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|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 1 de 22 |
|---|---|---|

1. INTRODUCTION

Amanecer Médico S.A.S. is committed to complying with current regulations to combat and prevent actions derived from corruption and transnational bribery, as contemplated in Laws 1474 of 2011 and 1778 of 2016, as well as Superintendence of Societies resolutions. Consequently, an institutional culture of zero tolerance towards these crimes is established to preserve the organization's good name, competitiveness, productivity, and sustainability.

2. REACH

This manual applies to all collaborators, shareholders, partners, clients, contractors, and national and international suppliers with whom AMANECER MÉDICO SAS interacts.

The policies, methodologies, procedures, and definitions included in this Program are mandatory for the interest above groups, and violations of the provisions of this document may subject the people involved to the imposition of administrative, disciplinary, and criminal sanctions.

3. REGULATORY FRAMEWORK

- Law 1474 of 2011± Administrative Measures to Fight Corruption.
- Law 1778 of February 2, 2016± Anti-Bribery Law.
- Resolution 100-002657 of 2016 -Superintendence of Corporations ± The responsibility of legal persons for acts of transnational corruption".
- External Circular 100-000011 of 2021 ±Superintendence of Companies ± Business Ethics Program for the Prevention of Corruption and Transnational Bribery - C/ST
- Circular 100-000012 of 2021± Superintendence of Corporations - Supervision Policy of the Transparency and Business Ethics Programs ± PTEE.

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|---|--|--|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 2 de 22</p> |
|---|--|--|

4. DEFINITIONS

Acts of Corruption: Any inappropriate use of power, whether private or public, to divert the management of what is shared or collective towards one's benefit. This concept includes bribery in all its forms, personal corruption, contracts without compliance with legal requirements, influence peddling, transnational bribery, and other acts related to crimes against public administration and corruption within private companies.

Senior Managers: They are natural or legal persons designated by the bylaws or any other internal provision of the Legal Entity and Colombian law to manage and direct the Legal Entity, whether they are members of collegiate bodies or persons individually considered.

Associates: They are those natural or legal persons who have contributed money, work, or other assets appreciable in cash to a company in exchange for quotas, interest parties, shares, or any other form of participation contemplated by Colombian law.

Compliance audit: It is the systematic, critical, and periodic review regarding the proper execution of the Business Ethics Program.

Complaints Channel: It is the tool (email or registration on the Amanecer Médico page) through which the Compliance Officer and the Human Talent Disciplinary Control Office are informed of any misconduct or conduct related to acts of corruption or bribery.

Contractor: Refers, in the context of an international business or transaction, to any third party that provides services to a Legal Entity or has a contractual legal relationship with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are parties to collaboration or mutual risk contracts with the Legal Entity.

Due diligence: It is the periodic review that must be carried out on the legal, accounting, and financial aspects related to an international business or transaction, whose purpose is to identify and evaluate the risks of Transnational Bribery that may affect a Legal Entity, its Subsidiary Companies, and the Contractors. Concerning the latter, verifying their good credit and reputation is also suggested.

Employee: The individual undertakes to provide personal service under subordination to a Legal Entity or any of its Subordinate Companies in exchange for remuneration.

Compliance Manual: The document includes the Business Ethics Program of the Legal Entity.

OECD: It is the Organization for Economic Cooperation and Development.

| | | |
|--|--|--|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 3 de 22</p> |
|--|--|--|

Counterpart: It is any natural or legal person with whom the Company has commercial, business, contractual, or legal ties. Counterparts include, but are not limited to, associates, employees, customers, contractors, and suppliers of Company Products.

Due diligence: It is the process by which the Company adopts measures for the knowledge of the Counterpart, its business, operations, Products, and the volume of its transactions.

Enhanced Due Diligence: It is the process through which the Company adopts additional measures and with greater intensity for the knowledge of the Counterpart, its business, operations, Products, and the volume of its transactions by the level of risk and what is established in the Basic Legal Circular.

Compliance officer: It is the person designated by the Senior Managers to lead and manage the Transnational Bribery Risk Management System. The same individual may, if so decided by the competent bodies of the Legal Entity, assume functions about other risk management systems such as those related to asset laundering and terrorist financing, the protection of personal data, and the prevention of infringements to the competition regulations.

Legal person: It is a fictitious person capable of exercising rights and incurring obligations. In the context of this Guide, it refers to the entities that should implement a Business Ethics Program. Legal Entity refers, among others, to any company by Colombian law, entities that are considered controlling entities under the terms of the second article of the Anti-Bribery Law, non-profit entities domiciled in Colombia, and any other entity that is qualified as a legal entity by Colombian regulations.

Compliance Policies: These are the general policies adopted by the Senior Managers of a Legal Entity so that the latter can carry out its business in an ethical, transparent, and honest manner and can identify, detect, prevent, and mitigate the risks related to Transnational Bribery and other corrupt practices.

