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PTEE COMPLIANCE POLICY

2026

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EXCHANGE CONTROL

Date	Version	Description	Prepared	Reviewed	Approved
Dic-25	02	Política de Cumplimiento Programa de Transparencia y Ética Empresarial (PTEE)	Oficial de cumplimiento	Vicepresidente Legal & Riesgos	Junta Directiva

This Compliance Policy for the Business Transparency and Ethics Program (PTEE) will be updated as necessary or at least every two (2) years, evaluating changes in the Company's activity that may alter or modify the level of risk of Transnational Corruption or Bribery (C/ST).

The Board of Directors of Constructora Colpatria S.A.S. shall be responsible for approving all changes proposed by the PTEE Compliance Officer regarding policies. Once approved, they shall be published on the website.

1. INTRODUCTION

The PTEE Program Compliance Policy is developed within the framework of the laws and regulations in force and applicable to Constructora Colpatria S.A.S., hereinafter the "Company" and its subsidiaries, the Code of Good Governance, and the Code of Ethics and Conduct. This document confirms the Company's commitment to zero tolerance for any conduct considered to be Transnational Corruption or Bribery and corroborates the importance of compliance with the Laws, Regulations, and internal guidelines established in these governance documents. Acting with integrity is essential to generating sustainable value and building lasting relationships of trust.

In line with the organizational culture and corporate values, a Business Transparency and Ethics Program (PTEE) has been adopted, establishing the PTEE Compliance Policy. This policy reaffirms the Company's commitment to compliance, transparency, and

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the responsible development of its activities, aligned with the highest ethical standards, for the benefit of all its counterparts and the environment in which it operates.

This document serves as a tool for all Company employees and stakeholders subject to this policy, such as subsidiaries, suppliers, contractors, partners, customers, board members, and other related third parties, to act diligently in the management and administration of risks associated with the PTEE.

2. OBJETIVE

To promote a corporate culture based on ethical conduct and establish guidelines to be followed in relations with stakeholders in order to prevent acts related to transnational corruption and bribery.

The Company's Board of Directors is fully committed to its responsibility to inspire and promote, together with all related counterparties, ethical conduct based on the highest standards of integrity. This commitment reflects not only strict compliance with the law, but also a firm decision to always act with honesty, transparency, and respect for its corporate values. The Company believes that doing the right thing is the basis for building a sustainable, reliable, and fair environment for all.

With the implementation of this Policy, the Company seeks to achieve the following objectives:

- Strengthen its corporate culture based on ethics, promoting consistency between what it says and what it does, as a genuine reflection of its values and principles. Protect its image and reputation, preventing any form of transnational corruption or bribery by adopting clear, firm, and preventive measures that express its zero-tolerance stance toward such conduct. Define clear guidelines for acting on corruption and bribery risks, allowing them to be identified, measured, managed, and corrected in a timely manner, in an environment of continuous improvement and commitment to compliance. All this with the aim of preserving the trust of its counterparts and contributing to an honest and sustainable business environment.

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The Company's strategy for combating corruption and transnational bribery includes, among other related elements and systems, the Business Transparency and Ethics Program (PTEE) and the Comprehensive ML/TF/FPWMD Risk Management and Self-Control System (SAGRILAFI).

3. SCOPE

The Policy is aimed at the Company and its branches, in this case its subsidiaries (Urbana Mexico and Urbana Peru), its shareholders, administrators, collaborators, suppliers, and in general those persons who act on behalf of, for the account of, and in representation of the Company, who must ensure compliance in all their business, contractual, or legal relationships.

The fundamental objective of the Company's PTEE program is to minimize the possibility of situations associated with the risks of corruption and transnational bribery in domestic and international business and transactions that could lead to deception, breach of trust, and, in general, damage to its reputation, assets, and stakeholders.

In accordance with this Policy, the Company and its counterparties shall refrain from participating in any corrupt practices or forms of bribery, either directly or indirectly.

