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I. OBJECT

This document is the ANTI-BRIBERY POLICY OF THE NATURACERTIFICATION FOUNDATION hereinafter **NaturaCert**, a non-profit entity, of Colombian origin, whose objective is to instruct its employees or those who work for or on behalf of **NaturaCert** regarding the applicable anti-corruption laws and to be determinants in which **NaturaCert** does not share, does not tolerate, does not accept conduct that may be considered to constitute bribery or that may, in any other way, be considered corrupt, such as: manipulation, falsification or alteration of records or audit documents; Willful omission of audit evidence witnessed through documentation, interviews, or observation; assigning conformities or closing nonconformities by misrepresenting the evidence; usurpation of the interests of the Normalizing Body or **NaturaCert** for personal gain; payment or receipts for bribes or other inappropriate payments and / or gifts / favors, etc. The purpose of this policy and Code of Conduct is to establish the principles that must govern the behavior of **NaturaCert's** managers and collaborators, within the framework of its corporate values and anti-bribery policy.

II. SCOPE

This document is of general application and of mandatory compliance by all personnel linked to **NaturaCert**, understood as, but not limited to, its managers, members of the administration, technical team, contractors, and other collaborators, as well as third parties who act on behalf of **NaturaCert**.

It is the duty of everyone to ensure its observance in their own way, and by third parties who in one way or another are related to **NaturaCert**. This policy must be complied with in accordance with the other obligations contained in the Internal Labor Regulations, individual employment contracts, circulars, manuals, and procedures established by **NaturaCert** and by internal and external control bodies, as well as contracts of any kind. to be celebrated.

III. POLITICS ANTI-BRIBERY

At **NaturaCert**, we are committed to providing our services with quality, ethics, transparency and responsibility; Directors, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** are not allowed to accept, offer or pay sums of money, fees, commissions, goods and services of a valuable amount, requested or offered to government officials, suppliers and / or clients, to expedite or facilitate the completion of procedures, favor or change the results of an evaluation or decisions about the result of an evaluation, obtain business, give

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or receive confidential information (outside of what is required in the scope of certification / verification) of the companies or carry out illegal activities.

IV. RESPONSIBLE FOR ITS IMPLEMENTATION AND COMPLIANCE.

With the approval of the Executive Management, the Administrative and Financial Unit of **NaturaCert** will be responsible for disseminating this Policy to all members of the administration, the technical team, contractors, and other collaborators, as well as third parties who act on behalf of **NaturaCert**. Similarly, the Head of the Technical Unit and the Head of the Administrative Unit are responsible for coordinating with the Executive Directorate to identify the levels of risk of corruption and guarantee the adoption of preventive and corrective measures to control any risk that has been identified.

The Executive Directorate shall supervise the implementation of this Policy and coordinate with the corresponding persons, in accordance with the nature of the incident reported, the investigation of complaints and reports concerning the possible violation of this Policy and have the appropriate sanctions imposed.

The Head of the Administrative and Financial Unit will be responsible for answering questions and queries related to the interpretation of this Policy. The Quality Manager will be responsible for supervising compliance with this Policy and must incorporate this responsibility into its control programs.

V. WHAT IS A BRIBERY? - ABSOLUTE PROHIBITION.

It is a form of corruption, which manifests itself through acts such as giving, offering, promising, requesting or receiving incentives or rewards in money or something of value in return for obtaining a particular, commercial or contractual advantage or benefit, or acting as an improper manner, for an undue benefit or an inappropriate advantage or as consideration for the performance of any public or private function, regardless of whether said offer, promise or request is for himself or a third party, or under the proper name of that person or on behalf of a third party offered or received from a person or entity related to the business.

At **NaturaCert**, the following situations are considered bribery or corruption, among others:

1. Receive money or valuable goods or services from suppliers, clients, or government entities.
2. Offer to employees, directors of government entities or third parties related to the activity, hospitality or gifts that include but are not limited to commissions or money,

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luxurious gifts, business attentions such as travel expenses, tickets to shows or events, especially when these are disproportionate.

3. Provide technical assistance to exert undue influence.
4. Deliver confidential information of companies to carry out illegal activities.
5. Make intentional erroneous accounting or financial records, to generate harm or benefit to third parties.
6. Omitting or hiding accounting or financial information related to fraud, bribery, or corruption.
7. Hire employees, suppliers, agents, consultants, advisers, and other intermediaries who may intervene in possible illicit activities.
8. Make donations to charities or public charities, in cash or in kind, expecting a benefit in return.
9. Make facilitation payments and political contributions.

