

TRANSPARENCY HOTLINE REPORTING MANAGEMENT PROTOCOL



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TRANSPARENCY LINE REPORTING MANAGEMENT PROTOCOL



In accordance with the commitment of Cementos Argos S.A. and its subordinate companies (hereinafter *Argos*) to promote integrity and transparency in our operations and strengthen the institutional culture of ethics, good governance and compliance, within the framework of the Global Governance and Compliance Program, we have the Transparency Hotline as a channel that allows anonymous reporting by our employees, suppliers, customers, shareholders, communities and other stakeholders, of actions contrary to our Code of Business Conduct, its associated policies or other legal obligations or standards of action voluntarily adopted by the company (hereinafter *Incorrect Acts*).

OBJECTIVE

This protocol, complements the guidelines established in the Code of Business Conduct and sets forth general operation guidelines of the Transparency Hotline and the principles that must guide the Investigation Officers and the employees or third parties that support the investigation and management of the Incorrect Acts reports or other complaints and claims received by the stakeholders and centralized in the Transparency Hotline (hereinafter *Reports*).

SCOPE

This protocol is applicable to all the employees, managers and directors of Argos and the third parties that support the Reporting management. Likewise, to the other stakeholders of Argos that submit Reports or that are related in any way to the cases submitted or their investigations.

GENERAL PRINCIPLES

Reporting management must be guided by the following principles to ensure the quality, objectivity and transparency of investigations and closure of cases and the protection of the rights and guarantees of those who report, are reported or are directly or indirectly related to the Reports:

- **Due Process**

The investigation, management and closure of Reports must be adjusted to the provisions of this Protocol and the labor regulations and must respect the applicable principles in sanctioning terms and the fundamental rights recognized in each jurisdiction.

- **Confidentiality**

Those who participate in the Reporting management must maintain complete confidentiality regarding the persons who report or are reported, the details of the cases received or the investigations carried out, except when the communication of this information to other employees, directors or third parties is necessary to advance in the investigation, management or closure of the Reports or for the

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notification of alerts or control failures in the company's internal processes. In case of communicating this information, it is necessary to alert whoever receives it about the duty to maintain confidentiality and, depending on the Report, the subscription of confidentiality agreements must be requested.

- **Identity Protection**

Any person making Reports through the Transparency Hotline is entitled to keep its identity as confidential if it elects so when submitting the case. The identity of who has requested to report anonymously may be not disclosed under any circumstance or per request of the employees or directors of Argos.

- **No Retaliation**

The protection of those who submit Reports in good faith and the right not to be subjected to retaliation, differentiated or discriminatory treatment against them for having submitted the Report is guaranteed. If you consider that unjustified sanctions are being adopted against you as a result of the submission of the Report, you may report such situation to the Business Conduct Officer or through the Transparency Hotline so that such situation may be investigated in accordance with the provisions of this protocol.

- **Independence**

The Investigation Officers and other employees or third parties that support their function or participate in the management or closure of cases, must act with independence, impartiality and objectivity and declare themselves prevented from participating in the management of any Report that is directly or indirectly related to their hierarchical superiors or with respect to which they have a Conflict of Interest. In these cases, they must declare this situation in a timely manner to the Business Conduct Officer for the assignment of a new investigator and refrain from participating in the management of the Report.

- **Legitimacy of the Evidence**

The obtaining of evidence or evidentiary material must be made through legal venues always respecting the privacy and intimacy of the persons under investigation and assuming that the cases may involve disciplinary or judicial proceedings.

- **Efficiency**

Both the Investigation Officers and the other employees or third parties that support their function must act with diligence, avoid unjustified delays in the processes and decisions in their charge and

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strive to manage the Reports in an expeditious manner. Likewise, they must refrain from continuing with investigations in which the sufficiency condition is not met, understood as the sum of circumstances that lead the investigator to believe that an Incorrect Act has occurred, is occurring or could occur.

- **Adequate Documentary Management**

Those involved in the management of the Reports must document the activities and results of the investigations and adequately safeguard the evidentiary material collected during the investigation to avoid the alteration, modification or destruction of any evidence necessary to take disciplinary or legal measures.