4. APPLICABLE REGULATIONS

This Policy strictly complies with current regulatory standards on Corruption and Transnational Bribery, derived from:

- a. Law 63 of 1993 (Vienna Convention).
- b. Law 80 of 1993 (General Statute on Public Administration Contracting).
- c. Law 190 of 1995 (Anti-Corruption Statute).
- d. Law 599 of 2000 (Colombian Penal Code).
- e. Law 800 of 2003 (Palermo Convention).
- f. Law 970 of 2005 (Merida Convention).
- g. Law 1150 of 2007 (Public Procurement).
- h. Law 1474 of 2011 (Colombian Anti-Corruption Statute).
- i. Law 1508 of 2012 (Public-Private Partnerships).
- j. Law 1573 of 2012 (Transnational Bribery Convention).
- k. Law 1778 of 2016 (Transnational Bribery).

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- l. Decree 830 of July 26, 2021 (PEP) issued by the Administrative Department of the Presidency of the Republic.
- m. External Circular No. 10000011 of August 9, 2021, issued by the Superintendency of Companies.
- n. External Circular No. 100000012 of August 9, 2021, issued by the Superintendency of Companies.
- o. Resolution No. 000164 of December 27, 2021, issued by the DIAN.
- p. Resolution No. 000037 dated March 17, 2022, issued by the DIAN, in Articles 4 and 10, "Obligated to provide information in the Single Registry of Final Beneficiaries (RUB)."
- q. Law 2195 of 2022 (Transparency, Anti-Corruption, and Anti-Money Laundering).
- r. Tax Statute (definition of final beneficiary).
- s. Company Code of Good Governance.
- t. Company Code of Ethics and Conduct.
- u. Any other applicable regulations contained in Colombian law.

5. PRINCIPLES

The Company affirms that acting with integrity is a shared responsibility and a commitment to the present and the future. These principles guide the implementation of this Policy and reflect the commitment to building an ethical and sustainable culture in all its relationships:

Principle 1 – Proportionality. Actions must be as robust as they are relevant. Therefore, measures to prevent the risks of corruption and bribery have been designed proportionally, considering the size, nature, economic activities, and particularities of the business.

Principle 2 – Shared commitment. The Company understands that building an ethical and transparent environment requires the active commitment of everyone. Therefore, it commits its counterparts to know, respect, and apply the guidelines established in the Business Transparency and Ethics Program (PTEE) Manual and to always act in accordance with them.

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Principle 3 – Risk-based management. Aware of the challenges faced in the business environment, the Company takes a preventive stance to identify, assess, monitor, and implement controls that mitigate the risks of corruption and transnational bribery rigorously and in a timely manner, strengthening its processes and decisions through effective risk management.

Principle 4 – Due diligence. Every relationship counts. Therefore, all interactions with counterparties are governed by the principles of the PTEE, including a systematic process of third-party knowledge that ensures transparency, trust, and continuous updating.

Principle 5 – Communication and training. Knowledge is essential for making ethical decisions. The Company is committed to providing the necessary resources so that its employees fully understand the risks associated with corruption and bribery, through clear and accessible communication channels and regular training programs. These actions not only enable compliance with regulations but also foster a personal commitment to ethics in every decision.

Principle 6 – Monitoring and continuous improvement. Ethics is managed on a daily basis. The Company establishes clear responsibilities for monitoring and periodically reviewing its Program, ensuring its correct implementation, effectiveness, and constant evolution in the face of new realities, learnings, and challenges.

6. DEFINITIONS

Bribery: Art. 405 of the Penal Code. A public servant who receives for himself or for another money or other benefit, or accepts a promise of remuneration, directly or indirectly, to delay or omit an act proper to his office, or to perform one contrary to his official duties.

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Improper bribery: Art. 406 of the Criminal Code. A public servant who accepts, for themselves or for another, money or other benefits or promises of remuneration, directly or indirectly, for an act that they must perform in the course of their duties.

A public servant who receives money or other benefits from a person who has an interest in a matter brought to their attention.

Bribery by giving or offering: Art. 407 of the Criminal Code. Anyone who gives or offers money or other benefits to a public servant, in the cases provided for in articles 405 and 406 of the Criminal Code.

