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1. PURPOSE

Establish the necessary procedures and guidelines to prevent and seek to eliminate corruption, demonstrating a commitment of zero tolerance towards acts of corruption in order to positively contribute to improve the standards of truthfulness, integrity, ethics and honesty in all activities carried out.

2. SCOPE

This document is of general observance for all actors involved in the activities conducted by Quálitas Controladora, its subsidiaries, as well as its employees, collaborators, office managers, clients, shareholders, investors, committees, agents, contractors, suppliers, among others, therefore, its application is mandatory.

3. CONCEPTS

Corruption	The improper use of entrusted power to obtain private benefits. White-collar crimes: these are robberies and typically frauds. Corruption can also occur in cases of nepotism, extortion, influence peddling, misuse of privileged information for personal purposes, and the buying and selling of judicial decisions, among several other practices.
Thing of Value	Money, gifts or personal favors, meals, entertainment, stocks, discounts on products and services that are not readily available to the public, offers of employment to government officials or their relatives, political contributions, payments to third parties, payment of travel expenses, and assumption or forgiveness of debts.
Business courtesies	Gifts, promotional items, meals, services, entertainment, loans, favors, related to the promotion of products of Quálitas Controladora and its subsidiaries.

Publicly Exposed Person (PEPS)

Individual who performs or has performed prominent public functions abroad or on national territory, including, among others, heads of state or government, political leaders, government officials, members of political parties, etc.

Politically Exposed People amount to the spouse, concubine, and the people with which the politically exposed people keep a blood relationship or a relationship by marriage up to the second-degree.

Good Faith

Any transaction or business should always be conducted with honesty, sincerity and loyalty.

Transparency

Maintain its operations in optimal conditions in order to be possible to provide adequate information on all its activities to employees, clients, users, shareholders, control entities and the community in general.

Equity

Quality that consists of giving to each one what they deserves according to their merits or conditions, avoiding favoritism.

Prudence

Obligation that every officer or employee of Quálitas has or requires to maintain with zeal the information that has been disclosed by its customers, as long as this does not entail concealment and collaboration in illegal acts in accordance with the Law.

Legality

All activities must be performed in compliance with the Constitution, laws and applicable external and internal regulations.

Inspection

Indicates that commercial, financial and accounting transactions must have effective and permanent control over management and its results, in order to reasonably guarantee that the interests of shareholders and customers are being safeguarded, verifying the degree of compliance with the policies, standards and procedures of internal legal order that regulate the financial operation of Quálitas Controladora and its subsidiaries.

Collaboration

Team work must be carried out between Quálitas Controladora and its subsidiaries and the authorities in the fight against money laundering and financing of terrorism and other actions contrary to the law.

4. POLICIES

4.1. GENERAL POLICIES

- 4.1.1. The board of directors and the audit committee of Quálitas Controladora are responsible for defining the anti-corruption principles and mechanisms to be followed by the Issuer and its subsidiaries.

- 4.1.2. Quálitas Controladora conducts its business and performs its functions with loyalty, clarity, transparency, accuracy, commercial probity, seriousness and compliance in search of social welfare, acting under ethical conditions of responsibility, character and professional suitability, giving priority to the general interest over the particular interest, also applying the following principles:
- Good Faith
 - Transparency
 - Equity
 - Prudence
 - Legality
 - Inspection
 - Collaboration
- 4.1.3. The business activities of Quálitas Controladora and its subsidiaries with government agencies and officials acting in their official capacity are conducted in accordance with International Anti-Corruption Laws in which it is prohibited to pay or offer anything of value to such agencies or officials to obtain business in an improper manner.
- 4.1.4. All associates and/or third parties related to Quálitas Controladora and its subsidiaries reject dishonest practices and corruption in all its forms, including extortion, bribery and payments to facilitators.
- 4.1.5. Quálitas Controladora and its subsidiaries do not offer, give or receive undue payments, or promises of payment, or bribes by public or private officials, or members of their family, or to a third person or non-profit organization suggested by the recipient with the objective of obtaining or maintaining a business, securing an advantage or unduly influencing the official actions of Quálitas Controladora and its subsidiaries; or, with the objective of influencing the recipient to take or refrain from taking any official action, or to induce the recipient to do business with Quálitas Controladora and its subsidiaries.
- Improper payments made indirectly through an intermediary are also subject to the same regulations and penalties.
- In addition, offering employment opportunities to a government official or a member of his or her family may also constitute a violation of anti-bribery laws.
- 4.1.6. Quálitas Controladora and its subsidiaries develop and maintain an adequate internal control system to provide reasonable assurance of the achievement of objectives at the operating, financial and compliance levels, in which all transactions and expenses incurred are described and recorded fairly, accurately and in detail in systems, books, records and documents which must be supported and available in case of being audited.
- 4.1.7. Quálitas Controladora and its subsidiaries reject and report any request for false invoices or payment of expenses that are unusual or excessive, or that are inadequately described. Does not record misleading, incomplete or false information in Quálitas' books or records for any reason.

