THE COLUMBUS SCHOOL ANTI-CORRUPTION AND BRIBERY POLICY
TRANSPARENCY AND BUSINESS ETHICS PTEE PROGRAM

Previous Definitions
Counterparty: Allies, employees, suppliers, contractors.
Guardians: Relatives in the first degree of consanguinity or affinity, who hold parental authority and/or legal guardianship of the student.
Corruption: Will be all conduct aimed at an entity benefiting, or seeking a benefit or interest, or being used as a means of committing crimes.
Bribery: Giving or offering money or any utility or benefit so that a member of an institution omits, delays or performs an act that is proper to their service.

Objective: Detect, prevent and manage the risks and other practices related to corruption and bribery, preventing behaviors and other practices of this nature from occurring at THE COLUMBUS SCHOOL, in accordance with the other regulations that modify or complement it.

Scope: This document is applicable to all processes in which there are Corruption and Bribery risk factors in the operations carried out by THE COLUMBUS SCHOOL.

Compliance Policies
General
THE COLUMBUS SCHOOL will not tolerate any conduct on the part of its counterparts that is contrary to transparency, integrity and ethics.
In this sense, THE COLUMBUS SCHOOL will require its counterparts to sign a declaration of knowledge and express commitment to the Transparency and Business Ethics Program, which will state that none of them may, passively and/or actively, directly or indirectly, the conduct of: Giving, offering or promising directly or indirectly to a third party i) sums of money, (ii) any object of pecuniary value or (iii) other benefit or utility, in exchange for them to; (i) perform, (ii) omit, (iii) or delay, any act related to the exercise of their functions and in relation to an international or national business or transaction.

Policy on remuneration and payment of commissions to suppliers and employees: As a general rule, no payment is allowed to third parties other than those involved in the contractual, commercial, labor relationship, strictly those agreed in the agreements, conventions and contracts. The remunerations and commissions that may be generated in favor of the employees are regulated by the provisions of the employment contract.

Policy on travel expenses, food, lodging and/or travel expenses: The trips made by employees and/or the board of directors must strictly comply with the exercise of their functions within the same. Once the trip is over, all employees and members of the board of directors must submit the list of expenses in the expense report defined by THE COLUMBUS SCHOOL to verify that the Per Diem Legalization Procedure was complied with, which indicates the maximum amounts in which they may incur for these items. Employees and the board of directors are expected to exercise good judgment in authorizing the use or use of such funds.

Policy on political contributions: THE COLUMBUS SCHOOL does not support or make financial contributions or donations of any kind to politicians and/or political party. In the event that the school decides to make a contribution, it must have prior authorization from the board of directors.

Policy on donations: THE COLUMBUS SCHOOL, committed to social responsibility, will make and/or receive donations and contributions, after verifying the following conditions:

- That due diligence has been carried out for the real and exhaustive knowledge of the beneficiary, natural or legal person or ally.

- That the tax aspects of the donation have been evaluated.
- That there is a formal donation request from both the beneficiary natural or legal person, as well as from THE COLUMBUS SCHOOL to the allies.
- All donations greater than 1 MMLW must be approved by the Administrative and Financial Management, those that do not exceed this value will be approved by the Area Director.
- All donations over 2 (two) MMLV must have due diligence. Likewise, these donors must be consulted in control lists, except for those natural persons who are guardians of THE COLUMBUS SCHOOL.
- All donations received or delivered by THE COLUMBUS SCHOOL will be made through bank transfers, it is not allowed to receive money in cash.

Once the donation is approved by the person in charge according to the amounts, it must be supported in the donation certificate, delivery certificates or corporate agreements.

Sanctions for non-compliance: The provisions contained herein are of strict compliance, their non-compliance will be sanctioned in accordance with what is institutionally established, in the Internal Work Regulations, contracts, agreements and agreements signed by THE COLUMBUS SCHOOL and in the regulations that are applicable, without prejudice to criminal, administrative or civil sanctions provided by law.

Validity of the anti-corruption and bribery policy: It will be in force as of 09/06/2022 but may be modified at any time by THE COLUMBUS SCHOOL authorized by the board of directors, in which case the pertinent will be communicated by publishing said modifications. in the means that are suitable and accepted by current Colombian laws.

RUTH ALLEN Ed.D
Superintendent
THE COLUMBUS SCHOOL