Counterparties: Natural or legal persons with whom the Company has business, contractual, or legal ties of any kind. That is, partners, shareholders, collaborators, customers, and suppliers or contractors of goods and services.

Contractor: refers, in the context of a business or transaction, to any third party that provides services to the Company or has a contractual legal relationship of any kind with it. Contractors may include, among others, suppliers, intermediaries, agents, distributors, advisors, consultants, and persons who are part of collaboration contracts, temporary unions or consortiums, or risk-sharing agreements with the Company.

State Contract: Corresponds to the definition established in Article 32 of Law 80 of 1993.

Corruption: any conduct aimed at benefiting a company, or seeking a benefit or interest, or being used as a means to commit crimes against public administration or public property, or to commit acts of transnational bribery.

Acts of corruption are understood to be the criminal conduct listed in the chapters on crimes against the public administration, the environment, the economic and social order, financing of terrorism and organized crime groups, administration of resources related to terrorist activities and organized crime in the Colombian Criminal Code, those enshrined in Laws 1474 of 2011 and 2195 of 2022, electoral crimes, or any punishable conduct related to public assets that may have been committed.

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Private corruption: Art. 250-A of the Criminal Code. Anyone who, directly or through an intermediary, promises, offers, or grants to executives, administrators, employees, or advisors of a company, association, or foundation a gift or any unjustified benefit in order to favor him or a third party, to the detriment of the company, association, or foundation.

The same penalties shall be imposed on any director, administrator, employee, or advisor of a company, association, or foundation who, either directly or through an intermediary, receives, solicits, or accepts a gift or any unjustified benefit to the detriment of the company, association, or foundation.

When the conduct causes economic damage to the detriment of the company, association, or foundation.

Gift: Benefit or advantage of any kind, whether financial or not, obtained by a public authority or official in the crime of bribery, for their own benefit or that of a third party. It may be a direct or indirect benefit, but of sufficient magnitude to undermine their impartiality in the exercise of their function. (Definition taken from RAE)

Due Diligence: This is the process of constant and periodic review and evaluation that must be carried out by the Obligated Entity in accordance with the Risks of Corruption or Risks of Transnational Bribery to which it is exposed.

Crimes Against Public Administration: These are the behaviors that are classified in Title XV of the Colombian Penal Code, beginning in Article 397 and ending in Article 434B.

Ethics Hotline: This is the reporting channel provided by the Company to learn, through the PTEE Compliance Officer, about any irregularity or situation that contravenes internal laws, regulations, policies, and procedures, including acts of Transnational Bribery and Corruption that may be committed by shareholders, managers, employees, suppliers, and contractors.

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International business or transaction: International business or transaction means business or transactions of any nature with foreign individuals or legal entities under public or private law.

Transparency and Business Ethics Program: This document sets out the Compliance Policy, the specific procedures carried out by the Compliance Officer, aimed at implementing the Compliance Policy, in order to identify, detect, prevent, manage, and mitigate Corruption Risks or Transnational Bribery Risks that may affect the Company, in accordance with the Risk Matrix and other instructions and recommendations established in the regulations issued by the Colombian Superintendency of Companies.

Complaint Reporting: This is the online system enabled by the Superintendency of Companies on its website to receive complaints related to acts of transnational bribery.

C/ST Risks: This is the Risk of Corruption and/or the Risk of Transnational Bribery.

Corruption Risks: The possibility that, by action or omission, the purposes of public administration may be diverted or public assets may be affected for private gain.

Transnational Bribery Risks or TR Risk: The possibility that a legal entity may directly or indirectly give, offer, or promise a Foreign Public Official sums of money, objects of pecuniary value, or any benefit or advantage in exchange for said public official performing, omitting, or delaying any act related to their duties and in connection with an International Business or Transaction.

Foreign Public Official: A person who holds a legislative, administrative, or judicial position in a foreign state, whether appointed or elected; any individual who exercises a public function for a foreign country, its agencies, entities, or state bodies; and any person acting as an official or agent of an international public organization, as established in paragraph 1 of Article 2 of Law 1778.

