

		DEPARTMENT OF ETHICS, RISKS AND COMPLIANCE		
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COMPLIANCE POLICY

Purpose of the change:	Raise findings from the internal and external audits of the Compliance Model.	Consequence of change:	Comply with the requirements of ISO 37301:2021.
Compliance Model Design:	5.1 5.2	Operational effectiveness of the Compliance Model:	The changes improve the guidelines stipulated by the organization
Resource availability:	Economic: None	Human: Man hours	Infrastructure: Computer equipment, headquarters offices
Responsible for monitoring change		Corporate Manager of Ethics, Risks and Compliance	

EMISSION CONTROL AND GEARS					
Rev.	Date	Description	Produced by:	Reviewed by:	Approved by:
0	03-22-22	Adaptation to the ISO 37301: 2021 standard	Freddy Guerra Rojas Corporate Ethics and Compliance Manager	Freddy Guerra Rojas Corporate Ethics and Compliance Manager	Ethics, Compliance and Corporate Governance Committee.
1	08-09-22	Clarification of who acts as Compliance Function for ISO 37301:2021	Freddy Guerra Rojas Corporate Manager of Ethics, Risks and Compliance	Freddy Guerra Rojas Corporate Manager of Ethics, Risks and Compliance	Sustainability Committee
Current revision signatures					APPROVED AT THE 13TH SESSION OF THE SUSTAINABILITY COMMITTEE



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1. PURPOSE

This policy is part of the COSAPI Compliance Model, and its approval by the Board of Directors accredits permanent supervision and the application of sanctions in case of non-compliance with this document and/or determining responsibility in the follow-up and investigation of complaints. Likewise, its content is aligned with the pillars and strategic direction of COSAPI.



The COSAPI SA Board of Directors has created the Ethics, Risks and Compliance Corporate Management, which is led by the Ethics, Risks and Compliance Corporate Manager who acts as the Compliance Function in accordance with ISO 37301:2021 in a personal capacity, since it reports solely and organically to the Board of Directors, and its function is to supervise the implementation and maintenance of this policy, including all lines of business.

In addition, with the approval of the COSAPI Board of Directors, the Compliance Model has been implemented to guarantee our workers and third parties that COSAPI performs adequate supervision, surveillance and control of its activities in order to prevent the commission of regulatory breaches and bad practices or significantly reduce the risk of it. With this, the already existing commitment to comply with the compliance obligations acquired is also reinforced.

2. SCOPE



The Policy is applicable to all members of COSAPI SA, its subsidiaries and related companies, nationally and internationally and wherever it has its operations (21100-OPV), hereinafter COSAPI. Likewise, it reaches our clients, partners, suppliers and third parties who do business with us or represent us.

The companies that have partial participation in some of the COSAPI companies may approve their own policy for the prevention of regulatory breaches and bad practices, applicable to said company and its subsidiaries to comply with the requirements that are applicable to them. Said policy must, in any case, be in accordance with the principles set forth in this Compliance Policy. To ensure the aforementioned, this policy must have the approval of the Corporate Manager of Ethics, Risks and Compliance.

On the other hand, the people who act as representatives of COSAPI and entities not belonging to it will promote, as far as possible, the implementation of this policy for the prevention of regulatory breaches and bad practices.

Finally, the directors and employees of COSAPI to whom other regulations or policies, of a sectoral nature or derived from the national legislation of the countries in which they carry out their activity, are also applicable, will also comply with them. Appropriate coordination will be established so that such regulations or policies are consistent with the principles established in this Policy for the prevention of regulatory breaches and bad practices.

3. DEFINITIONS



- **COSAPI:** Understood as COSAPI SA, other subsidiary companies of the company or of the companies indicated, as well as consortiums.



- **Government Body:** A group or body that has final responsibility and authority for the activities, governance, and policies of an organization, and to which top management reports. It is represented by the Board of Directors and the Sustainability Committee.
- **High direction:** Person or group of people who directs and controls an organization at the highest level. It is represented by the General Management and its direct reporting Managements.
- **Business partners:** Entity with which COSAPI has a business or employment relationship. These can be: customers, partners, suppliers and subcontractors.
- **SGD:** Complaint Management System.
- **SPDyPC:** Corrupt Practices and Crime Prevention System.
- **SPLAFT:** System for the Prevention of Asset Laundering and Financing of Terrorism.
- **SCLC:** Free Competition Compliance System.
- **SCPDP:** Personal Data Protection Compliance System.
- **SGSG:** Sustainability and Governance Management System.