- **Right of Defense**

Prior to the imposition of sanctioning actions, the reported person must be guaranteed the possibility of presenting his version and the corresponding explanations regarding the Incorrect Acts for which he is being investigated, in compliance with the applicable regulations in each jurisdiction.

GENERAL OPERATION RULES

- The reception of Reports in the Transparency Hotline is carried out by a third party independent from Argos, who must comply with the provisions of this protocol and other guidelines and operating rules defined by Argos, always guaranteeing the protection of identity in the terms defined above.
- The operator of the Transparency Hotline is responsible for implementing a tool for centralizing Reports in which the Investigation Officers can consult cases and document the actions of investigation and management of Reports according to the user profiles configured. This tool must have the pertinent security measures to guarantee the confidentiality of the information, compliance with the applicable regulations on personal data protection and identity protection.
- The Transparency Hotline is a channel open to the submission of Reports by the company's employees, suppliers, customers, shareholders, communities or other stakeholders of the company and it will be intended to inform them of the existence of this mechanism and promote its use.
- The scope of the Reports to be centralized in the Transparency Hotline includes any behavior contrary to the Code of Business Conduct, the Code of Good Governance or the policies or processes adopted by Argos. It also includes complaints and concerns of the communities in the

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areas of influence in relation to the company's operations. Likewise, it is also possible to file doubts or concerns regarding the Code of Conduct or its related policies, as well as the declaration of potential conflicts of interest.

- The scope of the Transparency Hotline includes all the operations of Argos in the different jurisdictions in which the company operates.
- In accordance with the provisions of the Code of Business Conduct, those responsible for the investigation and management of Reports are the Investigation Officers appointed by the Committee of Business Conduct, who may be supported by other employees of the company for the proper management of cases.
- When the Reports involve any member of the Steering Committee, the guidelines for escalation, investigation and closure established in the document called *Annex 1 - Reporting Management Manual of Senior Management of Argos Business Group* will be applied.

REPORTING MANAGEMENT

In order to ensure compliance with the principles established in this protocol, some of the guidelines and minimum activities to be performed in each management stage of the Reports are established below, which compliance must be ensured by the recipients of this document:

- **Reception of Reports**

The operator of the Transparency Hotline receives the Reports through telephone contact from Monday to Saturday between 6:00 a.m. and 10:00 p.m. (Colombia time) or at any time via email through the following channels:

CHANNEL	CONTACT INFORMATION
Email (all the operations)	lintransparencia@argos.com.co
Web form (English and Spanish)	Available in Argos website
Colombia's Telephone	018000 522 021
Panama's Telephone	008 0015 71011
Dominican Republic's Telephone	1800 148 5009
Honduras Telephone	800 2791 9378
United States Telephone	+1(888) 5676629

The Transparency Hotline Operator handles reports by telephone in English or Spanish; for other languages, contact should be made by e-mail.

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Concerning the communications received by the Transparency Hotline related to behaviors contrary to the Code of Business Conduct, the Code of Good Governance or the policies or processes adopted by Argos or related to complaints or disagreements of the communities or other stakeholders, the operator of the Transparency Hotline will handle the case as a Report, will create a filing number that identifies it in the platform of the Transparency Hotline in which it will include the description of the Report and it will classify it according to the categories, subcategories and operations indicated by Argos in the document named *Annex 2: Transparency Hotline platform parameterization matrix*. In all cases in which the Transparency Hotline operator receives documentary supports of the cases, these will also be included in the Transparency Hotline platform in the *Support* section.

In case of receiving communications through the Transparency Hotline that do not correspond to the scope indicated above, these will be directed by the operator of the Transparency Hotline to the Documentary Management Center - CAD of the company (CADcorrespondencia@argos.com.co) for its direction and no Report will be filed in the Transparency Hotline platform with respect to the communication received.

For communications that correspond to Reports, the operator of the Transparency Hotline will communicate in all cases to the person who has submitted the Report the case file number and will indicate the possibility of following up on it. For other communications, the sender will be notified that this information will be forwarded to the Company's Document Management Center for management.

