


TRANSPARENCY AND BUSINESS ETHICS PROGRAM			 TOYOTA
PROTECTED 関係者外秘			
Risk Management and Compliance			
Code: CP-PR-01	Version: 5	Date: 11/16/2024	
Controlled document			

**TOYOTA AUTOMOTIVES COLOMBIA SAS**

**TRANSPARENCY AND BUSINESS ETHICS PROGRAM (PTEE)**

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## 1. INTRODUCTION

Pursuant to the Inter-American Convention against Corruption of the Organization of American States of 1997, the United Nations Convention against Corruption - UNCAC – of 2005 and the Convention of the Organization for Economic Cooperation and Development on Combating Bribery of Foreign Public Officials in International Business Transactions of 2012, among others; Article 23 of Law 1778 of 2016 and numeral 4.1. Circular 100-000011 of 2021 (CE11) issued by the Superintendency of Companies, Supervised Companies that:

- (i) As of December 31 of the immediately preceding year, they have carried out International Business or Transactions of any nature, directly or through an intermediary, Contractor or by means of a Subordinate Company or a branch, with foreign natural or legal persons of public or private law, equal to or greater than (individually or collectively) one hundred (100) Current Legal Monthly Minimum Wages SMMLV; and
- (ii) as of December 31 of the immediately preceding year, have obtained Total Income or have Total Assets equal to or greater than thirty thousand (30,000) SMMLV, must adopt a PTEE in accordance with the provisions of section 5 of CE11.

The Supervised Companies that are required to comply with the requirements mentioned in this section will be required to identify and evaluate the Transnational Bribery Risks.

Likewise, ATC, by not entering into contracts with state entities, is not subject to the evaluation of the corruption risk understood as "the possibility that, by action or omission, the purposes of the public administration are diverted or public assets are affected towards a private benefit", which is not found in this PTEE. In the event that this situation changes or that changes occur in ATC's activity that alter or may alter the degree of C/ST Risk, or at least every two (2) years from its last update, this PTEE will be updated.

For its part, the Risk of Transnational Bribery is understood in CE11 as:

"(I)t is the possibility that a legal person, directly or indirectly, give, offer or promise to a Foreign Public Servant sums of money, objects of pecuniary value or any benefit or utility in exchange for said public servant carrying out, omitting or delaying any act related to his or her functions and in relation to an International Business or Transaction.


For the purposes of the aforementioned definition, according to Paragraph 1 of Article 2 of Law 1778, the following are considered foreign public servants:

*"Any person who holds a legislative, administrative or judicial office in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual was appointed or elected. Also considered a foreign public servant is any person who exercises a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, or a State enterprise or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or in a foreign jurisdiction. Any official or agent of a public international organization shall also be deemed to hold this status."*

Consequently, in compliance with the aforementioned regulations and the guidelines established in **CE11**, **AUTOMOTORES TOYOTA COLOMBIA S.A.S.** (hereinafter "**ATC**" or the "**Company**") developed this PTEE.

## 2. GENERAL OBJECTIVE

**ATC** reaffirms its commitment to conduct its business in an ethical, transparent and honest manner, and with the ability to identify, detect, prevent, manage and mitigate the risks related to Transnational Bribery. Consequently, **ATC** will develop, implement and evaluate on an ongoing basis the Policies and Procedures that are relevant and necessary to prevent and mitigate the different risks of Transnational Bribery that the Company faces.

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### 3. SPECIFIC OBJECTIVES

- a) **ATC**, through the Compliance Officer, the Compliance Officer will ensure the implementation of the Policies of this PTEE, which were designed in accordance with the corporate purpose, the territorial scope and the other particular characteristics of the Company's operation.
- b) **ATC** must provide the technological, human and physical resources necessary for the adoption of the Procedures of this PTEE and will address the requirements and recommendations issued by the Shareholders, the Board of Directors, the Auditor and the Compliance Officer, who will ensure compliance with the Law and the PTEE guidelines.
- c) **ATC** must design and implement training programs in order to instruct all its Employees, Managers, Associates and Contractors in compliance with the PTEE and to ensure that they have the necessary tools to identify and report, in a confidential and secure manner, alleged Transnational Bribery operations.
- d) **ATC** will enter into express commitments with its Contractors to prevent Transnational Bribery, which will be included in the respective contracts or in attached documents, and which will include at least the express statement that the Contractor authorizes the Due Diligence procedures and consultations on lists carried out by **ATC** and that the resources will not be used for illegal activities.

