



BUSINESS TRANSPARENCY AND ETHICS PROGRAM POLICY (PTEE)

PTEE POLICY

Compañía de Puertos Asociados S.A. (hereinafter, COMPAS) establishes as a fundamental principle the strict compliance with all laws applicable to its activity. In this regard, the Company, committed to preventing and combating Corruption and Transnational Bribery (C/TB), adopts this Policy in accordance with its corporate values and in compliance with the applicable Colombian regulations, including Law 1778 of 2016, Law 2195 of 2022, and Resolution 14673 of September 18, 2025, issued by the Superintendence of Transport, as well as international standards and best practices in risk management.

COMPAS undertakes to review and update this policy periodically in order to ensure that it remains current and effective.

The Company issues this Policy as an instrument that establishes the guidelines and mechanisms available to it to prevent Corruption and Transnational Bribery. Consequently, its content is mandatory for all employees, executives, contractors, suppliers, and other counterparties that interact with COMPAS in the course of its activities:

- a. Zero tolerance for corruption in all its forms, as well as for any illegal conduct, including transnational bribery.
- b. Neither COMPAS nor any of its collaborators will retaliate against those who file good-faith reports. At COMPAS, we promote a culture of open and safe dialogue.
- c. COMPAS categorically rejects any activity or conduct that contravenes this Policy and undertakes to implement a Business Transparency and Ethics Program (PTEE) adapted to its operations, structure, and business context.
- d. The Company has a Conflict of Interest Policy, through which every employee, administrator, associate, or any person related to the entity must disclose in a timely manner any situation that may give rise to an actual, potential, or apparent conflict, or submit it annually in the event of having no conflicts.

This policy clearly establishes the responsibilities for analyzing, managing, and mitigating declared conflicts, ensuring transparency and the adoption of adequate measures to prevent negative impacts, as well as the mechanisms and deadlines for the submission and review of the declarations before the competent authority within the organization.

- e. All COMPAS employees, without exception, must act with special care when interacting with public officials, always seeking to be accompanied by another Company employee, in accordance with our integrity and transparency guidelines.
- f. COMPAS has procedures for taking part in advancing projects or initiatives of interest to it, whether directly or through the trade associations to which it belongs. In such cases, the obligation to declare any conflict of interest on the part of the lobbyist involved is established.
- g. COMPAS exercises special rigor in processes related to government procurement, adopting actions that ensure compliance with the principles of public procurement and avoiding conduct such as collusion, unfair competition, falsification of public or private documents, and breach of contractual requirements.
- h. COMPAS does not make contributions to political campaigns, nor does it support political parties or movements, or candidacies for elected public bodies or popularly elected offices. We fully respect the fundamental right of our collaborators to belong or not to political parties, to exercise their right to vote, and to participate actively in politics, provided that this is done outside working hours.
- i. The Company has strict compliance procedures for making charitable donations, sponsorships, or contributions. Every donation, sponsorship, or contribution is made in accordance with the defined procedures and only after completing due diligence on the beneficiary, which must be approved by the Compliance Area.
- j. COMPAS has clear guidelines for the giving or receiving of gifts, travel, or entertainment to or from our counterparties. Under no circumstances will such courtesies be given to or accepted from public entities.

- k. COMPAS employees who interact directly with customers, suppliers, contractors, or public officials must ensure that the required information is complied with and provided in accordance with the provisions established by the Company, documenting the entire process in accordance with the applicable guidelines.
- l. The Company has methodologies to identify, measure, control, monitor, and report the sources of Corruption and Transnational Bribery (C/TB) risk, in line with the provisions of the PTEE and other applicable regulations.
- m. COMPAS will keep strictly confidential the information provided to the competent authorities, as well as that used for the analysis of unusual, suspicious, or attempted transactions. Consequently, any employee is prohibited from disclosing or publishing this information without due authorization.
- n. COMPAS will require its shareholders, Board of Directors, employees, suppliers, contractors, customers, and other related third parties to comply with the rules established within the framework of the PTEE, which prevail over the achievement of commercial or financial goals.
- o. The Company will monitor all transactions identified as unusual or attempted, in accordance with the defined warning signs. Such transactions will be controlled, monitored, and documented by the Compliance Officer.
- p. COMPAS will properly file all records associated with the PTEE, ensuring their preservation and availability to any supervisory body or competent authority.
- q. All employees and collaborators undertake with COMPAS to participate actively in the training programs on the prevention and control of Corruption and Transnational Bribery, which will be carried out periodically under the coordination of the Compliance Officer.
- r. All COMPAS employees and collaborators must immediately report to the Compliance Officer any act of Corruption or Transnational Bribery of which they become aware in the exercise of their position or function, using the reporting mechanisms established by the Company.
- s. COMPAS has confidential reporting channels available so that our counterparties may report acts of Corruption or Transnational Bribery:



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- Telephone line: 01 8000 123 023
 - Email: compas@lineatransparencia.com
 - Website: <https://reporte.lineatransparencia.co/compas>
- t. COMPAS undertakes to allocate the human, technological, and financial resources necessary for the effective operation of the PTEE, including monitoring tools, databases, training, and audits.
- u. COMPAS undertakes to submit reports of suspicious, unusual, or attempted transactions to the Financial Information and Analysis Unit (UIAF) in a timely and complete manner, through the SIREL platform, in accordance with the requirements established by said entity.

In the event of doubts regarding the scope or application of this Policy, employees must consult the Compliance Officer via the email ofcumplimiento@compas.com.co or through the channels defined by the Company on the institutional website <https://www.compas.com.co/es/Nosotros/etica-y-valores>.

All COMPAS employees are subject to disciplinary sanctions, including the unilateral termination of the employment relationship, in the event of participating in activities that constitute a violation of this policy, in accordance with the provisions of the Internal Work Regulations and the applicable regulations.