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Subordinate Company: A company that is under the control or dominant influence of another company, known as the parent or controlling company. This subordination may occur when the parent company owns the majority of the capital, has decision-making power in shareholders' meetings or boards of directors, or exercises a dominant influence that allows it to direct the administration or fundamental decisions of the subordinate company, according to Article 260 of the Commercial Code.

Bribery: The offer, promise, delivery, or acceptance of an undue advantage, of any value (financial or non-financial), directly or indirectly, regardless of location, in violation of applicable law, for the purpose of inducing a person to act or refrain from acting in relation to the performance of their duties. This includes payments made to someone to perform actions outside the legal or behavioral norms of their employer, or to omit what should be done in accordance with those norms.

Transnational bribery: According to Article 19 of Law 2195 of 2022, this crime is committed by legal entities that, through one or more: (i) employees, (ii) contractors, (iii) administrators, or (iv) associates, either their own or those of any subordinate legal entity, give, offer, or promise, directly or indirectly, to a foreign public official: (i) sums of money, (ii) any object of pecuniary value, or (iii) any other benefit or advantage, in exchange for the foreign public official performing, omitting, or delaying any act related to the exercise of their functions and in connection with an international business or transaction.

Partners: These are individuals or legal entities that have made a contribution in cash, labor, or other assets of monetary value to a company or sole proprietorship in exchange for quotas, shares, stock, or any other form of participation provided for by Colombian law.

7. GENERAL GUIDELINES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

Based on its organizational culture and corporate values, the Company establishes the guidelines and directives to be followed by its counterparts in the area of Transnational

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Corruption and Bribery (TCB) risk management, which must be framed within transparent, fair, and legal behavior:

- a. The Company expresses its zero-tolerance stance toward Transnational Corruption and Bribery in any form and enacts its decision to take all necessary measures to combat them.
- b. The Company is committed to conducting its operations in accordance with high ethical principles and in compliance with applicable laws.
- c. All operations, business dealings, and contracts carried out by the Company shall comply with the policies and guidelines defined in this document.
- d. The Company does not promote, accept, or cover up acts that fall within the concepts of corruption and transnational bribery in any of its business relationships. This includes improper payments, benefits, or offers to public or private officials, whether domestic or foreign, either directly or through third parties or intermediaries. This prohibition is absolute and reflects our commitment to legality, integrity, and transparency in all our relationships.
- e. The Company promotes and establishes an institutional culture for compliance with PTEE policies in its relationships with counterparties.
- f. It is the responsibility of management to inform all employees under its direction of the rules, procedures, and protocols that must be observed to prevent and control the risk of Transnational Corruption and Bribery and to apply the necessary controls to prevent the Company and/or its employees from facilitating activities of this nature.
- g. The Company's responsible growth requires acting with consistency and transparency. Therefore, clear rules have been established to prevent conflicts of interest and practices that could jeopardize its reputation, including the regulation of gifts, presents, invitations, and hospitality. These provisions, included in the PTEE Manual, reflect the Company's commitment to an ethical culture, the trust of its partners, and long-term sustainability.
- h. The Company will not maintain relationships with counterparties who have been convicted of criminal activities related to corruption and transnational bribery.
- i. The Company has guidelines for the prevention and resolution of conflicts of interest in accordance with the provisions of the Code of Ethics and Conduct.

