



CODE OF ETHICS AND CONDUCT

1. OBJECTIVE

Establish the principles and guidelines that should govern the conduct of R&R Logistics Custom Freight Solutions S.A.S employees, preventing illegal practices such as corruption, bribery, and fraud.

2. SCOPE

This code applies to all processes involving risk factors for corruption, bribery, and fraud. It is intended for all of the Company's counterparts, who must align themselves with our commitment to integrity, ethics, and compliance with legal requirements.

3. DEFINITIONS:

- **Ethics:** A set of principles and values that guide human behavior, thus constituting the basic tools for building healthy coexistence.
- **Corruption:** Abuse of power for personal gain to the detriment of the collective interest, carried out by offering or soliciting, giving or receiving goods in cash or in kind in exchange for actions, decisions, or omissions.
- **Bribery:** The act of offering, promising, giving, accepting, or soliciting compensation, financial or otherwise, in order to obtain a commercial, contractual, regulatory, or personal advantage.
- **Fraud:** An action contrary to truth and righteousness, which harms the person against whom it is committed. An act intended to circumvent a legal provision to the detriment of the State or third parties.
- **Risk:** The possibility that something will happen that will have an impact on business objectives, measured in terms of consequences and probabilities.

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4. BUSINESS ETHICS POLICY.

R&R Logistics Custom Freight Solutions S.A.S is committed to complying with applicable legal requirements and acting ethically in its commercial and labor activities. It therefore establishes the following guidelines to promote good business practices and prevent involvement in illegal activities, corruption, and bribery.

BUSINESS GUIDELINES.

Anti-Corruption and Bribery Guidelines.

- No employee of R&R Logistics Custom Freight Solutions S.A.S. may make or offer, directly or indirectly, any payment in cash, in kind, or other benefits to any person or entity, public or private, with the intention of unlawfully obtaining or maintaining business or other advantages.
- Employees shall not receive payments, consisting of money, valuables, or any other favors, in exchange for giving preference or priority in company procedures or activities to a particular person or company. (e.g., hiring, shift assignments, cargo dispatch assignments, route assignments, vehicle entry into the company, etc.)
- R&R Logistics Custom Freight Solutions S.A.S must promote practices to prevent corruption, bribery, and fraud within its training program.
- All reports of acts related to bribery, corruption, fraud, or non-compliance with this code must be handled in a timely manner, regardless of the amount involved or the personnel involved, ensuring confidentiality, objectivity, respect, and transparency. No employee shall suffer negative consequences for preventing, rejecting, or reporting an act of this nature.

Guidelines for Business Practices

- Promote fair business practices and comply with current commercial legislation.
- All negotiations with business partners shall be conducted in an ethical and irreproachable manner, demonstrating complete impartiality and without preferential treatment.
- Officials to whom the General Manager delegates the function or supervision of purchasing or sales activities, as well as any other official involved in said process, may not request or accept, directly or indirectly, for themselves or any member of their family unit, any type of royalties, commissions, gifts, or perks.
- Customers and suppliers must be treated professionally, kindly, and respectfully at all times.
- Customer satisfaction and timely attention to their requests must always be sought.
- Business relationships shall not be initiated or maintained with customers or

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suppliers who are outside the law or whose income is of dubious origin.

- The personnel involved must ensure compliance with the procedures related to the selection of customers and suppliers in order to prevent commercial activities that are related to illegal activities such as money laundering, terrorist financing, corruption, and bribery.

Guidelines for the Work Environment

- Promote respect for labor rights.
- Ensure a safe work environment free from any form of discrimination based on gender, race, religion, sexual orientation, economic status, ethnicity, age, disability, etc.
- Refrain from participating in any form of harassment, whether psychological, economic, and/or sexual.
- Reject and punish the use of physical, psychological, and verbal violence by employees, managers, customers, etc.
- Ensure a work environment that fosters good relations between co-workers and mutual respect.
- Promote ongoing staff training.
- Avoid any attitude that discourages harmony or denigrates people.
- In the course of our business activities, respect culture, customs, indigenous languages, and other expressions of cultural diversity.
- Use natural resources, energy, and water rationally and efficiently.

Information Confidentiality Guidelines

- Protect the company's commercial and intellectual property rights, and refrain from disclosing or using confidential information for unauthorized purposes or personal gain.
- Protect and use confidential information appropriately.
- Refrain from disclosing confidential information to third parties in advance during the course of business activities.
- Refrain from disclosing or using the company's trade secrets, even after the employment relationship has ended.
- Refrain from making public statements or announcements on behalf of the company without management authorization.

