

APPENDIX 2: REPORT ON THE IMPLEMENTATION OF CORPORATE BEST PRACTICES

REPORT ON THE IMPLEMENTATION OF BEST CORPORATE PRACTICES

ISSUEE’S NAME: CONSTRUCTORA CONCONCRETO S.A.

PRINCIPAL LEGAL REPRESENTATIVE: NICOLÁS JARAMILLO RESTREPO

LEGAL	LEGAL APPOINTED	FOR THE SHIPMENT OF
RESTREPO	IMPLEMENTATION	IMPLEMENTATION: NICOLÁS JARAMILLO

REPORTING PERIOD: JANUARY THROUGH DECEMBER 2025

REPORT DATE: JANUARY 31, 2026

REPORT RESUMPTION DATE: AUGUST 21, 2026.

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INTRODUCTION

Issuers must report on the implementation of the recommendations of Colombia's new Code of Best Corporate Practices to the Financial Superintendency of Colombia (SFC) through this Report on the Implementation of Best Corporate Practices.

The purpose of this report is to inform the securities market whether or not each issuer has implemented the Code's recommendations. To this end, next to each recommendation are three checkboxes labeled YES, NO, and N/A, as well as a space to provide additional details regarding the response as follows:

If the answer is "Yes," the issuer must briefly describe how it has implemented the recommendation. If the answer is "No," the issuer must explain the reasons why it has not adopted the recommendation.

The "N/A" response may only be provided by the issuer in cases where, for legal reasons, it is not possible to adopt the recommendation. In such cases, the issuer must precisely indicate the regulation that prevents it from doing so.

Since some recommendations consist of a series of specific aspects, it is important to note that they will only be considered implemented if all of their constituent aspects are met, unless the reason for not adopting some of them is of a legal nature, in which case this must be indicated.

Each recommendation includes a box to indicate the date on which the issuer first implemented it. Additionally, there will be a box to record the dates on which modifications are made.

Finally, when, due to its nature, the issuer does not have the specific body referred to in the recommendation, the recommendation shall be understood to refer to the body within the entity that is equivalent or serves the same purpose.

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I. SHAREHOLDERS’ RIGHTS AND EQUITABLE TREATMENT

Measure No. 1: Principle of Equal Treatment.

1.1. The Company provides equal treatment to all shareholders who, within the same class of shares, are in the same circumstances, without this implying that some shareholders have access to inside information over others.

1.1 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:

The principle of equal treatment is set forth in Section 1 of Chapter 7 of the Code of Good Corporate Governance, which states that the Company and its directors shall ensure compliance with this principle. Likewise, it enshrines rights in favor of shareholders, such as the right to receive information from the Company with equal detail and timeliness, to have questions answered prior to and during shareholders’ meetings, to submit proposals for consideration by the Board of Directors, and to request that a shareholders’ meeting be called. These rights must be exercised in accordance with the terms set forth in the Code of Good Corporate Governance, which is published on the Company’s website: <https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

Additionally, it is hereby stated that the Company has established channels through which shareholders may submit any concerns or questions they may have, and these inquiries are addressed without this implying the disclosure of inside information or the granting of preferential treatment compared to others. Information regarding these channels can be found at the following link: <https://conconcreto.com/atencion-al-inversionista/#id-atencion-accionista>

It is also stated that through the “Material Information” mechanism, made available by the Financial Superintendency on its website, the Company publishes information regarding the most significant events that may affect, in one way or another, the performance of the stock on the public securities market, thereby ensuring fair and equal treatment of shareholders with respect to the information they receive from the Company.

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 25, 2011
Amendment Dates	December 18, 2015

1.2. The Board of Directors has approved a specific procedure that defines the company’s practices for interacting with shareholders of various statuses, in matters

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such as access to information, the handling of requests for information, communication channels, and the forms of interaction between shareholders and the company, its Board of Directors, and other officers.

1.2 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:
The procedure established by the Company for communicating with shareholders is governed by Section 2 of Chapter 7 of the Code of Good Corporate Governance, which sets forth regulations regarding access to information, respecting the principle of equal treatment and the complete, timely, and accurate disclosure of the Company's financial and non-financial information, the procedure through which shareholders can find answers to frequently asked questions or contact the Investor Relations office directly to address concerns, as well as information on the various communication channels through which the company discloses information to the market. The Code of Good Corporate Governance is published on the Company's website and can be accessed via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 25, 2011
Modification Dates	December 18, 2015

Measure No. 2: Information on Shares.

2.1. Through its website, **the company discloses to the public**, clearly, accurately, and completely, **the different classes of shares issued** by the company, the number of shares issued for each class, and the number of shares in reserve, as well as the rights and obligations inherent to each class of shares.

2.1 Measure Implemented YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:

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Section 1 of Chapter 7 of the Code of Good Corporate Governance states that the company's capital stock is divided into common, registered, and capital shares, which confer upon their holders equal rights to the company's assets and to any distributed profits, as well as one vote per share in the deliberations of the General Shareholders' Meeting. This Code can be consulted on the Company's website at via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Likewise, Article 7 of the Company's Articles of Incorporation states that the shares into which the capital stock is divided are registered shares. Conconcreto's Articles of Incorporation can be viewed via the the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas. The Company's website, https://conconcreto.com/detalle-de-la-accion/, contains information regarding outstanding shares and shares in reserve, among other share-related information of interest to investors and the general public.	
NO. Explain:	
N/A. Specify the regulations that prevent the recommendation from being adopted:	

Implementation Date	March 25, 2011
Amendment Dates	December 15, 2016

Measure No. 3: No dilution of capital.

3.1. In transactions that may result in the dilution of minority shareholders' equity (such as a capital increase with a waiver of preemptive rights to subscribe for shares, a merger, spin-off, or division, among others), **the company shall explain them in detail to the shareholders** in a report prepared in advance by the Board of Directors, accompanied by the opinion—regarding the terms of the transaction—of an independent external advisor of recognized standing (*fairness opinion*), appointed by the Board of Directors. These reports shall be made available to the shareholders prior to the Shareholders' Meeting within the timeframe for exercising the right of inspection.

3.1 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Articles 31, paragraph 2, and 42, section 20, of the Company's Bylaws establish that, in any transaction that may result in the dilution of minority shareholders, the Board of Directors is required to prepare a detailed report on the transaction that includes the opinion of an independent expert advisor. This report will be made available to shareholders on the Company's website during the notice period. Conconcreto's Articles of Incorporation can be viewed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Additionally, it is noted that, during the period
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2025, no transactions were carried out that could result in the dilution of minority shareholders' equity.
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Amendment Dates	March 27, 2015

Measure No. 4: Information and Communication with Shareholders.

4.1. The company maintains a corporate website, in Spanish and English, featuring a link to “Corporate Governance” or “Relations with Shareholders and Investors” or an equivalent section, which includes financial and non-financial information as set forth in Recommendations 32.3 and 33.3 and which, under no circumstances, may include confidential company information or information relating to trade secrets, or information whose disclosure could be used to the detriment of the company.

4.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company maintains the website https://conconcreto.com/ , available in Spanish and English. On this website, there is a link titled “Investors,” where the Company’s financial and non-financial information is published. Within this section, there is a subsection titled “Corporate Governance” where information on the Company’s governing bodies, the corporate documents that govern it, and other relevant information is published. This section also contains links to annual and quarterly financial information, the annual management report, stock information, material disclosures, shareholder services, and contact information.
NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	March 25, 2011
Amendment Dates	December 15, 2016

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4.2. The company has mechanisms for permanent access and use exclusively for shareholders, such as a link on the website for shareholders-only access, a shareholder and investor relations office, and periodic informational meetings, among others, so that they may express their opinions or raise concerns or suggestions regarding the company’s performance or matters related to their status as shareholders.

4.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Section 2.3 of Chapter 7 of the Code of Good Corporate Governance sets forth the communication channels established by the Company to allow shareholders to express their opinions or raise their concerns and suggestions, all of which is published on the Company’s website: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas. Likewise, on the corporate website https://conconcreto.com/inversionistas/, there is a link titled “Shareholder Services” containing information of interest to shareholders regarding shares and their coverage, dividends, certificates, frequently asked questions, and more. Finally, the Company has a department called “Investor Relations,” which shareholders can contact at any time. In 2025, this department handled 141 requests.
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	March 25, 2011
Amendment Dates	December 18, 2015

4.3. The company organizes quarterly earnings presentation events for its shareholders and market analysts, which may be held in person or via remote communication channels (teleconference, videoconference, etc.).

4.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company holds quarterly conference calls via live <i>streaming</i> through a link on the Company’s website, during which the Company’s CEO discusses the most relevant news of the period and presents the financial information and results for that period. The Company’s website, via the following link https://conconcreto.com/resultados-financieros/, publishes the financial statements, the presentation used in the conference call, and the webcast, among other documents of interest. During 2025, four quarterly earnings presentation events were held.

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NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	March 25, 2011
Amendment Dates	November 9, 2016

4.4. The company organizes or participates in fixed-income presentations, events, or forums, primarily intended for investors in debt instruments and market analysts, during which updates are provided on the issuer’s business indicators, liability management, financial policy, ratings, and the issuer’s compliance with *covenants*, etc.

4.4 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: The company issues only equity securities.
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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4.5. The company’s bylaws provide that a shareholder or group of shareholders representing at least five percent (5%) of the capital may request specialized audits on matters other than those audited by the company’s statutory auditor. Depending on its capital structure, the company may set a percentage lower than five percent (5%).

