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1. OBJECTIVE

Present the LABORATORIOS LEGRAND Transparency and Business Ethics Program (“TBEP”), which is defined by senior management as a sign of commitment to promoting a culture of transparency, prevention of corruption, and transnational bribery; in compliance with the legal provisions that may be applicable.

This TBEP includes the compliance policy and the specific procedures in charge of the compliance officer aimed at putting the Compliance Policy into operation to identify, detect, prevent, manage and mitigate the risks of corruption and transnational bribery – (“C/TB”).

2. SCOPE

The TBEP is addressed to all employees, shareholders, and contractors (suppliers, intermediaries, agents, distributors, and consultants, among others) of Laboratorios Legrand S.A.

The TBEP must be applied in the commercial or contractual development transactions to identify, detect, prevent, manage and mitigate that Laboratorios Legrand S.A. could be immersed in acts of C/TB.

Laboratorios Legrand S.A. has incorporated into this Program the manuals, policies, procedures, and/or instructions that guide the actions of the Company's Employees, Shareholders, and Contractors for the operation of the TBEP, along with consequences and sanctions established for their non-compliance.

3. SPECIFIC OBJECTIVES

The Laboratorios Legrand S.A. TBEP seeks to achieve the following objectives:


- Promote the responsibility of all Laboratorios Legrand S.A. employees, shareholders, and contractors in terms of ethical conduct, always in compliance with the law and other rules and regulations that regulate the Company's activity.
- Integrate ethical behavior into the culture of Laboratorios Legrand S.A., not as an option, but as the conviction of always doing the right thing.
- Serve as a reference for the duties, functions, and obligations of all business associates of our Company.

4. REGULATION

4.1. International norms and standards

In the development of the significant efforts deployed by Colombia to combat C/TB, an international legal framework has been adopted, including the following conventions and conventions:

- a. Inter-American Convention to Fight Corruption adopted through Law 412 of 1997;
- b. United Nations Convention to Fight Corruption approved by Law 970 of 2005, and;

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- c. Convention to Fight International Bribery incorporated into the legal system through Law 1573 of 2012.

4.2. National standards

- a. Law 190 of 1995, which contains provisions aimed at preserving morality in the Public Administration and eradicating administrative corruption;
- b. Law 1474 of year 2011, through which regulations are established aimed at strengthening the mechanisms of prevention, investigation, and sanction of corruption acts, and the effectiveness of the control of public management;
- c. Law 1778 of 2016, through which a special regime of measures is established to investigate and impose administrative sanctions on legal entities involved in transnational bribery conduct and to strengthen the prevention and fight against corruption;
- d. Law 2195 of 2022, through which adopted measures in terms of transparency, prevention, and fight against corruption and other provisions are issued;
- e. Circular 100-000011 of Superintendencia de Sociedades.

5. DEFINITIONS

This TBEP contains the following concepts:

5.1. **Compliance audit:**

It is the systematic, critical and periodic review regarding the proper implementation and execution of the TBEP.

5.2. **Complaint channel:**

It is the online reporting system for complaints about acts of Transnational Bribery, arranged by the Superintendencia de Sociedades on its website.

5.3. **Contractor:**

In the context of a business or transaction, it refers to any third party that provides services to Laboratorios Legrand S.A. or has any contractual legal relationship with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisers, consultants, and persons who are parties to collaboration contracts, joint ventures or consortiums, or joint ventures with the Company.


5.4. **Corruption:**

For the program, it will be all conduct aimed at a Company benefiting, or seeking a benefit or interest, or being used as a means of committing crimes against the public administration or public property or in the commission of conduct of Transnational bribery.

5.5. **C/TB:**

Corruption and/or transnational bribery

5.6. **Due diligence:**

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The constant and periodic review and evaluation process that Laboratorios Legrand S.A. must carry out according to the Corruption Risks or Transnational Bribery Risks to which it is exposed is defined.

5.7. Recipients:

The recipients to apply for this TBEP are the Employees, Shareholders, and Contractors.

5.8. Employee:

The individual undertook to provide personal service underemployment or supply of services to Laboratorios Legrand S.A. or any of its Subordinate Companies.

5.9. State Entity:

It corresponds to the definition established in article 2 of Law 80 of 1993.

5.10. Risk factors:

They are the possible elements or causes that generate the C/TB Risk for Laboratorios Legrand S.A.

5.11. Risk Matrix:

It is the tool that allows Laboratorios Legrand S.A. to identify C/TB Risks.

5.12. Corruption Risk Matrix:

It is the tool that allows Laboratorios Legrand S.A. to identify the Corruption Risks to which it may be exposed.

5.13. Transnational Bribery Risk Matrix:

It is the tool that allows Laboratorios Legrand S.A. to identify the Risks of Transnational Bribery to which it may be exposed.

5.14. Compliance officer:

Defined as the natural person who must comply with the functions and obligations established in the Laboratorios Legrand S.A. TBEP.

5.15. Politically Exposed Persons:

A politically Exposed Person is the individual listed in article 2.1.4.2.3. of Decree 1081 of 2015, modified by article 2 of Decree 830 of July 26, 2021, and who has held or held the positions or functions described therein for up to 2 years immediately prior.