Beginning: These are the principles outlined in number IV of External Circular No. 100-000003 of July 25, 2016, whose purpose is the implementation of Transnational Bribery Risk Management Systems.

Business Ethics Program: These are the specific procedures in charge of the Compliance Officer, aimed at putting into operation the Compliance Policies to identify, detect, prevent, manage, and mitigate the risks of Transnational Bribery, as well as others that are related to any act of corruption that may affect a Legal Entity.

Foreign Public Servant: It has the scope outlined in the First Paragraph of the second article of Law 1778.

| | | |
|---|---|---|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 4 de 22 |
|---|---|---|

Transnational Bribery Risk Management System: It is the system oriented to correctly articulating the Compliance Policies with the Business Ethics Program and its proper implementation in the Legal Entity.

Transnational Bribery: It is the act by which a legal person, through its Employees, administrators, Associates, Contractors, or Subordinate Companies, gives, offers, or promises to a foreign public servant, directly or indirectly: (i) sums of money, (or) objects of pecuniary value or (iii) any benefit or utility in exchange for said public servant performing, omitting or delaying any action related to his functions and about an international business or transaction.

Subordinate Company: It has the scope provided for in article 260 of the Commercial Code.

Surveillance Society: It has the scope provided for in article 84 of Law 222 of 1995.

5. RESPONSIBILITIES

Amanecer Médico employees must comply with and abide by the policies and the transparency and business ethics program. (Duties of employees exposed to C/ST Risk related to preventing corruption).

The control and audit systems, as determined by article 207 of the commercial code and the applicable accounting regulations, allow the fiscal auditor, if any, to verify the accuracy of the accounting and ensure that in the transfer of money or other goods that occur between the Obligated Entity and its Subordinate Companies, direct or indirect payments related to bribes, gifts, kickbacks or other corrupt behaviors are not hidden.

The workers and partners must report acts of corruption internally through the Ethics Line form published on the website "FR-SG-16 Ethics Line" and the Amanecer Médico portal www.amanecermedico.com.

The company must translate the transparency and business ethics program into the official language of the countries where international business transactions are carried out when the language differs from Spanish.

It is the responsibility of the company to notify the Delegation of Economic and Corporate Affairs within 15 business days following the appointment of the Compliance Officer that was made through a shareholders' meeting, the name, identification number, email, and telephone number of the compliance officer or by the specific instructions determined by the Superintendency of Corporations. In addition, they must be notified every time there is an update or change of the Compliance Officer.

The compliance officer must update the PTEE Compliance Policy each time some changes alter the degree of Risk C/ST, at least every two years.

| | | |
|---|---|---|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 5 de 22 |
|---|---|---|

6. VALUES AND ETHICAL PRINCIPLES OF THE BUSINESS ETHICS PROGRAM

Amanecer Médico SAS declares that its business management is based on the value institutional as integrity, service, responsibility, teamwork, trust, and continuous improvement, sustainability and harmonization, which leverage the mission and vision of the organization.

6.1. PRINCIPLES:

I. Diligence and competence

- Respect and comply with the standards in the provision of services, and strive permanently to improve its quality
- They are diligent in managing customer commitments and meeting their needs with the appropriate equipment, technical level, and necessary training.
- Use only, to the extent possible, company resources for planning, executing, and supervising the contracted services. Only in cases where it is convenient or because the client requires it will their resources and facilities be used.
- Constantly monitor the quality of services and compliance with commitments purchased with customers.

II. Internal behavior Honesty and Trust

- Develop all our relationships with integrity, ethics, and responsibility.
- Being honest in our way of doing business and our relationship with coworkers.
- Ensure the confidentiality of the information entrusted to us and protect the information whose rights belong to the company.
- Accurately and truthfully reflect the hours dedicated to each project and the expenses incurred.
- Foster a culture of trust with the rest of the workers where the emphasis is placed on consultative spirit and making thoughtful decisions in consensus.
- Do not accept work that may risk the company's reputation or imply behavior contrary to what is established in this Code.
- Only accept jobs for which you can provide high-quality services.

| | | |
|---|--|--|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 6 de 22</p> |
|---|--|--|

III. Diversity and Equal Opportunities

- Develop a culture of diversity and tolerance, reflecting the company's mission.
- Respect and value the wealth provided by the mix of points of view, talent, and experience of the people who work in the company.
- Comply with the laws and policies of Amanecer Médico SAS regarding the equality of opportunities, diversity, and fairness in the selection, hiring, promotion, and training programs.
- Apply human resources policies with similar criteria for all workers, regardless of race, creed, color, national origin, age, sex, sexual orientation, marital status, or disability.

IV. Respect and Equal Treatment

- Treat everyone with respect, expecting the same behavior from them.
- Strive to achieve a safe, healthy work environment that contributes to achieving personal objectives, avoiding any annoying or harmful circumstance or conduct for others.
- Not tolerate discrimination, verbal or physical abuse, or offensive behavior by workers, customers, or anyone related to the company.

