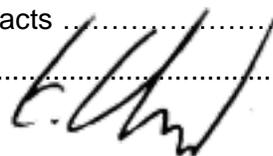


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PRESENTATION

This Anti-Corruption and Transnational Bribery Prevention Manual of INGENIO PICHICHI S.A. contains information related to the rules and procedures that will govern the development of the processes necessary to prevent corruption, in compliance with the Anti-Bribery Law 1778 of 2016 as well as all other regulations governing the matter.

This manual establishes the guidelines adopted by INGENIO PICHICHI S.A., hereinafter INGENIO, in relation to the anti-corruption and transnational bribery prevention program. The policies adopted seek to promote the effective, efficient and timely operation of the program and become the rules of conduct and procedures that will guide the different actions of INGENIO's shareholders, managers, suppliers, customers and employees.

All shareholders, managers, customers, suppliers and employees of INGENIO, directly or indirectly involved in the development of the activities of INGENIO, must know and comply with this manual. The legal representative shall be responsible for the dissemination, training and the necessary activities to ensure its faithful compliance.

INGENIO has the obligation to comply with the control measures established by the State, which are disclosed on the subject.

INTRODUCTION

INGENIO PICHICHI S.A. is committed to complying with national and international laws regarding corruption and prevention of transnational bribery. For these purposes, it adopts the standards set by national and international organizations that ensure legality, transparency and ethics in business.

This manual is intended to serve as a guidance mechanism, informing the counterparties related to INGENIO, whether they are: shareholders, managers, customers, suppliers, employees, or those directly or indirectly related to the business and transactions of INGENIO, seeking best market practices, within a framework of ethics and legal transparency. Based on the above, INGENIO "DOES NOT ADMIT" any activity that may be considered an act of corruption, fraud or bribery in business, transactions or agreements.



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The INGENIO Code of Ethics is regulated by the Transparency, Business Ethics and Anti-Corruption Policy, being guided by the principles and guidelines established to prevent crimes related to corruption and transnational bribery that must be controlled by INGENIO.

1. SCOPE

This manual must be applied in all procedures in which corruption and/or transnational bribery risk factors are present, and covers all INGENIO's counterparties, as follows:

- a. Suppliers of goods and services and contractors in general.
- b. Customers
- c. Associates
- e. Shareholders
- f. Managers
- g. All other persons or companies that directly or indirectly have a business relationship with INGENIO.

2. OBJECTIVES OF THE MANUAL

2.1 General

Establish general guidelines and procedures to ensure the prevention, detection and reporting of acts of corruption and transnational bribery that may occur in INGENIO.

According to what is established in INGENIO Code of Ethics, the values and corporate culture favor coherence in actions, allowing for integral and transparent acts, taking into account that we seek to generate a culture within the company that is mainly based on transparency, ethics and integrity.

2.2 Specific

- Establish strategies to support the fight against corruption and transnational bribery in INGENIO.
- Identify the areas and most vulnerable processes to the risk of corruption and transnational bribery, indicating the behaviors that could be incurred, and taking actions to prevent them according to the



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documents and standards developed for risk identification, in accordance with the procedures used in INGENIO.

- Identify and act against activities that may foster the phenomenon of corruption and transnational bribery, promoting transparent actions and ethical behavior of shareholders, managers, suppliers, customers, employees and other stakeholders.
- Develop controls to prevent fraud, corruption and transnational bribery, neutralizing the risks related to these practices.
- Establish responsibilities and roles with regard to the Anti-Corruption and Prevention of Transnational Bribery Policy of Ingenio.

3. REGULATORY FRAMEWORK

3.1 International Norms and Standards

At the international level, to counter corruption, there is a legal framework in place that includes:

- The OAS Inter-American Convention against Corruption, 1997.
- The Criminal Law Convention on Corruption, 1998
- The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 1999.
- The Council of Europe's Civil Law Convention on Corruption, 1999.
- The African Union Convention on Preventing and Combating Corruption, 2003.
- The United Nations Convention against Corruption (UNCAC), 2005
- OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, 2012.
- The Anti-Corruption Policy of the European Union, Art. 29 of the Treaty on European Union.
- Guidelines on compliance programs related to the U.S. Foreign Corrupt Practices Act ("FCPA").
- UK bribery act.

