prevention of ML/TF (Annex 1).

This review corresponds to the purchasing area in the case of suppliers and to the Commercial/Portfolio area in the case of PLASTILENE clients.

- 5.1.3.3.** In the case of international counterparties, check whether the counterparty is in geographic risk areas (Annex 2).
This review corresponds to the purchasing area in the case of suppliers and to the commercial area in the case of PLASTILENE clients.
In the event of any of the events listed above, the counterparty is considered to be of higher risk of ML/TF and is subject to enhanced due diligence, which is why additionally the controls defined in the following point should be applied to this counterparty.
- 5.1.4.** Apply enhanced due diligence of counterparties that pose a higher ML/TF CUSTOMERS / SUPPLIERS who receive a higher risk rating of ML/TF higher, are subject to the following measures:
- 5.1.4.1.** Conduct interviews with CUSTOMERS / SUPPLIERS and / or visits to their offices or facilities.
- 5.1.4.2.** Request for additional documentation to the CLIENT / SUPPLIER.
- 5.1.4.3.** Collect signature and fingerprint of the CLIENT / SUPPLIER.
- 5.1.4.4.** The approval of CLIENTS / SUPPLIERS with a higher ML/TF risk level is carried out by a higher body than the one that normally corresponds. Likewise, such approval must be obtained from the higher level (minimum Director) to continue with the business relationship if the CLIENT / SUPPLIER acquires such quality.
- 5.1.4.5.** Special control is exercised for the annual updating of information and documentation. If any CLIENT / SUPPLIER of this type does not update the information, this fact is categorized as an "alert signal".
- 5.1.5.** Controls for the prevention of ML/TF in the payment process.
- 5.1.5.1.** Payments made to third parties:
- 5.1.5.1.1. Bill endorsement
- A control of restrictive lists is carried out against the legitimate holders of invoices that have been endorsed by the counterpart of PLASTILENE (seller of the goods or service provider).
 - If these holders appear on restrictive lists, an unusual internal transaction report is made to the Compliance Officer.
 - The Compliance Officer redacts the suspicious transaction report.
- 5.1.5.2.** Transfer of economic rights
- A control of restrictive lists is carried out against the assignees of the credit or of the economic rights.

- In the event that any assignee of the credit or economic rights appears on the restrictive lists, an unusual internal transaction report is made to the Compliance Officer. The Compliance Officer redacts the suspicious transaction report.

5.1.5.3. Assignment of contractual position

- Before authorizing a transfer of contractual position, a control of restrictive lists is carried out in relation to the respective transferee.
- If the transferee appears in said lists, the transfer is not authorized by PLASTILENE.
- Notwithstanding the foregoing and before proceeding with the payment, a control of restrictive lists is carried out against said assignee of the contractual position.
- If it appears on the restrictive lists, an unusual internal operation report is made to the Compliance Officer.
- The Compliance Officer redacts the suspicious transaction report

5.1.5.4. Payments received by PLASTILENE:

- Payments made by counterparties to PLASTILENE must be made directly and with their own resources and not through third parties or with third party resources.
- Third-party payments are allowed only by prior and express authorization of the respective Commercial Director, which can be given only in consideration of exceptional circumstances that make direct payment impossible or very burdensome.
- Before giving such authorization, the area in charge of the counterparty performs a check on restrictive lists of the third party that will make the payment.
- The respective authorization can only be granted if the list verification gives satisfactory results.
- If the Financial Vice Presidency detects that payments are being made by unauthorized third parties, it redacts an unusual internal transaction report to the Ethics Committee as this circumstance is considered a warning signal.
- The Compliance Officer makes the suspicious transaction report.

5.1.6. Controllers for the prevention of ML/TF in relation to workers, shareholders, and managers.

The company will carry out the necessary activities to guarantee that all workers, shareholders, and managers who enter the company are verified on restrictive lists and follow all the guidelines of the area's policies to guarantee proper risk management of Money Laundering and Financing of the Terrorism. Every year a periodic verification of all those involved in this section will be carried out. The presence in a restrictive list entails the obligation to inform the compliance officer who, depending on the severity of the case, will submit the action to the Ethics Committee..