V. Consultative culture

- Maintain an attitude of curiosity regarding matters that give rise to doubts.
- Speak with one voice on technical issues related to your activity or any matter of interest to the company. It is necessary to know and comply with the policies established in this regard and to make a statement only if authorized.
- Resolve disagreement situations through the established consultation channels, which give workers the right to express their opinion.
- Feeling not only the right but also an obligation to express their points of view and resolve disagreements in a civilized way.

VI. Conflicts of interest

- Make all decisions without being influenced by factors outside of judgment, always maintaining and giving an image of impartiality.
- Prevent personal interests from prevailing over those of the company.
- Act legally and ethically in the event of any conflict of interest.
- Personal and family relationships.
- Communicate to the immediate supervisor any personal relationships between company members and client employees to prevent eventual risks of independence and conflicts of interest.
- Avoiding those situations due to family or similar ties may give rise to conflicts of interest according to company policies.

| | | |
|---|---|---|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 7 de 22 |
|---|---|---|

VII. Health, Safety, and Work Environment

- To seek a healthy, pleasant, and respectful environment, whatever the place where carry out work, avoiding harmful, aggressive, or abusive behavior and making responsible use of resources and facilities.
- In this sense, it is prohibited to work under the influence of alcoholic beverages, drugs, or any other substance that may call into question behavior and judgment.
- The possession, sale, distribution, or preparation of drugs or any other illegal substance or material is strictly prohibited in any work area.

VIII. Use of Amanecer Medico SAS resources

- Use company resources and facilities for legal and ethical purposes.
- Use information, technological structure, facilities, intellectual property (patents, trademarks, copyrights, etc.), software, machinery, and company cash only for business purposes and responsibly.
- Use precision and accuracy when requesting resources for expenses.
- Protect the facilities and technological equipment of the company, including the data they contain and the software they operate, to avoid their destruction, theft, or inappropriate use, maintaining the necessary security measures.
- Do not use other people's passwords to access the systems and avoid lending your own to its use by other people, whether they are company members.
- Use only computer programs with the corresponding license and restrict their use to the terms they were acquired.
- Do not reproduce, distribute or modify materials whose rights do not belong to the company.

| | | |
|---|---|---|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 8 de 22 |
|---|---|---|

7. INSTITUTIONAL COMPLIANCE POLICIES - PTEE

I. Contracts or Agreements with Natural or Legal Persons

All contracts or agreements signed by Amanecer Médico SAS must contain clauses, declarations, or guarantees on anti-bribery and anti-corruption behaviors that the parties involved must have and include the right to terminate the contract unilaterally when a violation of this Program or any other applicable anti-corruption laws and regulations occur.

Legal counsel ensures that this requirement is present within institutional clients. Transactions with suppliers are carried out through the FO-CO-07 Supplier Registration Form.

For the hiring of employees, there is a clause for compliance with Transparency and Business Ethics Program.

Relations with suppliers, contractors, and strategic allies are based on integrity, ethical behavior, and mutual trust.

Select suppliers, contractors, and allies, regardless of whether they are clients or may become clients, based on the quality, price, variety, and distribution of their products and services and within limits imposed by the independence regulations.

Make purchase decisions based on the company's commercial objectives and not on prejudice or personal benefit and a third party.

II. Delivery - Receipt of Gifts with Third Parties

The only delivery of gifts authorized by Amanecer Médico SAS is corporate gifts or products (diaries, key chains, pens, etc.), which are delivered at the end of the year in recognition of established business relationships or during events of a specific nature.

Generally, you should not give or accept gifts or gifts, including cash, to get new customers or hire suppliers. Amanecer Médico SAS bases its competitiveness on quality and objective aspects for relations with third parties.

However, Amanecer Médico's policy accepts the possibility of giving or receiving gifts if these are within reason, and their value cannot be considered excessively high, luxurious, or exaggerated. Acceptable gifts include:

Regular small gifts of symbolic value and promotional nature (pens, diaries, calendars, etc.).

Invitations to meetings, congresses, or conferences, the cost of which is moderate (for example, courses and business lunches).

Amanecer Médico does not allow the use of gifts for or by its members:

| | | |
|---|---|---|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 9 de 22 |
|---|---|---|

Influence inappropriately on the company's commercial relations or create obligations with customers, suppliers, or allies.

That is contrary to laws, regulations, or standards.

That may imply a reduced ability to act with objectivity and independent criteria.

If in doubt, consult with the Compliance Officer.

No worker, relative, or friend can use your work to request cash, gifts, or free services from any client, supplier, or partner of Amanecer Médico SAS or any other person or company for your benefit personally or from a third party.

Note: The samples supplied by the supplier must be reported to the purchasing manager for their respective control and entry into the inventory, according to what is indicated in the inventory procedure (PR-LG-02).

III. Payment of Commissions to Employees and Contractors regarding business or transactions

Amanecer Médico SAS does not make payments for remuneration or commissions for business or transactions, nationally or internationally.