Upon receipt of the Reports, the Transparency Hotline operator will inform the reporter of the possibility of submitting the case and keeping its identity completely anonymous or the alternative of providing its contact information to the Transparency Hotline for further information while keeping its identity anonymous for the company. In cases of anonymous Reports, the Transparency Hotline operator will invite the reporter to follow up on the case in order to ask additional questions that may be required during the investigation.

The operator of the Transparency Hotline will endeavor to collect as much detail as possible from the Reports received, inquiring at least about the time, location and persons related to the Report. Likewise, it will ask additional questions to validate the information provided, seeking to qualify the reliability of the Report and will indicate any alert or inconsistency identified in the description of the case in the Transparency Hotline platform.

Considering that it is possible that Reports are received directly on the Transparency Hotline, that they are received through communications addressed to employees, managers or directors of the company or even that Incorrect Acts are identified from the execution of controls or verification activities, it is necessary to centralize all Reports on the platform provided by the operator of the

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Transparency Hotline in order to ensure the application of the principles set forth in this document to their management and investigation, ensure traceability of the investigation and the centralization of the Reports, as established in the Code of Business Conduct. By virtue of the foregoing, when any area of the company becomes aware by any means of actions contrary to the guidelines established in the Code of Business Conduct or its associated policies, it will notify the Transparency Hotline (lintransparencia@argos.com.co) or the Compliance area for their centralization in the platform and initiation of the corresponding investigation.

- **Filing and Escalation of Reports**

According to the classification of category, subcategory and location of the Reports made by the Transparency Hotline operator, it should make the assignation of cases to the Investigation Officers and will notify them the reception thereof according to the media and notification terms established in the document *Annex 2: Transparency Hotline platform parameterization matrix*. Similarly, it will notify the support or supervision areas of the cases indicated therein.

Prior assignation of cases, the Transparency Hotline operator will verify the possible conflicts of interest of the Investigation Officers that have been indicated by the company, as well as the special escalation measures for this type of situations established in *Annex 1 - Reporting Management Manual of the Senior Management of Argos Business Group*.

In case the Transparency Hotline operator receives Reports from the Communities category corresponding to the same facts reported in another case that is open, but that the person submitting the Report is other than the one of such case, the operator will file the cases submitted as independent Reports; in the case of the same facts and the same persons, it will be treated as a single Report and the communication received will be registered as a follow-up of the case. For the other categories, when Reports are received on the same facts reported in another case that is open, regardless of whether the person submitting the Report is the same or another, the case will be deemed as a single Report and the communication will be registered as received like a follow-up to the case.

When in the same communication a Report of several facts contrary to the Code of Business Conduct that correspond to different subcategories is received, the operator of the Transparency Hotline will create separate cases in the platform for each of these subcategories.

If the Investigation Officers identify any inconsistency with respect to the information contained in the Report or its escalation, it is necessary to request the correction to the Transparency Hotline operator through the *Case Requests* option of the platform.

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- **Report Investigation**

Upon receipt of the Reports, the Investigation Officers will conduct an initial analysis to determine the investigation plan and the support areas or employees that should be involved in the investigation. In addition, the Investigation Officers will determine whether, given the nature of the Report, the activation of the crisis management protocol or the adoption of additional preventive measures is necessary to avoid a greater impact for the company or for the protection of the information or evidentiary material of the case.

All investigations must clearly identify the problems to be solved and the objectives of the investigation by verifying aspects such as the name or position of the reported person, type of relationship of the reported person with the company (employee, customer, supplier, contractor, etc.), impacted process, alleged date of occurrence of the facts, evidence presented, reasonableness of the Report, existence of previous alerts or recurrence of the case.

If Reports are received in which it is not possible to establish the circumstances of time, manner and place of the same or when additional details are required to advance the investigation, the operator of the Transparency Hotline will be requested to obtain additional information from the person who made the Report, provided that his or her contact information is available. In cases where the complainant has waived anonymity, the Investigation Officer may contact him/her directly, or through the Transparency Hotline, to obtain additional information on the Report.

For Reports with insufficient information in which the contact information of the person submitting the Report is not available or in cases with insufficient information when after the request for additional information more than twenty (20) calendar days have elapsed without receiving a response, the case will be closed. If after this period the case has been closed and the operator of the Transparency Hotline receives additional information on the case at a later date, a new case will be created in the Transparency Hotline platform.