NaturaCert strictly prohibits bribery in any form, including directly or indirectly through an agent or other third party, whether in relation to a public official or a private person.

Note. The supply of food, transport and / or accommodation are allowed if they are contemplated in the service contract signed between **NaturaCert** and a third party.

VI. CORRUPTION PREVENTION ACTIVITIES IN NATURACERT.

1. We have a tax audit that allows us to verify the accuracy and transparency of the accounting and financial records.
2. We have a performance evaluation process for all **NaturaCert** supplier personnel that allows us to select and qualify the suppliers with whom we must work.
3. The selection and hiring of personnel are carried out carefully and safely, complying with the requirements of the law.
4. After the selection process, we carry out training and awareness-raising on issues such as fraud, identification of suspicious and unusual activities, analysis, and identification of risks, in the same way in the induction process of new collaborators we make known the policies and controls that we have established, for their strict compliance.

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5. **NaturaCert** has documented information confidentiality and data protection policies.
6. We have the document PA-08 Confidentiality, Independence and Impartiality Commitment signed by our employees, suppliers who have access to the confidential information of **NaturaCert** or its clients, and collaborators.
7. Within the contract of our Rainforest Alliance certified clients, the obligation to report all sales of certified products on the platform provided by the scheme has been included to issue the transaction certificate.

NaturaCert through your page www.naturacert.org, publishes the requirements and documents required of customers to access any of the services it provides.

VII. CONFLICT OF INTERESTS.

1. **NaturaCert's** interest lies in enforcing compliance with the law and subsequently, the procedures and policies adopted internally.
2. Managers, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must avoid any conflict between their own interests and those of **NaturaCert** with their clients, suppliers or any other person who has or may have links with it.
3. In the event of a conflict of interest, the rules for the prevention of the risk of money laundering, terrorist financing, bribery or any corruption activity will prevail over the economic benefit derived from the operation.
4. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must refrain from having relatives or relatives working under their dependence, except in cases authorized in writing by the Management Executive In the event that there are conflicts between authorized family members, the Executive Directorate and / or the Administrative and Financial Chief will ensure the impartial solution of this.
5. When a manager, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must carry out surveillance, supervision, audit, or control work over an area in charge of a family member, the latter You must inform your superior of this situation, to be replaced of said responsibility.

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6. When an executive or collaborator of **NaturaCert** believes that they do not have the capacity to fulfill their responsibilities objectively, due to receiving pressure from third parties who are using their position, authority, or influence in the organization, they must immediately report it to their superior or to the Executive Directorate before carrying out any management. The treatment that is given to each case will depend on the situation that has arisen, this will be analyzed by the Executive Directorate, the Head of the Administrative Unit and the immediate head of the person involved, who will decide the actions to be taken, which can be contemplated from verbal, written and / or sanctions calls.
7. Managers and collaborators must refrain from satisfying the requirements of superiors, people in charge, co-workers, family, friends, clients, agents, or suppliers, if this would harm **NaturaCert**.
8. In case of doubt about the existence of the conflict of interest, the employee's hierarchical superior will inform the Executive Directorate of the fact so that it can resolve the doubt, determine the application of the criteria set forth and impose the procedure to be followed, and establish the conditions that they consider necessary.

VIII. GENERAL RULES.

1. At **NaturaCert**, all its actions adhere to the values of quality, responsibility, ethics, and transparency, as well as in compliance with applicable national and international legal regulations. Its managers and other collaborators have adhered to this institutional principle.
2. In a particular way, **NaturaCert** has adopted measures to prevent that in carrying out its operations it can be used directly or indirectly as an instrument for the concealment, management, investment or use of assets of illicit origin, or for the financing of criminal activities. Putting compliance with the ethical principles of prevention and control of illicit money laundering and financing of terrorism before the achievement of commercial goals.
3. No manager or collaborator may use the name of **NaturaCert**, as well as the rest of its resources, in activities for their personal benefit.
4. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must refrain from disclosing confidential information related to clients, processes, methods, strategies, plans, projects, suppliers, market or of any other type that is detrimental to it or to the managers or collaborators.

5. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** who participate in political activities of any kind, must take special care not to involve **NaturaCert**, clearly establishing that action is taken in a personal capacity and not on behalf of **NaturaCert**, since it does not influence, support, or intervene in any type of proselytizing activity.

IX. SPECIFIC RULES.

Specifically, **NaturaCert** establishes the following behaviors and prohibitions, clarifying that they are merely illustrative, in accordance with chapter V of this policy:

1. RELATIONSHIP WITH CLIENTS.

- 1.1. At **NaturaCert**, we attend to all service requests presented by interested parties and we develop our training, auditing, certification and / or verification activities with all those that apply and comply with the requirements of the different programs for which we are endorsed and do part of our portfolio of services, within legal and ethical conditions, with total observance of the values of professionalism, honesty, transparency, commitment, and social responsibility. However, we must establish the viability of meeting the request for services of each client in strict observance of the norms on knowledge of the client and the like both of legal obligation, of application of the same company and in accordance with the requirements established by each standard or Program.
- 1.2. **NaturaCert** staff who serve clients must offer them an inclusive, equitable and honest treatment in each transaction, offering the services that concern them with the highest quality and opportunity within their reach, always adhering to the official regulation and internal procedures of **NaturaCert**.
- 1.3. Managers and collaborators undertake to keep absolute confidentiality on the facts, documents, procedures, information and in general, on all matters and materials that come to their knowledge due to or on their employment contract.

2. RELATIONSHIP WITH SUPPLIERS.

- 2.1. The acquisition of goods and services is carried out through homogeneous and transparent processes, which ensure the equitable participation of suppliers

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and an impartial selection of them, based on criteria of quality, profitability, and service.

- 2.2. The hiring of natural or legal persons who are related to **NaturaCert** personnel may only be carried out with the approval of the Executive Directorate and the Head of the Administrative Unit and within the framework of said hiring measures will be established to ensure independence in the process's performance evaluation for it.
- 2.3. Any contract, agreement, or relationship in which **NaturaCert** is obliged can only be signed by the legal representative or his alternate. The corresponding insurance policies must be obtained according to the nature of the contract.

3. RELATIONSHIP WITH SUPERIOR, COMPANIONS AND COLLABORATORS.

- 3.1. Executives, members of the administration, technical team, workers, contractors, and other collaborators, as well as third parties who act on behalf of **NaturaCert**, promote mutual respect and cordiality, regardless of the hierarchical position held within it.
- 3.2. **NaturaCert** promotes the free expression and participation of all employees.
- 3.3. **NaturaCert**, has a Coexistence Committee, in which differences or conflicts that arise within it are dealt with under strict criteria of confidentiality, objectivity and respect, as well as compliance with the legal regulations on workplace harassment.
- 3.4. In daily work, situations or conflicts may arise that generate doubts about how to act and that directly affect the collaborator or third parties. When this happens, the collaborators must in the first instance handle the problem with those directly involved; if the conflict persists, the immediate boss and the Coexistence Committee must be contacted, and ultimately the Executive Directorate, in accordance with the Internal Work Regulations.

Note. When situations or conflicts cannot be handled internally by these instances, they will be handled with the legal advice of **NaturaCert**.

4. GIFTS AND ATTENTIONS.

- 4.1 Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must refrain from accepting valuable goods or services, advantageous conditions, salaries, travel,

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commissions, or any other form of compensation for part of clients, suppliers, financial institutions, concessionaires, contractors, companies, or people with whom they carry out operations. It also applies when it comes to providing consideration to the entities.

4.2 However, it is understood that sporadically and at commemorative or social events, managers and collaborators may receive or give gifts of a moderate value or items that are normally distributed for clearly identified advertising or promotional purposes, whose value is not representative such as samples of coffee, caps, memories, calendars, diaries, coffee cups, fruits, flowers, etc.

4.3 Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must refrain from offering valuable goods or services, advantageous conditions, trips, commissions, or any other form of compensation to clients, suppliers, financial institutions, government entities, contractors, companies, or people with whom it performs operations to obtain a commercial advantage of a contractual or personal nature.

4.4 You may NOT give gifts, or offer meals, entertainment, or travel - even modest - for a corrupt purpose such as gaining an unfair or inappropriate advantage or getting something in return.

4.5 Gifts, meals, hospitality, or travel may NOT be given to any of the parties involved in a bidding process in which **NaturaCert** is bidding.

