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REPORTING CHANNELS AND NON-RETALIATION POLICY

CODE: SIG - 6208

The objective is to establish safe reporting channels so that people can report irregularities without fear of retaliation, encouraging good faith reporting of events associated with possible acts of corruption, bribery, fraud, illegal or unethical activities within the Company.

In developing this Policy, the Company declares the following guidelines:

The Company makes available to its employees, suppliers, contractors and other third parties, whether or not linked to the Company, the following reporting channels to be submitted securely for the complainant and resolved promptly, with the purpose of encouraging compliance with ethical standards, as well as preventing potential events of corruption, bribery, fraud, malpractice, money laundering and any other irregular situation within the Company.

Among the complaints that can be made through these channels are: suspicion or knowledge of an irregularity due to deliberate acts against the values and principles of ethics and conduct, improper use and misappropriation of Company assets, non-compliance with Company policies, regulations, contracts, procedures, among others.


The reporting channels are available only to handle complaints, and not for matters that respond to a personal interest. The anonymity of anyone reporting an irregularity is fully guaranteed; however, if a person freely chooses to identify themselves, the Company will take all necessary measures to preserve the confidentiality and security of the person making the report.

If the person prefers to identify themselves when using these means, they may be summoned to expand on their complaint and will receive a formal response regarding the investigations carried out on the reported events. Regardless of whether the complainant is identified or not, the information must be contextualized and supported with evidence, whenever possible.

These reporting channels do not exclude, but rather complement, those mechanisms established in Colombian regulations and developed in administrative and judicial matters.

The final report of the investigation carried out by the Ethics Committee will be made known to the immediate supervisor of the person(s) involved with the recommended actions to be taken with employees who fail to comply with the provisions of the Code of Conduct and/or the policies of the Business Ethics Program.

If the investigations carried out conclude that there has been a violation of policies, regulations, contracts, collective agreements, among others, disciplinary processes may be initiated, without prejudice to a possible

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termination of the contractual relationship, as well as, if the findings have an impact of another order, complaints may be filed with the competent authorities.

The Company will implement all possible means to ensure that the different stakeholder groups are aware of the existence of the Whistleblowing Channels

The following are the reporting channels:

Internal Reporting Channels

- Denuncias@drummondLtd.com
- Report to the postal address Calle 72 No. 10-07, office 1302 Bogotá D.C.
- Ethics hotline: 018000919161
- Direct number 57 (5) 5719300
- Internal extension: 8499
- <https://www.drummondLtd.com/contactenos/> - Online Citizen Services Portal

External Reporting Channels

In order to strengthen reporting channels, the following external channels are available; however, in order to manage legal risks from false reports, the Company suggests that its employees consult the Compliance Officer regarding the viability of the report before submitting it.

Colombian Anti-Corruption Portal – PACO (for its initials in Spanish) :


It is an initiative led by the Vice Presidency of the Republic, through the Transparency Secretariat, which brings together in a single site relevant information for the analysis of the phenomenon of corruption and the generation of early warnings that allow for informed decision-making. It is also the portal where citizens can report any suspected acts of corruption they are aware of:

- Access link: <https://portal.paco.gov.co/index.php?pagina=denuncie>

Channel for reporting transnational bribery of legal entities to the Superintendency of Companies

In accordance with the provisions of Law 1778 of 2016, which establishes the administrative responsibility of legal entities and branches of foreign companies for transnational bribery conduct, the Superintendency of Companies provides the following channel to report any fact or situation related to the alleged transnational bribery conduct:

- Access link: <https://www.supersociedades.gov.co/web/asuntos-economicos-societarios/canal-denuncias-por-soborno-transnacional>

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NON-RETALIATION POLICY


The Company is committed to not taking retaliatory measures, as protecting individuals who have reported incidents in good faith is a way to reinforce the Company's culture of honesty and integrity, encourage good-faith reporting of illegal or unethical activities within the Company, and assure whistleblowers that they will not face negative consequences for reporting their concerns. In addition:

- **Promoting Transparency and Ethics:** The policy encourages whistleblowers to speak out without fear, enabling the Company to identify and correct misconduct. This strengthens ethical culture and integrity.
- **Protecting Whistleblowers:** The policy establishes a framework of protection for whistleblowers who decide to make a report.
- **Minimize Legal and Reputational Risks :** By allowing reports to be identified and resolved internally, the Company reduces the risk of bad practices coming to light through legal claims, regulatory investigations, or public scandals.
- **Building Trust:** Having a policy demonstrates that the Company values honesty over covering up mistakes, which improves morale and commitment.

Principles and duties

The Company is aware of the importance of a whistleblowing channel as a tool for preventing irregularities; therefore, the confidentiality and security of those who report are guaranteed, and the information received will be kept strictly confidential throughout the entire process, in order to avoid risks or reprisals against the reporters. Therefore, the following principles and duties are established:

- **Responsibility of Reporting:** Employees of the Company at all levels have a responsibility to report irregular conduct that goes against what is specified in the policies, manuals and procedures and that includes behaviors such as misuse of resources, conflict of interest, disclosure of confidential information, money laundering, situations of corruption, among others; likewise, other third parties are expected to assume this responsibility as their own.
- **Good faith:** People who report to the whistleblowing channel are obligated to act in good faith and to have grounds to believe that the information provided is truthful and indicates a violation of internal and external policies and regulations.

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- **False and Malicious Reports:** Any report in which it is found that the information provided has been manipulated to misinform, or in which it is determined that the information was delivered knowing that it was false information, will be considered by employees as a serious disciplinary offense of the person reporting and by other third parties as an act of bad faith.
- **Confidentiality:** The identity of the person reporting through the whistleblowing channel is handled confidentially in cases where the whistleblower requests it, and investigations will be conducted discreetly so as not to reveal the details of the source. However, this confidentiality policy will not apply to situations where bad faith is determined in the report or where a request is made by an investigative body.
- **Non-Retaliation :** Anyone who reports information in good faith may not be subjected to harassment, retaliation, or any other form of mistreatment. In the event of noncompliance with the above, the person taking action against the complainant will be subject to disciplinary investigations and the situation will be handled as a serious offense, in accordance with the provisions of the Internal Work Regulations.