3.2 National Standards

- Law 1474 of 2011 Anti-Corruption Statute
- Law 1778 of 2016, known as the Anti-Bribery Law.,



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- Law 2195 of 2022 Measures on Transparency, Prevention and Fight against Corruption
- Regulatory Circular 100-00003 dated July 26, 2016;

3.3 Impact of Corruption on the Business Environment

Operational impacts:

- Economic losses or deficiencies in the operation
- Failures or errors in human resources, processes, technology and infrastructure, among others

Legal impacts:

- Imposition of penalties
- Payment of indemnities
- Inabilities to contract
- Commission of crimes

Reputational impacts:

- Disrepute, bad image, negative publicity.
- Loss of customers and business

4. RESPONSIBILITIES

4.1 Board of Directors

The Board of Directors has the following responsibilities with respect to the strategy for combating corruption and transnational bribery:

- Establish policies and implement INGENIO Anti-Corruption and Transnational Bribery Prevention Manual, as well as give the necessary instructions to structure, execute and supervise actions aimed at the effective prevention of corruption and transnational bribery.
- Set an example with their actions and promote an ethical culture that does not accept acts of corruption or bribery.
- Propose and instruct improvements on the internal procedures to combat corruption, transnational bribery and strengthen actions in the processes under its responsibility.



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- Give direction and provide the necessary support for the implementation of the manual in all the aspects it covers, including its areas of responsibility.
- Ensure the company's proper execution of controls to mitigate the risks of corruption and transnational bribery.
- Report acts of corruption and transnational bribery through the reporting channels established for this purpose.

4.2 Compliance Officer

Is in charge of ensuring compliance with INGENIO's Anti-Corruption and Prevention of Transnational Bribery Manual, for which will assume the following functions:

- Promote awareness and dissemination of the Anti-Corruption and Prevention of Transnational Bribery Manual; and provide other relevant guidelines to combat corruption and transnational bribery in INGENIO.
- Advise the Board of Directors and the General Management of the company on events that may involve corruption and/or transnational bribery.
- Recommend to the Board of Directors prevention measures and actions in order to strengthen the anti-corruption and transnational bribery prevention strategy, taking, if necessary, actions before the competent legal and/or disciplinary entities.
- Ensure adequate coordination of the compliance program and the policies framed within it.
- Submit to the Board of Directors, at least once a year, reports on the management as Compliance Officer.
- Organize, carry out and periodically manage the evaluation of corruption and transnational bribery risks with employees or collaborators that INGENIO designates or with third parties.
- Attend and inform INGENIO's management, as established in the Internal Work Regulations, of the infractions committed by any employee or collaborator in relation to compliance with this manual, so that the corresponding sanctioning procedures can be carried out.



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- Ensure regular training of employees and collaborators responsible for the prevention of acts of corruption and transnational bribery, in order to protect the interests of INGENIO and in compliance with the respective regulations.
- INGENIO has established channels for reporting any person regarding a case of transnational bribery or any other corrupt practice. The Compliance Officer will support and monitor the proper functioning and updating of these channels.
- When there are suspicions that a violation of the Law or this manual has been committed, INGENIO shall carry out internal investigation procedures, using its own human and technological resources or hiring third parties specialized in these situations.
- Supervise the implementation and adequate progress of anti-corruption and transnational bribery prevention strategies, reporting significant events to INGENIO's General Management.
- Facilitate and participate in the proper reporting and disclosure of acts of corruption and/or transnational bribery and relevant suspicions of corruption.

4.3 Employees and Associates

The following are the responsibilities of INGENIO employees and associates:

- To comply with the Anti-Corruption and Prevention of Transnational Bribery Manual.
- Leave evidence of compliance and execution of anti-corruption controls in charge.
- Report suspicious actions or events related to acts of corruption or transnational bribery.
- Collaborate with the competent authorities in investigations initiated as a result of allegations of acts of corruption or transnational bribery.

