

TRANSPARENCY LINE POLICY



GRUPO ARGOS

Investments that transform

1. PRESENTATION

In accordance with its commitment to integrity and transparency, Grupo Argos S.A. (“Grupo Argos” or the “Company”) has implemented a Transparency Line, which is a free and confidential channel through which all employees, managers—including members of the Board of Directors and Senior Management—shareholders, suppliers, clients, and, in general, all stakeholders of Grupo Empresarial Argos may report any breach of the Code of Business Conduct or unlawful acts, in accordance with applicable regulations (hereinafter “Incorrect Acts”).

2. OBJECTIVE

The main objective of this policy is to regulate the operation of Grupo Argos’ Transparency Line and to provide all employees, managers, shareholders, suppliers, clients, and, in general, all stakeholders of Grupo Empresarial Argos , as well as the general public, with the necessary conditions to anonymously report acts or events that constitute or appear to constitute Incorrect Acts.

3. POLICY

All employees, managers, shareholders, suppliers, clients, and, in general, all stakeholders of Grupo Empresarial Argos have a duty to report any Incorrect Acts they become aware of in order to contribute to the company’s transparency and to prevent violations of applicable internal and external regulations. To comply with the above, Grupo Argos:

- Has control mechanisms aimed at identifying Incorrect Acts. These are implemented in coordination with the Corporate Audit team.
- Has a Transparency Line accessible by phone or email, through which inquiries or reports may be made anonymously or personally.
- Delegates to an independent third party the management of the Transparency Line, which undertakes to keep the reporting party’s identity under the strictest confidentiality, if so requested
- Has a Business Conduct Officer responsible for keeping a confidential record of reports, complaints, and for referring them to the Investigation Officers for appropriate attention. The Compliance team is responsible for ensuring the proper implementation of the Transparency Line.
- Has Investigation Officers responsible for investigating complaints or reports referred by the Business Conduct Officer and for adopting the corresponding measures as established by the Business Conduct Committee.
- Applies a zero-tolerance policy towards any kind of retaliation against whistleblowers who use the Transparency Line in accordance with the Code of Business Conduct. If any retaliatory actions are identified as a result of a report, these actions must also be reported via the Transparency Line so that the necessary protective measures can be applied to the whistleblower.
- Has implemented a detailed procedure regarding the operation of the Transparency Line.
- Annually trains its employees in the use of the Transparency Line as part of the communications plan approved by the Business Conduct Committee. This content is also disseminated to other stakeholders of the organization.

Transparency Line:

01-8000-126-166

grupoargos@lineatransparencia.com

- Has an investigation procedure for Incorrect Acts reported through the Transparency Line, which is carried out in accordance with this policy, the Investigation Manual, the Code of Business Conduct, and related policies.

All the guidelines set forth in this policy are deemed to be incorporated into Grupo Argos' Code of Business Conduct.

4. INVESTIGATION OF REPORTED INCORRECT ACTS

In line with the Code of Business Conduct, the investigation of Incorrect Acts will be carried out, guaranteeing due process, confidentiality, and protection of the whistleblower in accordance with current guidelines. The reported information will be managed according to the principles of confidentiality and impartiality, applying the necessary controls to mitigate possible breaches.

Investigations will be conducted by the Investigation Officers, appointed by the Business Conduct Committee, who will adopt the appropriate measures in accordance with the guidelines established by the Business Conduct Committee, the Central Conduct Committee, when applicable, and as provided in the Code of Business Conduct, the Investigation Manual, and the Transparency Line Policy. The Business Conduct Officer will maintain a confidential record of reports, investigations, and their outcomes, ensuring proper documentation of each case.

Likewise, actions in response to breaches of this policy will be proportional to the severity of the confirmed facts, regardless of the hierarchical level or the stakeholder group to which those involved belong. In any case, when a Incorrect Act is proven to have been committed or facilitated by an employee, the procedures established in the Internal Work Regulations and applicable sanctioning provisions will be applied, which may include, among others, termination of the employment contract, mandatory training, written warnings, and temporary suspension. In the case of other stakeholders, depending on their nature, if a Incorrect Act is confirmed, consequences may include, among others, the termination of the contract or the existing commercial relationship, or the or the implementation of legally permissible corrective actions. The foregoing shall be without prejudice to any legal actions that may be applicable in each specific case.

5. SCOPE

This policy applies to all employees, administrators, shareholders, suppliers, clients, and, in general, all stakeholders of Grupo Empresarial Argos.

6. STAKEHOLDERS

The following are the direct parties involved who must carry out the necessary activities to achieve this policy:

- Compliance team
- Business Conduct Officer
- Compliance Officer
- Business Conduct Committee
- Investigation Officers

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- Vice Presidents
- President
- Internal Audit
- Sustainability and Corporate Governance Committee
- Board of Directors

7. RESPONSIBLE PARTIES FOR CONTROL AND APPROVAL

This policy may be amended based on recommendations issued by the Sustainability and Corporate Governance Committee and must be approved by the Board of Directors.

The Sustainability and Corporate Governance Committee, with the support of the Business Conduct Committee, will review this policy whenever it deems it necessary and will propose any amendments it considers appropriate

Given that this policy has a special impact on third parties and shareholders, once a modification is approved by the Board of Directors, it must be published on the website. Any update made to it must be disclosed at the same level of disclosure.

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