IV. Travel and Entertainment Expenses (entertainment, food, lodging, and travel)

Travel expenses (per diem) are obtained through the authorization of the immediate supervisor and the Administrative Management by request via email using the FO-CO-01 Requisition Format. They must be included in the annual budget.

The amounts authorized by Management for travel and food expenses are provided to through policies; DO-CN-02 Food supply policy and budget update, DO-CN-03 Travel Per diem Budget.

The values authorized by the Management for travel expenses, food, and lodging are distributed through circulars:

Entertainment: Wellness Schedule FO-TH-57

Lodging: The administrative management authorizes the budget for the accommodation to be carried out hiring. This is processed by the purchasing area through the FR-CO-05 Request form, Hotel Reservations.

V. Contributions to Political Campaigns and Political Parties

Amanecer Medicos SAS does not donate any money to political campaigns or parties in the country.

| | | |
|--|--|---|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 10 de 22</p> |
|--|--|---|

VI. Donations

Considering that Amanecer Médico SAS makes donations in money and in-kind, they will be deemed to carry out intensified due diligence to know the final beneficiary, and the procedure will be as follows:

| CONTROL ACTIVITY | RESPONSIBLE | PERIODICITY |
|--|--|---------------------|
| 1) Reception of requests for donations | All areas of Amanecer Médico | when it comes |
| 2) They must be registered in the FR-SG-11 Donation Request; when writing, a notification is sent to the Administrative Department and the Compliance Officer. | All areas of Amanecer Médico | When Present |
| 3) Validation in control lists and marking for monitoring | Official of Compliance | When it's requested |
| 4) If the Compliance Officer's report is positive, send it to the Administrative Management or General Management. If it is negative, the process ends. | Official of Compliance | When it's requested |
| 5) Donation Approval | General management / Management administrative | When it's requested |

VII. Archiving and Conservation of Documents

The archiving and preservation of documents are governed by the Documentary Valuation Table FO-SG-51, which is designed by the type of document. However, the conservation of documents related to international negotiations will be a minimum of 10 years of retention.

VIII. Merger, Acquisition, or any legal figure for Business restructuring.

Amanecer Médico SAS, with a vision for the future, establishes that, in the event of any business restructuring figure, risk factors such as countries, economic sectors, and third parties involved in the transaction must be considered, previously carrying out due diligence verified by the Official of Compliance through the different consultations in external media, as follows:

| | | |
|---|---|--|
|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 11 de 22 |
|---|---|--|

- Checklists.
- Countries designated by Transparency International.
- Tax havens.
- Consult the page of the Office of the Procuraduria General de la Nacion, www.procuraduria.gov.co, and the Fiscalia.

Due to the above, Amanecer Médico SAS will not participate in companies sanctioned for Acts of Corruption or Transnational Bribery.

8. INTERNAL CONTROL BODIES

The commitment of Senior Managers to the prevention of Transnational Bribery

The board of Directors and Senior Management functions are established to ensure proper functioning and compliance with the Business Ethics Program.

I. Functions of the Board of Directors

- a) Establish and approve the policies of the Transparency and Business Ethics Program PTEE.
- b) Approve the compliance manual through which the PTEE is standardized.
- c) Define the profile of the Compliance Officer by the Compliance Policy and the provisions of the Superintendency of Corporations.
- d) Designate the Compliance Officer
- e) Approve the document contemplated by the PTEE.
- f) Carry out annual monitoring of the operation of the PTEE through the reports of the Compliance Officer.
- g) Ensure the supply of economic, human, and technological resources required by the Compliance Officer to carry out his work.
- h) Order the appropriate actions against associates who have management and administration functions in Amanecer Médico, employees, and administrators, when any of the above infringes the provisions of the PTEE.
- i) Lead an adequate communication strategy to guarantee the effective dissemination of the Compliance Policies and the Business Ethics Program among Employees, Associates, and Contractors.

| | | |
|--|--|---|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 12 de 22</p> |
|--|--|---|

ii. Functions of the Legal Representative

- a) Submit the to the Compliance Officer for approval by the board of directors or the highest corporate body the PTEE proposal.
- b) Ensure that the PTEE is articulated with the Compliance Policies adopted by the board of directors or the highest corporate body.
- c) Provide adequate, efficient, and timely support to the Compliance Officer in the design, management, supervision, and monitoring of the PTEE.
- d) In cases where there is no board of directors, the legal representative will propose the person who will occupy the role of Compliance Officer for appointment by the highest corporate body.
- e) Certify before the Superintendency of Companies compliance with the provisions of this Chapter when required by this Superintendence.
- f) Ensure that the activities resulting from the development of the PTEE are duly documented so that the information meets the criteria of integrity, reliability, availability, compliance, effectiveness, efficiency, and confidentiality. In addition, the documentary support must be kept by the provisions of article 28 of Law 962 of 2005 or the regulation that modifies or replaces it.

iii. Functions of the Statutory Auditor

- a) The Statutory Auditor must report to the competent authorities any act of corruption that he becomes aware of in performing his duties.

iv.10.1. Duties of the Compliance Officer

The Compliance officer reports directly to the Board of Directors. Therefore, direct access to Senior Managers is guaranteed. Thus, it is suggested that the Compliance Officer reports solely to Senior Managers and has direct access to them. In addition, said officials must have the autonomy and the human, technological, and economic resources required to implement the respective Business Ethics Program.