5.16. Compliance Policy:

These are the general policies that Laboratorios Legrand S.A. adopts to carry out ethically, transparently, and honestly its business and operations.

5.17. C/TB risks:

It is the Risk of Corruption and/or the Risk of Transnational Bribery.

5.18. Corruption Risk:

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It is the possibility of detouring the public administration purposes or the affectation of public assets towards a private benefit by act or omission.

5.19. Risk of Transnational Bribery:

It is the possibility that a legal person, directly or indirectly, gives, offers, or promises to a Foreign Public Servant sum of money, objects of pecuniary value, or any benefit or utility. In exchange for performing, omitting, or delaying any action related to its functions and concerning an International Business or Transaction.

5.20. Transnational Bribery or TB:

Legal entities that through one or more: (i) employees, (ii) contractors, (iii) administrators, or (iv) associates, their own or of any subordinate legal entity, give, offer, or promise; to a public servant foreigner, directly or indirectly: (i) sums of money, (ii) any object of pecuniary value or (iii) other benefit or utility, in exchange for the foreign public servant performing, omitting, or delaying any action related to the exercise of their functions and concerning an international business or transactions. The company will sanction said person administratively in the terms established in the Law, without prejudice to the criminal liability that may apply to the legal representative of the legal person.


6. RESPONSIBILITIES AND FUNCTIONS

6.1. Board of Directors:

- Issue and define the Compliance Policy.
- Define the profile of the Compliance Officer by the Compliance Policy
- Appoint the Compliance Officer.
- Approve the document contemplated by the TBEP.
- Assume a commitment aimed at C/TB Risks prevention; so that Laboratorios Legrand S.A. can carry out ethically, transparently, and honestly the company business.
- Ensure the supply of economic, human, and technological resources required by The Compliance Officer to carry out their work.
- Order the pertinent actions against the Shareholders, who will have management and administration functions in the Obligated Entity, the Employees, and administrators, when any of the above violates the provisions of the TBEP.
- Lead an appropriate communication and pedagogy strategy to guarantee an effective disclosure and knowledge of the Compliance Policies and the TBEP to Employees, Shareholders, Contractors (following the Risk Factors and Risk Matrix), and other identified parties.

6.2. From the Legal Representative:

- Submit the TBEP proposal to the Compliance Officer for the board of directors' approval.

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- Ensure the TBEP articulation with the Compliance Policies adopted by the board of directors.
- Provide effective, efficient, and timely support to the Compliance Officer in the design, direction, supervision, and monitoring of the TBEP.
- Certify to the Superintendence of Companies compliance with the requirements of the Basic Legal Circular, Chapter XIII when the Entity requires it.
- Ensure the duly documentation of the activities resulting from the development of the TBEP so that the information is allowed to meet criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality.

6.3. From the Compliance Officer:

It is the person appointed by the board of directors to lead the TBEP and manage the C/TB Risk Management System. He reports to the Board of Directors, has direct communication with it, and has access to all areas of the company with control and prevention responsibilities in the matter for the proper performance of their duties. The compliance officer has the power of decision and autonomy to determine the measures that must be adopted by applying the prevention mechanisms designed and accepted by Laboratorios Legrand S.A.

6.3.1. Officer Profile:


Due to the nature of the position, you must meet the following profile:

- Professional, preferably in administrative, accounting, legal or economic areas.
- Have sufficient knowledge in matters of C/TB Risk management and understand the ordinary course of business of Laboratorios Legrand S.A.
- Ability to make decisions.
- Must have extensive knowledge of the activity of the company.
- Domiciled in Colombia.
- Proceed straight and upright.
- Energetic, active, diligent, dynamic, and creative.
- To act cautious and reserved.

6.3.2. Incompatibilities and Inabilities of the Compliance Officer:

The primary or alternate compliance officer cannot be from the same company:

- The legal representative
- Member of the Board of Directors
- Shareholder
- The Statutory Auditor
- Be linked with the tax auditing company
- The Internal Auditor performs similar functions. This prohibition does not apply to people who support the work of auditing or internal control bodies.
- If the company hires an outsourced natural person to perform the compliance officer functions, said person must follow the Due Diligence procedures of the company in

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this Manual. This third party may not act as a compliance officer for more than ten obligated companies and may not do it as such in companies that compete with each other.

6.3.3. Functions:

- Submit the TBEP proposal and its modifications for approval of the Board of Directors, together with the legal representative.
- Present reports to the board of directors at least once a year.
- Ensure the articulation of the TBEP with the Compliance Policies adopted by the board of directors.
- Ensure effective, efficient, and timely compliance with the TBEP.
- Implement and update a Risk Matrix according to the needs of Laboratorios Legrand S.A. , its Risk Factors, the materiality of the C/TB Risk, and according to the Compliance Policy;
- Define, adopt and monitor actions and tools for the detection of C/TB Risk, following the Compliance Policy to prevent C/TB Risk and the Risk Matrix;
- Guarantee the implementation of appropriate channels to allow any person to report, confidentially and safely, breaches of the TBEP and possible suspicious activities related to Corruption;
- Verify the due protection for whistleblowers and, concerning employees, the due application of the procedure of the Labor Coexistence Committee S427;
- Establish internal investigation procedures in Laboratorios Legrand S.A. to detect breaches of the TBEP;
- Coordinate the development of internal training programs;
- Verify compliance with the Due Diligence procedures applicable in Laboratorios Legrand S.A. ;
- Ensure the proper archiving of documentary supports and other information related to the management and prevention of C/TB Risk;
- Design the methodologies for classification, identification, measurement, and control of C/TB Risk that will form part of the TBEP;
- Evaluate compliance with the TBEP and the C/TB Risk to which Laboratorios Legrand S.A. is exposed.
- Update the TBEP and the Compliance Policy every time there are changes in Laboratorios Legrand S.A. ' activity that alter or may alter C/TB or at least every two (2) years.

