

# **POLICY FOR APPOINTING THE FISCAL REVIEWER**



## **1. Objective**

The purpose of this policy is to establish the rules that shall apply to the appointment of the statutory auditor of Constructora Conconcreto S.A. and its subsidiaries, in compliance with which it is intended to guarantee the suitability of the statutory auditor and the maintenance of its independence.

## **2. Responsible for the recommendation**

The Board of Directors, through its Audit Committee, will prepare a recommendation to be presented to the General Shareholders' Meeting, indicating the firm it proposes to appoint as Statutory Auditor of the company and its subsidiaries.

The selection of the Statutory Auditor will be based on criteria of professionalism, experience, and integrity. The Board of Directors may not propose for appointment to the General Shareholders' Meeting any firms that have been disqualified, suspended, or otherwise sanctioned for the performance of financial audit services by a judge or regulatory and/or supervisory authority in the countries where the parent company and its subsidiaries operate.

## **3. Responsible for approval**

The General Shareholders' Meeting shall elect the principal and alternate Statutory Auditor in accordance with the Bylaws.

## **4. Rules applicable to the Statutory Auditor**

The Board of Directors, through its Audit Committee, shall ensure that the company complies with the following recommendations regarding the Statutory Auditor:

1. The statutory auditor is the same for the parent company and for the subsidiaries required to have one, at the national level.
2. In order to avoid excessive ties between the company and the statutory auditor and/or its teams and to maintain its independence, the company establishes a maximum contract term of ten (10) years. In the case of a statutory auditor who is a natural person not affiliated with a firm, the maximum contract term shall be five (5) years.
3. Within the maximum contract term, the company will promote the rotation of the partner of the statutory auditor assigned to the company and their work teams halfway through the period, at the end of which the rotation of the firm must take place.
4. In addition to the current prohibition on contracting professional services from the Statutory Auditor other than those of the financial audit itself and other functions recognized

in current regulations, the company extends this limitation to persons or entities related to the Statutory Auditor, including companies in its group, as well as companies in which there is a significant overlap of partners and/or managers with those of the Statutory Auditor.

5. In its public information, the company discloses the total amount of the contract with the Statutory Auditor as well as the proportion that the fees paid by the company represent in relation to the firm's total income related to its statutory audit activity.