4.5 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 58 of the Bylaws establishes the procedure by which a group of shareholders representing at least 5% of the capital may request that specialized audits be conducted. In this article It is specified that the request must be made in writing to the chairperson of the

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Board of Directors, who will present it to the full Board of Directors for a decision regarding the feasibility of the audit, and will notify the requesters in writing of the Board's decision. The Company's Articles of Incorporation can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas . It is also reported that during 2025, no shareholder exercised this right.
NO. Please explain:
N/A. Specify the rules that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

4.6. To exercise this right, the company has a written procedure that includes the details set forth in Recommendation 4.6.

4.6 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 58 of the Bylaws sets forth the detailed procedure for requesting specialized audits, which establishes the requirements for requesting an audit, the Company's obligation—through its Board of Directors—to respond in writing to the requesting shareholders, the process for appointing the person who will conduct the audit, the determination of who must bear the cost of the audit, and the specific deadlines for each stage or step of the procedure. The Company's Articles of Incorporation can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	March 27, 2015

Measure No. 5: Actions to Be Taken by Directors in the Event of a Change in Control or Takeover of the Company.

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5.1. Members of the Board of Directors and Senior Management have expressly agreed in their Letters of Acceptance or contracts that, upon becoming aware of the filing of a tender offer or other relevant transactions, such as mergers or spin-offs, there will be periods during which they undertake not to trade, directly or indirectly through an intermediary, in the company's shares.

5.1 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
This obligation is governed by paragraph 14 of Article 11 of the Board of Directors' Internal Regulations, which is published on the Company's website and can be accessed via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

Additionally, it is noted that members of the Board of Directors and Senior Management have expressly committed in their letters of acceptance not to trade, either directly or indirectly through an intermediary, in the Company's shares when they are aware of the filing of a tender offer or other relevant transactions, such as mergers or spin-offs.

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	January 29, 2016

Measure No. 6: Listing of Companies Belonging to Conglomerates.

6.1. Without prejudice to the independence of each individual company within the conglomerate and the responsibilities of its governing bodies, the Conglomerate **has an organizational structure** that defines, for the three (3) levels of governance—shareholders' meeting, Board of Directors, and Senior Management—the key governing bodies and individual positions, as well as the relationships among them. This structure is public, clear, and transparent; it establishes clear lines of responsibility and communication; and it facilitates the strategic direction, oversight, control, and effective management of the Conglomerate.

6.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:
The Company has a Corporate Group Policy that presents, at the conglomerate level, the organizational structure, the functions assigned to each level of

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governance, as well as the responsibilities and lines of communication between them. This Policy is published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	June 21, 2019
Amendment Dates	June 21, 2019

6.2. The parent company and its most significant subsidiaries have established a framework for institutional relations through the signing of a public agreement—approved by the Board of Directors of each of these companies—that governs the matters outlined in Recommendation 6.2.

6.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The company has a Corporate Group Policy that establishes a framework for institutional relationships. Likewise, the legal representatives of the companies that make up the group have signed a public framework agreement that is aligned with the Corporate Group Policy approved by the Board of Directors. The aforementioned Policy and Framework Agreement can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	December 11, 2020
Dates of Modification	December 11, 2020

Measure No. 7: Dispute Resolution.

7.1. Except for disputes between shareholders, or between shareholders and the company or its Board of Directors, which by express legal provision must necessarily be resolved before the ordinary courts, **the company’s Bylaws include mechanisms for dispute resolution such as direct agreement, amicable settlement, conciliation, or arbitration.**

7.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 14 of the Company’s Bylaws expressly provides that any disputes arising among shareholders or between shareholders and the Company solely due to the Bylaws, their implementation, or their interpretation—whether during the Company’s existence, upon its dissolution, or during the liquidation process—shall be resolved by an arbitration tribunal. The Articles of Incorporation are published on the Company’s website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Additionally, it is noted that, during the year 2025, there were no disputes between shareholders, or between shareholders and the Company or its Board of Directors, that needed to be resolved through alternative dispute resolution mechanisms or by the ordinary courts.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 25, 2011
Amendment Dates	January 25, 2016

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I. GENERAL SHAREHOLDERS' MEETING

Measure No. 8: Functions and Powers.

8.1. In addition to other functions assigned to the General Shareholders' Meeting by law, **the Bylaws expressly set forth the functions of the General Shareholders' Meeting indicated in Recommendation 8.1** and emphasize that these functions are exclusive and non-delegable.

8.1 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:	
NO. Explain:	Article 37, subsections (a), (f), and (l) of the Company's Bylaws include the functions indicated in this recommendation among the functions of the General Shareholders' Meeting. Furthermore, the paragraph of the same article states that the function established in subsection (l) may be delegated, and for this to occur, the General Shareholders' Meeting must expressly so decide. The functions set forth in subparagraphs (a) and (f) are exclusive to the General Shareholders' Meeting and cannot be delegated. The functions of the General Shareholders' Meeting can be found in the Company's Articles of Incorporation, which are published on the Company's website: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the rules that prevent adoption of the recommendation:	

Implementation Date	
Dates of Amendment	

Measure No. 9: Rules of Procedure for the General Shareholders' Meeting.

9.1. The company has Rules of Procedure for the General Shareholders' Meeting that govern all matters pertaining to the meeting, from its convening to the preparation of the information to be provided to shareholders, attendance, conduct, and the exercise of

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shareholders’ voting rights, so that shareholders are fully informed of the entire procedure governing the conduct of the meeting.

9.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has Internal Regulations for the General Shareholders’ Meeting published on its website, which can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-asamblea -accionistas These Rules govern the calling of meetings, attendance at meetings, the information made available to shareholders, the conduct of the meeting, the exercise of shareholders’ voting rights, and the rules regarding shareholders’ participation and interventions at General Shareholders’ Meetings, among other matters.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 25, 2011
Dates of Amendment	December 18, 2015

Measure No. 10: Convening of the Assembly.

10.1. To facilitate shareholders’ exercise of their right to information, **the Bylaws provide that the ordinary General Shareholders’ Meeting must be called at least thirty (30) calendar days in advance, and extraordinary meetings must be called at least fifteen (15) calendar days in advance.** The foregoing is without prejudice to the legal terms established for corporate reorganizations (e.g., merger, spin-off, or conversion).

10.1 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: During the regular meeting of the General Shareholders’ Meeting held on March 28, 2025, that body approved an amendment to the Company’s Bylaws, whereby it was decided to adopt the notice periods provided for by law in Article 424 of the Commercial Code for the of the General Shareholders’ Meeting.

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Accordingly, the Articles of Incorporation provide that regular meetings of the General Shareholders' Meeting must be called at least fifteen (15) business days in advance, and that special meetings must be called at least five (5) calendar days in advance. Furthermore, it is provided that when a corporate reorganization transaction—such as a spin-off, merger, or conversion—is to be submitted for consideration at the respective meeting, the notice must be issued at least fifteen (15) business days in advance.

The applicable applicable to the notice of meetings of the highest body of the company are set forth in Article 31 of the Bylaws, which are published on the Company's website and may be accessed via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

Notwithstanding the foregoing, it should be noted that, with regard to the notice of the ordinary meeting of the General Shareholders' Meeting held on March 28, 2025, the Company complied with the recommendation under review, since the notice was issued on February 25, 2025—that is, thirty (30) calendar days in advance.

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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10.2. In addition to the traditional and mandatory means provided for in the legal framework, the company ensures maximum dissemination and publicity of the notice through the use of electronic media, such as the corporate website, alert messages via

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individualized email alerts, and, if deemed appropriate, through social media.

10.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
Article 31 of the Bylaws states that notice of a meeting may be given by personal, written notification to each shareholder; by mail sent to the shareholder's registered address; by publication of an announcement in a daily newspaper in the Company's principal place of business; or via the corporate website or social media. The Company's Articles of Incorporation can be viewed via the following link: <https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

Additionally, it is noted that in 2025, the Company convened the ordinary shareholders' meeting by publishing a notice in La República, a widely circulated daily newspaper; the market was informed of this fact through the mechanism for reporting material information; the notice of the meeting was published on the Company's website under a tab titled "Shareholders' Meeting," where investors could find information regarding the meeting; a pop-up window containing information about the meeting was also displayed in the days leading up to the meeting, appearing immediately upon accessing the Company's website; and stakeholders were notified via social media.

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
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10.3. In order to increase the transparency of the decision-making process during the General Meeting, in addition to the meeting's agenda listing, item by item, the topics to be discussed, **the company has provided that, simultaneously with the notice of the meeting or, at least, fifteen (15) calendar days prior to the meeting, the draft resolutions that the Board of Directors will submit to the General Shareholders' Meeting for each item on the agenda will be made available to shareholders.**

10.3 Implementation of the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:

NO. Please explain: At the regular meeting of the General Shareholders' Meeting held on March 28, March 2025, the General Shareholders' Meeting

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approved an amendment to the Company's Bylaws, whereby it was decided to adopt the timeframes provided for by law in Article 424 of the Commercial Code for the calling of regular and special meetings. Accordingly, it was established that regular meetings of the General Shareholders' Meeting shall be called with at least fifteen (15) business days' notice, and special meetings with at least five (5) calendar days' notice.

