

## ETHICS AND TRANSPARENCY PROGRAM BUSINESS

### Transparency and Business Ethics Policy (PTEE)

#### General

H&A M HENNES & MAURITZ COLOMBIA S.A.S. ("H& M") is a commercial company domiciled in Colombia, active in the retail activities of clothing, accessories, footwear, and Leather goods in specialized stores or through the Internet.

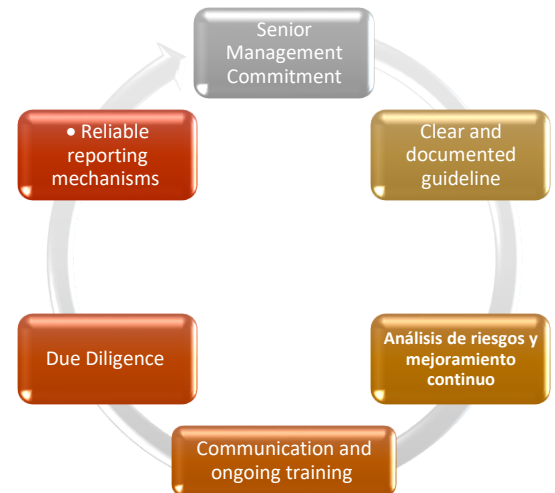
Considering the normative provisions the regulatory provisions, we have integrated within our principles and business practices of the Transparency and Business Ethics Program (hereinafter referred to as PTEE). For this reason, Senior Management has committed to consistently acting ethically, transparently, and responsibly, and we expect the same from our business partners.

#### 1. SCOPE

This Policy, along with other related Codes, Policies, and Manuals, provides guidelines for managing the risks associated with the PTEE. Thus, this document serves as a tool that enables all employees and business partners to manage the risks of corruption and transnational bribery promptly and diligently.

## 2. ETHICS AND TRANSPARENCY PROGRAM BUSINESS COMPONENTS

The H&M program includes:



#### 3. STATEMENT OF COMMITMENT

Respect for the law is a fundamental starting point, but our goal is to go beyond all of them the legal requirements to promote:

- I. A healthy and transparent work environment.
- II. Act responsibly in our business relationships "Due Diligence".
- III. Also, H& M will also encourage its business partners to implement the requirements and approach set out in this Undertaking in their own supply chains.

#### **4. GENERAL GUIDELINES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM**

- ✓ The Company is committed to maintaining the highest standards of Transparency and Business Ethics and prevent corrupt practices in all its business transactions.
- ✓ H& M has a zero-tolerance approach to any form of Bribery, Corruption or Improper payments or any corrupt practices.
- ✓ No H&A Employees must solicit, accept, or give gifts, money, valuables, or preferential treatment with companies or persons who have or intend to carry out any type of contractual or commercial relationship.
- ✓ The Transparency and Business Ethics Program consists of policies, codes, manuals, procedures, and elements that provide a comprehensive understanding of counterparties and politically exposed persons who are associated with H&M.
- ✓ All Employees have a duty to report through established channels, on any actual or potential non-compliance in the processes developed by H& M or that go against their code of ethics.

H&M will not establish any business or other relationship with persons of which there are doubts as to the origin of their funds or their reputation.

- ✓ H&M has designed and adopted the PTEE program, establishing all due diligence activities to mitigate the risks of transnational corruption and bribery, and other related crimes.
- ✓ H& M has defined training and outreach programs in which the obligations of its employees and other counterparts regard to the prevention of Corruption, as well as making reports in good faith, referring to irregularities or situations that go against the code of ethics.
- ✓ The compliance officer has been appointed in accordance with current regulations.

#### **5. COMMUNICATION CHANNELS AND REPORTING**

H&M provides stakeholders with an advice and reporting channel through the Speak Up Channel tool.

[https://hmgroup.com/\(Speak Up Channel\).](https://hmgroup.com/(Speak Up Channel).)