The defined investigation plan will cover the activities necessary to collect, integrate and analyze the information required to verify whether or not the reported facts occurred, such as interviews, data mining, on-site verifications, visits to facilities, monitoring of systems, transactions or controls, among others. If access to personal information systems, such as email or technological equipment of employees, is required during the investigation, in all cases the prior approval of the Human Management Manager of the Regional Office must be obtained.

During the planning of the investigation or the development thereof, the Investigation Officer will permanently assess the need to involve other employees in the management of the Reports according

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to the risks that the Report poses to the company or stakeholders involved in the case and will guarantee at least:

- In cases that may involve legal risks for the company, the participation of the corresponding Legal area should always be requested. These will include the Reports on competition, money laundering, terrorism financing and public corruption, as well as those that may involve contractual liability for the company.
- In Reports related to fraud that require investigative actions such as field visits, investigations in the company information systems, or verification of the operation of controls, the investigation will be carried out by the Internal Audit or Resource Protection area, depending on the particularities of the case.
- For events related to the physical security of the facilities or employees, the Resource Protection area will always be included within the investigation.
- For Reports that may have reputational impacts or refer to them in media, social media or public sources of information, support should always be requested from the Communications area.
- For Reports submitted by communities or that may represent impacts on areas of influence, regardless of the allocated category, the communities area of the regional office should always be notified.
- For cases involving shareholder complaints, the Legal area and the Investor Relations Office should always be involved.
- For cases involving the alleged violation of labor obligations by the company or its suppliers, the Human Management area should always be involved.
- Where the investigation involves alleged improper actions by suppliers or contractors, the agreement inspector or the Supply area should always be involved, depending on the nature of the agreement.
- In cases where the Report may involve an insurance claim, the Risk area should be involved in the case management.

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- Where cases represent alerts of money laundering, terrorism financing or corruption, the unusual operation identified in each case will be communicated to the Compliance Officer to assess the need for reporting to the competent authorities.
- Reports and investigations related to competition risks, money laundering, terrorism financing and public corruption will always be notified to the Business Conduct Committee.

When defining the investigation plan, the need for intervention by a third party expert in a certain field or from an external firm expert in investigation processes may exceptionally also be determined. These may be contracted with the express approval of the company president and provided that an enhanced due diligence process of the company to be contracted will be carried out. In addition, at the time of contracting the services, an agreement will always be executed to formalize the services, and it should be expressly included in the respective agreement that the actions of such company should be at all times in accordance with the standards, regulations and laws applicable in each jurisdiction, being completely contrary to Argos policies to perform activities that are improper, illegal or could be construed as irregular.

It will be sought that investigations corresponding to the Communities category are carried out within a maximum period of 60 calendar days from the receipt of the Report and will be ensured that they are managed in accordance with the provisions of the document referred to as *Annex 3: Management of Complaints or Claims Communities Subcategory*. In the case of the other categories, efforts will be made to have them managed within 90 calendar days.

- **Report Closure**

The investigation activities carried out and the corresponding conclusions should be formalized by the Investigation Officer and/or the areas supporting their management through an investigation report or through their documentation on the Transparency Hotline platform. In case of identifying corrective actions regarding the Report, such as improved controls or processes, or where possible violations of the standards adopted by the company that may involve disciplinary action become evident, such circumstances will be included in the investigation report or documentation.

Once the investigation of the cases is completed, the conclusions of the case will be informed by the Investigation Officers to those responsible for the processes or the hierarchical superiors of the reported employees so that applicable corrections or improvement actions are implemented. Likewise, in case of identifying violations of the Code of Business Conduct or its related policies, the results of the investigation will be made known to the human management area to carry out the applicable disciplinary procedure in coordination with the person responsible for the process.

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Decisions regarding the adoption of disciplinary or sanctioning actions will in all cases correspond to the process leaders, who will coordinate such measures with human management areas to ensure compliance with applicable labor regulations. In any case, they will ensure that in light of violations of the Code of Business Conduct and its related policies, proportional disciplinary measures are applied and under no circumstances it is omitted to sanction anyone who has infringed the company rules of conduct.