Likewise, it was stated in Article 31 of the Bylaws that every notice of a meeting must include the agenda, which shall specify the matters to be discussed, as well as the corresponding proposal for a resolution. The latter is understood to be the literal description of the matter that the Board of Directors submits to the General Meeting for consideration, and may include a recommendation from the Board to the shareholders regarding how they should vote. The Company's Articles of Incorporation can be consulted at the following link:

<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>.

Notwithstanding the foregoing, prior to the ordinary meeting of the General Shareholders' Meeting held on March 28, 2025, the Company published on its website, under the link provided for that purpose titled "Shareholders' Meeting," both the notice of the meeting—which included the corresponding agenda—and the proposed resolutions submitted by the Board of Directors for the Assembly's consideration regarding each item on the agenda. These proposals, in turn, included a recommendation from the Board of Directors to the shareholders regarding how they should vote. It should also be noted that the notice of the aforementioned meeting was issued on February 25,

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2025, that is, thirty (30) calendar days in advance. Finally, it is reported that the Company disclosed the notice of the aforementioned ordinary General Shareholders' Meeting to the market through the Material Information reporting mechanism of the Financial Superintendency of Colombia.
N/A. Specify the regulations that prevent the recommendation from being adopted:

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10.4. An improper spin-off may only be reviewed and approved by the General Shareholders' Meeting when this item has been expressly included in the notice of the respective meeting.

10.4 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 31, paragraph 2, of the Bylaws establishes that, in the case of an improper spin-off, the relevant item must be included on the agenda of the meeting notice. Likewise, it states that the directors must prepare a report on the reasons for the proposal, which shall be made available to shareholders for the duration of the notice of the meeting, which must be issued at least 15 business days prior to the meeting at which the proposal is to be considered. The Articles of Incorporation can be viewed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Additionally, it is noted that during 2025, the approval of an improper spin-off was not submitted for consideration by the Company's shareholders.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	March 27, 2015
Amendment Dates	March 27, 2015

10.5. The agenda proposed by the Board of Directors must clearly specify the content of the items to be discussed, ensuring that important matters are not concealed or obscured by vague, generic, overly general, or broad terms such as “others” or “proposals and miscellaneous.”

10.5 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This provision is set forth in Article 31 of the Bylaws, which states that every notice of meeting must include an agenda specifying the items to be discussed. Furthermore, in notices for Shareholders’ Meetings, the Company’s management chooses not to include vague or general agenda items such as “proposals and other business,” without precluding the possibility for shareholders to raise concerns or make proposals during the meeting; for this purpose, time is set aside at the end of the meeting under an agenda item titled “proposals from shareholders.” The proposed agenda for the ordinary shareholders’ meeting held in 2025 clearly listed the items to be discussed and provided space for proposals from shareholders. The Company’s Bylaws can be viewed on the Company’s website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the rules that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

10.6. In the case of amendments to the Bylaws, each article or group of articles that is substantially independent shall be voted on separately. In any event, an article shall be voted on separately if any shareholder or group of shareholders representing at least five percent (5%) of the share capital so requests during the Meeting; shareholders shall be informed of this right in advance.

10.6 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: Among the functions of the Shareholders’ Meeting is the authority to amend the Company’s Bylaws; to do so, a separate vote must be taken on each article or group of articles that are substantially independent. It is also stipulated that a separate vote must be taken on an article if a shareholder or group of shareholders, representing at least five percent (5%) of the share capital,
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request it during the meeting. This provision is set forth in Article 37(d) of the Articles of Incorporation, which are published on the company's website and can be accessed at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas It is hereby reported that, at the ordinary meeting of the General Shareholders' Meeting held on March 28, 2025, a proposed amendment to the Company's Articles of Incorporation was submitted for the shareholders' consideration, in which the proposed amendments were classified into three categories: (i) procedural changes, (ii) regulatory updates, and (iii) substantive changes. During the session, the Secretary of the Meeting presented and explained the scope of the proposed amendments, clarifying that they did not imply a lowering of corporate governance standards or an infringement on shareholders' rights. On the contrary, it was stated that the purpose of the amendment was to strengthen decision-making efficiency and promote a more agile, dynamic operation aligned with the Company's current needs. Following this explanation, the proposed amendment to the bylaws was submitted for consideration by the General Shareholders' Meeting and was unanimously approved by the shareholders present and duly represented at the meeting. Furthermore, it is noted that during the session, no requests were made by shareholders for a separate vote on any of the articles included in the proposed amendment.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	December 18, 2015

10.7. Without prejudice to the provisions of Article 182 of the Commercial Code, and with the aim of strengthening and guaranteeing shareholders' right to inspection and information prior to the General Shareholders' Meeting, **the Bylaws recognize the right of shareholders, regardless of the size of their shareholding, to propose the inclusion of one or more items for discussion on the agenda** of the General Shareholders' Meeting, within reasonable limits and provided that the request for new items is accompanied by a justification. The request by shareholders must be made within five (5) calendar days following the publication of the notice of the meeting.

10.7 Implementation of the Measure	YES	☒ NO	☐ N/A	☐
YES. Please briefly explain: Within 5 calendar days following the publication of the call for the meeting, shareholders shall have the right, regardless of				

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their shareholding, to propose the inclusion of one or more items for discussion on the agenda of the ordinary General Shareholders' Meeting or to submit new resolutions, provided that such requests are accompanied by a justification. Requests must be submitted through the Investor Relations office, which will present the request to the Board of Directors for review. The procedure for handling shareholder requests is governed by paragraph 1 of Article 31 of the Bylaws, a document published on the Company's website and available via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas During 2025, no requests were submitted to include items on the agenda for the ordinary General Shareholders' Meeting.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	March 27, 2015

10.8. If the request is rejected by the Board of Directors, **the Board is required to respond in writing** to those proposals supported by at least five percent (5%) of the share capital, or a lower percentage established by the company based on the degree of concentration of ownership, **explaining the reasons for its decision and** informing shareholders of their right to present their proposals during the General Meeting in accordance with the provisions of the aforementioned Article 182 of the Commercial Code.

10.8 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: If, after the shareholders' request has been processed, the Board of Directors finds grounds to reject the request, the agenda will not be amended, nor will the Proposed Resolution be included, and a written response to this effect will be provided to the proposing shareholder(s), provided that the request was submitted by a number of shares representing at least five (5%) percent of the Company's subscribed capital. This provision is set forth in paragraph 1 of Article 31 of the Bylaws and in Article 42, sections 22 and 23; the relevant procedure can be viewed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas During 2025, no requests were submitted to include items on the agenda for the ordinary meeting of the General Shareholders' Meeting.
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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

10.9. If the Board of Directors accepts the request, once the shareholders’ time to propose agenda items in accordance with the preceding recommendations has expired, **a supplement to the notice of the General Shareholders’ Meeting shall be published at least** fifteen (15) calendar days prior to the meeting.

10.9 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly describe:
NO. Please explain: It is mentioned that, at the regular meeting of the Assembly held held on March 28, 2025, the General Assembly approved an amendment to the Company’s Articles of Incorporation, whereby it was decided to adopt the timeframes provided for by law in Article 424 of the Commercial Code for calling ordinary and extraordinary meetings. Accordingly, it was established that ordinary meetings of the General Shareholders’ Meeting shall be called at least fifteen (15) business days in advance, and extraordinary meetings at least five (5) calendar days in advance. In light of the foregoing, it is noted that among the duties of the Board of Directors is that of publishing the supplement to the notice of the General Shareholders’ Meeting, in the event that a request to add an item to the agenda or a Proposal Resolution is accepted by this

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body. This publication must take place after the five (5) calendar days allotted to shareholders to submit requests and before the date on which the regular meeting of the General Shareholders' Meeting is to be held. The above procedure is governed by paragraph 1 of Article 31 and paragraph 23 of Article 42 of the Bylaws, a document that is published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas It is noted that during 2025, no requests were submitted to include items on the agenda for the regular meeting of the General Shareholders' Meeting.
N/A. Specify the regulations that prevent the adoption of the recommendation:

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10.10. Within the same timeframe specified in section 10.7, **shareholders may also submit, with supporting justification, new proposals for resolutions** on matters already included on the agenda. For these requests, the Board of Directors acts in a manner similar to that provided for in sections 10.8 and 10.9 above.

10.10 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: It is stated that, at the regular meeting of the General Shareholders' Meeting held on March 28, 2025, said body approved an amendment to the Company's Articles of Incorporation, whereby it was decided to adopt the timeframes

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statutory deadlines set forth in Article 424 of the Commercial Code for calling ordinary and extraordinary meetings. Accordingly, it was established that ordinary meetings of the General Shareholders' Meeting shall be called at least fifteen (15) business days in advance, and extraordinary meetings at least five (5) calendar days in advance.

In light of the foregoing, shareholders may submit new proposals for resolutions in accordance with the same procedure established in the Company's Articles of Incorporation for adding new items to the agenda. The procedure for this purpose is set forth in paragraph 1 of Article 31 and in subsections 22 and 23 of Article 42 of the Articles of Incorporation, a document that is published on the Company's website and can be accessed via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

It is noted that during 2025, no new proposals were submitted regarding items already included on the agenda of the ordinary General Shareholders' Meeting.

N/A. Specify the regulations that prevent the adoption of the recommendation:

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10.11. The company undertakes to use electronic means of communication, primarily the corporate website with exclusive access for shareholders, to provide shareholders with the documents and information related to each item on the meeting's agenda.