6.4. Laboratorios Legrand S.A. Employees:

- Collaborate and participate in compliance with the TBEP of Laboratorios Legrand S.A.
- Identify and report the materialization of any of the C/TB risks.
- Participate in the training, ask questions and submit any doubts related to the TBEP.
- Report any suspicious activity or conduct of C/TB to the Compliance Officer via email at buzonetico@laboratorioslegrand.com. The worker enjoys the following guarantees: i. Confidentiality about information and people; and ii. Presumption of good faith in the information transmitted.

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6.5. Statutory Auditor:

- Verify the fidelity of the accounting and ensure that during the transfers of money or other goods between Laboratorios Legrand S.A. and its subordinate companies are not hidden direct or indirect payments related to bribes, gifts, fixes, or other corrupt conduct. Under article 207 of the Commercial Code and the applicable accounting regulations.
- Report to the competent authorities any act of C/TB they become aware of performing their duties.

6.6. Areas with high exposure:

Even though our organization has its Principles and Values permeated and has the TBEP, the fight against the scourge of corruption requires the involvement of all Laboratorios Legrand S.A. Shareholders, Employees, and Contractors.

The areas especially exposed, as evidenced in international studies, are the areas of Purchasing, Commercial, and those that, due to specific circumstances, may have a relationship with the State, with national and/or foreign public servants.

For this reason, Laboratorios Legrand S.A. employees belonging to these areas, in addition to their specific functions, have the following commitments related to the prevention of C/TB and other corrupt conduct:


- Support the Compliance areas in the circulation and collection of the CERTIFICADO DE CUMPLIMIENTO CONTRATISTAS O SOCIOS COMERCIALES R649, where they commit to complying with the “Laboratorios Legrand S.A. Transparency and Business Ethics Program”;
- Support the Compliance areas in interviews with critical or highly exposed contractors that contribute to determining the degree of effectiveness of their programs or controls to prevent C/TB;
- Request, carry out the corresponding follow-up, and collect the information requested by the Compliance Officer and the areas involved in Laboratorios Legrand S.A. ; related to investigations and records provided by third parties, commercial references, and reputational or economic information, among others. They will do it regularly to Maintain up-to-date information on contractors.

7. SPECIAL PROCEDURES

7.1. Acceptance, delivery of gifts, hospitality, and sponsorships to third parties:

Laboratorios Legrand S.A. has POLICY OF ACCEPTANCE AND GIFTS DELIVERY, ATTENTION, AND SPONSORSHIPS S369 that regulates matters related to the acceptance, gifts delivery, hospitality, and sponsorships to third parties; which is free to consult and comply with by all subjects. forced

7.2. Expenses for entertainment, food, lodging, and travel activities: Laboratorios Legrand S.A. has a Procedimiento para la legalización de gastos de representación S592.

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7.3. Political contributions of any nature: Laboratorios Legrand S.A. is not prohibited from making any donation or contribution to national or foreign political campaigns by the POLICY OF ACCEPTANCE AND GIFTS DELIVERY, ATTENTION, AND SPONSORSHIPS S369.

7.4. Donations: Laboratorios Legrand S.A. guidelines on this matter are found in the POLICY OF ACCEPTANCE AND GIFTS DELIVERY, ATTENTION, AND SPONSORSHIPS S369.

7.5. Remuneration and payment of commissions to employees, shareholders, and contractors: Laboratorios Legrand S.A. has CONTRACTORS AND BUSINESS PARTNERS RELATIONSHIP AND REMUNERATION POLICY S368.


7.6. Archive and conservation of documents: in international business and transactions, documents and records related to compliance with policies, guidelines, procedures, and controls linked to the prevention of C/TB risk, especially those that support decisions to initiate an action before a competent authority, they will be safeguarded and preserved for ten years in accordance and for the term defined in the regulations.

8. DUE DILIGENCE:

Appropriate knowledge or Due Diligence of each of the recipients of the Company supposes an adequate and timely analysis of personal information, characteristics of economic activities, and participation in the different markets. It must occur before having a commercial or contractual relationship with the counterparty and when there are warning signs. Laboratorios Legrand S.A. has strict control over its Recipients from the selection process and throughout the execution of the contract, legal or commercial relationship; therefore, the due diligence process is an integral part of this TBEP. According to the application of what is stated in the SAGRILAF Manual (System of Self-control and Comprehensive Risk Management of Money Laundering, Financing of Terrorism and Financing of Weapons of Mass Destruction) S546.