### 4. PROCEDURE FOR THE CREATION OF THIS PTEE

The following points detail the procedures aimed at implementing the Compliance Policies, in order to identify, detect, prevent, manage and mitigate the Risks of Transnational Bribery.

### 5. DESIGN AND APPROVAL

This PTEE has been carried out based on a comprehensive ST Risk Assessment ([CP-MZ-04 Risk Matrix Matriz de Riesgo de Soborno Transnacional](#)).

From this analysis, ATC has identified that its international trade operations could be subject to ST Risks, which is why this document and the organization's matrix place special emphasis on international trade processes.

### 6. IDENTIFICATION, DIAGNOSIS AND EVALUATION OF THE RISK OF TRANSNATIONAL BRIBERY

In order to identify the different Transnational Bribery risks that the Company could face and to establish countermeasures to them, the different areas of the Company have answered a diagnostic questionnaire (Annex No. 1) which aims to evaluate and ensure the effectiveness in the identification, assessment and management of risks associated with ST risks. Through this questionnaire, we seek to determine if the risks in the Risk Matrix are adequately assessed and if there are additional factors that may impact operations. In addition, the potential exposure of the team to transnational bribery risks is examined, with the aim of ensuring that mitigation measures and anti-corruption policies are effective, taking into account the parameters established in the CP-MZ-04 Risk Matrix.

All ST risks are recorded in the CP-MZ-04 Risk Matrix.


### 7. POLICIES FOR THE PREVENTION OF TRANSNATIONAL BRIBERY RISK

#### a. Giving and offering gifts or benefits

The provision of gifts, donations, tips, prizes, invitations, discounts, loans or any type of reward, incentive or benefit, whether monetary or in kind, to foreign public servants, Contractors (as this term was defined in CE11) or third parties, in order to speed up any process or obtain a certain decision, is considered a form of bribery and therefore goes against this PTEE. See **CP-G-02 Guide to gifts and hospitality**.

No **ATC** employee is authorized to use company resources to provide gifts or benefits without complying with the authorization requirements established within the company and in particular what is established in **CP-G-02 Gift and Hospitality Guide**.

#### b. Remunerations and payment of commissions to Employees, Associates and Contractors

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**ATC** guarantees that no payments will be made to Employees, Associates and Contractors (Contractors, as that term is defined in EC11) for concepts or amounts other than those related to their contracts or commercial agreements and as remuneration for work performed or services provided.

The provision of remuneration of any kind for the performance of favors or exceptions, or for granting privileges, advantages or benefits not expressly agreed upon is prohibited.

**ATC** rejects all forms of bribery or transactional corruption, in particular the use of its Contractors to make and conceal bribe-related payments to foreign public officials in the context of its international business or transactions.

**ATC** will negotiate with all third parties to ensure that the contracts it signs with its Contractors include the unilateral power to terminate them, without any compensation to the Contractor, whenever they, their parent companies, branches, partners, directors, or employees offer or receive gifts, unduly exert influence over a public servant, or when representatives or board members have been convicted by a competent authority in any type of criminal proceeding.

**c. Expenses related to entertainment activities, food, lodging and travel.**

The delivery and legalization of advance payments for travel or activities outside Colombia must be duly supported by the corresponding receipts for food, lodging, transportation, or other expenses. **ATC** employees are required to submit invoices or receipts for expenses incurred against the advances delivered, and to return any amounts not used during the trip or activity.

It is prohibited to deliver or transfer to Third Parties amounts, tickets, vouchers, bonuses, certificates or benefits granted by **ATC** to its Employees for the performance of their duties. In any case, **ATC** Employees must abide by the [SA-PL-01 Travel Policy](#) established by the Company and its modifications, in the same way take into account the guidelines established in the [CP-G-02 Gift and Hospitality Guide](#) and the [CP-PL-03 Gift and Hospitality Policy](#).

**d. Political contributions of any kind**

No **ATC** employee or Contractor is authorized to make, on behalf of **ATC**, contributions or donations to political parties, movements, campaigns or figures, in Colombia and/or abroad. They are also not authorized to use the physical resources (such as stationery, photocopiers, telephones, email, meeting rooms, offices, software licenses, etc.) or budgetary resources of the company, or work hours to carry out or support political activities.