In any case, the Business Conduct Committee may review the results of investigations and corrective or disciplinary action taken regarding a particular report. Similarly, they may issue recommendations with regard to the investigation or closure decisions taken. Such recommendations will be made known to the process leaders or hierarchical superiors of the reported employees by the Business Conduct Officer, and they, in case of not adopting the recommendations, will justify their decisions to the Committee.

According to the conclusions of the investigation and the corrective actions taken, cases will be closed on the Transparency Hotline platform, in accordance with the following classifications:

- Closed due to insufficient information: it corresponds to those Reports where there is no minimum information required to carry out the investigation (circumstances of time, mode or place) and that the Report has been submitted anonymously, preventing the collection of additional information. It also corresponds to Reports with insufficient information where extension of information has been requested, but after twenty (20) calendar days after the request, no response has been received.
- Investigated with determination of false complaint: it corresponds to those investigations where it has been determined that the information reported does not correspond to reality. In light of such cases, it will be assessed whether the Report was submitted in bad faith or with the aim of unduly affecting the reputation of the person reported and if this is evidenced, corrective or disciplinary action against the person submitting the Report will be assessed.
- Investigated not evidenced: it corresponds to those investigations where it has not been possible to determine the truthfulness or falsehood of the information submitted in the Report and no corrective measures or required improvements in the company controls or processes have been identified. For this type of Reports, if the Investigation Officer deems convenient, they may issue alerts to the process leader, warning in any case the impossibility of evidencing the Report and the presumption of innocence of the person reported, in case this information must be communicated to issue the alert.

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- Investigated with corrective actions: it corresponds to cases where opportunities for improvement or corrections of processes are identified to prevent the occurrence of the reported events in the future or to mitigate the effects of the reported situation. In cases where possible corrective actions are identified, the Investigation Officer will notify the process leader to assess the feasibility of their implementation and monitor their implementation.
- Closed with administrative or legal actions: it corresponds to cases where the infringement of the policies, procedures or controls adopted by the company or the violation of the applicable regulations has been evidenced and that, from the disregard of these regulations, some type of sanction is applied to the reported person. In this type of Reports, the Human Management area, in coordination with the process leader, will be responsible for the adoption of disciplinary measures against employees, ensuring compliance with the applicable labor regulations. Where cases result in the submission of complaints to the authorities or where it is intended to implement corrective actions that may have an impact on contractual relations, the Legal area of the regional office will always be involved.
- Not linked to the report: it corresponds to those cases that are not related to the activities of Argos but of third parties and for which the company has no responsibility or possibility to apply improvement actions.
- Other type of closure: it corresponds to Reports whose closure does not correspond to any of the above categories.

For cases involving some of the members of the Steering Committee, the guidelines set out in *Annex 1- Report Management Manual of Senior Management of Argos Business Group* will be applied for their closure.

Reports that may have material financial impacts or verified and relevant fraud events will also be scaled to the Finance and Risk Audit Committee, which may request additional investigative actions.

In all cases where the person presenting the Report requests a response to the investigation and closure thereof, or where the Investigation Officer deems it relevant, a response will be given on the closure of the case to the person who submitted the Report, ensuring that it does not disclose details or confidential information that is not necessary or expressly required. The corresponding response may be sent directly by the Investigation Officer or through the Transparency Hotline operator by express request from the Investigation Officer to the operator through the *Requests* option on the Transparency Hotline platform.

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Where there are no contact details of the person presenting the Report and a response cannot be issued, this information will be recorded on the Transparency Hotline platform in the *Complainant Information* field, for the operator to notify the person who submitted the Report, in case they contact the Transparency Hotline to check the status of the investigation.

- **Continuous Monitoring and Improvement**

Process leaders will be responsible for implementing corrective measures and continuously improving the processes in their charge. Nonetheless, the Investigation Officers will in each case monitor the correct implementation of these measures.

The Business Conduct Officer will monitor the correct enforcement of this protocol by the Investigation Officers and the areas supporting their management. To this end, they will have access to cases of the different categories and may make requests for information on case management, as well as recommendations regarding the processes carried out.