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- j. The Company fosters an environment of transparency and maintains appropriate channels to encourage communication of matters related to possible situations of corruption and transnational bribery.
- k. The Company has a confidential and anonymous reporting mechanism called the Ethics Hotline for employees, customers, suppliers, or any other stakeholders to report irregular conduct.
- l. The Company promptly handles all reports of irregular conduct received through the Ethics Hotline, ensuring confidentiality, objectivity, transparency, and no retaliation. No employee will suffer any type of retaliation or any other negative consequences for preventing, rejecting, or reporting an act of corruption and transnational bribery.
- m. The Company has a system of sanctions established in the Internal Work Regulations that regulates the consequences of serious violations by employees of their contractual or regulatory obligations, such as the PTEE.
- n. The Company will report identified acts of Corruption and Transnational Bribery to the competent authorities.
- o. The Company promotes awareness among its counterparts of best practices for preventing and managing the risks of corruption and transnational bribery. To this end, it has resources, strategies, and outreach and training programs that strengthen the culture of compliance both within the Company and in its environment.
- p. The Company establishes strict requirements for engaging counterparties and refuses to enter into or renew any contractual, commercial, or business that does not comply with the requirements of the law and internal regulations.
- q. The Company does not directly or indirectly carry out transactions, operations, or businesses involving virtual assets, cryptocurrencies, or any other digital instrument that does not have legal backing, express regulation, and supervision by the competent authorities in Colombia.
- r. The Company does not engage in, promote, or finance lobbying activities and prohibits its employees, managers, and third parties from exerting undue influence on authorities. All interactions with public entities must be limited to what is strictly necessary for the development of business activities, carried out

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with transparency, legality, and traceability, and subject to established internal procedures and controls.

- s. All information derived from the application of this policy is subject to confidentiality, which means that it may only be disclosed to the competent judicial or administrative authorities. Consequently, the Company requires its counterparties to maintain absolute confidentiality with respect to the information prepared and distributed in relation to the PTEE, especially that which has been reported internally or made available to the competent authorities, unless required by said authorities.
- t. All of the Company's counterparties are required to safeguard the information derived from the application of this policy and limit its use to the purposes strictly established by law, including responding to requests for information from the Attorney General's Office, competent authorities, or regulatory entities.
- u. In subsidiaries, subordinates, related companies, and investments that are associated companies, the following must be done:
 - I. Request an annual certification from the Compliance Officer and/or Legal Representative regarding the effectiveness of compliance with the guidelines established in the Transparency and Business Ethics Program implemented in the Company, together with any relevant situations that have occurred during this period.
 - II. Representatives on the Boards of Directors of subsidiaries and/or Proxies must notify the PTEE Compliance Officer of any events they consider to be related to Corruption, Transnational Bribery, and/or Money Laundering, Financing of Terrorism, and Proliferation of Weapons of Mass Destruction.

8. GENERAL POLICIES OF THE TRANSPARENCY AND BUSINESS ETHICS PROGRAM

8.1 Policy on the acceptance of gifts or courtesies

It is Company policy that neither subsidiaries, employees, nor their immediate family members accept or offer gifts, perks, entertainment, and/or favors from customers or

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suppliers or any person or company interested in obtaining a favor or business, with which they may seek to inappropriately influence the normal and equitable development of business relationships between our Company and any customer, supplier, or competitor. If the above situation arises, the employee must return it to the sender immediately in writing, notify their boss or immediate superior, and also inform the Ethics Hotline for their information.

The Company's counterparties must strictly comply with the policies on gifts, presents, invitations, and hospitality, ensuring that under no circumstances can these items be interpreted as attempts to influence business decisions or generate conflicts of interest.

Employees may refer to **Annex 5. Procedure for accepting and giving gifts and hospitality (hospitality)** of the PTEE Compliance Manual.

8.2 Policy on remuneration and payment of commissions to employees, associates, and contractors

a. Employees

Employee payment items are described in the corporate remuneration policy, which establishes guidelines related to the employment items that are paid to employees of the Company and its subsidiaries. Likewise, the guide seeks to attract and retain the best talent, in line with the organizational strategy.

b. Partners

Payments to partners originate from the structuring of businesses according to the financial model approved by the Board of Directors and must be expressly stated in the agreements and/or contracts signed, ensuring the traceability and complete identification of transactions.

c. Suppliers and Contractors

Payments to suppliers and contractors are governed by each branch's negotiation and/or purchasing policy, the accounts payable procedure, and the treasury payment procedure, which establish the requirements for accounting for invoices or

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accounts payable generated by services rendered and commitments acquired by the Company to carry out its operations.