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10.11 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:

Article 4 of the Internal Regulations of the Shareholders’ Meeting states that documents and information related to the items on the meeting’s agenda shall be made available to shareholders both in person at the company’s facilities and electronically on the corporate website. The Rules of Procedure for the Shareholders’ Meeting can be viewed on the Company’s website via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-asamblea-accionistas>

In 2025, the Company set up a microsite within the corporate website where various proxy forms, proposed resolutions, the agenda, the proposed profit distribution, and other instructions to be taken into account by shareholders and, in general, by those attending the shareholders’ meeting were published. This information is made public because the Company considers that it is not necessary for exercising the right of inspection, which is an accessory right to voting.

Additionally, it is reported that, for the period under review, documents related to the meeting’s agenda and for the exercise of the right of inspection were made available to shareholders at the Company’s administrative offices.

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	December 18, 2015

10.12. The company’s Articles of Incorporation grant shareholders the right to request, with sufficient advance notice, any information or clarifications they deem relevant, through traditional channels and/or, where appropriate, via new technologies, or to submit in writing any questions they deem necessary regarding the items on the agenda, the documentation received, or the public information provided by the company. Depending on the timeframe chosen by the company to convene the General Shareholders’ Meeting, the company determines the period within which shareholders may exercise this right.

10.12 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:

The Company has established communication channels with shareholders through which they may request information or clarifications regarding the agenda, the documentation received, or public information provided by the Company, noting that shareholders may use the

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contact button on the Company’s website or contact the Investor Relations office by phone or via email at ir@conconcreto.com. The procedure established for exercising this right is governed by Article 38 of the Bylaws, which are published on the Company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Furthermore, it is noted that the Company set up the following email address: asambleas@conconcreto.com , through which all inquiries made by shareholders regarding the ordinary shareholders’ meeting were handled.
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

10.13. The company has provided that the requested information may be withheld if, in accordance with internal procedures, it can be classified as: i) unreasonable; ii) irrelevant to understanding the company’s performance or interests; iii) confidential, which includes insider information in the securities market, trade secrets, and ongoing transactions whose successful completion for the company depends substantially on the confidentiality of their negotiation; and iv) other information whose disclosure would pose an imminent and serious threat to the company’s competitiveness.

10.13 Implementation of the Measure	YES	☒	NO	☐	N/A	☐
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YES. Please briefly explain: Article 38 of the Articles of Incorporation provides that the company may deny a request for the specified information if it considers such information to be: (i) unreasonable, (ii) irrelevant to understanding the progress of the company’s interests, (iii) confidential (including insider information; in the context of the securities market, this includes trade secrets and ongoing transactions whose successful completion for the company depends substantially on the confidentiality of the transaction), and (iv) other information whose disclosure would pose an imminent and serious threat to the company’s competitiveness. The regulations regarding requests for information concerning the agenda can be found in the Company’s Bylaws via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:

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N/A. Specify the rules that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

10.14. When a response provided to a shareholder could give **that** shareholder an advantage, the **company shall ensure that the other shareholders have access to that response** at the same time, in accordance with the mechanisms established for that purpose, and under the same conditions.

10.14 Implements the Measure	YES	☒	NO	☐	N/A	☐
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YES. Please briefly explain: In compliance with the principle of equal treatment, the Company has established that if, by virtue of the right to request information, a shareholder is given an advantage with respect to the information provided to them, the Company will ensure that the other shareholders have access to such information at the same time. This provision is set forth in paragraph of Article 38 of the Bylaws, which are published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

Measure No. 11: Regulation of Representation.

11.1. Without prejudice to the limits set forth in Article 185 of the Commercial Code, External Circular 24 of 2010, and any regulations that modify, supplement, or replace them, **the company does not restrict a shareholder's right to be represented at the General Shareholders' Meeting** and may delegate their vote to any person, whether or not that person is a shareholder.

11.1 Implements the Measure	YES	☒	NO	☐	N/A	☐
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YES. Please briefly explain: Article 16 of the Bylaws states that shareholders may be represented at Shareholders' Meetings by a written power of attorney in accordance with legal requirements, with the legal requirements being the only restrictions imposed on
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a shareholder's right to be represented at the meeting. Similarly, this right is established in Article 7 of the Internal Regulations of the Shareholders' Meeting, which states that the Company will make a proxy form available to shareholders on its website. Both the Bylaws and the Internal Regulations of the Shareholders' Meeting are published on the Company's website and can be accessed via the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-asamblea-accionistas
NO. Please explain:
N/A. Please specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	December 18, 2015

11.2. The company minimizes the use of blank proxy forms without voting instructions by actively promoting the use of a standard proxy form, which the company itself sends to shareholders or publishes on its website. The form includes the items on the agenda and the corresponding proposed resolutions, determined in accordance with the previously established procedure, which will be submitted for the shareholders' consideration, so that shareholders, if they deem it appropriate, may indicate their voting preference to their proxy in each case.

11.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Company makes proxy forms available to shareholders, which include the agenda items and proposed resolutions, so that shareholders may indicate, in each case, how they wish their representative to vote. The proxy forms for the annual meeting held on March 28, 2025, were published on the Company's website prior to the shareholders' meeting, in a section designated for that purpose titled "Shareholders' Meeting."
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	March 27, 2015
Amendment Dates	April 30, 2016

Measure No. 12: Attendance of Persons Other Than Shareholders.

12.1. With the aim of revitalizing the role of the General Meeting in shaping corporate decision-making and making it a much more participatory body, the **company’s General Meeting Bylaws require that members of the Board of Directors—and, in particular, the chairs of the Board’s committees—as well as the company’s president, attend the General Meeting** to address shareholders’ concerns.

12.1 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly describe:
NO. Please explain: The provision is regulated by Article 12 of the Internal of the Shareholders’ Meeting, which establishes as duty of the Company’s president and the members of the Board of Directors, especially the presidents of the Committees, to attend at the meetings of the Shareholders’ of Shareholders. Thus , at the meeting of the Preparatory preparatory Board for the shareholders’ of shareholders, members of the Board of Directors are invited to participate in said meeting. The bylaws may be consulted on the Company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-asamblea-accionistas Notwithstanding the foregoing, during the period under review, the Company’s President participated in the ordinary meeting of the General Shareholders’ Meeting held on March 28, 2025, where he presided over the meeting and addressed the concerns raised by the shareholders. Dr. Nora Aristizábal López also attended in her capacity as Chair of the Company’s Board of Directors, and Dr. Carlos Eduardo Restrepo Mora, an ex officio member of the Board of Directors and Chair of the Corporate Governance Committee, participated on behalf of his shares. However, during

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said meeting, the chairs of all the Board of Directors' support committees were not present.
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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II. BOARD OF DIRECTORS

Measure No. 13: Functions of the Board of Directors.

13.1. The Bylaws expressly specify those **functions that may not be delegated to senior management**, including those set forth in Recommendation 13.1.

13.1 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: The Company's Articles of Incorporation provide for a division of responsibilities under which the Board of Directors delegates the ordinary conduct of business to senior management, focusing its activities on the general functions of strategy, supervision, governance, and control, in accordance with the provisions of Article 42 of the Articles of Incorporation. Although the Bylaws do not include an explicit and exhaustive list of functions that cannot be delegated under the terms set forth in Recommendation 13.1 of the Country Code, they do establish clear limits on delegation. In particular, paragraph 19 of Article 42 provides that only those functions not prohibited by law or by the Articles of Incorporation themselves may be delegated to the President, while preserving in all cases the powers that, by their nature, belong exclusively to the Board of Directors. Likewise, paragraph 51 of the same article expressly states that the functions assigned to the Board of Directors may not be delegated to its internal committees. In this regard, the Company has opted for a statutory model that defines the delegation of functions through general references to the law and the Articles of Incorporation, rather than expressly reproducing the list of functions that cannot be delegated as provided in Recommendation 13.1, without

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this implying a material transfer of strategic, supervisory, governance, or control powers to senior management. The Bylaws Articles of Incorporation are available for review on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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13.2. Without prejudice to the autonomy of the governing bodies of Subsidiary Companies, **when the company acts as the parent company of a Conglomerate**, these functions of the Board of Directors take a group-wide approach and **are carried out through general policies, guidelines, or requests for information that respect the balance between the interests of the parent company, the subsidiaries, and the Conglomerate as a whole.**

13.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Paragraph 1 of Article 42 of the Bylaws has adopted this measure by establishing that the functions of the Company's Board of Directors, when acting as the parent company of the business group, take a group-wide approach and are carried out through general policies, guidelines, or requests for information that respect the balance between the interests of the parent company and its subsidiaries, as well as those of the business group as a whole. The Company's Articles of Incorporation can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

Measure No. 14: Bylaws of the Board of Directors.

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14.1. The Board of Directors has approved the internal regulations governing its organization and operation, as well as the functions and responsibilities of its members, the chairperson, and the secretary of the Board of Directors, and their duties and rights. These regulations are distributed to the shareholders and are binding on the members of the Board of Directors.

14.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has Internal Regulations for the Board of Directors, the purpose of which is to set forth the principles, rules, and procedures governing the operation of the Board of Directors, thereby seeking to facilitate its management and provide greater transparency, efficiency, and certainty in its actions, specifying that the regulations shall apply to the Board of Directors as a collegiate body and to its members. The Internal Regulations of the Board of Directors can be viewed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the rules that prevent the adoption of the recommendation:

Implementation Date	March 25, 2011
Amendment Dates	December 18, 2015

Measure No. 15: Size of the Board of Directors.