4.1.8. Those activities whose performance is prohibited directly, may not be performed indirectly by third parties, such as office managers, agents, consultants, contractors, partners, or affiliates of Quálitas or the recipient.

4.1.9. All activities must be carried out with the utmost diligence, timeliness and reliability, seeking the fulfillment of institutional objectives without deviating from the ethical and moral principles of legal and internal mandates, as well as the Code of Ethics and Conduct

4.1.10. Quálitas Controladora and its subsidiaries have established the whistleblower channel Q Transparencia to report all those transactions detected as irregular and which, in their opinion, merit investigation.

Any person witnessing or learning of any unlawful, corruption and/or discriminatory practices, as well as any other actions against the Code of Ethics and Conduct, which may compromise the goodwill, services, customer service and/or the assets and properties of Quálitas Controladora and its subsidiaries, is hereby required to objectively and faithfully report said practices and actions through the following “Q-Transparencia” channels, considering that all reports shall be anonymous and strictly confidential.

- On the website www.resguarda.com/Quálitas
- To the phone 800-123-33-12 and/or
- By e-mail: q-transparencia@resguarda.com

Quálitas Controladora does not retaliate against persons who make any complaint through the official means established for such purpose.

4.1.11. Quálitas Controladora and its subsidiaries protect and use their assets in an appropriate manner and never for personal benefit or for the benefit of any person outside the Organization. Likewise, its resources may not be used for political contributions and activities.

4.1.12. No officer or employee in the exercise of his/her functions may exceed the powers granted to him/her, or commit Quálitas Controladora and its subsidiaries expressly or tacitly, formally or informally, until he/she has been authorized in writing to do so.

4.1.13. Gifts and courtesies must be in accordance with the provisions of the Code of Ethics and Conduct, as well as the Policy and Procedure for Receiving Gifts from Suppliers.

These guidelines also apply to courtesies for current or prospective representatives, suppliers or other business partners or competitors.

Pursuant to International Anti-Corruption Laws, Quálitas Controladora may be liable for the activities that its subsidiaries perform directly and indirectly, and of third parties over which it exercises control, as well as for the activities of its agents, consultants, business partners and other third party representatives when they act on behalf of Quálitas Controladora, therefore, it may request accounts or clarifications thereof.

4.1.14. Donations and sponsorships are considered part of Quálitas Controladora's efforts to participate as a socially responsible entity and promote its identity. Therefore, all donations and sponsorships are regulated by the Corporate Donations Policy.

4.1.15. Integrity policies, as well as their compliance are important for Quálitas Controladora and its subsidiaries, so they are communicated and disseminated through communication campaigns.

4.1.16. Quálitas Controladora and its subsidiaries ensure compliance with applicable legal and internal provisions.

4.1.17. This policy will be reviewed and, if applicable, approved annually by the corresponding corporate governance bodies.

5. PENALTIES

Failure to comply with any of the provisions contained in this Policy may result in a criminal or civil risk for Quálitas Controladora and its subsidiaries, as well as for the employees involved, including fines for indefinite amounts, termination of employment and, if applicable, imprisonment.