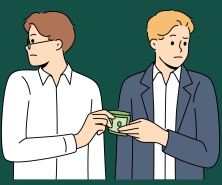


PTEE

Business Ethics and Transparency Program

1. What is it?

It is the Self-Control and Management System for Integral Risks implemented by our company to prevent the risks of:



Bribery



Transnational Bribery



Corrupt practices

2. Who is it applicable to?

Knowing and implementing it is mandatory for every counterparty (areas and company employees, suppliers and customers)



3. Reporting Channels



Any counterparty that becomes aware of any situation taking place associated to bribery, corruption or any criminal activity must report it immediately to the Compliance officer through the e-mail:



oficialdecumplimentoptee@benchmarkgrowers.com

When a counterparty reports a behavior:

- It must do so responsibly
- It is presumed the report is filed in good faith and is based on actual elements or on an actual piece of circumstantial evidence.

4. Regulatory Agency



The Superintendency of Corporations has the authority to investigate and impose administrative sanctions to any company domiciled in Colombia, and may impose penalties of up to two hundred thousand (200,000) monthly legal salaries in effect.

4.1 These are some examples of corruption, bribery or transborder bribery:

- Order company personnel to carry out procedures without complying with the controls required.
- Accept or propose benefits to process requests without complying with the requirements demanded.
- Supply confidential information to favor a counterparty because of friendship or in exchange for any benefit.



4.2 Additionally, consequences could arise ...



Legal



Reputational



Financial



Operational