15.1. The company has elected, in accordance with its bylaws, not to appoint alternate members to the Board of Directors.

15.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 39 of the Company's Bylaws states that the Company's Board of Directors consists of 10 principal directors, elected by the General Meeting for two-year terms, who may be freely removed or reelected. Likewise, Article 40 of the Bylaws and Article 2 of the Board of Directors' Internal Regulations establish that there shall be no alternate members on the Board of Directors. The Company's Articles of Incorporation and the Internal Regulations of the Board of Directors can be accessed on the corporate website via the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva At its regular meeting held on March 28, 2025, the Shareholders' Meeting appointed the Board of Directors for the term from April 2025 to March 2027, during which 10 regular members were appointed, with no alternates, in compliance with this recommendation.

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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2009
Modification Dates	March 27, 2009

Measure No. 16: Composition of the Board of Directors.

16.1. Based on the premise that, once elected, all members of the Board of Directors act in the best interests of the company, and in the interest of maximum transparency, **the company identifies the background of the various members of the Board of Directors** in accordance with the framework defined in Recommendation 16.1.

16.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Paragraph 2 of Article 42 of the Company’s Bylaws classifies members of the Board of Directors according to their background into executive, independent, and shareholder members. The annual corporate governance report and the Company’s website, under the section regarding the Board of Directors, identify the background of each member of the governing body in accordance with the aforementioned classification. This information can be accessed via the following links: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva and https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

16.2. **The company has a procedure**, coordinated through the Appointments and Compensation Committee or another body that fulfills its functions, which allows the Board of Directors, through its own processes and the conclusions of annual evaluations, to achieve the objectives set forth in Recommendation 16.2.

16.2 Implement the Measure YES ☐ NO ☒ N/A ☐

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YES. Please briefly explain:

NO. Explain: The Company has an internal regulatory framework that governs relevant aspects related to the composition of the Board of Directors through the Human Resources Committee, which is responsible for proposing and reviewing the profiles that must be met for the formation of said body. This function is provided for in paragraph 5 of Article 5 of the Internal Regulations of the Human Resources Committee, available for review at the following links: <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva> and <https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva>

During the reporting period, the Company's Board of Directors conducted a comprehensive review of its internal regulations, as well as those of the supporting committees, with the aim of optimizing decision-making processes and providing these bodies with greater agility and flexibility, in response to the Company's current needs. As part of this reform, it was decided to adjust the scope of the functions assigned to the Human Resources Committee, specifically removing the assessment of the time required for members of the Board of Directors to adequately perform their duties.

Notwithstanding the foregoing, the Human Resources Committee continues to periodically review the functional and personal profiles required for the composition of the Board of Directors, as well as to analyze the results of the annual evaluation of that body; this information is brought to the attention of the Board of Directors for the relevant purposes.

The profiles currently defined for the composition of the

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were approved by the Human Resources Committee at its meeting on December 13, 2019, and ratified by the Board of Directors at its meeting on February 21, 2020, and remain in effect as of the date of this report.
N/A. Specify the regulations that prevent the adoption of the recommendation:

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16.3. The professional profiles identified as necessary are reported by the Board of Directors to the shareholders, so that the various stakeholders—primarily controlling shareholders, significant shareholders, families, shareholder groups, and institutional shareholders, if any—as well as the Board of Directors itself, are in a position to identify the most suitable candidates.

16.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 2 of the Board of Directors’ Internal Regulations stipulates that the professional profiles required for Board membership must be disclosed to shareholders via the website, so that the various stakeholders—primarily shareholders and the Board of Directors itself—are able to identify the most suitable candidates. The aforementioned regulations can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva. Additionally, it is noted that the profiles of the members are published on the Company’s website and can be accessed at any time by shareholders via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva.
NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	12/18/2015
Amendment Dates	12/18/2015

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16.4. The company considers that the shareholders' evaluation of resumes alone is an insufficient means of determining the suitability of candidates; therefore, it has an internal procedure to assess legal conflicts of interest and disqualifications, as well as the candidate's suitability for the needs of the Board of Directors, through the evaluation of a set of criteria that the candidates' professional and personal profiles must meet, and by verifying compliance with objective requirements for Board membership and additional requirements for Independent Board Members.

16.4 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders' Meeting approved a proposed amendment to the Company's Articles of Incorporation. Likewise, the Board of Directors, at its meeting on June 20, 2025, amended the Internal Regulations of the Human Resources Committee. Through these amendments, the aforementioned bodies mentioned bodies redefined and streamlined the functions assigned to the Human Resources Committee, with the aim of making decision-making more efficient and enabling a more dynamic operation that is better adapted to the Company's current needs. Accordingly, paragraph 25 of Article 5 of the Internal Regulations of the Human Talent Committee, which established as a function of said committee the creation of an internal procedure and/or questionnaire to be submitted for consideration by candidates, allowing for the evaluation of legal incompatibilities and disqualifications, as well as the suitability of candidates for the Board of Directors, through the assessment of a set of criteria that the candidates' functional and personal profiles must meet, and by verifying compliance with objective requirements for membership on the Board of Directors and additional requirements for serving as an Independent Member. Notwithstanding the foregoing, it is reiterated that the primary objective of the

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Human Resources Committee is to advise the Board of Directors and the Company’s President in the performance of their duties related to the appointment and compensation of Board members.

Likewise, it is clarified that the Board of Directors and the Human Resources Committee conduct an evaluation of conflicts of interest, legal disqualifications, and the suitability of candidates for the needs of the Board of Directors, in addition to verifying the objective requirements for serving as an independent member prior to the shareholders’ meeting at which the election to form the Board of Directors is submitted for consideration by said body.

At the regular meeting of the General Shareholders’ Meeting on March 28, 2025, the members of the Board of Directors were elected to serve the two-year term from April 2025 to March 2026. Previously, the Board of Directors and the Human Resources Committee, at a meeting held on February 21, 2025, evaluated the suitability and qualifications of the candidates proposed by management, concluding that they met the functional profiles previously defined by the Committee at a meeting on December 13, 2019, which were ratified by the Board of Directors at a meeting on February 21, 2020. In addition, the absence of legal conflicts of interest and disqualifications was verified, and the independence of the proposed independent members, in compliance with the applicable legal criteria.

N/A. Specify the regulations that prevent the adoption of the recommendation:

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16.5. In addition to the independence requirements already set forth in Law 964 of 2005, **the company has voluntarily adopted a definition of independence that is more rigorous** than that established in the aforementioned law. This definition has been adopted as a framework through the company's Board of Directors Bylaws and includes, among other requirements to be evaluated, relationships or ties of any nature between the candidate for Independent Member and controlling or significant shareholders and their Affiliates, both domestic and foreign, and requires a dual declaration of independence: (i) by the candidate to the company, its shareholders, and members of senior management, made through the candidate's Letter of Acceptance; and (ii) by the Board of Directors regarding the candidate's independence.

16.5 Implementation of the Measure SI ☒ NO ☐ N/A ☐

YES. Please briefly explain: The recommendation is set forth in Article 3 of the Board of Directors' Internal Regulations, which specifies the conditions that must be met by a person holding the status of independent member. In compliance with this provision, during the period under review, the members of the Board of Directors who hold such status submitted a declaration of independence to the Company, in which they committed to reporting any circumstances that could affect their independent status; and, during the period, the Board of Directors issued a declaration of independence regarding those members. The Internal Regulations of the Board of Directors can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Dates of Amendment	12/18/2015

16.6. The company, through its internal regulations, considers that the Board of Directors, through its chairman and with the support of the Nominating and Compensation Committee or whoever performs its functions, is the most appropriate body to centralize and coordinate the process of forming the management body prior to the General Meeting. In this way, shareholders who, based on their shareholding, aspire to serve on the Board of Directors may learn about the Board's needs and express their aspirations, negotiate the balance of shareholdings and the distribution among the different categories of members, present their candidates, and agree to have the suitability of their candidates evaluated by the Nominating and Compensation Committee prior to the vote at the General Shareholders' Meeting.

16.6 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:

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The Company has determined that the Human Resources Committee’s role is to advise the Board of Directors and the Company’s President in the performance of their duties related to the appointment and compensation of Board members, one of its functions being to propose and review the criteria to be followed for the composition of the Board of Directors. The foregoing is set forth in Article 5 of the Human Resources Committee’s Internal Regulations. These regulations may be consulted on the Company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Please explain:
N/A. Specify the rules that prevent the recommendation from being adopted:

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16.7. The Board of Directors’ Bylaws provide that the evaluation of candidates’ suitability is an activity that must be carried out prior to the General Shareholders’ Meeting, so that shareholders have sufficient information (personal qualities, suitability, track record, experience, integrity, etc.) about the candidates proposed for membership, with sufficient advance notice to allow for their proper evaluation.