5.1.7. Controls for the prevention of ML/TF in relation to related companies.

5.1.7.1. The guidelines and controls for the ML/TF of PLASTILENE are applicable to related companies in Colombia and abroad

5.1.7.2. For the other companies in the group to accept the guidelines and controls adopted by PLASTILENE, the Compliance Officer will send this manual so that these companies can comply with it.

5.2. PROCEDURE FOR MONITORING AND CONTROLLING THE OPERATIONS OF THE CLIENTS / SUPPLIERS AND INSTRUMENTS FOR THE DETECTION OF UNUSUAL OPERATIONS.

To monitor and control the operations of the CLIENTS / SUPPLIERS and detect any unusual operations, those responsible must rely on "knowledge of the CLIENT / SUPPLIER and the market" and on warning signs.

To monitor and control operations, to detect any unusual operations, the following instruments are considered:

5.2.1. Market knowledge

Those responsible for the control and monitoring of CLIENTS / SUPPLIERS must know the characteristics of their economic activities and the market in which they operate.

Likewise, the person responsible must consider as an "unusual operation" that operation whose amount or characteristics are not related to the economic activity of the counterparty or do not fall within the normal systems and practices of business in a given industry or sector.

5.2.2. " Warning signs "

To identify possible ML/TF "warning signs", the person responsible must consider "warning signs". Here are some ML/TF warning signs:

5.2.2.1. Required business reference documents are not presented.

The financial past is unclear or there is opposition to providing information on work activity, business, and origin of funds

5.2.2.2. Refusal to present information on creditworthiness.

5.2.2.3. The company to be linked has new owners, has been acquired with economic difficulties, its nature has changed, and in short time has overflowed profits

5.2.2.4. The company has, as owner or managers, individuals with low economic capacity and / or with financial difficulties who handle large volumes of money.

5.2.2.5. The company has been incorporated with low capital, shortly after receiving large sums of investment, mainly foreign.

5.2.2.6. The company makes large investments despite having been recently created

- 5.2.2.7.** Receives non-operating income for a greater amount than from operating income.
- 5.2.2.8.** Has an exceptionally low subscribed capital and / or an overly broad corporate purpose. Interest in establishing commercial links with PLASTILENE on behalf of a third party for which clear and complete information is not presented.
- 5.2.2.9.** Has an exceptionally low subscribed capital and / or an overly broad corporate purpose. Interest in establishing commercial links with PLASTILENE on behalf of a third party for which clear and complete information is not presented.
- 5.2.2.10.** The company refuses to receive PLASTILENE officials at its offices.
- 5.2.2.11.** In the interview, the provider is reluctant to answer questions, or answers are evasive in the face of his knowledge.
- 5.2.2.12.** Shows reluctance to provide identity documents of owners or references.
- 5.2.2.13.** Potential counterparties whose businesses or financial sources are unclear or who are reluctant to give details of where their funds come from.
- 5.2.2.14.** Refusing to disclose relationships with other companies or financial institutions.
- 5.2.2.15.** Threat or attempted bribery of the entity's official to accept incomplete or false information.
- 5.2.2.16.** Provider whose operations do not correspond to those of the market.
- 5.2.2.17.** Perform operations through a proxy without a valid reason to use this mechanism.
- 5.2.2.18.** When the same person acts as the legal representative or owner of different companies and all have the same address or telephone number.
- 5.2.2.19.** Register a post office box as an address or the company address matches that of other companies with no apparent link.
- 5.2.2.20.** The legal person or some in the administrators or its partners have appeared in the media or on the lists classified as alleged linked to illegal activities.
- 5.2.2.21.** The Supplier / Client does not present the minimum information required by PLASTILENE or Information is not consistent with that obtained by PLASTILENE.
- 5.2.2.22.** Little recognized suppliers in the market that make high volumes of purchases and the date of constitution of the company is recent
- 5.2.2.23.** They frequently change their data, address, telephone, etc.
- 5.2.2.24.** It has a debt that does not correspond to the declared income of the potential supplier.
- 5.2.2.25.** Companies that do not have agencies or branches and that carry out several large sum operations in different cities or countries, which do not have a clear relationship with their economic activity
- 5.2.2.26.** Provider that, having the quality of subjects obliged to adopt ML/TF prevention systems, refuse to subscribe to the certification required by PLASTILENE.
- 5.2.2.27.** Suppliers requesting the assignment of the contract or the economic rights of the contract, without clear justification.
- 5.2.2.28.** Suppliers who refuse to deliver the list of partners that have 5% or more of the share capital.
- 5.2.2.29.** Significant amounts of accounts payable to individuals when they do not have a clear link with the company or defined economic activity
- 5.2.2.30.** Companies less than one year old with significant assets without justification.