Due diligence must consider, in addition to the parameters that SAGRILAF has, the following:

- ✓ Specific qualities of each recipient, among which are:
 - If this recipient has or represents Laboratorios Legrand S.A. in negotiations with the National or foreign Government;
 - If Government Entity or Government employee, or an employee of Laboratorios Legrand S.A. or one of its affiliates referred this recipient to Laboratorios Legrand S.A. ;
 - If the recipient provides advice to Laboratorios Legrand S.A. ;
 - If the recipient acts in the name or on Laboratorios Legrand S.A. behalf, or is its representative or agent.
- ✓ Data such: as the Contractor's reputation, through internet inquiries, other partners, local trade associations, embassies, examination of his track record concerning corruption


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- (previous incidents, license withdrawals); and evaluation of the quality of the Contractor's existing anti-corruption program.
- ✓ Define the type, scope, relationship importance, and familiarity with the Contractor.
 - ✓ Examine the legal situation and the type of Contractor organization, including the jurisdiction in which it was incorporated or where it will carry out its operations and/or activities. For this purpose, they must consider the country's risk, that is, those nations with high rates of perceived corruption or when operations are carried out in countries considered tax havens.
 - ✓ Evaluate the dependency structures and financial or institutional ownership of the commercial partner with the State;
 - ✓ Assess the existence of a conflict of interest of the Contractor's key personnel;
 - ✓ Evaluate the anti-corruption commitment of the Contractor's management personnel;
 - ✓ Evaluate the economic sector in which the Contractor or its subordinates operate, to the extent that there are economic sectors with higher C/TB risk, for example, those where local regulations require a large number of permits, licenses, and other regulatory requirements.
 - ✓ Based on the validation and verification of the recipients and the mentioned risk factors, Laboratorios Legrand S.A. will define the existence of warning signs that allow the initial identification of warning indicators that indicate the legal, commercial, and operational risks; and the risks involved for the company's reputation due the relationship with that recipient. Based on the initial due diligence and the level of risk exposure, Laboratorios Legrand S.A. will establish the appropriate mitigation measures to minimize the risks.

As risk mitigation measures will be able to:

- ✓ Request national and international Contractors to sign the CERTIFICADO DE CUMPLIMIENTO CONTRATISTAS O SOCIOS COMERCIALES R649 under which they undertake to comply with the anti-corruption and anti-bribery laws of Colombia (the country where they carry out their business), the TBEP and to carry out actions against C/TB.
- ✓ Include obligations and anti-bribery and anti-corruption compliance guarantees in the contracts, which include the right to audit relevant records of the Contractor, the review of payments, and the monitoring of excessive expenses of third parties.
- ✓ Conduct interviews with highly exposed Contractors to determine if they have programs or controls to prevent C/TB, as their degree of effectiveness.
- ✓ Annually apply evaluation surveys to contractors related to their programs or controls to prevent C/TB.
- ✓ Perform visits to verify the general conditions of contractors related to the prevention of C/TB.
- ✓ Maintain the corresponding records related to the contracting. All fees and expenses paid to Contractors must represent an appropriate and justifiable remuneration for the legitimate services to be provided and must be paid directly to them.
- ✓ Periodically update the risk validation and due diligence process;

However, the following additional measures must be complied with:

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a) Regarding the selection process and hiring of the Contractor and the employee and shareholder:

- During the contracting process, Laboratorios Legrand S.A. must search the Restrictive Lists. These results must be kept as support for the contracting process. In the selection processes of third parties that interact with public officials on behalf of Laboratorios Legrand S.A. , the company will refrain from contracting with any person that appears on the Restrictive Lists.
- If the Compliance Officer deems it necessary, he will require a certification from the Contractor stating whether or not there are investigations for possible violations of the Anti-Bribery and Anti-Corruption Provisions that may affect the contract execution to be entered into and the status from the same.

b) During the business relationship with the Contractor:

- If the Compliance Officer or the Legal Representative deems it necessary, their actions abroad will be monitored.
- The actions on which the Compliance Officer and Legal Representative will follow up could correspond to (i) the payments made by the Contractor under the execution of the Contract, (ii) the respective supports, (iii) the documentation presented before Public Officials or Servants, (iv) the existence or not of meetings between the Contractor and Public Officials or Servants, and (v) any other action that is considered relevant.

c) In the case of Mergers, purchase of assets, shares, quotas or interest parties or any other corporate restructuring procedure:

in any merger process, purchase of assets, shares, quotas or interest parties or any other restructuring procedure business, in which Laboratorios Legrand S.A. participates as a possible acquirer, they must contact the services of a company expert in the identification of liabilities and contingencies related to possible C/TB acts and other corrupt practices.

The exposed areas in the company must assume the process responsibility with the support of the Compliance Officer, under their remarkable duties in this matter.


9. DISCLOSURE AND TRAINING ON COMPLIANCE POLICIES AND TRANSPARENCY AND BUSINESS ETHICS PROGRAM

9.1 General considerations

Laboratorios Legrand S.A. will guarantee that the Recipients are aware of conformities in the TBEP Compliance policy and other related policies and procedures and that they have the information and the skills needed to identify and overcome challenges related to C/TB. They will perform it through its responsible areas with monitoring of the Board of Directors and Senior Management.