16.7 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 3 of the Board of Directors’ Internal Regulations establishes that the evaluation of candidates’ suitability shall be conducted prior to the General Shareholders’ Meeting, so that shareholders have sufficient information about the proposed candidates to serve on the Board, with sufficient advance notice to allow for their proper evaluation. The Board of Directors’ Internal Regulations can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva It is noted that the Company publishes the candidates’ resumes on its website prior to the holding of shareholders’ meetings at which the Board of Directors is to be appointed, so that shareholders may learn firsthand and in advance of such meetings about the personal qualities, suitability, background, experience, and integrity of the individuals proposed to serve on the Board of Directors. Additionally, it is stated that the Company regularly updates its website so that the market has up-to-date information on the Company’s financial and corporate status, which includes the profiles and resumes of the members of the Board of Directors. For the 2025 period, in preparation for the annual shareholders’ meeting held on March 28, 2025, the Company created a section on its corporate website where the resumes of the candidates for the Board of Directors were made available to shareholders.

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NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	

Implementation Date	12/18/2015
Dates of Modification	12/18/2015

Measure No. 17: Functional Structure of the Board of Directors.

17.1. The Board of Directors’ Bylaws stipulate that **Independent and Non-Executive Members shall always constitute a majority with respect to Executive Members**, whose number, if they are to serve on the Board of Directors, shall be the minimum necessary to meet the needs for information and coordination between the Board of Directors and the company’s senior management.

17.1 Measure Implemented YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This recommendation is enshrined in Article 3 of the Board of Directors’ Internal Regulations, which stipulates that at least 30% of the Board of Directors’ members shall be Independent Members, who, together with the Shareholder Members, shall constitute a majority with respect to the Executive Members. Additionally, it is established that the number of Executive Members shall be the minimum necessary to meet the needs for information and coordination between the Board of Directors and the Company’s Senior Management. For the 2025 term, of the ten (10) members comprising the Company’s Board of Directors, one (1) is an Executive Member and three (3) are Independent Members. The Board of Directors’ Internal Regulations are available for review at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva	
NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	

Implementation Date	12/18/2015
Dates of Amendment	12/18/2015

17.2. Based on the minimum percentage of twenty-five percent (25%) of Independent Members established in Law 964 of 2005, **the company analyzes and voluntarily increases the number of Independent Members**, taking into account, among other factors, that the number of independent members is proportional to the Floating Capital.

17.2 Implementation of the Measure YES ☒ NO ☐ N/A ☐

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YES. Please briefly describe: This recommendation is enshrined in Article 3 of the Board of Directors' Internal Regulations, which stipulates that at least 30% of the members must be independent members. For the 2025 term, 30% of the members of the Board of Directors are independent, thereby complying with the recommendation. The independent status of the members of the Board of Directors is disclosed on the Company's website and in the Annual Corporate Governance Report. The Board of Directors' Internal Regulations can be viewed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva	
NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	

Implementation Date	12/18/2015
Amendment Dates	12/18/2015

Measure No. 18: Organization of the Board of Directors.

18.1. The duties of the Chair of the Board of Directors are set forth in the Bylaws, and the Chair's primary responsibilities are those established in Recommendation 18.1

18.1 Implements Measure YES ☒ NO ☐ N/A ☐

YES. Please provide a brief explanation: The Company has incorporated the duties established in this recommendation for the Chair of the Board of Directors into Article 13 of the Board of Directors' Internal Regulations. The Board of Directors' Internal Regulations can be viewed via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva	
NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	

Implementation Date	12/18/2015
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18.2. The company's internal regulations provide for the possibility that the chair of the Board of Directors may receive different treatment from other

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members, both in terms of duties and compensation, due to the scope of his specific responsibilities and his greater time commitment.

18.2 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
Article 13 of the Board's Internal Regulations states that, given that the Chair of the Board of Directors has additional obligations beyond those of the other members of the Board of Directors—which entail greater responsibilities and a greater time commitment—the Chair's compensation may exceed that of the other board members at the discretion of the Shareholders' Meeting. It is reported that, during the period under review, the Shareholders' Meeting did not approve differentiated compensation for the Chairman of the Board of Directors. The Board of Directors' Internal Regulations can be viewed on the Company's website via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

NO. Please explain:

N/A. Specify the rules that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Dates of Amendment	12/18/2015

18.3. The Bylaws set forth the rules for appointing the secretary of the Board of Directors, notably those indicated in Recommendation 18.3.

18.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
The Company has determined that the secretary of the Board of Directors shall be the Company's General Secretary and that, to safeguard the independence of the secretary of the Board of Directors from the Company's president, the secretary's appointment and removal shall be the responsibility of the Board of Directors upon the proposal of the Company's president, following a prior report from the Human Resources Committee; the secretary may or may not be a member of the Board of Directors. This is governed by Article 49 of the Bylaws and Article 14 of the Board of Directors' Internal Regulations, which can be accessed on the corporate website via the following links:
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas> and <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

NO. Please explain:

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N/A. Specify the rules that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Dates of Modification	December 18, 2015

18.4. The Board of Directors’ Bylaws establish the duties of the secretary, which include those outlined in Recommendation 18.4.

18.4 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 14 of the Board of Directors’ Internal Regulations sets forth the duties of the Board Secretary, which include those referred to in this recommendation. The Board of Directors’ Internal Regulations can be viewed on the Company’s website via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Please specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

18.5. The Board of Directors has established a Nominating and Compensation Committee

18.5 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: It is the responsibility of the Board of Directors to establish a Human Resources Committee, in compliance with the mandate set forth in paragraph 36 of Article 42 of the Bylaws. Similarly, Article 16 of the Board of Directors’ Internal Regulations states that the Company shall have the aforementioned Committee. Finally, the Human Resources Committee’s Internal Regulations govern the Committee’s operations and the duties of its members. Information regarding the Human Resources Committee, as well as its bylaws, can be found on the Company’s website at
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the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	January 25, 2016

18.6. The Board of Directors has established a Risk Committee.

18.6 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: The Company has not established an independent Risk Committee. Notwithstanding the foregoing, the functions related to risk management are assigned to the Audit Committee, as as can be can be seen in Article 5 of the Audit Committee's Internal Regulations, published on the Company's website and available via the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NA. Specify the regulations that prevent the adoption of the recommendation:

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18.7. The Board of Directors has established a Corporate Governance Committee.

18.7 Implements the Measure YES ☒ NO ☐ N/A ☐

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YES. Please briefly explain: It is the responsibility of the Board of Directors to establish a Corporate Governance Committee, in compliance with the mandate set forth in paragraph 36 of Article 42 of the Bylaws. Similarly, Article 16 of the Board of Directors' Internal Regulations states that the Company shall have the aforementioned Committee. Finally, the Internal Regulations of the Corporate Governance Committee govern the operations and obligations of the members of said Committee. Information regarding the Corporate Governance Committee, as well as its Internal Regulations, can be found on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	January 25, 2016

18.8. If the company has determined that it is not necessary to establish all of these committees, their functions have been distributed among the existing committees or assumed by the full Board of Directors.

18.8 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Risk and Audit Committees operate as a single body under the name Audit Committee. The responsibilities of this Committee can be found in the Audit Committee's Internal Regulations, published on the Company's website at the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Dates of Amendment	December 18, 2015
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18.9. Each of the Board of Directors’ committees has internal rules that govern the details of its composition, the matters and functions the committee is responsible for, and its operations, with special attention to the channels of communication between the committees and the Board of Directors and, in the case of conglomerates, to the mechanisms for interaction and coordination between the committees of the parent company’s Board of Directors and those of the subsidiary companies, if any.

18.9 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Each committee has its own bylaws, which are published on the Society’s website and can be accessed via the the following link: https://concreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva Additionally, it is stated that, based on the provisions of paragraph 1 of Article 4 of the Business Group Policy, none of the Company’s subsidiaries has a Board of Directors.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
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18.10. The Board of Directors’ committees are composed exclusively of Independent or Founding Members, with a minimum of three (3) members, and are chaired by an Independent Member. In the case of the Nominating and Compensation Committee, Independent Members always constitute the majority.

18.10 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: The internal regulations of the Board of Directors’ committees stipulate that they shall be composed of three (3) members, as well as in the Internal Regulations of the Board of Directors, specifically in Articles

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20, 21, and 22. Information regarding the composition of the Board of Directors' committees is available for public review on the Company's official website and can be accessed via the following link:

<https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva>.

Currently, the Audit Committee is chaired by an independent member, while the Corporate Governance Committee and the Human Resources Committee are led by an executive member.

N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	
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18.11. Board committees may obtain support, on an ad hoc or permanent basis, from senior management members with expertise in the matters within their purview and/or from external experts.

18.11 Implement the Measure

YES

X

NO

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N/A

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YES. Please briefly explain:

Articles 12 and 16 of the Board of Directors' Internal Regulations state that the Board of Directors and/or any of its members may seek the opinion of independent experts in specific cases where deemed appropriate, and such experts shall be hired in accordance with the Company's general hiring criteria and policies. Likewise, members of senior management attend meetings of the Board of Directors' committees, depending on the matter at hand, to provide support if deemed necessary. It should be noted that for the 2025 term, the Board of Directors had the support of an external advisor. The Board of Directors' Internal Regulations can be viewed on the Company's website at <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

NO. Please explain:

N/A. Specify the rules that prevent the adoption of the recommendation:

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18.12. When forming its committees, the Board of Directors takes into consideration the profiles, knowledge, and professional experience of the members in relation to the committee's subject matter.