The profile of the compliance officer is defined in the “DO-TH-80 Official Compliance Profile”.

- a) Present with the legal representative for approval of the board of directors, the Transparency and Business Ethics Program.
- b) Present, at least once a year, reports to the board of directors:
 - I. Evaluation and analysis of the efficiency and effectiveness of the PTEE and the respective improvements.
 - II. Results of the Compliance Officer's management and efforts in compliance with the PTEE.

| | | |
|---|--|---|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 13 de 22</p> |
|---|--|---|

- c) Ensure that the PTEE is articulated with the Compliance Policies adopted by the board of directors.
- d) Ensure effective, efficient, and timely compliance with the PTEE.
- e) Implement and update the risk matrix according to the needs of Amanecer Médico SAS, its risk factors, the materiality of the Transnational Bribery and Corruption Risk, and the compliance policy.
- f) Define, adapt, and monitor actions and tools for detecting Transnational Bribery and Corruption Risk, per the Compliance Policy to prevent Transnational Bribery and Corruption Risk and the risk matrix.
- g) Guarantee the implementation of appropriate channels to allow anyone to report, confidentially and securely, about breaches of the PTEE and possible suspicious activities related to Corruption
- h) Verify the proper application of the whistleblower protection policy established by Amanecer Médico and, concerning employees, the workplace harassment prevention policy by the Law.
- i) Order the initiation of internal investigation procedures through the information registered in the FR-SG-16 Ethical Line of Amanecer Medico
- j) Carry out constant training of Amanecer Médico collaborators in the prevention of corruption and transnational bribery.
- k) Ensure the proper filing of documentary supports and other information related to the management and prevention of C/ST Risk
- l) Design the C/ST Risk classification, identification, measurement, and control methodologies that will form part of the PTEE
- m) Carry out the evaluation of the Compliance of the PTEE and the Corruption Risk and transnational bribery to which the company is exposed.
- n) Inform the leaders about the infractions that any collaborator has committed regarding the Business Ethics Program so that the internal work regulations of Amanecer Médico carry out the corresponding sanctioning procedures.
- o) Establish a permanent monitoring and guidance system for employees and associates regarding the execution of the Business Ethics Program.

| | | |
|---|--|---|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 14 de 22</p> |
|---|--|---|

9. PTEE RISKS

i. PTEE Risk Matrix

Based on the information related to countries, economic activities, third parties, and activities, the methodology for Transnational Bribery and Corruption Risk Management is designed under the following parameters:

- The probability of Occurrence is measured based on the risk factors
- The Impact is calculated based on the economic transactions carried out by Amanecer Medico.

The formula to find the inherent risk is:

PROBABILITY x IMPACT = INHERENT RISK

- Controls to mitigate risk are detective and preventative
- The formula to find the residual risk is:

INHERENT RISK - CONTROLS EFFECT = RESIDUAL RISK

RISK FACTORS - PROBABILITY

| RISK FACTOR | SEGMENTATION | SCORE | RISK LEVEL |
|------------------|--------------------------------------|-------|------------|
| COUNTRIES | Transparency Index (Greater than 60) | 1 | very low |
| | Transparency Index (59-40) | 2 | Under |
| | Transparency Index (39-30) | 4 | High |
| | Transparency Index (29-1) | 5 | Very high |
| | Tax havens | 3 | Medium |
| SECTORS ECONOMIC | Mining ± Energy Sector | 5 | Very high |
| | Public services | 4 | High |
| | Infrastructure works | 5 | Very high |
| | Pharmaceutical sector | 5 | Very high |
| | Human health services | 5 | Very high |
| | other activities | 1 | Under |
| ACTIVITIES | Purchases | 2 | Under |
| | Sales | 3 | Medium |
| | Foreign trade | 5 | Very high |
| THIRD PARTIES | Public sector contractors | 5 | Very high |
| | Private sector contractors | 4 | High |
| | Contractors abroad | 5 | Very high |
| | Collaborators -Senior Management | 3 | Medium |
| | Other third parties | 2 | Under |

The Impact will be measured based on the monetary value of the transactions according to the following ranges:

ECONOMIC IMPACT

| Monetary Transactions Level | Millions of Pesos | Risk Score |
|-----------------------------|-------------------|------------|
| Very low | < 1 | 1 |
| Under | 1 to 5 | 2 |
| Medium | 5 to 15 | 3 |
| High | 15 to 90 | 4 |
| Very high | > 100 | 5 |