Likewise, the Business Conduct Officer will be responsible for regularly submitting to the Business Conduct Committee the Reports and statistics of the Transparency Hotline and analyzing trends in possible risks that require action plans for their prevention. They will also present the general remarks on the operation of the Transparency Hotline to the Business Conduct Committee, which will issue its opinion on the alternatives of reinforcement and continuous improvement of the system.

Similarly, cases that can be classified with high criticality based on their legal, economic or reputational impact or due to the level or role of the person reported will be made known to the Conduct Committee, as well as those reports regarding which the Conduct Committee is aware.

ANNEX 1 - REPORT MANAGEMENT MANUAL OF SENIOR MANAGEMENT OF ARGOS BUSINESS GROUP

In Argos Business Group, the organizational level referred to in the Code of Good Governance as Senior Management comprises the Presidents and Vice-Presidents of all the companies thereof.

Where Incorrect Acts reported, either through the Transparency Hotline, the Business Conduct Officer or other internal means, involve members of Senior Management, they will be addressed to the Vice-President in charge of the Compliance functions of the respective company.

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In cases where, according to the officer involved in the complaint, the investigation corresponds to a person other than the Vice-President in charge of the Compliance functions, the Vice-President will transfer the complaint to the person in charge as provided in this manual.

In the event that the complaints or detected acts involve the President of Argos Group, the Vice-President in charge of the compliance functions will immediately report to the Sustainability and Corporate Governance Committee of the Argos Group Board of Directors, which will carry out the investigation with the support of the Vice-President in charge of the Compliance functions. The result of the investigation will be reported to the full Board of Directors, which will make the respective decisions.

In case that the complaints or detected acts involve the Presidents of Cementos Argos, Celsia or Odinsa, the Vice-President in charge of the compliance functions will immediately inform the Chairman of the Board of Directors and the Sustainability and Corporate Governance Committee of the respective company. The investigation will be carried out by the Chairman of the Board of Directors and the Sustainability and Corporate Governance Committee of each company, which will report on the results of the investigation to the full Board of Directors, which will make the respective decisions.

In the case of investigations involving the Vice-Presidents of Argos Group or the affiliates, the case will be directed to the Vice-President in charge of the Compliance functions of each company, who will be in charge of conducting the investigation, with the support of a third party who may or may not be an employee of the company, who will be appointed by the President of each company. The decisions will be made by the President of each company, who will report them to the Sustainability and Corporate Governance Committee of the Board of Directors of Argos Group or the respective affiliate.

In the event that the complaint or the detected act involves the Vice-President in charge of the compliance functions, the case must be directed to the President of each company, who will be in charge of conducting the investigation, for which he will appoint a third party who may or may not be an employee of the company, to support him in such investigation. The President will inform the Sustainability and Corporate Governance Committee of the Board of Directors of Argos Group or the respective affiliate of his decisions.

In cases where the complaints must be known to the Labor Coexistence Committee, the Conduct Officer will submit a report to such Committee, which shall include a general summary of the investigation carried out and the decisions made.