Workplace Ethics Guidelines

- Refrain from using the assets or resources of R&R Logistics Custom Freight Solutions S.A.S. for personal gain.
- Refrain from misusing the company's corporate information systems.

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- Refrain from spending excessive time on personal activities in the workplace.
- Upon termination of employment, return all company assets in your possession (ID cards, equipment, documents, physical and/or digital files).
- Comply with all company policies and procedures in force.

Legality Guidelines

- Promote and support legality inside and outside the company.
- Refrain from any illegal practice with any person or company that has a relationship with R&R Logistics Custom Freight Solutions S.A.S.
- Reject and report any form of corruption practiced by any person or company related to R&R Logistics Custom Freight Solutions S.A.S.
- Categorically reject any form of extortion, as well as any inappropriate request from any organization, group, or person.
- Immediately report any organization, group, or person related to
- the company that is known or suspected to be involved in illegal activities.

Accounting Guidelines

- R&R Logistics Custom Freight Solutions S.A.S. has a policy of maintaining records and accounts that accurately and precisely reflect the transactions and dispositions of the company's assets.
- Company representatives, accountants, auditors, employees, and/or senior managers may not alter, omit, or misrepresent records to conceal improper activities or activities that do not accurately reflect the nature of a recorded transaction.
- Financial statements must be presented annually to the Assembly in accordance with the dates established by the board of directors and sent to the supervisory bodies.
- Accounting audits must be performed periodically to ensure proper compliance with accounting standards.
- Perform compliance tests of internal regulations (accounting policies) and applicable external regulations (commercial code, tax statute, etc.).

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Individual Responsibility

Employees of R&R Logistics Custom Freight Solutions S.A.S. shall refrain from engaging in any of the following conduct:

- It is the policy of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. to strictly comply with all laws, rules, and regulations issued for the regulation of the land transport activities carried out by the company, under guidelines of utmost integrity and honesty.
- R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. employees shall demonstrate an impeccable reputation in their activities, based on upright conduct, constituting an invaluable asset to the company.
- Within the activities of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S., employees responsible for contacting new customers will carry out this work under the strictest selection criteria, in order to contract with serious and responsible companies.
- R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. employees shall always strive for excellence in their work, until the desired level of quality and safety in the services offered is achieved; receiving remuneration, refusing any gain or reward that could result in a loss of dignity as a result of taking advantage of any opportunity within the company or engaging in questionable actions; ensuring the timely reporting of any suspicious activity.
- Employees of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. must always bear in mind their obligations as employees, as well as those as citizens to the nation and the community, professing constant loyalty in word and deed and selflessly dedicating their time and work.
- Employees of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. must make good use of the uniforms provided, as they are for corporate use and their care and control will depend on each employee, who must ensure their proper wear, use, and final disposal. The above is declared in accordance with the Substantive Labor Code and Internal Labor Regulations.

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- Employees of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. must make good use of the ID card, as it is for corporate use and its care and control will depend on each employee, who must ensure its proper handling, use, and disposal. Replacement due to deterioration must be requested directly from the Administrative and Financial Director. The above is declared in accordance with the Substantive Labor Code and Internal Labor Regulations. (In case of loss or misplacement, the employee must file a report with the respective entity in order to obtain a duplicate ID card, the cost of which must be borne by the employee).
- R&R LOGISTICS CUSTOM FREIGHT SOLUTION SAS employees must not use radios, headphones, personal cell phones, social media, or other means of communication not authorized by the employer in the workplace, company areas, or during working hours.
- Confidentiality agreement whereby information known to employees of R&R LOGISTICS CUSTOM FREIGHT SOLUTIONS S.A.S. through the activities they perform within the company shall be for the exclusive use of the company and may not be disclosed to third parties, as such information constitutes company secrets.
 - It should be the policy of all employees to be measured in their criticism and generous in their praise, as well as to build and not destroy.

Facilitation Payments (Bribes).

These are payments made to secure or expedite procedures with government officials or private entities of a legal and routine nature with which R&R Logistics Custom Freight Solutions S.A.S. has a contractual or commercial relationship. Such acts are prohibited even if they are of a minor amount. These payments may be:

- Payments to expedite or facilitate the obtaining of a license to operate or influence a court decision
 - Influencing a customs agent to issue permits or release goods held at customs
 - Avoiding a tax audit
 - Performing acts contrary to their duties
 - Refusing to delay or omit an act within the scope of their duties, or to perform an act within the scope of their duties
 - Expediting an act that is part of their duties
 - Offering or granting gifts, money, presents, or any other benefit to third parties who are aware of, have been aware of, or will become aware of a matter of interest to the Company or the employee or manager, in connection with or in the course of their duties within the Company.