8.3 Domestic and Foreign Travel Expense Policy

The Company has established guidelines for the process of requesting, approving, and legalizing domestic and international travel expenses for its employees through the "**Domestic and International Travel Expense Policy**" of each branch/country.

These guidelines apply to all employees who, in the performance of their duties, must travel outside their city of origin.

Likewise, cost awareness is one of the criteria that all employees, regardless of their position within the Company, must observe. Therefore, entertainment and travel expenses arising from the performance of a function must correspond to business needs, and the use of resources made available by the Company must be appropriate and moderate.

Although the Company has established maximum limits, consumption must be rational, and it is the responsibility of each employee to ensure compliance with this principle.

8.4 Policy on contributions to political campaigns

The funds of the Company and its subsidiaries may not, as a matter of principle, be used to make contributions to candidates, political parties or movements, or officials of government agencies.

For the purposes of this policy, the term "political contribution" includes any direct or indirect payment, commissions, discounts, loans, donations to political committees or groups, payment of expenses, and compensation to individuals who provide services to political groups or who work in government agencies.

8.5 Policy on unusual payments

No employee is authorized to order payments on behalf of the Company and its subsidiaries that are not directly related to the Company's obligations or needs, that

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are not adequately supported, or that they are not authorized to order; in such cases, they would be exceeding the limits of their authority. Nor may they receive payments on behalf of the Company when, in the course of their duties, they have not been authorized to receive payments.

To comply with this policy, it is the responsibility of all employees of the Company and its subsidiaries who are aware of irregularities affecting the Company through questionable transactions or attitudes not accepted within this policy to immediately report them to the Compliance Officer of the Transparency and Business Ethics Program, via email **atlineaetica@constructoracolpatria.com**.

No payment shall be made to any individual or legal entity if there are reasons to believe that such payment may in turn be used for illegal purposes on behalf of the Company or its subsidiaries.

The fact that a payment or practice is not prohibited by law does not mean that such action may be taken. It is always advisable to inquire about the ethics of the proposed action. It is often more difficult to recognize and solve ethical problems in business practice than to identify and solve legal problems.

No form of bribery may be paid by the Company and its subsidiaries, either directly or through an intermediary. This prohibition has no limits.

8.6 Donation Policy

Within the framework of Corporate Social Responsibility, which is based on promoting the five pillars that drive circularity in University-State-Society-Environment relations-Business-State-Society-Environment and in accordance with the provisions of chapters XII and XIII of the Code of Good Governance, the Company may make donations for educational, civic, or humanitarian aid purposes, as well as social investments and participate in projects for the protection of the environment and the cultural heritage of the Nation. The following guidelines shall apply to donations:

- I. It is prohibited to make contributions or donations to State entities or private organizations whose purpose is to engage in, participate in, determine,

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- conceal, or attempt, directly or indirectly, conduct associated with LA/FT/FPADM and/or C/ST.
- II. Donations may only be made to entities legally constituted in accordance with applicable law.
 - III. Annually, the Administration shall propose the budget for donations for approval by the Board of Directors. The Board of Directors may delegate its respective allocation to the Presidency.
 - IV. Based on the delegation made by the Board of Directors to the Presidency, the latter shall approve the list of beneficiaries and amounts of each donation.
 - V. The payment management process for each donation shall be the responsibility of the area that submits the respective request, after complying with the legal and tax requirements for that purpose. To that end, the Financial Management and Treasury Department shall be informed in writing of the value of each donation and its beneficiary prior to payment. In the event that the donation is in kind, the corresponding area will carry out the respective accounting procedures with the Financial Management Department, after complying with the applicable legal requirements.
 - VI. In accordance with the provisions of Article 1458 of the Colombian Civil Code, donations exceeding 50 SMLMV must be made by means of a public document executed before a notary public in which the donation is indicated, in order for the notary to authorize it. In cases where the donation is less than 50 SMLMV, a document certifying the act shall be signed by both parties.
 - VII. Donations must be recorded in the Company's records, indicating relevant information regarding their beneficiaries and type of project.
 - VIII. The accounting record of donations shall be made in accordance with the accounting policies approved by the VP Finance.