4.6 Gifts, meals, entertainment, or travel that are illegal or known to be prohibited by the recipient's organization may NOT be given.

4.7 Cash or cash equivalents may NOT be given as gifts (such as gift cards, gift certificates, loans, shares or stock options) to any person or organization (customer / stakeholder) with whom a conflict may arise of interest or where the impartiality and transparency of the processes carried out by **NaturaCert** is affected.

4.8 Gifts, meals, entertainment, or frequent trips may NOT be given to the same individual or organization (customer or stakeholder), even if they are permitted.

4.9 Excessive or extravagant gifts, meals, entertainment, or travel may NOT be given that could negatively affect **NaturaCert**'s reputation.

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4.10 If for reasons of courtesy in the business relationship it is decided to receive or give a valuable gift, it must be informed to the Executive Directorate which will decide its final use.

5. ECONOMIC COMPETITION.

5.1. *NaturaCert* does not participate in any alliance or agreement that seeks to affect free economic competition.

5.2. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of *NaturaCert*, who have contact with representatives of the competition, will maintain a professional attitude, attached to its principles and values, will also take care your personal image and that of *NaturaCert*.

5.3. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of *NaturaCert* should avoid making comments or statements about the competition as much as possible, and when necessary, they should be impartial, objective, and complete.

5.4. Under no circumstances will *NaturaCert*, through its directors or collaborators, attempt to obtain trade secrets or any other confidential information from a competitor by improper means.

5.5. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of *NaturaCert* may not contact or offer employment ties to personnel who are linked to another certification body (CB), unless he does not have a working relationship during the last two months with the OC.

6. RELATIONSHIP WITH PUBLIC AUTHORITIES.

6.1. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties that act on behalf of *NaturaCert*, must strictly comply, in the development of activities, with the applicable legislation.

6.2. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of *NaturaCert* must collaborate at all times with the competent authorities for the full

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exercise of their powers, offering them a friendly and respectful treatment, recognizing their quality as such, and seeking an atmosphere of openness and trust that facilitates the discussion of matters and the establishment of agreements, allowing to act in accordance with the right to defend the legitimate interests of **NaturaCert**.

- 6.3. **NaturaCert** It must fully comply with the requirements and observations of the authorities, seeking to collaborate effectively and courteously in the fulfillment of its mission and within the powers granted by the laws or regulations. Likewise, it will collaborate with the authorities without invoking the commercial reservation on the information of its clients.
- 6.4. All deals, procedures, and relationships that on behalf of **NaturaCert** have with government agencies or collaborators, must be carried out in accordance with applicable laws, as well as with ordinary business conduct carried out by organizations within the same areas. of business.
- 6.5. You may NOT give, offer, or promise to give, or authorize giving money or anything of value to any public employee for the purpose of obtaining, retaining, or directing business to any person or for any other improper advantage. A public employee includes: any employee or person acting on behalf of, or on behalf of, any local, state, or federal government entity of any country, including any business or agency owned or controlled by a government (such as public schools or public hospitals) or officials or employees of political parties or candidates for public office or officials of public international organizations (such as the Red Cross). Anything of value is a very broad concept and includes but is not limited to cash, gifts, loans, meals, travel.
- 6.6. NO facilitation payments can be made, or “tips” to public employees. These payments are made to expedite or secure legal government actions (such as visa processing, police protection, and public services).

7. MANAGEMENT OF INFORMATION AND COMPUTER EQUIPMENT.

7.1. INFORMATION.

- 7.1.1. All existing information generated by **NaturaCert** is reserved, therefore, no collaborator is authorized to reveal it to third parties, without prior authorization from their superiors.

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- 7.1.2. It is the obligation of all collaborators who, by reason of their position, have access to information of a confidential or privileged nature, or information whose disclosure may harm **NaturaCert**, to refrain from supplying it to third parties or using it for personal benefit.
- 7.1.3. It is forbidden to distort the records and / or accounting information, or to falsify operations, either to simulate the fulfillment of goals or objectives, or to obtain any personal benefit. Accordingly, accurate, complete, and reliable books and records must be KEPT AND MAINTAINED and ensure that the accounts accurately and fairly reflect the transactions and provisions of **NaturaCert**.
- 7.1.4. All the information generated in the financial records is confidential and can only be delivered to duly authorized users.
- 7.1.5. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** must refrain from taking actions that may influence, exert coercion, manipulate, or deceive any internal or external auditor or collaborator who is in the performance of their duties.
- 7.1.6. Managers, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert** who carry out activities such as professors, exhibitors, or students, must refrain from using confidential information of this, allowing only the use of public information.
- 7.1.7. Executives, members of the administration, technical team, contractors, and other collaborators, as well as third parties acting on behalf of **NaturaCert**, must take the necessary measures to protect the confidential information to which we have access, to prevent the It is known to unauthorized persons.
- 7.1.8. Do not count a gift as another type of expense.