9.1.1. Procedures:

The TBEP following the Policy and Procedure for Disclosure and Training S367, generated by the human resources area and approved by the Laboratorios Legrand S.A. Board of Directors. The following guidelines will be taken into account:

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- ✓ The Dissemination and training of the TBEP of Laboratorios Legrand S.A. includes the Recipients;
- ✓ Communication and training should be provided regularly, at least once a year;
- ✓ The TBEP will be translated into English and disseminated on the Laboratorios Legrand S.A. website to all interest groups.
- ✓ They must document communication and training activities to allow evaluation of their effectiveness, efficiency, and sustainability;
- ✓ They must keep attendance records of employees and contractors at training sessions to show in detail the training each employee and each relevant employee of Contractors has received.
- ✓ They will be able to use free training modules, tools, and guidelines, such as the paper-based training tool “Resisting Extortions and Solicitations in International Transactions” (RESIST) or the e-learning platform “The Fight Against Corruption” (“The fight against corruption”), developed by the UNODC and the United Nations Global Compact.


9.1.3. Communication:

- ✓ The communications addressed to the Recipients of Laboratorios Legrand S.A. will reflect the express and unequivocal commitment of the senior management, board of directors, and shareholders to the prevention of C/TB;
- ✓ Similarly, in such communications, the Laboratorios Legrand S.A. policy regarding the prevention of bribery and other corrupt practices S366, the policy of acceptance and delivery of gifts, hospitality and sponsorships S369, relationship policy and remuneration of contractors and commercial partners S368.
- ✓ The information related to the TBEP will be disclosed in work sessions, on the intranet, in bulletins, publications, and other media that Laboratorios Legrand S.A. chooses. Minutes will be kept of such disclosures;
- ✓ The information likely to be disclosed in materials or support tools and Training objects must be simple and clear to facilitate understanding and permeability among the Recipients.

9.1.4. Training:

TBEP Training will focus on:

- ✓ Create awareness about the threat that the scourge of C/TB represents for Laboratorios Legrand S.A. ;
- ✓ It will be updated constantly, according to the country environment, sector, Laboratorios Legrand S.A. operations, or when any other circumstance so requires.
- ✓ The Training will pay special attention to individuals or business areas most exposed to these risks (Tenders, commercial, countries with high rates of corruption, tax havens, purchases, or those defined as highly exposed)

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- ✓ The Training includes but is not limited to aspects such: as Policy for the prevention of Bribery and other corrupt conduct, financial controls, delivery of gifts, donations, hospitality, contributions, sponsorships and philanthropy, and channels to receive confidential reports on Bribery activities, and other corrupt conduct; third-party relationship policy and information regarding sanctions for employees and contractors who violate the TBEP or any provision related to the C/TB.

9.2. Communication channels

9.2.1. General Considerations:

The management of ethical issues covers the activities that Laboratorios Legrand S.A. must carry out, from the reception and management of the complaints to the closure of the case presented. It is because of the issuance of the recommended actions to follow or the conclusion that the reported behavior did not exist.

The Communication Channels are the means enabled by Laboratorios Legrand S.A. to receive complaints or reports of an ethical nature. Laboratorios Legrand S.A. has empowered the channel called Mailbox (buzonetico@laboratorioslegrand.com). Through this channel, any person may report facts or conduct that may constitute a violation of the values and ethical principles of Laboratorios Legrand S.A.


9.2.2. Procedures:

The company must manage all reports or queries confidentially. The preceding includes the fact itself, as well as the identity of the reporter, if applicable.

If a person outside the company requests a Laboratorios Legrand S.A. employee to file a complaint or a situation related to ethical issues, he or she must indicate the established channels to make use of them.

The Compliance Officer must follow the following guidelines:

- ✓ Determine if the case is related to ethical issues and establish the quality of the regulated entity to which the report refers (employee, manager, member of the board of directors, supplier, etc.) and the report's subject.
- ✓ Focus the conversation on the reported event, not the reporter's identity.
- ✓ Ask for an anonymous means where they can contact the reporter (if possible, an email) to request more information about the case.
- ✓ Ask the reporter if he knows where the company can find the evidence (contracts, minutes, invoices, etc.) of the events he reports or witnesses.

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- ✓ Provide the reporter with the number of his report so that he can inquire about the case's progress.

They must send all reports to the Compliance Officer, who will lead the case investigation. Once the designated official collects and analyzes the evidence, he will present his conclusions and recommendations to the Board of Directors.

Laboratorios Legrand S.A. guarantees that all reports will be taken and evaluated with due seriousness. There will be no retaliation or workplace harassment for having reported or denounced possible Law violations and the TBEP or for having decided not to get involved in a corruption act.

9.3. Penalty procedures

Laboratorios Legrand S.A. will sanction administratively in the manner established in the Law and the Internal Work Regulations the violation of the rules, policies, and established procedures and especially those related to the TBEP.

Among Laboratories Legrand S.A. official's obligations is compliance with legal regulations. Its violation generates the sanctions described in the criminal, labor law, and internal regulations.

The officials must abide by the rules, policies, and procedures established by Laboratories Legrand S.A. Failure to comply constitutes a failure to comply with the obligations that correspond to each worker. In any case, the violation of the TBEP will be considered a serious offense in the Internal Work Regulations.