12/18 Implements the Measure

X

NO

N/A

YES. Please briefly explain:

Article 16 of the Board of Directors' Internal Regulations establishes that, when forming its committees, the Board of Directors takes into consideration the profiles, knowledge, and professional experience of the members in relation to the committee's subject matter. The Board of Directors' Internal Regulations can be viewed on the Company's website at <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

NO. Please explain:

N/A. Specify the rules that prevent the recommendation from being adopted:

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18.13. Minutes are taken of the Committee meetings, and a copy is sent to all members of the company's Board of Directors. If the Committees have delegated decision-making authority, the minutes comply with the requirements of Articles 189 and 431 of the Commercial Code.

18.13 Implement the Measure

YES

X

NO

N/A

YES. Please briefly explain:

In accordance with the provisions of Article 61 of the Bylaws, Article 4 of the Internal Regulations of the Human Resources Committee, Article 4 of the Internal Regulations of the Corporate Governance Committee, and Article 4 of the Internal Regulations of the Audit Committee, minutes shall be taken of the committees' meetings, and a copy shall be sent to all members of the Company's Board of Directors. The rules of procedure for the Board of Directors' internal committees and the Company's Articles of Incorporation can be found at the following links: <https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva> and <https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

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NO. Explain:
N/A. Specify the rules that prevent the recommendation from being adopted:

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18.14. Unless the applicable legal or regulatory framework requires their establishment, in the case of conglomerates, internal regulations provide that **the boards of directors of subsidiary companies may choose not to establish** specific **committees** to handle certain matters, and that these tasks may be assumed by the committees of the parent company's board of directors, without this constituting a transfer of responsibility from the boards of directors of the subsidiary companies to the parent company.

18.14 Implements the Measure

YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: In accordance with the provisions of paragraph 1 of Article 4 of the Company's Corporate Group Policy, no subsidiary has a Board of Directors. The Corporate Group Policy can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the regulations that prevent the adoption of the recommendation:

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18.15. The Audit Committee's primary responsibility is to assist the Board of Directors in its oversight role by evaluating accounting procedures, liaising with the Independent Auditor, and, in general, reviewing the Company's control framework, including the audit of the risk management system implemented by the Company.

18.15 Implement the Measure

YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
Article 5 of the Audit Committee's Internal Regulations states that the Audit Committee's primary task is to assist the Board

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in its oversight function by evaluating accounting procedures, liaising with the Statutory Auditor, and, in general, reviewing the internal audit or its equivalent, including the audit of the risk management system implemented by the Company. The Audit Committee's rules of procedure can be found at the following link: <https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva>

It is noted that, on a quarterly basis, the Audit Committee reviews the main risks to which the Company was exposed during that period and other situations that were relevant to the business for each quarter, follows up on risks identified in previous meetings, and reviews the financial statements.

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
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18.16. The members of the Audit Committee possess knowledge of accounting, finance, and other related subjects, which enables them to make informed judgments on matters within the Committee's purview at a level sufficient to understand their scope and complexity.

18.16 Implements the Measure

YES

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NO

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N/A

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YES. Please briefly explain:

This recommendation is set forth in Article 20 of the Internal Regulations of the Board of Directors and in Article 3 of the Internal Regulations of the Audit Committee. In compliance with this recommendation, the members of the Audit Committee possess knowledge of accounting, finance, and other related matters, which enables them to make informed judgments on matters within the Committee's purview at a level sufficient to understand their scope and complexity. The Internal Regulations of the Board of Directors and the Internal Regulations of the Audit Committee are published on the Company's website at the following links: <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva> and <https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva>

The resumes of the members of the Board's Audit Committee can be viewed on the corporate website.

NO. Please explain:

N/A. Specify the regulations that prevent the recommendation from being adopted:

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Modification Dates	December 18, 2015

18.17. At the request of the Chairman of the **Shareholders’ Meeting**, **the Chairman of the Audit Committee reports to the General Shareholders’ Meeting** on specific aspects of the Committee’s work, such as the analysis of the scope and content of the Statutory Auditor’s Report.

18.17 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders’ Meeting approved a proposed amendment to the Company’s Bylaws, whereby paragraph m) from Article 37, which pertains to the functions of the General Shareholders’ Meeting. That provision granted the General Shareholders’ Meeting the authority to request, through the Chair of the General Shareholders’ Meeting, information from the Chair of the Audit Committee regarding specific aspects of the work carried out by said Committee. This provision was removed because it was not provided for in current legislation regarding the functions of the General Shareholders’ Meeting and because, in any case, at regular meetings, shareholders have the opportunity to submit matters for the Meeting’s consideration under the agenda item “Proposals from Shareholders,” which is included by management in the agenda. Notwithstanding the foregoing, it is noted that the Annual Corporate Governance Report presented at the ordinary meeting of the Shareholders’ Meeting provides information on the matters addressed during the period by each committee of the Board of Directors;

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this Report is made available to shareholders throughout the notice period and is subsequently submitted for their approval at the regular meeting of the Shareholders' Meeting. Said Report is published for consultation on the Company's website at the following link: <https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

At the ordinary General Shareholders' Meeting held on March 28, 2025, the Chair of the Meeting did not request that the Chair of the Audit Committee report on specific aspects of the Committee's work.

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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18.18. The Internal Regulations of the Audit Committee assign it the functions set forth in Recommendation 18.18.

18.18 Implement the Measure

YES

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NO

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N/A

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YES. Please briefly explain:

NO. Please explain:

In 2025, the Audit Committee's Internal Regulations were amended, and the previously established list of duties was streamlined. As a result of this amendment, although the Committee retains general authority regarding the oversight of financial reporting accounting procedures, internal audit, the statutory auditor, and risk management, the current Rules no longer expressly and separately assigns to it

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all of the functions set forth in Recommendation 18.18. Consequently, since the specific requirement set forth in the recommendation—namely, that these functions be assigned in the Committee’s Internal Regulations—was not fully met, the Company reported it as “Not Adopted.” This classification does not imply that the matters covered by the recommendation are no longer managed by the Committee, but rather reflects the fact that its current regulatory wording does not fully reflect the required list of functions.
NA. Specify the rules that prevent the recommendation from being adopted:

Implementation Date	
Dates of Amendment	August 21, 2026

18.19. The primary objective of the Appointments and Compensation Committee is to support the Board of Directors in exercising its decision-making and advisory functions related to the appointment and compensation of members of the Board of Directors and senior management, and to monitor compliance with corporate governance rules, periodically reviewing compliance, recommendations, and principles (in cases where this function is not expressly assigned to another committee of the company).

18.19 The Measure Is Implemented YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Company has established that the primary objective of the Human Resources Committee is to advise the Board of Directors in the performance of its duties related to the appointment and compensation of members of the Board of Directors and senior management. This provision is set forth in Article 5 of the Human Resources Committee’s Internal Regulations and in Article 22 of the Board of Directors’ Internal Regulations. The Internal Regulations of the Human Resources Committee and the Internal Regulations of the Board of Directors can be accessed on the Company’s website via the following links: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva Additionally, it is noted that compliance with corporate governance rules is a function expressly assigned to the Corporate Governance Committee, as established in paragraph 1 of Article 5 of the Internal Regulations of the Corporate Governance Committee, which can be accessed via the following
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link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

18.20. Some members of the Nominating and Compensation Committee possess expertise in strategy, human resources (recruitment and selection, hiring, training, personnel administration or management), compensation policy, and related matters, at a level sufficient to understand the scope and complexity of these issues within the company.

18.20 Implements the Measure	YES	☒	NO	☐	N/A	☐
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YES. Please briefly explain: The recommendation is enshrined in Article 22 of the Board of Directors' Internal Regulations and in Article 3 of the Human Resources Committee's Internal Regulations, which stipulate that some committee members must possess expertise in strategy and human resources human resources (recruitment and selection, hiring, training, administration, or personnel management), compensation policy, and related matters, at a level sufficient to understand the scope and complexity of these issues within the Company. This is based on the fact that all members of the Committee are or have been business leaders in various sectors of the economy, and as leaders of the organizations in which they have served, they have developed extensive knowledge in these areas through their business experience. The Internal Regulations of the Human Resources Committee and the Internal Regulations of the Board of Directors are published on the website of the Company's at the following links: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva and https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

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18.21. At the request of the Chairman of the General Shareholders’ Meeting, the Chairman of the Nominating and Compensation Committee may report to the General Shareholders’ Meeting on specific aspects of the Committee’s work, such as the monitoring of compensation policies for the Board of Directors and Senior Management.

18.21 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders’ Meeting approved a proposed amendment to the Company’s Bylaws, whereby subparagraph (n) of Article 37, relating to the functions of the General Shareholders’ Meeting, was deleted. That subparagraph provided for the General Shareholders’ Meeting’s authority to request, through the Chair of the General Shareholders’ Meeting, information from the Chair of the Human Resources Committee regarding specific aspects of the work carried out by said Committee. This provision was removed because it was not provided for in current legislation regarding the functions of the General Shareholders’ Meeting and because, in any case, at regular meetings, shareholders have the opportunity to submit matters for the Meeting’s consideration under the agenda item “Proposals from Shareholders,” which is included by management in the agenda. Notwithstanding the foregoing, it is noted that the Annual Corporate Governance Report, which is presented at the ordinary meeting of the Shareholders’ Meeting, provides information on the matters addressed during the period by each committee of the Board of Directors. This report is made available to shareholders throughout the duration of the notice of the meeting and is subsequently submitted for their approval at the ordinary meeting of the Shareholders’ Meeting. This report is published for review on the Company’s website at the following link:

<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

At the ordinary General Shareholders' Meeting held on March 28, 2025, the Chair of the Meeting did not request that the Chair of the Human Resources Committee report on specific aspects of the Committee's work.