7.2. COMPUTER EQUIPMENT.

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- 7.2.1. Users of computer equipment, whether laptop or desktop, are responsible for their protection, including screens, disk drives, removable memory, modems, peripherals, tablets, software, and information systems.
- 7.2.2. Computer equipment should not be used for any other purpose other than serving as a work tool. They should not be used for any type of personal work unless expressly authorized by the superior.
- 7.2.3. It is not allowed to install unauthorized software by users of the computer equipment.
- 7.2.4. Each user must have an access code to enter information systems such as databases, documentation, email, etc.
- 7.2.5. Likewise, installed software that has use restrictions must have access codes. The password is personal, and it is the user's responsibility not to disclose it.
- 7.2.6. The passwords that the person in charge of systems uses in the administration of the information system must be handled under strict confidentiality.
- 7.2.7. The equipment should not be exposed to use by people other than its user; in case of absence, the computer must be turned off or protected with a screensaver with a password to deactivate it.

8. OTHER PROHIBITIONS AND CONDUCT.

- 8.1. You can NOT participate in any form of bribery, directly or indirectly.
- 8.2. You may NOT give, offer, or promise to give, or authorize giving money or anything of value to anyone to receive an improper advantage or commercial benefit in return.
- 8.3. The manipulation, falsification or alteration of records or audit documents is NOT allowed.
- 8.4. Any deliberate omission of audit evidence witnessed through documentation, interviews, or observation, as well as assigning conformance or closing non-conformities by misrepresenting the evidence, will be considered. SERIOUS

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FAILURE in the terms provided in the Internal Work Regulations, in the Employment Contract and in the contracts for the provision of services as such, may constitute just cause for the termination of the contract.

- 8.5. The usurpation of the interests of the Normalizing Entities or **NaturaCert** for personal gain is not allowed.
- 8.6. You cannot demand or receive money or anything of value in exchange for giving an improper advantage or business benefit to someone else.

9. COMPLEMENTARY MEASURES.

- 9.1. When we detect in a conduct, an operation, or a contract carried out directly or indirectly by **NaturaCert**, an activity that may be considered unusual and / or suspicious, we must promptly communicate this eventuality to the immediate boss and he in turn determine whether from his area The pertinent measures can be managed according to the type of situation and internal procedures or it must be escalated to the Executive Directorate of **NaturaCert**, so that it determines the process to be carried out.
- 9.2. To keep the importance of preventing money laundering and terrorist financing current in the organizational climate, at **NaturaCert** we strive to: i. Develop a culture of prevention of money laundering, financing of terrorism, bribery, fraud and in general illicit activities, guiding and guiding the actions of our collaborators and demanding from them a behavior in accordance with the precepts of this Code. ii. Design, program and coordinate training and awareness plans aimed at all employees. iii. Allocate the necessary logistical, human, and financial resources to implement and sustain this culture of prevention. iv. Implement the anti-bribery policy, which will allow identifying a situation of corruption,

X. COLOMBIAN ANTI-CORRUPTION STATUTE.

Colombian regulations expressly sanction conduct related to employees and former public employees as well as directors, employees, administrators, and advisers of private companies. The main Colombian anti-corruption regulations are formulated in the Criminal Code (Law 599 of January 2000) and in Law 1474 of 2011, known as the Anti-Corruption Statute, through which the rules aimed at strengthening the mechanisms of protection, investigation was established and punishment of corrupt acts and the effectiveness of public management.

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The rules establish, among other regulations, prohibitions, and sanctions, and are applicable to this policy.