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ANNEX – ESCALATION PROCESS

Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Labor Relations	Regional HR Senior Director	Disrespect, mistreatment	Hostile treatment, aggression, harassment, persecution, isolation at work, unjustified work overload or other disrespect exercised by one or more workers against one or more other workers.	2 days	90 days
Labor Relations	Regional HR Senior Director	Physical aggressions and threats	Hostile treatment between employees involving physical aggression or threats against life or physical integrity.	Immediate	90 days
Labor Relations	Regional HR Senior Director	Bad working environment	Conduct exercised by one or more workers against one or more other workers that is not considered hostile or aggressive but that may affect the work environment, leadership problems, communication errors, bad atmosphere in work teams.	2 days *Immediate in case the third party indicates the possibility of publication in public media of the situation.	90 days
Labor Relations	Regional HR Senior Director	Favoritism	Conduct exercised by one or more workers that implies unjustified unequal treatment among collaborators or favoring in certain processes such as promotion, assignment of workloads, determination of salaries.	3 days	90 days
Labor Relations	Regional HR Senior Director	Retaliation	Conduct that adversely affects the conditions or has negative consequences for any person who has been the complainant of an improper conduct or has expressed his or her disagreement with a certain situation.	2 days	90 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Labor Relations	Regional HR Senior Director	Non-compliance of functions	Improper performance or omission in the fulfillment of assigned functions, corporate policies and guidelines or the regulations applicable to a given activity (when such omission corresponds to another subcategory, classify in such subcategory).	2 days	90 days
Labor Relations	Regional HR Senior Director	Improper sexual treatment	Intimidation or harassment of a sexual nature, unwanted or inappropriate promises in exchange for sexual favors or other improper treatment of a sexual nature.	2 days	90 days
Labor Relations	Regional HR Senior Director	Violation of human rights	Conduct that constitutes a violation of human rights, including, among others, forced labor, discrimination, child labor, kidnapping or improper retention, violation of the right of association and freedom of association.	2 days *For cases of immediate wrongful withholding.	90 days
Labor Relations	Regional HR Senior Director	Non-compliance with labor obligations / SISO	Violation of labor or industrial health and safety standards, including non-compliance in the payment of salaries and social benefits, granting of paid rest, provision of personal protective equipment, among others.	2 days	90 days
Labor Relations	Regional HR Senior Director	Labor management nonconformities	Complaints or claims from employees regarding the handling of labor issues by the administrative or human resources areas, including claims regarding reprimands, termination of contracts or other administrative decisions.	2 days	90 days
Labor Relations	Regional HR Senior Director	Other labor issues	Other labor issues that do not correspond to the other subcategories included in the Labor Relations category.	2 days	90 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Fraud	Business Conduct Officer	Fraudulent reports, records or documents	Falsification or alteration of documents, information, indicators or financial, accounting, commercial, management, performance, payroll or other reports, making fraudulent reports, improper alteration of documents or other types of document falsification or improper modification of indicators or other records.	2 days	90 days
Fraud	Business Conduct Officer	Embezzlement or misappropriation of assets	Unauthorized appropriation, misappropriation or misuse of company property or facilities (including but not limited to cash, inventory, equipment, tools, spare parts, raw materials).	2 days 2 days	90 days
Fraud	Business Conduct Officer	Irregularities in contracting and procurement	Manipulation or disregard of the selection procedures established by the company for purchases, bids or other contracting processes, as well as the improper making of payments, including among others, payment for products or services not received, or for different values, duplicate or unauthorized payments.	2 days	90 days
Fraud	Business Conduct Officer	Improper management of conflicts of interest	Failure to disclose, incomplete or inaccurate declaration of conflicts of interest or inadequate management thereof.	2 days	90 days
Fraud	Business Conduct Officer	Receipt or solicitation of gifts	Solicitation, receipt or giving of gifts for the performance or omission of duties.	2 days	90 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Fraud	Business Conduct Officer	Misuse of information	Destruction, unauthorized disclosure or misappropriation of company information, records or other company information assets, misuse of confidential or privileged company information or unauthorized access to or misuse of company technology systems and tools.	2 days	90 days
Fraud	Business Conduct Officer	Impersonation, falsification	Improper substitution of a person, company or thing for another to obtain some benefit (e.g., customer impersonation, false solicitation of employment, product counterfeiting).	2 days	90 days
Fraud	Business Conduct Officer	Misuse of benefits	Misuse of benefits or prerogatives to which one has access based on a specific position or status. (e.g. misuse of employee or customer discounts on products).	2 days	90 days
Fraud	Business Conduct Officer	Other frauds	Any other fraudulent conduct or deception that does not fall under the other subcategories included in the Fraud or Corruption category.	2 days	90 days