4. REFERENCE DOCUMENTS


- Compliance Model Manual
- ISO 37002:2021 Standard: Complaint Management Systems.
- ISO 37301:2021 Standard: Compliance Management System.
- ISO 37000:2021 standard: Guide for the governance of organizations.
- Law No. 30424, its regulations and amendments: Law that regulates the administrative responsibility of legal persons.
- Law No. 20,393: Law on Criminal Responsibility of Legal Entities – Chile
- Penal Code Law No. 1768 – Bolivia.
- Law No. 1778 – Colombia.
- Legislative Decree No. 1034 – Law for the repression of anticompetitive conduct and its regulations.
- Law No. 29733 and its regulations: Personal Data Protection Law
- COSAPI Internal Work Regulations
- COSAPI Code of Ethics

5. POLITICS OF COMPLIANCE

5.1 Policy Establishment Compliance

The Governing Body and Senior Management of COSAPI's business lines establish, implement and maintain a policy for the Compliance Model that:

- Requires and encourages compliance with laws applicable to the organization.
- It is aligned with the values, objectives and strategy of the organization.
- Ratifies compliance with the compliance governance principles in accordance with the Compliance Model Manual.
- Ensures that the Ethics, Risks and Compliance Management has the resources and independence to supervise the implementation and maintenance of this policy corporately.

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- Disciplinary sanctions for non-compliance with the Compliance Model, its policies and procedures, in accordance with the provisions of the Code of Ethics and RIT, those conducts that lead to non-compliance with this policy.
- It generates an environment of transparency by maintaining a reliable reporting channel that allows employees and business partners to report non-compliance with this policy and COSAPI compliance obligations.
- Provides a framework for setting, reviewing, and achieving goals.
- It includes the commitment to meet the requirements of the Compliance Model.
- It provides guidance, in easily understandable language, so that all staff can understand the principles and their intent.
- Encourage the use of our Complaint Channels.
- It does not restrict the right to report under conditions of contractual obligations, such as non-disclosure agreements or clauses such as commercial confidentiality and employee confidentiality, among others.
- It includes the commitment to continuous improvement of the Compliance Model.

5.2 Control, evaluation and review

a. Control:

The Corporate Manager of Ethics, Risks and Compliance must control the implementation, development and compliance with COSAPI's Compliance Policy, as well as that of the subsidiaries and consortiums that implement this document.

To this end, the Corporate Ethics and Compliance Manager will have the necessary powers of initiative and control to monitor the operation, effectiveness and compliance with this Compliance Policy, ensuring compliance with legal obligations, and the sanctions that may apply in the event of non-compliance in accordance with the provisions of this document.

b. Evaluation:

The Corporate Manager of Ethics, Risks and Compliance and the General Management will evaluate, at least once a year, the compliance and effectiveness of COSAPI's Compliance Policy. In any case, when relevant infractions are revealed or when changes occur in the organization, in the control structure or in the activity carried out by COSAPI, the advisability of its modification will be evaluated.

c. Revision:

The Sustainability Committee will review, at least once a year, the Compliance Policy and will propose to the Board of Directors the modifications and updates that contribute to its development and continuous improvement, attending, where appropriate, to the suggestions and proposals made by the Corporate Manager. of Ethics, Risks and Compliance.

5.3 Communication of the Compliance Policy

The Compliance Policy:

- a. It is available on the COSAPI Intranet and is maintained as documented information;
- b. It is communicated, understood and applied within the organization;
- c. It is available to relevant interested parties, as appropriate;
- d. It is regularly communicated in the appropriate languages inside and outside the organization;

- e. It has been developed in collaboration with staff and other interested parties;
- f. It is reviewed at planned intervals.

Below, we present the COSAPI Compliance Policy:

POLÍTICA DE CUMPLIMIENTO

En COSAPI fomentamos y estamos comprometidos con el cumplimiento de la legislación y buenas prácticas en materia de prevención de delitos, la libre competencia, protección de datos personales, sostenibilidad y gobierno corporativo, gestión de denuncias, y malas prácticas, mediante el establecimiento de un Modelo de Cumplimiento (en adelante "MC") en COSAPI S.A. sus subsidiarias y empresas vinculadas, en el ámbito nacional e internacional y en donde tenga sus operaciones (21100-OPV), en adelante COSAPI. Contamos con el más alto compromiso para el cumplimiento de la legislación vigente, así como las buenas prácticas internacionales como la ISO 37301:2021, la ISO 37001:2016, la ISO 37002:2021, la ISO 26000:2010, la ISO 37000:2021 teniendo especial interés en el fortalecimiento del respeto a la ley y la consolidación de una cultura de Integridad en toda nuestra organización.