**ATC** will refrain from making any type of political contribution or donation if the circumstances surrounding it could make it appear to be a bribe or act of corruption, even if it is certain that this is not the intention and it has been duly authorized by the company's management bodies.

## 8. RESPONSIBILITIES AND DUTIES OF ATC MEMBERS

**a. Board of Directors**


The Board of Directors and its members will have the functions established in section 5.1.5.1 of CE11. In particular, it is responsible for establishing and defining the Compliance Policies, which include the instructions that must be given regarding the design, structuring, implementation, execution and verification of the actions aimed at the effective prevention and mitigation of any corrupt practice.

**b. Legal Representative**

Legal representatives will have the functions established in section 5.1.5.2 of CE11. In particular, they are responsible for submitting the PTEE proposal to the Compliance Officer for approval by the board of directors or the highest corporate body.

**c. Compliance Officer**

- (i) The Compliance Officer shall have the functions established in section 5.1.5.3.2. of CE11. In particular, he/she shall be responsible for leading and managing the PTEE. He/she shall be responsible for submitting the PTEE proposal to the Legal Representative for approval by the board of directors or the highest corporate body; Profile of the Compliance Officer: **ATC** has defined the profile of the Compliance Officer as the person who meets all the requirements established in section 5.1.5.3.1 of CE11.
- (ii) incompatibilities and disqualifications: **ATC** has defined the profile of the Compliance Officer as the person who meets all the requirements established in section 5.1.5.3.1 of CE11;

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- (iii) Incompatibilities and disqualifications: a) Being appointed or fulfilling the functions of a fiscal auditor, accountant, internal or external auditor, or being the legal representative of ATC. b) Persons who are related up to the fourth degree of consanguinity, second degree of affinity, first degree of civil kinship, or with whom they are bound by marriage or permanent union with the fiscal auditor, accountant, internal or external auditor, or the legal representative of ATC. c) Serving as a Compliance Officer in more than 10 companies required to implement SAGRILIFT. ~~(GH-PL-01)~~
- (iv) The functions of the Compliance Officer are those established in section 5.1.5.3.2. of CE11.

#### d. Statutory Auditor

The Statutory Auditor shall have the functions established in section 5.1.5.4. of CE11. In particular, he/she shall report to the competent authorities any act of corruption that he/she becomes aware of in the course of his/her duties.

#### e. All Employees

The Company's Employees will perform the following functions within the PTEE:

- Strictly comply with the policies established in this PTEE.
- Report any anomaly, deviation or deficiency that the PTEE may present.
- Actively participate in training programs to prevent the risk of Transnational Bribery.
- Proactively contribute to mitigating the risks of Transnational Bribery to which the organization is exposed, linked to its vehicle import and marketing activity.
- Act with honesty, timeliness, diligence and effectiveness in the activities entrusted to you in order to contribute to mitigating the risks of Transnational Bribery.
- Immediately report to your superior and to the Compliance Officer or whoever takes his place, any fact or abnormality that arises within the relationship with Contractors or others, which may eventually be considered as an unusual or suspicious operation or when warning signs appear.
- Ensure complete and adequate verification of the information provided by the Contractors.
- You will be required to report acts of corruption and ST, internally and externally, and in accordance with the applicable procedure.

In addition to the responsibilities and functions of Employees in general, Employees directly exposed to ST Risk that are identified must request the Compliance Officer to update the organization's risk matrix in cases where they identify a risk not established in it, a control that can be implemented or a countermeasure that in their opinion is necessary for the continuous improvement of the PTEE.

## 9. TRANSNATIONAL BRIBERY RISK CONTROL AND SUPERVISION PROCEDURES

### a. Due Diligence Process

The **ATC** Compliance Officer shall ensure that a periodic review is carried out of the legal, accounting, financial and reputational qualities of the Contractors with whom the company maintains contractual or commercial relations, as well as of their relations with foreign public servants of any rank.


Accordingly, **ATC** will make available to the Compliance Officer the necessary human and technological resources for the collection of information about the commercial, reputational and sanctioning background in administrative, criminal or disciplinary matters that have affected, affect or may affect the Contractors.

All of the above will be carried out in order to obtain sufficient evidence to rule out that the payment of a very high remuneration to a Contractor conceals indirect bribe payments to foreign public servants.

**ATC** will keep a digital file of all searches, reports or reports carried out in compliance with the Due Diligence processes established by the Compliance Officer or the Company's Directors.