- 5.2.2.31.** The financial situation of the company does not agree with the type of income from the activity of the company or its partners
- 5.2.2.32.** Companies with incomes above the average of the economic sector to which they belong and/or unjustified growth in income when they do not have important or stable clients.
- 5.2.2.33.** Companies with operating margins far removed from the average.
- 5.2.2.34.** Presence of a publicly exposed person - PEP (for example: people who hold public office, with public recognition, who manage public resources).
- 5.2.2.35.** The company has new owners
- 5.2.2.36.** The company was acquired in financial difficulties to fulfill its obligations.
- 5.2.2.37.** Companies that present high volumes of cash purchases and a high percentage do so in cash.
- 5.2.2.38.** Entry of unknown partners
- 5.2.2.39.** Early cancellations of obligations for important securities without reasonable justification of sources of income.
- 5.2.2.40.** Entities that make payments above what is owed and request a refund of the excess payment.

5.3. PROCEDURES FOR THE ANALYSIS AND REPORT OF UNUSUAL OPERATIONS

When "unusual operations" are detected in application of the instruments specified in the preceding paragraph, the person responsible must immediately report them to the Compliance Officer or whoever substitutes them, for which the current unusual operations reporting procedure will be taken into account. The internal report must record the analysis carried out on the unusual operation detected, as well as the person or persons responsible for its analysis and the results thereof

5.4. DECISION ON THE INITIATION OR MAINTENANCE OF THE COMMERCIAL OR LEGAL RELATIONSHIP WITH THE COUNTERPARTY FOR UNUSUAL OPERATIONS OR WARNING SIGNS

- 5.4.1.** The Compliance Officer or whoever acts for him/her, will issue a recommendation regarding establishing or continuing a commercial or legal relationship with the person or entity that is the object of the report, and regarding the actions to be taken, but it corresponds to the business area that carried out the report to make the respective decision. Especially serious and/or relevant cases that impact the company are submitted to the Ethics Committee for consideration, under the procedure established for the operation of said Committee .

- 5.4.2.** For the effect, the Compliance Officer or whoever takes his place will study the case, being able to request the additional documentation deemed necessary.
- 5.4.3.** The Compliance Officer or whoever takes his place will communicate within 15 days the results of the study to the area that issued the report, in a meeting in which a work plan on the corresponding situation is also defined
- 5.4.4.** If it is decided that the case is relevant or serious, it will be forwarded to the Ethics Committee for consideration. If it is not, the Compliance Officer or whoever substitutes him/her, will accompany the area, transmitting its recommendation regarding the reported matter..

NOTE: FOR NO REASON SHOULD THE COUNTERPARTY OR THIRD PARTIES BE INFORMED THAT THE OPERATIONS HAVE BEEN SUBJECT TO AN INTERNAL REPORT OR TO THE AUTHORITIES.

5.5. SUSPICIOUS OPERATIONS REPORT

- 5.5.1.** The Compliance Officer analyzes the operation detected as unusual or the identified alert signal, with the information about the counterparties and the markets, and will carry out any other analysis that he deems pertinent, for which he may rely on the issuing business area of the report and in the different dependencies of PLASTILENE, that might be considered pertinent
- 5.5.2.** Based on said analysis, it will determine whether the operation is suspicious and will present the recommendations of the case.
- 5.5.3.** The decision to proceed or not to the Suspicious Operation Report before the UIAF, is made by the Compliance Officer.
- 5.5.4.** In any case that is deemed necessary to make a report of suspicious operation, the Ethics and Compliance Officer must study whether, in his opinion, a criminal complaint should be filed or not, if it is considered that a crime has been filed and configured to the knowledge of the competent authorities
- 5.6. INTERNAL AND EXTERNAL DISCLOSURE PLAN OF THE ML/TF RISK MANAGEMENT SYSTEM:**

- 5.6.1.** Internal disclosure plan on the guidelines and procedures for the prevention of ML/TF The Compliance Officer will lead disclosures to all PLASTILENE employees through the development of a training program for all employees and contractors with specific responsibility for applying controls for ML/TF prevention. Through this training, the procedures, roles and responsibilities, in relation to the ML/TF Prevention System, of each of the areas responsible for ML/TF counterparts or "risk factors" are disclosed

5.6.2. External disclosure plan on the guidelines and procedures for the prevention of ML/TF
The Compliance Officer will make external disclosures to external counterparts and other external stakeholders on the guidelines and controls for ML/TF prevention.