Competence	Business Conduct Officer	Violation of competition rules	Conduct contrary to competition rules including Acts of Unfair Competition, including undue detour of customers, business disruption, confusion, deception, misleading, discrediting, undue comparison, imitation, exploitation of another's reputation, violation of industrial secrets, unfair exclusivity pacts, inducement to breach of contract, Agreements contrary to free competition, Anti-competitive practices, including obstructing or preventing access to markets and marketing channels, unduly limiting the production or marketing of products, predatory pricing, among others.	Immediate	90 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
LAFT	Business Conduct Officer	Money laundering, financing of terrorism	<p>Laundering of assets: concealing or giving the appearance of legality to resources of illicit origin.</p> <p>Financing of terrorism: financial support or performance of activities that in any way imply support to terrorism or to those who promote, plan or are involved in it, transportation or contamination of materials or products for trafficking of arms, currency, narcotics or substances for the processing of narcotics, Smuggling: export, introduction or marketing of prohibited articles or with which the corresponding tax payments are evaded, Donations or payments to groups outside the law.</p>	Immediate	90 days
Corruption	Business Conduct Officer	Public corruption	<p>Bribery or transnational bribery (offering, promising, giving or accepting gifts or objects of value to a public authority in exchange for the performance or omission by a public official of an act or discretionary decision under his office), nepotism (abuse of power by a public authority to favor friends or relatives), influence peddling, undue financing of political campaigns or undue contributions to democracy, hiring of public servants in disregard of rules on disqualifications, collusion (agreement between two or more persons or organizations in the framework of public procurement processes to limit free competition) or other crimes against public administration.</p>	Immediate	90 days
Communities	Regional Communities Director	Socio-environmental impacts	<p>Affecting the quality or availability of water due to the operation or an emergency such as a spill, accident or overturning.</p>	2 days	60 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Communities	Regional Communities Director	Socio-environmental impacts	Perception of air pollution expressed in the perception of particulate matter, gases, dust, etc. or the presence of any material coming from its operation on the house, car, etc.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental impacts	Manifestation of permanent or punctual noise perception. Excessive noise during the day or night, an explosion, or deafening noise.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental Impacts	Manifestation of affectation of the landscape, soil, fauna (animals) and flora (vegetation) because of our daily operations or a punctual event.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental Impacts	Vibration that is permanently maintained or punctual. Movements of the soil, housing or infrastructure of the Community.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental Impacts	Manifestation of odors generated by the operation on a permanent basis or a single event generated by some industrial process.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental Impacts	Manifestation of non-conformity related to restrictions for the use of internal roads of the operation.	2 days	60 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Communities	Regional Communities Director	Socio-environmental Impacts	Damage to private property (housing, house fence, roof, vehicles, etc.) and public property (school, road, dividers) due to the operation and/or vehicle traffic associated with the operation.	2 days	60 days
Communities	Regional Communities Director	Socio-environmental Impacts	Expressions of non-conformity due to the impact on the income or livelihood of people in the community as a result of the operation or a project.	2 days	60 days
Communities	Regional Communities Director	Non-compliance with road regulations.	Violations to the road regulations of each country by drivers.	2 days	60 days
Communities	Regional Communities Director	Non-compliance with community commitments	Expressions of non-compliance by the community due to non-compliance with agreements or commitments assumed.	2 days	60 days
Others	Business Conduct Officer	Conduct statements and consultations	Conduct inquiries or conflict of interest statements from employees of Cementos Argos or its subordinate companies.	2 days	90 days
Others	Business Conduct Officer	Shareholder requests	Any request, inquiry or complaint from any of the shareholders of Cementos Argos or its subordinate companies.	Immediate	90 days

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Category	Escalation (Responsible)	Sub-Category	Definition	Escalation Time	Processing Time
Others	Business Conduct Officer	Third party requests and complaints	Queries, complaints, concerns or other requests from Cementos Argos stakeholders that do not correspond to employees or shareholders of the company.	2 days *In case the third party indicates the possibility of publication in public media of the situation, immediate.	90 days
Others	Business Conduct Officer	Non-compliance closure of complaints	Concerns or disagreement regarding the management, investigation or closure of previous complaints.	2 days	90 days
Others	Business Conduct Officer	Non-compliance with personal data rules	Treatment of personal data without the express or tacit consent of the owner, failures in the storage, custody or treatment of personal data bases, lack of policies and manuals to regulate the treatment of personal data bases. Unauthorized transfer or transmission of data, omission in the registration of databases in the RNBDP.	1 day	90 days
Others	Business Conduct Officer	Category not identified	Complaints that do not correspond to the other Categories.	2 days	90 days
Others	Business Conduct Officer	Sabotage, threat	Attack to facilities or persons, undue invasion or threat to carry out any of these conducts.	Immediate	90 days