In all cases, the **ATC** Employee in charge or the third party designated by ATC to carry out the third party linking process must verify the data in the C/ST Restrictive Lists, using the technological platform that ATC hires for this purpose.

### b. Communication and training

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In order to effectively prevent Transnational Bribery, as well as other corrupt activities, the Compliance Officer will be responsible for creating and developing an annual training program, aimed at Employees and other interested parties considered by ATC and its Compliance Officer, and in which the knowledge required for them to identify, prevent, warn and mitigate the risks of Transnational Bribery is imparted.

Likewise, the Compliance Officer will design a communication strategy, with which the different ATC Contractors will be informed and made enforceable, regarding the policies, commitments and requirements established by the company for the prevention of Transnational Bribery risks.

Communications addressed to **ATC** Employees and Associates must expressly and unequivocally reflect the obligations of the managers related to the prevention of Corruption. Likewise, such communications will disclose the procedures for disclosing, among others, **ATC's** policy on financial controls, delivery of gifts and donations, the creation of effective channels to receive confidential reports on Corruption activities, and information regarding sanctions for Employees and managers who violate the PTEE.

The communication strategy must be available in the different languages in which **ATC** operates, directly or indirectly, in countries where the official language is not Spanish.

#### c. Reporting channels

**ATC** in coordination with its Compliance Officer and the Audit Management, has enabled an anonymous reporting line, which allows employees, Contractors or other third parties to report any behavior, activity, or suspicion of activity related to Transactional Bribery, this is done through the Toyota integrity channel.

**ATC** will ensure that the identity of the whistleblower will remain completely confidential, so that no retaliation will occur against him or her for having reported violations of the law or this PTEE. In any case, the guidelines established in CP-PL-02 Non-retaliation Policy will be followed.

We emphasize that the reception channels and the process correspond to what is established in (CP-SOP-01) ATC Integrity Channel Response Protocol and (CP-G-04) Integrity Channel User Guide and the reports can be submitted on the website <https://www.canaldeintegridadtoyotacolombia.com/>:

How does it work?

EY confidentially receives, records, and classifies alerts received according to the type of alert and the people involved. They are then forwarded to members of the Toyota Integrity Committee for evaluation. Alerts can also be reported anonymously, and the contact information provided will not be shared with the Company without your prior authorization.

**Phone call:** with an EY professional Monday to Friday, 8:30 a.m. to 6:30 p.m. at: 018000-930981

**Email:** through [reportes@canaldeintegridadtoyotacolombia.com](mailto:reportes@canaldeintegridadtoyotacolombia.com)

**Voice message:** 24 hours a day, 365 days a year by dialing option 2 at: 018000-930981

**Personal interview:** with Sandra Calderón, EY professional, by appointment by calling: 601 484 7000


**Physical report:** by visiting the EY offices at: 601 484 7000

- Carrera 11 1198-07, Floor 3
- Attention: Sandra Calderón
- Reference: Toyota Integrity Channel

#### d. Report of Transnational Bribery Complaints to the Superintendency of Companies and of Corruption Acts to the Transparency Secretariat

**ATC** and all its Employees must be aware of and use, if necessary, the Reporting Channels

- for Transnational Bribery, provided in the following link:  
[https://www.supersociedades.gov.co/delegatura\\_aec/Paginas/Canal-deDenuncias-Soborno-Internacional.aspx](https://www.supersociedades.gov.co/delegatura_aec/Paginas/Canal-deDenuncias-Soborno-Internacional.aspx)  
<https://www.supersociedades.gov.co/es/web/asuntos-economicos-societarios/denuncias-soborno-transnacional>
- for acts of corruption, provided in the following link:  
<https://www.secretariatransparencia.gov.co/observatorio-anticorruption/portal-anticorruption>

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#### e. Identifying ST Risk Factors