4.4 Internal Audit

The Internal Audit Management will have the following responsibilities:

- Through the application of techniques included in its audit methodology, it will assess the risks associated with corruption and transnational bribery activities,



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and how they are managed by INGENIO's management.

- Provide permanent information to the General Management and the Board of Directors regarding weaknesses in compliance with the Code of Ethics and the Anticorruption and Prevention of Transnational Bribery Manual, established in the exercise of their functions.
- Support the Compliance Officer in the handling of complaints and allegations of corruption and bribery, participating in investigations, especially those related to the detriment of assets.
- Ensure a team of professional audit staff, with sufficient technical knowledge, skills, interpersonal skills, trained and experienced, to ensure the reliability, integrity and quality of the results in the audits performed, including the identification and analysis of risks of fraud, corruption and transnational bribery.
- Manage the program provided by INGENIO to receive complaints from any type of person regarding acts of transnational bribery or any other type of corrupt practice.

4.5 Tax Auditing

Among its obligations is to report to the corresponding authorities, acts of corruption, as well as alleged acts of crimes against the public administration, or against the economic and social order, or against the economic patrimony, established in the exercise of its position, in accordance with the provisions of Article 32 of Law 1778 of 2016. Additionally, he/she shall inform the corporate and administrative bodies of INGENIO of any criminal acts of which becomes aware.

For this purpose, within the following thirty (30) days from the date on which he/she had knowledge of the facts, he/she shall file the corresponding complaints. For such purposes, the professional secrecy regime that protects the statutory auditors shall not apply.

In accordance with the applicable accounting standards and the provisions of Article 207 of the Code of Commerce, it shall establish control and auditing systems that allow it to verify the accuracy of the accounting, ensuring that the transfers of money or other assets that occur between INGENIO and its related parties do not conceal activities outside the law.



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5. PRINCIPLES GOVERNING THE MANUAL

5.1 Principles

- In order to ensure compliance with the Colombian Constitution and laws, the provisions and regulations of the different authorities, as well as the rules and policies established by INGENIO, shareholders, directors, suppliers, customers and employees, as well as all persons related to the Company must act under the principle of legality and legitimacy.
- To the extent that all INGENIO's employees know their moral obligations and their legal and labor responsibilities and practice them under the guidelines of business ethics, it is possible to affirm that they fulfill their duties to the community, the company and the country; the best way to do this is to practice transparent and legitimate business. By virtue of this, the employees with hierarchical level and greater responsibility, must be the most committed to adopt a careful and diligent conduct, all under the principles of honesty.
- Act in a diligent and careful manner, permanently respecting people, complying with the law, giving priority in decisions to the values and ethics of the company over the particular interest and always relying on the Principle of Good Faith.
- Every employee has the duty to report in a timely manner to the superior any situation or irregularity committed by another employee or a third party, if considers that the facts affect or may harm the interests of INGENIO, its suppliers, customers, shareholders or managers. In the event that the employee prefers to keep identification confidential, may do so through the Ethics Line and other reporting channels established in this manual. In any case, the actions of INGENIO's employees shall be carried out under the Principle of Loyalty.
- The actions of INGENIO employees must always be governed by the General Interest Principle. Therefore, activities must be devoid of personal economic interest.
- The information given must be truthful, under the Principle of Sincerity.

All individuals related or linked by any means with INGENIO must comply with the provisions of the Code of Ethics and, in particular, have the support of INGENIO to act in accordance with the principles set forth in this Anti-Corruption and Prevention of Transnational Bribery Manual.



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have the support of INGENIO to act in accordance with the principles set forth in this Anti-Corruption and Prevention of Transnational Bribery Manual.

Therefore, the company's General Management values and recognizes the commitment and dedication of the people who, while ensuring the integrity of INGENIO's business management, act with rectitude.

To ensure the prevention, identification and treatment of acts and behaviors considered unlawful, INGENIO has implemented control mechanisms that include good practices and adopt procedures, protocols and complaints through its ethical communication channels.