8.7 Policy on the transfer of money, goods, and services with subsidiaries

Transactions with subsidiaries domiciled abroad are subject to approval by the Board of Directors and must be expressly stated in the agreements and/or contracts signed, ensuring the traceability and complete identification of the transactions.

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8.8 Policy on relations with public officials

Any interaction with public officials by employees and business partners who, on behalf of or for the benefit of the Company and due to their role, duties, or position, must interact with them, must be carried out in accordance with the guidelines set forth in Annex 6. Protocol for interaction with public officials of the PTEE Compliance Manual.

8.9 Conflicts of interest

For information on the regulation of conflicts of interest, please refer to the guidelines on this subject contained in the Good Governance Code and the Code of Ethics and Conduct.

8.10 Ethics Hotline Reporting Policy

I. Definitions

- a. Irregular conduct:** Actions or omissions that may constitute acts of corruption, bribery, fraud, money laundering, conflicts of interest, non-compliance with internal policies, violation of the law, ethical irregularities, or any other behavior that affects transparency and integrity.
- b. Conflict of interest:** A situation in which personal, family, or third-party interests may interfere, actually or potentially, with objectivity, impartiality, or good judgment in the performance of duties.
- c. Report:** Communication made by any person through the Ethics Hotline for the purpose of reporting alleged illegal, improper, or contrary conduct to the Company's values and policies.
- d. Whistleblower:** A person who, in good faith, reports irregular, suspicious, or contrary acts to the Company's values through the Ethics Hotline.
- e. Ethics Hotline:** A secure, confidential, and accessible channel through which anyone can report irregular situations, request guidance on ethical dilemmas, or report possible conflicts of interest.
- f. Whistleblower Protection:** Guarantee that no person who reports in good faith will suffer retaliation, sanctions, or adverse effects on their employment, contractual, or business relationships.

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- g. Anonymous Report:** A report in which the whistleblower does not provide any information that could identify them.

II. Principles

- **Confidentiality:** All information reported will be treated as strictly confidential.
- **Good faith:** Reports are presumed to be made with the genuine intention of protecting the Company's interests and preventing risks.
- **No retaliation:** No whistleblower will suffer retaliation, discrimination, or adverse consequences for making a legitimate report.
- **Independence and objectivity:** reports will be handled impartially, ensuring separation between the areas under investigation and the evaluating bodies.
- **Traceability and transparency:** all reports will be documented and followed up until their closure.

III. General guidelines

- a. Through this policy, a reporting channel is made available to stakeholders via email atlineaetica@construtoracolpatria.com, which can be found on the Company's website, allowing reports to be submitted anonymously or identified, as decided by the whistleblower. This channel guarantees confidentiality, protection against retaliation, and proper management of the information received.

These reports or information provided are managed independently by the Compliance Officer of the Transparency and Business Ethics Program (PTEE) and constitute the formal means of receiving, managing, and following up on reports, under the principles of independence, impartiality, and timeliness.

- b. The complainant may freely decide whether to submit their report anonymously, without providing any identifying information, or confidentially, providing their personal information with the guarantee that it will be treated with strict confidentiality and will not be disclosed to unauthorized third parties. In exceptional cases, when the nature of the investigation requires it, any

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disclosure of identity must have the prior, express, and informed consent of the complainant.