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- It is the policy of R&R Logistics Custom Freight Solutions S.A.S not to offer or grant gifts or any other benefits to government officials.
 - No employee is authorized to condition or seek a negotiation based on a gift for a customer, supplier, consultant, or any third party.
 - Any type of payment to government officials or entities, whether direct or through partners, contractors, or intermediaries, is a red flag, and therefore the following provisions must be complied with:
 - All transactions with government officials or entities must be reported by the Financial Analyst through payment requests, directly to the General Manager, who is directly responsible for carrying out the transactions.
 - The transaction must be reported at least one week in advance.
- A transaction is understood to be any type of: payments, sponsorships, aid, donations, corporate products, bonds, securities, gifts, invitations, transportation (air, land, sea), hotels, entertainment, training, and in general any goods or services in cash or in kind.
- All transactions with government officials or entities must be recorded in separate and exclusive accounting accounts for this purpose.

Transnationale Bestechung

In order to advance the Due Diligence and Compliance Audit processes, the following activities, among others, will be carried out within the Company:

- When initiating an international transaction, the Company will carry out activities to verify that the third party or potential contractor is not linked to acts of transnational bribery.
- At least once a year, the Compliance Officer will request information from the Company's departments about international transactions carried out, in order to establish which of them may be at risk of transnational bribery and make the relevant recommendations.
- In the event of international transactions, the Compliance Officer shall request, among other things, the following information: Name of the third party or contractor with whom R&R Logistics Custom Freight Solutions S.A.S. carried out the international transaction, the purpose of said transaction, its term, amount, and supporting documentation.
- Once the requested information has been received, the Compliance Officer will verify it against the information available from the contractor or third party. This review may cover legal, accounting, and/or financial aspects related to the international transaction, the purpose of which will be to identify and assess the risks of transnational bribery that may affect the Company.
- Following this review process, the Compliance Officer shall submit a semi-annual report to Senior Management, including the main conclusions and recommendations of the review.

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- Inform third parties or contractors of the existence of this Manual, as well as the Code of Ethics. This may be done by including clauses in the contracts entered into by the Company.
- Evidence of due diligence or audit processes shall be retained.
- The prohibition on payments to foreign officials applies to both direct and indirect payments. Examples of prohibited payments to foreign officials include payments:
 - To influence the award of a government contract
 - To avoid a legitimate government action, such as the imposition of a tax or fine or the cancellation of an existing government contract.
 - To obtain a license or other authorization from a government where the issuance involves the discretion of the official or his or her government
 - To obtain confidential information about business opportunities or about the activities of competitors
 - To draft bidding specifications for government projects in a manner that favors certain bidders
 - To influence the tax rate that will apply to a company's operations.
 - To lessen government controls.
 - To resolve government disputes, such as resolving tax deficiencies or a dispute over duties payable.
 - To affect the nature of foreign regulations or the application of regulatory provisions.

Private Conclusion Constitutive Acts

- Abusing one's position or authority to demand that a third party grant, promise, or offer money or any other benefit in exchange for performing an act that is consistent with or contrary to one's duties.
- Explicitly demanding money, gifts, or any other benefit from third parties or inducing a third party to give or offer money, gifts, or any other benefit to an employee or manager of R&R Logistics Custom Freight Solutions S.A.S. in order to perform an act within the scope of their duties, expedite it, or refuse, delay, or omit an act within the scope of their duties.
- Trafficking in influence
- Improperly using influence derived from one's position, status, or friendship with a third party, whether a public servant or private citizen, to benefit oneself in any way or seek a benefit for R&R Logistics Custom Freight Solutions S.A.S.
- It is not necessary for the recipient of the influence to agree to the request of the person who improperly uses the influence derived from their position, status, or friendship or similar relationship with the third party.

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Document Forgery

- Adulterating the content of a document, whether by creating it entirely, as when it is created from scratch
- Or when it is added to, modified, or deleted, whether or not in essential parts and regardless of whether this causes harm to a third party.
- Including in a document related to the position or duties of a manager or employee of R&R Logistics Custom Freight Solutions S.A.S a statement that is contrary to the truth, or omitting to record, in whole or in part, a fact that has occurred, regardless of whether this causes harm to the entity or to a third party.

Apparent Bribery

- Accepting or receiving for oneself or for another any type of offer, money, gift, or any other benefit from a person interested in the matter that one should be aware of.
- Undue interest in the conclusion of contracts.
- Demonstrating interest through external acts in which a particular act or contract is awarded or agreed upon with a particular third party.
- Misuse of Privileged Information
- Disclosing to third parties who are not entitled to know information that must remain confidential.
- Storing or retaining such information on any personal device or in any database.

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