5.2 Lines of action of the Code of Ethics

In order to guide the performance of the partners in the Code of Business Ethics, it is necessary to review its design and what is approved in it, to update it when deemed necessary, either for internal company reasons or due to changes in the requirements of current regulations. The code and its approved updates will be complemented by monitoring, dissemination and training, which will be recorded in writing.

In case of doubts, consult:

- Manual on Risk Prevention of Money Laundering, Financing of Terrorism and Proliferation of Weapons of Mass Destruction (SAGRILAFT)
- Code of Ethics
- Gifts and Hospitality Policy
- Integrated Policy

6. REPORTING OF ACTS OF CORRUPTION

In order that shareholders, directors, employees, customers, suppliers and other persons contractually related to INGENIO may report the occurrence of acts of corruption or transnational bribery, INGENIO informs all of them of the existence of its Anti-Corruption and Prevention of Transnational Bribery Manual, as well as the channels for receiving complaints, in accordance with the provisions of said manual.

To this end, INGENIO makes available different channels through which reports of any illegal or unethical behavior of which it becomes aware can be made confidentially, and which can be



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accessed by shareholders, managers, employees, customers, suppliers and other persons related to INGENIO who deem it necessary.

The following channels are available:

ETHICAL LINE: Phone 2547201 Ext. 130 - 135

Mobile 318 591 5080

E-mail address: eticaycumplimiento@ingeniopichichi.com

In order to establish whether the information received through any of the means provided for this purpose, is framed in any of the facts considered as acts of corruption or transnational bribery, the Compliance Officer and the Internal Audit Management, by mutual agreement, shall determine whether it corresponds or is framed in any of the facts considered as acts of corruption or transnational bribery in accordance with the law.

The following information will not be considered or taken into account and will be immediately discarded:

- If it is not framed as an act of corruption or transnational bribery, in accordance with the provisions of this manual and the law.
- Corresponds to facts of the private life of INGENIO's shareholders, directors, suppliers, clients, collaborators, and employees.
- It has been made anonymously, or through false names, provided that there are not sufficient elements of judgment that clearly reveal the facts that are the object of the complaint or it is not indicated how the facts have come to be known. In order to initiate the investigation when the complaint is anonymous, the truthfulness of the facts denounced must be accredited, at least briefly, or refer to clearly identifiable facts or persons.

In the event that the complaint does not meet the minimum requirements, the complaint will be filed and kept in a confidential file for documentary purposes only.

7. DUTIES

All employees working for INGENIO, shareholders, officers, suppliers, customers and other persons who have dealings with INGENIO shall avoid engaging in any of the conduct described below:



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7.1 Bribe Payments.

INGENIO prohibits making payments, even if they are minor, with the purpose of favoring, expediting, obtaining, carrying out or delaying procedures of any nature that must be carried out before government agencies or private entities with which INGENIO has any relationship. These acts are not permitted and may include, among others:

- Make payments to expedite and obtain permits or licenses.
- Affecting a judicial decision.
- Prevent or delay a tax audit.
- To expedite, discard or delay the issuance of a third party's own act.

When there are matters of interest to INGENIO, or that are part of the activities of an employee or collaborator of INGENIO, it is forbidden to offer or give gifts, sums of money, presents, objects of monetary value or any other type of benefits or utilities to third parties who are aware of or are part of the matter.

It is INGENIO's policy not to give gifts, sums of money, objects of pecuniary value or benefits to public officials. Therefore, INGENIO employees are not authorized to give gifts to public officials in exchange for favors in their decisions.

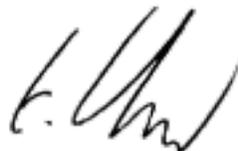
In the event that for any reason payments must be made to public officials or government entities, either directly or through their partners, contractors or intermediaries, the following procedures must be complied with:

Transactions with government officials or entities must be reported to Audit Management and the Compliance Officer. This will be done through the employee or area of the unit benefiting from the process.

The notification must contain a description of the transaction, identifying at least who is involved, the value of the transaction and the justification for the transaction.

The transaction must be reported at least 7 normal days in advance.