- c. Those who prefer to report the situation in person may do so directly to the PTEE Compliance Officer, who will guarantee the same standard of protection and confidentiality as anonymous reports.
- d. The anonymity of the whistleblower will be respected at all stages of the process, even in cases where the investigation concludes that there are no findings or irregularities.
- e. The Company guarantees comprehensive protection against any direct or indirect retaliation against those who submit reports in good faith or under a reasonable belief of truthfulness, even if the reported facts are not confirmed. Retaliation is understood to mean any action or omission that affects the integrity, employment, working conditions, professional development opportunities, or reputation of the whistleblower, including dismissal, sanctions, discrimination, harassment, exclusion, stigmatization, or any unfavorable treatment resulting from the report.
- f. The Ethics and Conduct Committee, with the support of the Board of Directors, shall be responsible for approving and supervising the necessary measures to protect the integrity of the whistleblower and ensure an environment of trust.
- g. Reports made maliciously, recklessly, or with the intent to cause harm or obtain undue benefits constitute serious misconduct and will be subject to disciplinary measures and appropriate legal action.
All employees and partners have an ethical and corporate obligation to report any irregularities of which they are aware or have reasonable suspicion. Deliberate failure to report, as well as the submission of false or malicious reports, will be considered serious offenses subject to internal sanctions in accordance with the Internal Work Regulations, the Code of Ethics and Conduct, and current regulations.

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- h. The Company guarantees that all facts, documents, and supporting evidence associated with reports will be treated with strict confidentiality and custody, protecting both the whistleblower and the persons involved, until the corresponding measures are defined and adopted.

IV. Types of reports

The following situations, among others, can be reported through the Ethics Hotline (this list is illustrative and does not exclude other conduct that may be irregular):

- a) Possible acts of corruption, bribery, or fraud.
- b) Alleged situations of money laundering, terrorist financing, or financing the proliferation of weapons of mass destruction.
- c) Practices contrary to the PTEE or SAGRILAF.
- d) Actual, potential, or apparent conflicts of interest.
- e) Misuse of Company resources or assets.
- f) Violation of internal policies or the law.
- g) Any other conduct that undermines ethics, integrity, or transparency.

V. Reporting channel available

The Company has the following reporting channel to facilitate access to the Ethics Hotline:

- Email: lineaetica@construtoracolpatria.com

VI. Management procedure

All reports will be handled in a timely manner, ensuring objectivity and confidentiality in the process, taking into account the following points:

- A. Receipt of the report:** All reports received through the Ethics Hotline, whether identified or anonymous, will be recorded and evaluated.

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- a. Identified complaints: Receipt will be confirmed to the complainant. The case will follow the formal investigation procedure and, if necessary, the corresponding disciplinary, corrective, or legal measures will be taken.

- b. Anonymous reports
 - i. With verifiable information or evidence: these will be analyzed and investigated in accordance with the same procedure applicable to identified reports, and may result in disciplinary, corrective, or legal measures.
 - ii. Without sufficient information to verify the facts: they will be recorded as alerts or inputs for risk management, policy strengthening, and ethical culture monitoring, without necessarily triggering a disciplinary or sanctioning process.

In all cases, the Company operates on the principle of truthfulness and good faith in reports and is committed to non-retaliation against those who make honest complaints, whether identified or anonymous.

- B. Registration and classification:** The PTEE Compliance Officer validates the initial information and classifies the report according to type and risk.

- C. Assignment:** The Ethics and Conduct Committee and/or the Board of Directors will define the investigation route, as appropriate.

- D. Investigation:** Depending on the nature of the case, the investigation may be conducted internally or externally. It will be carried out independently, confidentially, and with documentary support.

- E. Request for additional information:** depending on the case and if the report was not anonymous, additional information may be requested for the investigation of the case.

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- F. Response and closure:** the conclusions are reported to the relevant authorities and corrective and preventive measures are taken. The complainant (if not anonymous) will be informed of the overall outcome and the measures taken, within the limits of confidentiality and the law.

VII. Protection mechanisms

The Company guarantees confidentiality and independence and is committed to protecting the identity and rights of all persons who use the Ethics Hotline through the following mechanisms:

- a) Guarantee of confidentiality and privacy of information.
- b) Prohibition of retaliation against those who act in good faith.
- c) Protection of personal data in accordance with current regulations.
- d) Support during the investigation process and, if necessary, preventive measures to avoid employment or contractual repercussions for the whistleblower.
- e) If the complainant believes they are at risk of retaliation, they may request additional protective measures from the Compliance Officer, who will arrange them with the competent authorities.



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