XI. CONSEQUENCES DERIVED FROM BREACH OF THESE PROVISIONS.

1. The content of this Policy is an integral part of the employment and service provision contracts, as such, it is part of the obligations that correspond to all **NaturaCert** managers and collaborators and, therefore, they are integrated into their obligations and responsibilities of a functional and labor nature.
2. Failure to comply with the obligations set forth herein constitutes a **SERIOUS FAULT** under the terms provided in the Internal Work Regulations, in the Employment Contract and in the contracts for the provision of services as such, may constitute just cause for the termination of the contract. Sanctions for non-compliance with the provisions contained in this Code will be imposed in accordance with the provisions of the Internal Work Regulations. In the case of Contractors, it will lead to the unilateral termination of the respective contracts, without any compensation.
3. As soon as a possible case of corruption or fraud is identified or is being investigated, **NaturaCert** will immediately inform the corresponding certification scheme.
4. All **NaturaCert** employees undertake to comply with this POLICY.
5. The omission of reading the policy does not exempt them from complying with the terms of it.

XII. PROCEDURE FOR THE MANAGEMENT OF BRIBERY SITUATIONS

1. REPORT

In cases where prevention activities are not sufficient and specific bribery actions are identified by third parties against people who work with **NaturaCert** or vice versa, a record must be generated that allows monitoring and handling of each case.

NaturaCert has established that the report of bribery situations is made through the PS-10 format Report and follow-up of suggestions, complaints / claims, appeals and disputes, which employees, customers and suppliers can access from the organization's website www.naturacert.org and send them completed by electronic means to the main address of **NaturaCert** info@naturacert.org.

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The report can also be made by telephone, when there are technological limitations that prevent the completion of the form, for this, the interested party must contact the **NaturaCert** office at cell phone (57) 320 305 3713, where an official will fill out this document with the information of the suggestion, complaint or claim leaving a record in the signature field that this information was received by phone, indicating the time and name of the person who answered the call.

An official of **NaturaCert** or a third party may also fill out the form on behalf of the person who wants to send the suggestion, complaint, or claim; In this case, the following information must be written in the signature field: name of the third party, identification number and contact telephone number, clarifying that the form was completed on behalf of the interested party.

The completion of the form must be done as follows:

1. In section 1 of the form select another and in the blank space write “bribery intent / action”.
2. In section 2 of the form, provide a detailed description of the situation that arose, indicating the bribery mechanism used and the benefit that the interested party intended to obtain.
3. In section 3 of the form, indicate that the situation generated violates **NaturaCert's** anti-bribery policy.
4. In section 4 of the form, list your suggestions regarding the handling that can be given to this case.
5. In section 5 of the form, mention any type of evidence that allows you to support this report.

2. MANAGEMENT OF BRIBERY SITUATIONS

2.1 OF INTERESTED PARTIES TOWARDS NATURACERT

In any situation of delivery or receipt of benefits in which the employee or contractor has doubts regarding their intention, they must make the report by email immediately to the Executive Directorate of **NaturaCert**.

The Executive Directorate will analyze the situation and determine if it should be reported as a bribe in the format designated for this purpose by **NaturaCert**.

In any case, the indication for the employee or contractor will be to return the courtesies, gifts, courtesies or benefits to the person who has delivered them, informing them of the anti-bribery policy and other **NaturaCert** guidelines in this regard.

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In cases where, due to cultural reasons, it is not possible to return attentions, gifts, courtesies or benefits, the situation must be reported to the Executive Directorate so that said benefit is received as a corporate gift.

If the auditor considers that your safety could be at risk by reporting a nonconformity, the audit team may decide not to report such a finding until it has left the Client's premises. The results of the conclusion will be communicated by **NaturaCert** to the maximum Client within 3 days after the closing meeting of said audit. This situation will be reported in the audit report.

2.2 FROM NATURACERT TOWARDS INTERESTED PARTIES

When the delivery of gifts or benefits is generated by workers, contractors, and other collaborators, as well as third parties that act on behalf of **NaturaCert**, the recipient will be asked to report the situation in the PS-10 format. suggestions complaints / claims, appeals, and disputes in the claims section.

Once the report has been received and if the delivery of the benefit was made effective, the interested third party will be requested to make the respective return to **NaturaCert**.

The employee, contractor or collaborator author of the bribery will be called to discharge, and the corresponding measures will be applied in accordance with the provisions of the employment / service provision contract and in the anti-bribery policy of **NaturaCert**.

In either case, when the reported situation creates difficulty in carrying out the provision of the certification / verification service, **NaturaCert** will proceed to assign another employee / contractor to the process, at **NaturaCert**'s own cost.

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