According to the preceding, the company will apply the procedures and sanctions established in the law and the internal work regulations in the cases that arise.

The Compliance Officer and the Laboratories Legrand S.A. Audit will verify the compliance with this program and the pertinent regulations, following the procedures and during their evaluation and monitoring programs.


9.4. Special clauses in contracts:

All contracts signed between Laboratories Legrand S.A. and any Recipient must contain declarations and guarantees regarding anti-corruption and anti-bribery conduct. In addition to declaring and guaranteeing compliance with the TBEP and applicable anti-corruption laws and regulations. The contracts will also comply with the right to terminate them when they foresee a violation of the TBEP or any applicable anti-C/TB law or regulation.

10. CONSEQUENCES OF BREACH

The following breaches of this TBEP will have the consequences:

10.1. To Employees:

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Any breach of the TBEP will be considered a violation of the internal work regulations with the sanctions indicated in said regulations.

10.2. To Contractors:

If Laboratorios Legrand S.A. believes, in good faith, that the Contractor has violated the above provisions, the policies of the Laboratorios Legrand S.A. TBEP, or caused Laboratorios Legrand S.A. to violate any regulations anti-C/TB, including without limitation the FCPA, Law 1778 of 2016 or the Anti-Corruption Statute. The company may withhold payments following the contract (in cases where it exists) and terminate it immediately. Laboratorios Legrand S.A. shall not be liable to the Contractor for any claim, loss, or damage related to Laboratorios Legrand S.A. ' decision to exercise its rights under this provision.

11. COMPLAINTS

Laboratorios Legrand S.A. must report conduct related to transnational bribery to the Superintendence of Companies at the following link:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-de-Denuncias-Soborno-Internacional.aspx

Corruption complaints must be filed with the Colombian anti-corruption portal:

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

12. INFORMATION REQUIREMENTS BY AUTHORITIES


The responses to the information requirements about the TBEP made to Laboratorios Legrand S.A. by the different competent authorities will be coordinated and handled through the Compliance Officer. The Compliance Officer must evaluate the response and the documents that emerged from the control entities. In the case of those control entities such: as the Superintendence of Companies and the Secretariat of Transparency, they may deliver, according to their criteria, all the information necessary for the corresponding review and verification.

13. CONSERVATION OF RECORDS AND/OR EVIDENCE

Laboratorios Legrand S.A. must keep for ten years the records generated by permanent monitoring or because they are part of the management of the process, and it must guarantee access to the Compliance Officer without restrictions. The Compliance Officer must manage the records generated by a special verification, and only those employees who, due to their functions in the Company, must have access to them may have access to them.

14. PROCEDURES FOR CONTROL AND SUPERVISION

Laboratorios Legrand S.A. will have as mechanisms to control and supervise the TBEP any of the following:

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- Supervision exercised by the compliance officer regarding C/TB risk management in legal relations with state entities or international or national business or transactions
- The periodic performance of compliance audits and due diligence procedures as ordered by the Compliance Officer
- Conducting surveys with the Recipients to verify the TBEP.

15. RISK METHODOLOGY

15.1. Risk assessment related to Transnational Bribery and Corruption.

Following the Anti-Bribery Prevention Guide issued by the Superintendence of Companies of the Republic of Colombia, "... the evaluation of your particular risks of Transnational Bribery will allow you to establish in what order and with what priority measures should be adopted to mitigate properly, such risks.

An approach based on self-knowledge, fully identified and assessed risks, and a constant evaluation of the effectiveness of controls will allow Laboratorios Legrand S.A. to prevent the risk of Transnational Bribery and Corruption consistently and effectively.

That is why Laboratorios Legrand S.A. has designed and implemented a particular methodology for Transnational Bribery identification, evaluation, and treatment of Corruption risks, based on the ISO 31000 standard, aimed at complying with circular 100-000011 of August 9, 2021, defined in numeral 16 Risk Methodology.


The Compliance Officer will lead this activity and carry it out at least every two years (or sooner if they identify the need to update), together with process leaders/experts from the areas identified as exposed to the risks of Transnational Bribery or Corruption.

Understanding by methodology the set of procedures that the Laboratorios Legrand S.A. must follow to obtain a specific purpose. Our risk assessment corresponds to a series of systematic and related steps through which Laboratorios Legrand S.A. identify the main threats or situations related to transnational bribery, corruption, and other corrupt practices.

The methodology designed and used to identify, measure, and treat risks, is called RISK MAPPING, in which people can observe the stages of risk analysis in a general way, based on the NTC ISO standard 31000 Risk Management Principles and Guidelines.

In the development of the methodology, the company can use tools that include: brainstorming, scenario analysis, expert opinion, and judgments based on experience; based on these and using the Transnational Corruption and Bribery Risk Matrix, they identify and define the risks to which Laboratorios Legrand S.A. may be exposed, carry out the inherent risk assessment, establish current controls, and defined a plan of improvement around these, as well as the evaluation of the residual risk.