Controls will be evaluated as follows:

| | Question Type | Assessment |
|------------------------------------|---------------|------------|
| Assignment of the person in charge | assigned | 20 |
| | Not assigned | 0 |
| Periodicity of Execution | timely | 15 |
| | inopportune | 0 |
| Control type | Preventive | 20 |
| | detective | 10 |
| The control activity is procedural | Yes | 15 |
| | Not | 0 |
| Evidence of Execution of Control | complete | 15 |
| | incomplete | 5 |
| Nature of Control | Automatic | 15 |
| | Semiautomatic | 10 |
| | Manual | 5 |

And the sum of the controls will result in the risk mitigation percentage, according to the following explanatory table:

| RESULTS | SCORE | % MITIGATION |
|----------|--------------|--------------|
| Strong | 85 to 100 | 75% |
| Moderate | 60 to 84 | 60% |
| Weak | less than 60 | 30% |

Applying the residual risk formula, the level of risk is determined as follows:

RISK LEVEL

| | | |
|---|--|---|
|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 16 de 22</p> |
|---|--|---|

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|-----------------|----------|
| LOW | 1 to 6 |
| MODERATE | 6 to 12 |
| HIGH | 12 to 20 |
| EXTREME | > 20 |

The C/ST (Corruption / Transnational Bribery) risk tolerance level established by Amanecer Médico SAS is Low with a tendency to zero. For this, residual risks must have a Mitigation Plan set between the owner of the risk (Areas Amanecer Médico SAS) and the Compliance Officer.

In the PTEE Risk Matrix, there is the detail and treatment of the same according to the established methodology.

ii. Assessment of risks related to Transnational Bribery

Risk assessment is the foundation of the PTEE Transparency and Business Ethics Program, for which analyses are carried out on each risk factor, defined as countries, economic sectors, and third parties involved in the different production and development scenarios. prices of Amanecer Médico SAS

iii. Countries

Refers to nations with high rates of perception of corruption, measured based on the following:

- a) Absence of an independent and efficient administration of justice b) High number of public officials questioned for corrupt practices
- c) Lack of adequate regulations to combat corruption
- d) Lack of transparent policies on public procurement and international investment.

To feed the PTEE Matrix of Amanecer Médico SAS, this information will be the international transparency index, information that can be updated at the following link:

<https://transparenciacolombia.org.co/indices-de-percepcion-de-la-corrupcion-colombia/>

The level of risk was calculated as follows:

| Ranks by Index Transparency | Level Risk |
|-----------------------------|------------|
|-----------------------------|------------|



TRANSPARENCY PROGRAM AND BUSINESS ETHICS

Review date:
December 26 2025
DO-SG-29
Version: 04
Page 17 de 22

| | |
|-----------------------------|-----------|
| Transparency Index (88- 69) | very low |
| Transparency Index (59-40) | Under |
| Transparency Index (39-30) | High |
| Transparency Index (29-1) | Very high |

There is also a risk when operations are carried out through Subsidiary Companies in countries considered tax havens per the classification formulated by the National Tax and Customs Directorate. (Article 1.2.2.5.1 of Decree 1625 of 2016). These countries are as follows and are classified as Medium Risk.

| TAX HAVENS | | |
|--|---------------------------------|---|
| Archipiélago de Svalbard | Macao | República de Maldivas |
| Colectividad Territorial de San Pedro y Miguelón | Mancomunidad de las Bahamas | República de Nauru |
| Estado de Kuwait | Reino de Bahréin | República de Trinidad y Tobago |
| Estado de Qatar | Reino Hachemí de Jordania | República de Vanuatu |
| Estado Independiente de Samoa Occidental | República Cooperativa de Guyana | República del Yemen |
| Isla Queshm | República de Angola | Santa Elena, Ascensión y Tristán de Cunha |
| Islas Pitcairn, Henderson, Ducie y Oeno | República de Cabo Verde | Sultanía de Omán |
| Islas Salomón | República de las Islas Marshall | |
| Labuán | República de Liberia | |

iv. Economic sectors

The economic sectors that have been permeated through corruption and bribery (C/ST), according to a study by the Organization for Economic Cooperation and Development - OECD - are the following:

- Mining - Energy Sector
- Public Services

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|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 18 de 22</p> |
|---|--|---|

- c) Infrastructure Works
- d) Pharmaceutical Sector
- e) Services related to human health

The risks identified in Amanecer Médico SAS must be registered in the PTEE risk matrix. In addition, they must be monitored at least once a year by the Compliance Officer and the owners of the process in which the risk is generated.

v. Third parties

The corruption cases analyzed by the Organization for Economic Cooperation and Development, OECD, determined that the people involved in the negotiations, contractors and subordinate companies, correspond to the highest corruption cases.

