RISK MANAGEMENT SYSTEM POLICY FOR MONEY LAUNDERING, TERRORIST FINANCING, AND THE FINANCING OF THE PROLIFERATION OF WEAPONS OF MASS DESTRUCTION (SARLAFT)

SARLAFT 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 money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction (ML/TF/PF), adopts this policy in accordance with its corporate values and in compliance with the applicable Colombian regulations, including Resolution 2328 of 2025 issued by the Superintendence of Transport, the recommendations of GAFILAT, 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.

COMPAS issues this policy as an instrument containing the guidelines regarding the various mechanisms available to the Company to prevent money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction; therefore, its content is mandatory:

a. COMPAS categorically rejects any activity or conduct that contravenes this policy and undertakes to implement a Risk Management System for ML/TF/PF (SARLAFT) adapted to its operations, structure, and business context.

b. COMPAS promotes and establishes a culture of prevention and control of the risk of money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction in its management and control processes, directed at directors, shareholders, contractors, employees, customers, suppliers, and related third parties.

c. COMPAS has guidelines for the prevention and control of matters related to ML/TF/PF.

d. The Company has established adequate requirements for the engagement and conduct of transactions with its suppliers, contractors, customers, employees, or counterparties in general, refusing to establish or renew a contractual relationship when it does not meet the requirements demanded by law and those established in the Company's internal procedures.

e. COMPAS will conduct business with those third parties that have complied with the engagement and data-updating procedures in accordance with the segmentation established by the Company.

f. COMPAS employees who interact directly with customers, suppliers, and/or contractors must ensure that the information required by the Company is complied with and provided, documenting it in accordance with the established guidelines.

g. COMPAS prohibits any commercial relationship with natural or legal persons that have fictitious or inaccurate names or identification numbers.

h. The Company has methodologies to identify, measure, control, monitor, and report the sources of ML/TF/PF risk and their associated risks.

i. COMPAS will keep confidential the information provided to the competent authorities, as well as that used for the analysis of unusual, suspicious, and attempted transactions. Therefore, any employee is prohibited from disclosing or publishing this information.

j. COMPAS will require its shareholders, Board of Directors, employees, suppliers, contractors, customers, and other related third parties to comply with the established SARLAFT rules, which prevail over the achievement of commercial and financial goals.

k. The Company will monitor all transactions identified as unusual or attempted, in accordance with the warning signs defined by the company. Such transactions are controlled, monitored, and documented by the Compliance Officer.

l. COMPAS will properly file all records associated with SARLAFT, in order to keep them available to any supervisory body. Likewise, it undertakes to inform the members of the Board of Directors, employees, contractors, and other related third parties of the prohibition on disclosing or publishing reports of unusual, attempted, or suspicious transactions.

m. All employees and collaborators undertake with COMPAS to participate in the training programs on the prevention and control of money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction, which will be carried out periodically under the coordination of the Compliance Officer.

n. All COMPAS employees and collaborators must immediately report to the Compliance Officer any unusual, attempted, or suspicious transaction of which they become aware in the exercise of their position or function, using for this purpose the mechanisms established by the Company.

o. COMPAS undertakes to allocate the human, technological, and financial resources necessary for the effective operation of SARLAFT, including monitoring tools, databases, training, and audits.

p. The company will implement mechanisms for the continuous improvement of SARLAFT, such as, for example:

- Periodic effectiveness assessments.
- Internal and external audits.
- Periodic effectiveness assessments.
- Updating of policies and procedures in accordance with regulatory changes.

q. 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 provisions established by said entity.

r. COMPAS will ensure that all payments and receipts are duly regulated. Cash payments or receipts that exceed the limits defined in the company's manual may only be made with the corresponding internal approvals.

In the event of doubts regarding the scope or application of this policy, the Compliance Officer must be consulted via the email ofcumplimiento@compas.com.co or through the channels defined by the company on the 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 Internal Work Regulations and the applicable regulations.