Laboratorios Legrand S.A. has adopted evaluation mechanisms proportional to the size, structure, nature, countries of operation, and specific activities, complemented with Due

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Diligence and Audit processes, following current Colombian regulations. Specifically, They will address the following stages for the identification, measurement, and treatment of risks:

15.1.1. Risk Identification:

At this stage, the methodology is aimed at identifying, in an orderly and systematic manner, the area, the risks, causes, and consequences that could give rise to acts of transnational bribery and corruption. The identification is carried out as a continuous activity that covers the Laboratorios Legrand S.A. processes that were sensitive to this type of conduct, as assessed by the compliance officer.

The development of the methodology for this stage follows the following steps:

15.1.1.1. Review of bibliographic sources: in the methodology development, the first activity consists of reviewing different sources of information with risk data and risk events. Each source is analyzed to observe its applicability in Laboratorios Legrand S.A. according to the nature and characteristics of each risk factor (country, economic sector, and third parties) and the business. As a result of this analysis, they generate an initial list of the risks that could affect the company at different levels with their possible impact.

As support material, the following sources are suggested, among others:


Internal:

- Transparency and Business Ethics Program of Laboratorios Legrand S.A. , Existing Policies, and Procedures
- Undocumented procedures, but with evidence of their application
- Process support applications.

External:

- Law 1778 of 2016
- Law 2195 of 2022
- Resolution 100-000011 of 2021 of the Superintendency
- NTC ISO 31000 contains principles, reference framework, and risk management process,
- Guide to Good Practices in Internal Controls, Ethics, and Compliance of the Organization for Economic Co-operation and Development (OECD),
- OECD Bribery Convention,
- Transnational Bribery Report: An analysis of the crime of Bribery of foreign public officials (OECD)
- Primer Business Principles to Counter Bribery International Transparency.
- Regulations on compliance programs related to the US Foreign Corrupt Practices Act (FCPA).
- Among others.

15.1.1.2. Brainstorming: based on the information collected from the previous sources and each process, they apply brainstorming to perfect the inventory of possible events. Thanks to the technique, they can visualize other possible risks that could occur under certain

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circumstances. They carry the work out with groups of experts from the exposed areas to consider various approaches and enrich opinions with multidisciplinary knowledge.

15.1.1.3. Validation of risks and risk events: it is carried out in the meetings of focus groups (experts), involving those responsible and owners of processes so that they approve and/or define the lists of events, the related risk factors, the risks Shareholders and controls to them, evaluating the effectiveness of current controls.

15.1.2. Identification of the Inherent Risk:

The applied risk management supposes a first evaluation of the probability and impact that the identified risks could generate without considering the mitigation measures or the controls. You will find this in the initial risk assessment.

For the periodic evaluations to be applied, they will base the risk events on the applied controls and their effectiveness, defining a new inherent risk.

For measuring probability and impact, rating ranges are determined. They measure the probability in percentage terms of transactionality (number of events, historical information [if available], and judgments based on experience), and the impact is measured with the Shareholder risks: Economic, Reputational, Regulatory, and Legal.

This work is carried out in the meetings with the focus groups (experts), involving those responsible and process owners to define or approve the probability and impact of the events, the related risk factors, and the Shareholder risks.


15.1.2.1. Definition of the rating ranges (probability and impact): based on the information collected, possible economic, legal, and reputational events are defined, in which the entity could become involved in case of not developing a correct administration of the identified risks.

Laboratorios Legrand S.A. carries out the qualification levels elaboration through discussion with a group of experts where they contemplate and conclude the possible approaches and the levels established for each level of risk.

The table of probability criteria establishes the rating ranges. It contains the results obtained in the risks measurement, with historical data (when available) for the quantitative case, such as the analysis of scenarios and the opinion of the experts in the qualitative case.

The following are the valuation tables used:

ASSESSMENT TABLE		
TABLE 1 - RISK IMPACT ASSESSMENT (Economic/Legal Regulatory)		
No.	Descriptor	Description
1	Not significant	<ul style="list-style-type: none"> If the event were to occur, it would have minimal consequences or effects on the organization. Does not cause any damage, and financial losses would be minimal.

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2	Minor	<ul style="list-style-type: none"> If it were to occur, it would have little impact or effect on the organization. The event that does not pose an immediate threat. Medium financial losses. / No external effect.
3	Moderate	<ul style="list-style-type: none"> If the event were to occur, it would have medium consequences or effects on the organization. Attention is called to the Company by any surveillance and control entity. High financial losses.
4	Serious	<ul style="list-style-type: none"> If the event were to occur, it would have serious consequences or effects on the organization. Major financial loss. If the event were to occur, it would have disastrous effects or consequences on the organization.
5	Extreme	<ul style="list-style-type: none"> Huge financial loss and significant reputational effect. Intervention by a surveillance and control entity.

TABLE 2- ASSESSMENT OF THE IMPACT OF REPUTATIONAL RISK

No.	Descriptor	Description
1	Not significant	The event is known only in the facilities where it occurred
2	Minor	The event is known throughout the company
3	Moderate	The event is published in local media
4	Serious	The event is published in the national media
5	Extreme	The event is published in the media at the international level

TABLE 3-PROBABILITY ASSESSMENT OF RISK OCCURRENCE

No.	Descriptor	Description	
1	Not significant	The event may occur only in exceptional circumstances	Has not been presented in the last 5 years
2	Minor	The event may occur at some point	At least once in the last 5 years
3	Moderate	The event could happen at some point	At least once in the last 2 years
4	Serious	The event would likely occur under most circumstances	At least once in the last year
5	Extreme	The event is expected to occur in most circumstances	More than once a year

15.1.2.2. Risk measurement: once they have identified Shareholder risks and the table of impact and constructed probability rating criteria, they rate risks, supported by historical information (when available) and judgments based on experience, among others.