For Amanecer Médico SAS, the third parties subject to control are the following:

- a) public sector contractors
- b) Private sector contractors
- c) Contractors abroad
- d) Collaborators -Senior Management

10. DUE DILIGENCE PROCESS

The due diligence process is defined for contracting with third parties defined in numeral 7.2.3., which will operate as follows:

10.1 Institutional Clients

They are Legal Entity clients, who require credit and for their registration they must:

| Control Procedure | Responsible | Frequency |
|--|---|------------------|
| 1) Request the Client Registration and Knowledge Form FO-GC-03 and the documents referred to therein. | Commercial Management Personnel | Permanent |
| 2) Registration of the information supplied by the Institutional Client in form FR-GC-06 Contract Management Request | Commercial Management Personnel | Permanent |
| 3) Validate against control lists. | (Legal, CO – Substitute CO / Accountant | Permanent |
| 4) Request the creation of the third party in SAP to the accounting process | Commercial Management Personnel | Permanent |

10.2. Suppliers:

For the registration of suppliers, the completion of the form must be requested.

FR-CO-04 – Supplier Registry and the following additional documents:

- RUT (Single Tax Registry)



TRANSPARENCY PROGRAM AND BUSINESS ETHICS

Review date:
December 26 2025
DO-SG-29
Version: 04
Page 19 de 22

- Chamber and Commerce Certificate (no older than one month)
- Photocopy of legal representative ID
- Three (3) letters of commercial references
- Bank Certification
- Consent for Processing of Personal Data
- Contract for Third Companies (Applies in case of data transmission)
- Certification by the ARL of the SGST or FO-SG-60 format Evaluation of the SGST of Suppliers / Contractors duly signed.

| Control Procedure | Responsible | Frequency |
|---|------------------|-----------|
| 1) Request the FR-CO-04 customer registration form | Purchasing Staff | Permanent |
| 2) Validate in checklists | Purchasing Staff | Permanent |
| 3) Request the creation of the third party through the third party creation form FR-CN-05. Attaching the required supports on it. | Purchasing Staff | Permanent |
| 4) Request additional documents | Purchasing Staff | Permanent |

General Note: When there are third party assets that, according to a consultation in binding lists, have coincidences with news that calls their name into question, the compliance officer will evaluate and must request the accounting area to preventively deactivate that third party in SAP.

For negotiations carried out in higher risk countries established by the Financial Action Group – FATF (Non-Cooperating Countries), according to the methodology described in Section 9. PTEE Risks – Countries, and Companies whose activity is part of energy mining activities, public services, infrastructure works, pharmaceutical sector, services related to human health.

10.3. Politically Exposed Persons: Amanecer Médico S.A.S. identifies counterparties with this condition through its checklist provider and from the counterparties' declaration in the customer registration and/or supplier registration knowledge forms. Due diligence extends to:

- Spouses or permanent partners of the PEP.
- Family members up to the second degree of consanguinity, second degree of affinity and first degree of civil relationship.
- Those associated with the PEP, when they are a partner or associated with a legal entity and also directly or indirectly own or exercise a stake of more than 5% of the legal entity.

The process of linking counterparties will be the same as that established in the SAGRILAFT Manual, with an additional validation in the Colombian Anti-Corruption Portal <https://portal.paco.gov.co/index.php?pagina=inicio>, in order to verify that the company and its legal representatives and attorneys do not have any type of sanction or disqualification. In addition, a certification of compliance with Anti-Corruption Laws and the measures taken in this regard within the company must be requested from the contractor.

If any negative record is found, the Compliance Officer must be informed to determine if it is appropriate to continue with the third party contracting process.

However, the above, it is necessary to take into account the following aspects:

- ✓ Focus exclusively on the identification and evaluation of Transnational Bribery risks related to the economic activity of the contractor, its Subordinated Companies and Contractors, which

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|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 20 de 22 |
|---|---|--|

must include, in particular, the adequate review of the specific qualities of each third party, its reputation, relationships with third parties, including, in particular, those with foreign public servants of any hierarchy.

- ✓ Be in writing, so that it can be easily accessed and understood by the Compliance Officer.
- ✓ Provide elements of judgment to rule out that the payment of a very high remuneration to a Contractor hides indirect payments of bribes to Foreign Public Servants or that it corresponds to the higher value recognized to a Contractor for his work as an intermediary in a Transnational Bribery operation.
- ✓ Provide information to the Compliance Officer about the reputation of those Contractors who have a high degree of exposure to the risk of Transnational Bribery.

11. CONTROL AND SUPERVISION OF COMPLIANCE POLICIES AND BUSINESS ETHICS PROGRAM

Amanecer Médico SAS, to control and supervise compliance with the Transparency and Business Ethics Program, has determined to carry out the following activities:

- Presentation of the Compliance Officer's Report to the Board of Directors every year or when something extraordinary happens.
- Internal Audit of Amanecer Médico must verify the execution of the procedures described in the Compliance Manual and inform the intervening areas of opportunities for improvement. This review must be reflected in the annual audit planning, and its periodicity will be at least once a year.
- A permanent monitoring of the Compliance Officer to the "FR-SG-16 Ethics Line" to ensure the sending of the cases registered there to the Human Talent area to carry out the investigation and respective disciplinary management.
- Review and annual update of the risks of corruption and transnational bribery through the PTEE risk matrix, a function in charge of the Compliance Officer.
- Update the Transparency and business ethics program every time changes in the company's activity alter or may alter the degree of C/ST Risk, or at least every two years.