Transactions are defined as payments, sponsorships, grants, donations, bonuses, gifts, invitations, transportation, hotels and all goods or services that can be quantified in cash or in kind.



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In the event that a transaction with a public official or government entity is identified that has not been reported, it must be reported to the Audit Management and the Compliance Officer, with the formality indicated above for notifications.

7.1.1 Transnational Bribery

INGENIO will carry out activities to facilitate due diligence procedures and internal control follow-up, taking into account the following variables:

- When an international transaction is to be carried out, activities shall be carried out to verify that the third party is not linked to acts or investigations for transnational bribery.
- The Compliance Officer, at least once a year, will request information from all INGENIO departments on international transactions carried out, in order to establish which of them may pose a risk of transnational bribery and make the recommendations he/she deems necessary. For such purposes, it shall request information related with: name of the third party with whom INGENIO carried out the international transaction, the object of the transaction, the term, the value and the due diligence folder carried out.
- The Compliance Officer will verify the information available from the third party and the legal, accounting and financial aspects of the international transaction, in order to identify and measure the risks of transnational bribery that could affect INGENIO.
- As a result of the review process, the Compliance Officer shall submit to the General Management and the Board of Directors an annual report including the main conclusions and recommendations.
- Third parties in general shall be informed of the existence of the Anti-Corruption and Prevention of Transnational Bribery Manual, as well as of the Code of Ethics, which may be done by including clauses to that effect in the contracts signed by INGENIO.
- The responsible areas shall leave formal and documented proof of the completion of the due diligence processes.

The following are some examples of prohibited payments to foreign officials:

- Those seeking to obtain the award of a contract with the state.



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- Those that seek to prevent an appropriate governmental action, such as the payment of a tax or fine, or the annulment of a contract.
- Those seeking to obtain a license or authorization from a State, the issuance of which implies the tolerance of the international official.
- Those aimed at obtaining confidential information about potential commercial business or about the activities of competitors.
- Those seeking to obtain bids on government projects.
- Those seeking to influence the tax rate to be applied to business operations.
- Those seeking to relax state controls.

7.2 Acts that are considered Abuse of Power

The following, among others, are considered acts of abuse of power:

- Demanding a third party to give gifts or benefits as consideration for performing an act that goes against its functions.
- Demand money or other similar benefits from a third party or lead to give or offer INGENIO's employee or manager any other benefit so that he/she performs any act related to the duties that alters its normal and transparent course.

7.3 Influence peddling

Influence peddling is considered to be the improper use of influence inherent to the function, position or relationship with respect to a third party, regardless of whether is a public official or private individual, to benefit directly or indirectly or for the benefit of INGENIO.

7.4 Acts Related to Forgery of Documents

It is considered an act related to the falsification of documents to include in the documents signed by the employee statements that are not true or that correspond to or relate only a part of the truth of what happened, regardless of the damage caused to INGENIO or to a third party.

7.5 Apparent Bribery

Derived from the receipt of a benefit that may be collected by a person interested in benefiting from the matters discussed.



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Certificado de Idoneidad No. 0424 dado en
Bogotá a los 4 días del mes de Agosto del 2015

	MANUAL	Code: MA-GG-11
	ANTI-CORRUPTION AND TRANSNATIONAL BRIBERY PREVENTION MANUAL OF INGENIO PICHICHI S.A.	Version: 01
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7.6 Undue Interest in the Conclusion of Contracts

To show a disproportionate interest through improper acts, so that a certain act or contract favors or is agreed with a specific third party.

7.7 Improper Use of Privileged Information

- When confidential or similar information is given to third parties, to which such third parties have no right to use or know, and which must remain confidential.
- When information is stored in devices, personal use equipment or any other type of database.

8. WAYS TO IDENTIFY, ASSESS, MEASURE, CONTROL AND MONITOR RISK

8.1 Objectives

To guarantee the protection of the company in relation to the risks generated in the development of the processes, it is necessary to identify, evaluate and analyze the risks, seeking to mitigate and prevent them, in such a way as to favor the continuous improvement of the processes.