5.7. IMPLEMENTATION OF PROGRAMS FOCUSED ON STRENGTHENING ANTI-CORRUPTION MEASURES:

Plastilene Group undertakes to carry out operations that follow strong economic arguments and that represent profitability adjusted to market conditions in fair competition. It will ensure that all its relationships with suppliers, customers, government and other third parties follow these guidelines, avoiding the use of any measure that gives it an advantage not justified by its competitive capacity.

5.8. OPERATIONS AT MARKET PRICES AND FAIR TREATMENT OF COMPETITORS:

El Grupo Plastilene se compromete a realizar operaciones que sigan fuertes argumentos económicos y que representen una rentabilidad ajustada a las condiciones de mercado en una competencia leal. Asegurara que todas sus relaciones con proveedores, clientes, gobierno y demás terceros sigan estos lineamientos evitando utilizar cualquier artimaña o medida que le dé una ventaja no justificada por su capacidad competitiva.

5.9. COMMUNICATION TO THIRD PARTIES OF THE IMPLEMENTATION OF THE ANTI-CORRUPTION LAW:

Plastilene Group undertakes to communicate to third parties and associates with whom it conducts business transactions its anti-corruption management plan to mitigate risks within the group companies.

5.10. PENALTIES FOR NON-COMPLIANCE

Failure to comply with this manual is sanctioned in accordance with the provisions of corporate directives, the current Internal Labor Regulations, and applicable standards, without prejudice to the criminal, administrative or civil penalties provided by law.

6. CONTROL OF CHANGES TO THE DOCUMENT

Section	View Actual	View . New	Date	¿What is modified?
All	1	2	October 19 of 2016.	Processes for the management of natural persons, risk review activities and lists of factors to be reviewed were included.

Reviewed	Reviewed	Reviewed	Reviewed
Financial Manager	Purchasing Manager	Human Resources Manager	Commercial Manager

Approved
Board of directors

ANEXX 1

ACTIVITIES QUALIFIED AS HIGH RISK OF ML/TF

Plastilene Group must monitor and review with special attention the beginning of commercial relations with third parties whose economic activity is:

1. Corporations, foundations, or non-profit entities.
2. Publicly Exposed Persons (PEPs).
3. Entities that carry out high risk economic activities.
4. Companies or persons who market products controlled by the National Narcotics Directorate.
5. Hotels and Travel Agencies.
6. Professionals and money exchange offices.
7. Pawn shops.
8. Casinos and betting businesses.
9. Marketers / lessors of motor vehicles, shippers and aircraft.
10. Marketers under the multi-level or pyramid sales scheme.
11. Companies trading arms, explosives, or ammunition.
12. Construction companies.
13. Marketers or real estate agencies.
14. Sports entities.
15. Gasoline stations.
16. Marketer of antiques, jewelry, metals and precious stones, coins, art objects and postage stamps.
17. Lenders.
18. Transporter sector.
19. Transport of money and / or values.
20. Companies located in free zones.
21. Companies dedicated to the transfer or sending of funds or remittances.
22. Border exchange operators.

ANEXX 2

GEOGRAPHICAL AREAS RATED INTERNATIONALLY AS HIGH RISK HIGH RISK GEOGRAPHICAL ZONES

Any operation carried out by Plastilene Group must contemplate the revision of the third party's geographical area since OFAC prohibits any type of relationship with the following countries:

1. Cuba
2. Iran
3. Sudan
4. Syria

OFAC has sanction programs against individuals located in these areas or who support conflicts or other criminal activities in such territories, therefore, any operation located in this region should be reviewed with special attention.

1. The Balkans
2. Burma (Myanmar)
3. Ivory Coast
4. Democratic Republic of the Congo
5. Iraq
6. Lebanon
7. North Korea
8. Liberia