(i) Country Risk: For Transnational Bribery Risks, this refers to countries with high levels of corruption perception, characterized, among other circumstances, by the absence of an independent and efficient administration of justice, a high number of public officials questioned for corrupt practices, the absence of effective regulations to combat corruption and the lack of transparent policies in public procurement and international investments. In some countries, corruption perception rates may vary from one region to another, which may be the result of differences in the degree of economic development between the different regions, the political-administrative structure of each country and the absence of effective state presence in certain geographic areas, among other reasons. There is also a risk when we carry out operations through Subordinated Companies in countries that are considered tax havens according to the classification formulated by the National Tax and Customs Directorate - DIAN. To identify the risk in the countries in which **ATC** has operations, the following were taken into account: (a) the details of imports made within the last 12 months of the year according to the information provided by the logistics and imports area (attached as Annex 2) and (b) the identification of said jurisdictions under the transparency index<sup>1</sup>. Regarding the latter, although it is true that Argentina and Brazil have corruption indices between the range of 37-36 established in the same report, these report under the policies of the parent company in Japan, this being one of the countries with the lowest corruption index. Additionally, companies based in these countries have policies for identifying risks in terms of corruption. On this measurement scale, the corruption index established for Japan is 73 and for Europe 65. Additionally, throughout 2024, Toyota Motor Corporation and its subsidiaries around the world have been developing a series of compliance policies that strengthen compliance with ABAC (Anti-Corruption and Anti-Bribery) standards.


(ii) Economic sector risk: According to the report prepared by the OECD for 2014, there are economic sectors with a higher C/ST risk. In fact, 19% of bribes were linked to the mining-energy sector, 19% to the public services sector, 15% to infrastructure works and 8% to the pharmaceutical and human health sector. Additionally, the degree of risk increases in countries with high levels of perceived corruption and, under certain circumstances, when there is frequent interaction between us, our Employees, managers, Associates or their Contractors with Foreign Public Servants or national public servants. In this sense, according to the OECD, when local regulations require a large number of permits, licenses and other regulatory requirements for the development of any economic activity, it also facilitates the realization of corrupt practices for the purpose of speeding up a particular procedure. Thus, and following the parameters of said report, ATC would be linked to this risk on behalf of the Transport and storage sectors with a risk of 15% and in the wholesale and retail trade sector with 4%.<sup>2</sup>, which is why it was decided to include their obligation and the countermeasures to mitigate this risk within the contractors' training.

(iii) Third party risks According to the OECD Report mentioned above, 71% of the cases of Corruption involved the participation of third parties, such as Contractors and Subordinated Companies. In this regard, several foreign authorities have pointed out that the most frequent cases of corruption include the participation of Contractors with high economic value, in which it is not easy to identify a legitimate object and its realization is not appreciated at market values. The risk increases in countries that require intermediaries for the celebration of an International Business or Transaction, according to local customs and regulations. Consequently, authorities of other nations consider high risk, the participation of a company in collaboration or risk-sharing contracts with Contractors or that the latter are closely related to high government officials of a particular country, in the context of an International or local Business or Transaction. ATC has established due diligence measures to support the identification of clients and counterparties with whom a contractual relationship will be carried out; identification carried out using the binding list verification technology platform.

<sup>1</sup> <https://www.transparency.org/en/cpi/2023>

<sup>2</sup> [https://read.oecd-ilibrary.org/governance/oecd-foreign-bribery-report\\_9789264226616-en#page24](https://read.oecd-ilibrary.org/governance/oecd-foreign-bribery-report_9789264226616-en#page24)



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## 10. WARNING SIGNS

In accordance with section 5.4 of CE11 (<https://www.supersociedades.gov.co/documents/80312/6646217/Circular-Externa-100-000011-de-09-08-2021.pdf>) the warning signs established therein must be taken into account by ATC employees and officials in the ordinary course of its operations, in order to mitigate the risks, however, they are not the only ones, and in any case the Employee may contact his superior to notify him of any other signs that he considers strange or out of the ordinary.

a. In the analysis of accounting records, transactions, or financial statements:

1. Invoices that appear false or do not reflect the reality of a transaction, or are inflated or ostensibly low, and/or contain excessive discounts or refunds.
2. Foreign transactions whose contractual terms are highly sophisticated or even unintelligible.
3. Transfer of funds to or from countries considered tax havens.
4. Transactions that lack a logical, economic, or practical explanation.
5. Transactions that are outside the ordinary course of business or that are unrelated to the economic activity of the service provider.
6. Transactions in which the identity of the parties or the source of the funds is unclear, or if it is clear, there are doubts about possible impersonation.
7. Assets or rights, included in the financial statements, that have no real value or do not exist.

b. In the corporate structure or corporate purpose:

1. Complex national or international legal structures with no apparent commercial, legal, or tax benefits, or owning and controlling a legal entity with no commercial purpose, particularly if located abroad or in tax havens.
2. Legal entities with structures that include national or foreign trusts, or non-profit foundations.
3. Legal entities with offshore entities or offshore bank accounts.
4. Companies that are not operating under Law 1955 of 2019 or that, due to the nature of their business, may be considered "paper" entities, meaning that they reasonably do not fulfill any commercial purpose.
5. Companies declared as fictitious suppliers by the DIAN.
6. Legal entities where the ultimate beneficiary is not identified, nor is the reason for not reporting it (as this term is defined in Chapter X of the Legal Circular of the Superintendency of Companies).


c. In the analysis of transactions or contracts:

1. Frequent recourse to consulting or intermediation contracts, and the use of joint ventures.
2. Contracts with contractors or state entities that give the appearance of legality but do not reflect precise contractual duties and obligations.
3. Contracts with contractors that provide services to a single client.
4. Unusual profits or losses in contracts with contractors or state entities, or significant changes without commercial justification.
5. Contracts containing unreasonable variable remuneration or payments in cash, Virtual Assets (as this term is defined in Chapter X of the Legal Circular of the Superintendency of Companies), or in kind, or using precious stones, gold, or any other precious metal.
6. Payments to PEPs or persons close to PEPs.
7. Payments to related parties (Partners, Employees, Subordinate Companies, branches, among others) without apparent justification and without a defined deliverable for the services to be paid.

## 11. COMPLIANCE AUDIT

In accordance with the provisions of the Countermeasures column of the CP-MZ-04 Risk Matrix and accounting practices, for each risk there is a control, as determined by article 207 of the Commercial Code and the applicable accounting standards, which will allow the ATC statutory auditor to verify the fidelity of the accounting and ensure that in the transfers of money or other assets that occur between ATC and its Subordinate Companies, direct or indirect payments related to bribes, gifts, kickbacks or other corrupt conduct are not hidden.



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Bribing or allowing Transnational Bribery is considered a dishonest practice, prohibited and punishable by ATC as it is determined to be a serious offense and will have the consequences indicated in the Law and in the Internal Work Regulations of **ATC**.

Each of the employees will report to the Compliance Officer who in turn will report to the Legal Representative and the Presidency any possible faults that compromise the responsibility of **ATC** Employees and Contractors.

Taking into account the seriousness of the facts, a disciplinary process will be initiated within the Company to establish the degree of responsibility and the respective warnings or sanctions that may be applicable. In any case, a breach of the provisions of this PTEE will be considered a serious breach, as established in the Internal Work Regulations, and will have the sanctions established therein.

## 13. REVIEWS, FOLLOW-UP AND MONITORING

Given the changing nature of activities, operations or modalities of bribery and other acts of corruption in international trade, **ATC**, through its Compliance Officer, will periodically seek to determine the effectiveness of the Policies and Procedures established in this PTEE for the Prevention of the Risk of Transnational Bribery.

Accordingly, such Policies and Procedures must be monitored and evaluated annually, or whenever necessary, or when requested by any of the **ATC** management bodies.

The results of the previous monitoring must be reported to the Company's president to determine the need to modify the PTEE policies and procedures and thus ensure that they are always up to date.

## 14. Archiving and preservation procedures

The procedures for filing and preserving documents related to International Business or Transactions, in which ATC is involved, will be determined by the Administrative Management and will be in accordance with ATC's document retention tables.

## 15. PTEE TRANSLATION

This PTEE will be translated once approved by the Board of Directors into the official languages of the countries where the Obligated Entity conducts International Business or Transactions, when the language is not Spanish.

## 16. OTHER POLICIES AND PROCEDURES

The management of ST and corruption risks, in addition to being developed in this document, is also found in the CP-PL-05 Code of Ethics and Conduct, CP-PL-01 Procedure for fraud and/or corruption and/or bribery events, CP-SOP-01 ATC Integrity Channel Response Protocol and in the CP-G-04 Guide to the use of the integrity channel.

Without prejudice to the fact that the purpose of this PTEE does not cover all issues related to relations with public officials, for the purposes of reviewing policies that may affect the ATC business, it is relevant to mention that Automotores Toyota has developed CP-G-03 Guide for hiring former government officials and CP-G-01 Guide to relations with government officials, which aim to cover the different aspects related to ethics in said activities.