8.2 Range

When managing risks, their analysis, assessment, treatment and follow-up will have been previously defined and formalized in a cross-cutting manner on the processes of INGENIO.

INGENIO continues to apply the Risk Matrix for Money Laundering, Financing of Terrorism and Financing of the Proliferation of Weapons of Mass Destruction SAGRILIFT.

9. SANCTIONS

INGENIO undertakes to comply with the policies and procedures contained in the Code of Ethics, as well as in this Anti-Corruption and Prevention of Transnational Bribery Manual. Likewise, INGENIO is committed to the promotion and compliance of its shareholders, managers, employees, customers, suppliers and other persons related to INGENIO.



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INGENIO will act vigorously against acts that imply non-compliance with this manual. To this end, as appropriate, it will impose disciplinary sanctions and may terminate the employment contract with the employee or the contractual relationship with the third party. If necessary, it will initiate the corresponding legal actions, in accordance with the regulations in force.

10. TRAINING

INGENIO will carry out training activities aimed at its collaborators to prevent acts of corruption and transnational bribery, promoting a culture of conscious care on the part of all (employees and associates) linked to the company, offering training programs and continuous training.

The Compliance Officer shall be responsible for preparing, scheduling and carrying out employee training activities. In any case, training programs must be previously approved by the Board of Directors.

The Compliance Officer shall be responsible for continuously updating employees on the internal policies issued by the Board of Directors, rules and recommendations that enable continuous and effective control of the risk of corruption and transnational bribery at INGENIO. To this end, shall acquire the necessary knowledge on bribery and corruption risks.

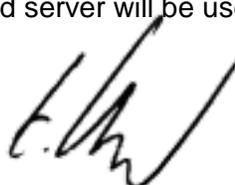
The processes will be disclosed in a timely manner, with formal instructions incorporated into the manual as soon as they are approved.

10.1 Archiving of documents

In order to comply with this manual, the following document retention procedures must be followed:

First: The forms established for the due diligence of the counterparties will be available to users in magnetic and physical support.

Second: Information related to customers, suppliers, contractors and employees shall be kept in a secure location and restricted to unauthorized personnel. Digitized information will be kept in a restricted and secure manner, preventing unauthorized personnel from making use of the information. A dedicated server will be used for this purpose.


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Third: For correspondence received and sent by and to the competent authorities, INGENIO has an established procedure for the reception and delivery of correspondence, with alphanumeric classification controlled by the secretary of the General Management.

The Compliance Officer shall keep its correspondence and documents while they are in its management files. Once the documents are transferred to the Central Archive of INGENIO, they will remain under the responsibility of that unit, ensuring their organization and preservation.

Fourth: In order to comply with anti-corruption policies, the information shall be kept for a minimum term of 5 years, in accordance with the provisions of the law. However, INGENIO shall keep the documents for the time it deems necessary, taking into account their legal, administrative and evidentiary value.

Fifth: Proof of training of INGENIO employees shall be kept and archived in the Compliance Office and on magnetic media.

Sixth: Documentation sent by certified mail to the competent authorities must contain the date of delivery, and the Compliance Officer will keep track of the date of delivery and receipt by the entity.

11. CHANGE LOG AND DOCUMENT VALIDATION

Issue		Registration	Description
Date	Source	Date	
March 22, 2022	Board of Directors	Record 1261 March 22, 2022	As mandated by the Board of Directors, the Anti-Corruption and Prevention of Transnational Bribery Manual of INGENIO was established.



EDWARD WILLIAM GOODSON-WICKES

Traductor e Interpretre Oficial
 Inglés-Español-Inglés

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I, EDWARD WILLIAM GOODSON-WICKES, Spanish - English - Spanish OFFICIAL TRANSLATOR, REGISTERED WITH THE COLOMBIAN MINISTRY OF FOREIGN AFFAIRS, HEREBY DECLARE THAT THIS IS AN ACCURATE, TRUE AND COMPLETE TRANSLATION TO THE BEST OF MY KNOWLEDGE AND BELIEF OF THE ATTACHED DOCUMENT