For the evaluation of the risks, they work with the same focus groups and, through a series of discussions, they define the level of probability and impact of each identified risk.

		Frequency/threat				
PROBABILITY	5	Frequent	Acceptable	Tolerable	Unacceptable	Inadmissible
	4	Moderate	Acceptable	Tolerable	Unacceptable	Inadmissible
	3	Sporadic	Acceptable	Tolerable	Tolerable	Unacceptable
	2	Remote	Acceptable	Acceptable	Tolerable	Tolerable

	1	Unlikely	Acceptable	Acceptable	Acceptable	Acceptable	Acceptable	
			Not significant	Minor	Moderate	Serious	Extreme	
			1	2	3	4	5	Consequences/ vulnerability
			IMPACT					
		Frequency/threat						
PROBABILITY	5	Frequent	5	10	15	20	25	
	4	Moderate	4	8	12	16	20	
	3	Sporadic	3	6	9	12	15	
	2	Remote	2	4	6	8	10	
	1	Unlikely	1	2	3	4	5	
			Not significant	Minor	Moderate	Serious	Extreme	
			1	2	3	4	5	Consequences/ vulnerability
			IMPACT					

The zones, levels or degrees of risk classification are listed below, indicating the plan to follow:

RISK ZONE	POSSIBLE ACTION
EXTREME	Reduce, avoid, share or transfer the risk. Short-term action required.
HIGH	Reduce risk, avoid, share or transfer risk. Corrective actions must be defined in the medium term.
MODERATE	Assume, reduce risk. The established controls are susceptible to improvement, it is recommended to review them.
LOW	Take the risk. Risks can continue to be managed with existing controls

15.1.2.3. Measurement of Inherent Risk: they establish the levels of inherent risk according to the qualification results obtained, for which it is necessary to classify the risk in a single category. For this, they use a classification matrix, where impact levels are established on the vertical axis, and the frequency or probability levels defined in the same stage are located on the horizontal axis.

The dimension of the map contains levels of 5 x 5, establishing greater weight to those risks that appear with high probability but generate a high impact on Laboratorios Legrand S.A. .

Based on the preceding, they define the zones or degrees of risk classification to obtain the level of inherent risk. And in turn, they get it from the location of the probability and impact rating of the analyzed risk, as follows.

		CONSEQUENCES/VULNERABILITY				
		Not significant	Minor	Moderate	Serious	Extreme
FREQUENCY/THREAT		1	2	3	4	5
5	Frequent					
4	Moderate					
3	Sporadic					
2	Remote					
1	Unlikely					

15.1.3. Risk Treatment:

The risk management methodology adopted seeks to mitigate the inherent risks of Transnational Bribery and Corruption; implementing controls or reinforcing existing ones to reduce the probability of occurrence and control the impact it may generate; in case any may occur.

Understanding the behavior of the "Inherent Risk" in this methodology phase, they identify the existing controls within the Company and evaluate them, considering various attributes to qualify them. As a result of this exercise, they establish the effectiveness of the existing controls, evaluate the impact reduction and the probability of the risk, and obtain the measurement of the residual risk.

The development of the methodology in this stage follows the following steps:


15.1.3.1. Review with Process Leaders and Experts: they review the different policies, procedures, or actions that generate control of the assessed risk.

With the focus groups, they identify possible controls that were not documented but were being applied.

15.1.3.2. Control Evaluations: for the control evaluations, the control percentage of effectiveness (as a whole) is weighed together with the focus group and process leaders/experts in consensus.

Based on this assessment, they can classify the controls as:

Control Evaluation	% Mitigation
Highly Effective	80%
Effective	60%

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Moderately Effective	45%
Ineffective	20%
No Mitigation	0%

15.1.3.3. Improvement Plan: In case of identifying the possibility of increasing the effectiveness of control or the application of a new one, together with the process leader/experts, the actions to be followed are identified, as well as the person(s) responsible for their implementation, execution and follow-up date. They will consider the following inherent risk measurement during the action implementation.

15.1.3.4. Residual risk measurement: with the ratings of the set of controls, their effectiveness in mitigating and preventing risks is evaluated. In this step, process leaders/experts are convened to determine the new impact and probability of the risk of applying the identified controls.

15.1.3.5. Contingency Activities in the event of Risk Materialization: the activities to be carried out if the identified risk materializes must be established.

16. BIBLIOGRAPHY

Does not apply

17. FORMATS GENERATED IN THE DOCUMENT

FORMAT NAME	CODE
Certificado de cumplimiento contratistas o socios comerciales	R649

18. ANNEXES TO THE PROCEDURE

ANNEX NAME	CODE
Compliance Policy	S366
Policy for acceptance and delivery of gifts, hospitality and sponsorships	S369
Relationship and remuneration policy for contractors and business partners	S368
Policy for disclosure and training of the business ethics program	S367