"En COSAPI fomentamos una cultura de cumplimiento ética y legal alineada a nuestros valores corporativos, a través de la cual reafirmamos nuestro compromiso de construir confianza para transformar vidas".

Nuestro Directorio ha creado la Gerencia Corporativa de Ética y Cumplimiento, cuyo Gerente reporta directamente a éste, dotada de recursos e independencia en su accionar, y cuenta con la autoridad y las competencias necesarias para implementar, mantener, monitorear y controlar el adecuado funcionamiento del Modelo de Cumplimiento de manera corporativa, incluyendo todas las líneas de negocio de COSAPI.

Nos comprometemos con los principios de gobernanza del *compliance*:



El ámbito de aplicación se extiende a todos los miembros de COSAPI y entidades que en cada momento lo conforman, así como todo aquel personal, contratado, subcontratado, agentes vinculados, clientes, socios, trabajadores, directores, accionistas, y demás personas naturales y jurídicas que actúen de forma autorizada en nombre o por cuenta de COSAPI. Por lo tanto, cualquier incumplimiento de la Política de Cumplimiento, está sujeto a sanciones que irán desde la desvinculación laboral, cese de la relación comercial e inicio de acciones legales, si corresponden.

Nuestro Modelo de Cumplimiento tiene como principales objetivos:


- Reducir los riesgos de incumplimiento normativo y malas prácticas en nuestras actividades mediante la identificación y tratamiento de estos.
- Informar y capacitar a los trabajadores, directores, socios de negocio y similares sobre el modelo de cumplimiento, así como los riesgos de incumplimiento a los que están expuestas sus actividades.
- Promover una cultura de ética y la mejora continua del Modelo de Cumplimiento.
- Promover el cumplimiento de los principios de gobernanza del *compliance*.

Cualquier miembro de COSAPI, empleado, socio, accionista, director, representante y/o persona que actúe de forma autorizada en nombre o por cuenta de nuestra organización, está en la obligación de informar y/o reportar cualquier actuación, conducta, información o evidencia que se susceptible de sospecha de vulnerar nuestra Política de Cumplimiento, y/o Política de Prevención de Delitos y Prácticas Corruptas, y/o Código de Ética, y pueda suponer una conducta delictiva o una mala práctica.

Desde COSAPI, fomentamos la generación de denuncias de buena fe y rechazamos las denuncias falsas, para ello hemos implementado un Sistema de Gestión de denuncias, que establece los lineamientos y procedimientos para una adecuada atención de denuncias al Modelo de Cumplimiento.

En tal sentido, contamos con una Política de Gestión de denuncias que pone a disposición de las partes interesadas los siguientes canales de denuncia: i) COSAPI TE ESCUCHA link: <https://www.cosapiteescucho.com/>; ii) correo electrónico: reportes@cosapiteescucho.com, iii) Línea telefónica gratuita y buzón de voz: 0-800-1-8123, iv) Entrevista personal, y v) Canales de denuncia externos de reguladores (Contraloría General de la República, Ministerio Público e INDECOP).

Finalmente, COSAPI a través de su Directorio y Gerencia General se comprometen en cumplir los requisitos y la mejora continua del Modelo de Cumplimiento.

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6.1 Establishment of the Objectives of the Compliance Model

The Senior Management corporately to all the processes of the COSAPI companies in their Engineering and Construction business line, at the national and international level, where it has its operations, establishes the objectives of the Compliance Model for the relevant functions and levels. of the necessary processes, these are measurable and consistent with the policy.

To achieve the Objectives, the following document will be used:

PL-EyC-02: Monitoring of the Objectives of the Compliance Model Manual

OBJECTIVES OF THE COMPLIANCE MODEL

In order to comply with our Compliance Policy, the following objectives have been defined:

- Reduce the risks of regulatory non-compliance and bad practices in our activities by identifying and treating them.
- Inform and train workers, directors, business partners and the like on the compliance model, as well as the risks of non-compliance to which their activities are exposed.
- Promote a culture of ethics and continuous improvement of the Compliance Model.
- Promote compliance with the principles of compliance governance.

7. FINAL PROVISIONS

- Shareholders, directors and workers of COSAPI must adhere to the Compliance Policy.
- This policy must have the approval of the Board of Directors of the COSAPI companies, or failing that, by the highest executive body of said company.
- The Corporate Manager of Ethics, Risks and Compliance will verify that the approved Policy is aligned with the provisions of the Code of Ethics and the RIT, as well as all other COSAPI documents and procedures. Likewise, he will continuously verify compliance with the approved Policy.