**ATC** reserves the right to modify this PTEE when required.


## 17. RELATED DOCUMENTS

CP-PL-05 Code of Ethics and Conduct


CP-PL-01 Business ethics and corruption prevention policy

CP-P-01 Procedure for fraud and/or corruption and/or bribery

CP-SOP-01 ATC Integrity Channel Response Protocol

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- CP-G-04 Integrity Channel User Guide.
- CP-G-02 Gift and Hospitality Guide.
- CP-PL-03 Gifts and Hospitality Policy
- CP-MZ-04 Risk Matrix.
- CP-PL-02 Non-retaliation policy.
- CP-G-03 Guide for hiring former government officials
- CP-G-01 Guide to relations with government officials

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## 18. ANNEXES

### ANNEX NO. 1

#### Diagnostic Questionnaire

The purpose of this questionnaire is to measure the level of impact and vulnerability of each of the Transnational Bribery risk events identified in the existing matrix and to validate whether ATC Employees recognize or identify additional risks.

Considering that ATC develops international trade operations. International Business or Transactions, directly or through intermediaries or Contractors, with foreign natural or legal persons of public or private law, such as the purchase of goods and products from different origins, including, but not limited to Japan, Argentina, Europe and Brazil, please answer the following:

- i. Do you identify in the ATC operation the risks that are included as “Transnational Bribery and Corruption” within the CP-MZ-04 Risk Matrix?  
If your answer is positive, please inform us if the assessment of these risks according to your knowledge is adequate or if you would make any adjustments.
- ii. Do you identify any other additional risk factors that should be mentioned in this matrix?
- iii. Do you consider that someone on your team is directly exposed to the Risk of Transnational Bribery?
- iv. Do you want to add anything else?


#### **Transnational Bribery Prevention Program**

##### **What is Transnational Bribery?**

Legal entities that through one or more: (i) employees, (ii) contractors, (iii) directors, or (mm) associates, own or of any subordinate legal entity: (i) give, (ii) offer, or (iii) promise, to a foreign public servant, directly or indirectly: (i) sums of money, (ii) any object of pecuniary value and (li) any other benefit or utility, » in exchange for the foreign public servant; (i) perform, (ii) omit, (iii) or delay, any act related to the exercise of his or her functions and in relation to an international business or transaction.

##### **What is meant by a foreign public servant?**

Any person who holds a legislative, administrative or judicial position in a State, its political subdivisions or local authorities, or a foreign jurisdiction, regardless of whether the individual has been appointed or elected. Any person who performs a public function for a State, its political subdivisions or local authorities, or in a foreign jurisdiction, whether within a public body, a State enterprise or an entity whose decision-making power is subject to the will of the State, its political subdivisions or local authorities, or a foreign jurisdiction, shall also be considered a foreign public servant. Any official or agent of a public international organization shall also be deemed to have the aforementioned status.


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## ANNEX NO. 2

Percentages and participation values by FOB value (USD) for each of the origins for the year 2023:

VEHICLES			
SUPPLIER	ORIGIN	FOB VALUE (USD)	% FOB (USD)
TOYOTA DE ARGENTINA	ARGENTINA	311.752.478,42	43,86%
TOYOTA DO BRASIL	BRASIL	185.107.557,74	26,05%
MITSUI & CO., LTD.	JAPAN	164.903.379,00	23,20%
TOYOTA MOTOR EUROPE NV/SA	FRANCE	48.429.601,62	6,81%
	TMS	525.525,00	0,07%
Total General 2023		710.718.541,78	100,00%

SPARE PARTS			
SUPPLIER	ORIGON	FOB VALUE (USD)	% FOB (USD)
MITSUI & CO., LTD.	JAPON	17.283.495,82	69,82%
TOYOTA DO BRASIL	BRASIL	3.929.059,32	15,87%
TOYOTA DE ARGENTINA	ARGENTINA	3.190.877,85	12,89%
PIONEER INTERNATIONAL	PANAMA	317.408,47	1,28%
DENSO PRODUCTS AND SERVICES	UNITED STATES	34.544,50	0,14%
Total General 2023		24.755.385,96	100,00%

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19. CHANGE CONTROL

Version	Date	Description of Change
01	03/22/2017	Creating the document
02	02/08/2020	Document Update
03	02/04/2022	Document Update
04	11/26/2024	Document Update
05		

Prepared	Reviewed	Approved
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Office: Compliance Coordinator <del>Coordinador de Cumplimiento</del>	Post: <del>Compliance Officer</del> Oficial de Cumplimiento	Position: Board of Directors