12. DISCLOSURE OF THE COMPLIANCE POLICIES AND BUSINESS ETHICS PROGRAM

Employees, contractors, and stakeholders of Amanecer Médico SAS must know the policies and procedures established to guarantee compliance with the Transparency and Business Ethics Program, which is why the following guidelines are established:

I. Disclosure

The disclosure of the Transparency and Business Ethics Program is the responsibility of the Compliance Officer, in the following terms:

| | | |
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|  <p>AMANECER MEDICO su cuidado más efectivo</p> | <p>TRANSPARENCY PROGRAM AND BUSINESS ETHICS</p> | <p>Review date: December 26 2025 DO-SG-29 Version: 04 Page 21 de 22</p> |
|---|--|---|

- Ensure that the information related to the Transparency and Business Ethics Program is transmitted to the contractors through commitment clauses in the contracts signed with Amanecer Médico.
- Dissemination of E-Mailing to inform all employees of Amanecer Médico SAS, at least three times a year, on the following topics:
 - Financial checks on contractors
 - Delivery of gifts and donations
 - Operation of the "FR-SG-16 Ethics Line"
- Information regarding sanctions for Employees who violate the Business Ethics Program, or any regulation related to Transnational Bribery

The transparency and business ethics program must be disclosed within Amanecer Physician and other interested parties considered by the company and the compliance officer in the manner and frequency to ensure proper compliance at least once a year.

13.2. Training

- During the induction process at Amanecer Médico SAS
- An annual reinforcement and update session addressed to all officials.
- Training Theme: It will be the same as the E-Mailing, according to the number 11.1 of this section.
- Evaluation: The Compliance Officer must evaluate this training, leaving documentary evidence of such activity. Collaborators who fail must establish new training with individual evaluation. The result of this management must be reported to the Board of Directors.
- Training tools: This training must be delivered through the available devices that Amanecer Médico SAS has, such as electronic, primers, Intranet, or face-to-face chats.

ii. Communication channels

In its preventive approach, Amanecer Médico S.A.S had an "FR-SG-16 Ethics Line" on its website to facilitate the management of complaints from all interest groups, that is, contractors, clients, collaborators and any third party, to report any fact, situation, or circumstance related to acts of corruption, transnational bribery or any breach of the Transparency and Business Ethics Program.

The Compliance Officer receives the query, guaranteeing the confidentiality of the information and of the person who presents it, who must be protected against retaliation. This channel must be used responsibly, and the facts reported must be accurate and verifiable.

iii. Report complaints of transnational bribery to the Superintendency of companies' acts of corruption to the Secretariat of Transparency.

Activities related to international business

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|  | TRANSPARENCY PROGRAM AND BUSINESS ETHICS | Review date: December 26 2025 DO-SG-29 Version: 04 Page 22 de 22 |
|---|---|--|

The Superintendency of Corporations has a link where transnational bribery activities related to international business must be reported:

https://www.supersociedades.gov.co/delegatura_aec/Paginas/Denuncia-Soborno-Transnacional.aspx

Activities related to government contracting

The Transparency Secretary of the Republic of Colombia has a link where acts of corruption related to state contracting must be reported:

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

13. PENALTY REGULATION

Notwithstanding the civil and criminal remedies that may take place by the applicable regulation, the total or partial breach of the Transparency and Business Ethics Program will give rise to the application of labor sanctions, which may include the unilateral termination of the contract with just cause, as established by the Internal Work Regulations.

Disciplinary Control will determine labor sanctions and the Compliance Officer, after investigation and analysis of the case, based on the following considerations:

- Perform any conduct contrary to this Manual and tolerate and consent to such behavior.
- They are aware of any conduct contrary to this Manual or the anti-corruption provisions and tolerate and consent to it.
- Not reporting these behaviors to the "FR-SG-16 Ethics Line".
- Do not comply with this Compliance Manual.

Failure to comply with the orders and instructions given in this Chapter will give rise to the appropriate administrative actions. The imposition of the relevant administrative sanctions on the Obligated Entities, their Compliance Officer, their fiscal auditor, or their administrators by what is established in numeral 3 of article 86 of Law 222 of 1995 and numeral 23 of article 7 of Decree 1736 of 2020, without prejudice to the actions that correspond to other authorities.

Numeral 3 of article 86 of Law 222 of 1995 states that the Superintendency of Corporations is empowered to impose sanctions or fines, successive or not, up to two hundred (200) SMMLV, to those who fail to comply with its orders, the law, or the statutes.

14. REFERENCE DOCUMENTS

- Internal regulations
- Code of Ethics