N/A. Specify the regulations that prevent the adoption of the recommendation:

18.22. The Internal Regulations of the Nominating and Compensation Committee assign it the functions set forth in Recommendation 18.22.

YES

NO

N/A

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NO. Explain: As a result of the amendment made in 2025 to the Internal Regulations of the Human Resources Committee the Committee's functions were reorganized and consolidated into more general responsibilities.

PART III - TITLE I – CHAPTER V – ANNEX 2

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For this reason, even though the remain within the Committee's scope of action, the Company considers that full compliance with the recommendation, as specifically formulated, has not been demonstrated and, consequently, reports it as "Not Adopted."
NA. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	
Dates of Modification	August 21, 2026

18.23. The primary objective of the Risk Committee is to assist the Board of Directors in fulfilling its oversight responsibilities regarding risk management.

18.23 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: It is specified that the functions assigned to the Risk Committee fall under the responsibility of the Audit Committee. During 2025, this committee met four times, and at each meeting it reviewed the risks with the greatest impact on the Company and other situations relevant to the business for each quarter. This is regulated in Article 5 of the Audit Committee's Internal Regulations, which can be consulted on the Company's website at via the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
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18.24. At the request of the Chairman of the General Meeting, **the Chairman of the Risk Committee may report to the General Meeting of Shareholders** on specific aspects of the Committee’s work.

18.24 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders’ Meeting approved a proposed amendment to the Company’s Bylaws, whereby subsection (m) of Article 37, relating to the functions of the General Shareholders’ Meeting, was deleted. That subparagraph provided for the General Shareholders’ Meeting’s authority to request, through the Chair of the General Shareholders’ Meeting, information from the Chair of the Audit Committee regarding specific aspects of the work carried out by said Committee, which is tasked with assisting the Board of Directors in complying with of its oversight responsibilities regarding risk management. This provision was removed because it was not provided for in current legislation regarding the functions of the General Shareholders’ Meeting and because, in any case, at regular meetings, shareholders have the opportunity to submit matters for the Meeting’s consideration under the agenda item “Proposals from Shareholders,” which is included by management in the agenda. Notwithstanding the foregoing, it is noted that the Annual Corporate Governance Report presented at the ordinary meeting of the Shareholders’ Meeting provides information on the matters addressed during the period by each Committee of the Board of Directors; this Report

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is made available to shareholders throughout the notice period and is subsequently submitted for their approval at the regular meeting of the Shareholders' Assembly. This report is published for review on the Company's website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas At the ordinary meeting of the General Shareholders' Meeting held on March 28, 2025, the Chair of the Meeting did not request that the Chair of the Audit Committee report on specific aspects of the Committee's work. Finally, we would like to note that: The Company does not have an independent Risk Committee, as the functions associated with the oversight of risk management have been assumed by the Audit Committee, in accordance with the provisions of Article 5 of its Internal Regulations. Consequently, although the Audit Committee performs functions related to risk oversight and reports its activities to the Board of Directors, the measure is reported as "Not Adopted," since explicitly incorporated the mechanism set forth in Recommendation 18.24.	
NA. Specify the regulations that prevent the adoption of the recommendation:	
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18.25. Subject to any adjustments necessary to distinguish between companies belonging to the financial sector and those in the real economy, and without prejudice to the functions assigned to this committee by current regulations, **the Internal Regulations of the Risk Committee assign to it the functions set forth in Recommendation 18.25.**

18.25 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders' Meeting approved a proposed amendment to the Company's Articles of Incorporation. Likewise, the Board of Directors, at its meeting on June 20, 2025, amended the Internal Regulations of the Audit Committee. Through these amendments, the aforementioned bodies redefined and streamlined the functions assigned to the Audit Committee, with the aim of making decision-making more efficient and enabling a more dynamic operation that is better adapted to the Company's current needs. Notwithstanding the foregoing, it is reiterated that the Audit Committee is responsible for assisting the Board of Directors in fulfilling its oversight responsibilities regarding risk management. The details of the functions assigned to the Audit Committee are set forth in Article 5 of the Audit Committee's Internal Regulations, which are published on the Company's website and can be accessed at the following link: https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva Finally, we would like to note that: the Company does not have an independent Risk Committee. However, the functions related to the oversight of risk management have been assigned to the Audit Committee.

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In particular, Article 5 of the Audit Committee's Internal Regulations assigns to it, among other functions, the review of risks and risk reports, making the relevant recommendations to the Board of Directors; the formulation of initiatives to improve risk management; and assisting the Board of Directors in compliance of its oversight responsibilities in this area, including auditing the risk management system implemented by the Company. Therefore, although the Audit Committee effectively performs various functions associated with the Risk Committee, its Internal Regulations do not fully cover all the functions set forth in Recommendation 18.25 of the Country Code, which is why the Company reports this measure as "Not Adopted."
NA. Specify the regulations that prevent the adoption of the recommendation:

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18.26. The primary role of the Corporate Governance Committee is **to assist the Board of Directors in its functions of proposing and overseeing the corporate governance measures** adopted by the company.

18.26 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Company has established that the primary role of the Corporate Governance Committee is to advise the Board of Directors on its responsibilities regarding proposals and oversight of the corporate governance measures adopted by the Company. The Committee's fulfillment of its duties is documented in the Annual Corporate Governance Report, which informs shareholders of the matters the Committee addressed during the period. This Report is made available to shareholders throughout the notice period, is submitted for shareholder approval at the regular meeting of the Shareholders' Meeting, and is subsequently published for review on the Company's website. The recommendation is set forth in Article 5 of the Internal Regulations of the Corporate Governance Committee and in
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Article 21 of the Internal Regulations of the Board of Directors. These regulations are published on the Company's website and can be accessed via the following links: <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva> and <https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva>

NO. Please explain:

N/A. Specify the rules that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
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18.27. The Internal Regulations of the Corporate Governance Committee assign it the functions set forth in Recommendation 18.27.

18.27 Implements the Measure

YES

[illegible]

NO

☒

N/A

7

YES. Please briefly explain:

NO. Explain: In 2025, the Internal Regulations of the Corporate Governance Committee were amended, and several of the functions that were previously specified individually were grouped under general responsibilities for advising, monitoring, and supervising matters related to corporate governance.

Although the Committee retains jurisdiction over the main areas covered in the recommendation, the current Bylaws no longer expressly and specifically assign all of the functions set forth in the recommendation

18.27. Consequently, the Company considers that the substantive retention of said powers within general powers is not

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sufficient to affirm full adoption of the recommendation, which expressly requires their inclusion; for this reason, it is reported as “Not Adopted.”
NA. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
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Measure No. 19: Operation of the Board of Directors

19.1 The Chair of the Board of Directors, with the assistance of the secretary and the president of the association, **prepares a work plan for the Board of Directors** for the period under review, a tool that facilitates determining a reasonable number of regular meetings per year and their estimated duration.

19.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Board of Directors, with the participation of the Company’s President and the Secretary of the Board of Directors, prepares the meeting schedule for the Board of Directors and the Board’s Internal Committees for the following year, a tool that facilitates determining the reasonable number of regular meetings to be scheduled per year and their estimated duration. Similarly, paragraph 10 of Article 13 of the Board of Directors’ Internal Regulations establishes the responsibility of the Chair of the Board of Directors to prepare, with the assistance of the Secretary and the President of the Company, a work plan for the Board of Directors for the period under review; this tool facilitates determining a reasonable number of regular meetings per year and their estimated duration. The Internal Regulations of the Board of Directors can be viewed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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19.2. Except for entities subject to supervision that, under their regulatory regime, are required to hold at least one (1) meeting per month, **the company’s Board of Directors holds between eight (8) and twelve (12) regular meetings per year.**

19.2 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Both Article 41 of the Bylaws and Article 7 of the Board of Directors’ Internal Regulations stipulate that the Board of Directors must meet regularly at least eight (8) times a year. To this end, at its last meeting of the year, the Board of Directors approves a schedule of meetings to be held during the following period, without prejudice to the possibility of holding additional meetings as it deems appropriate. For the 2025 period, eight (8) Board of Directors meetings were held. The Articles of Incorporation and the Internal Regulations of the Board of Directors are published on the Company’s website at the following links

<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas> and <https://conconcreto.com/gobierno-corporativo/#id-junta-directiva>

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

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19.3. One (1) or two (2) meetings per year of the Board of Directors **are clearly focused on defining and monitoring the company’s strategy.**

19.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:

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This recommendation is enshrined in Article 41 of the Bylaws and Article 7 of the Board of Directors’ Internal Regulations, which stipulate that at least one meeting per year must be clearly focused on defining and monitoring the Company’s strategy. Throughout the period, several Board of Directors meetings addressed strategic issues, such as the detailed monitoring of projects in which the Company participates, and it should be noted that one of the Board of Directors meetings was specifically dedicated to monitoring the Company’s strategy. The Articles of Incorporation and the Internal Regulations of the Board of Directors are published on the Company’s website and can be accessed via the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
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19.4. The Board of Directors approves a specific schedule of regular meetings, without prejudice to the fact that it may meet as often as necessary on an extraordinary basis.

19.4 Implementation of the Measure	YES ☒ NO ☐ N/A ☐
YES. Please briefly explain: This recommendation is governed by Article 41 of the Bylaws and Article 5 of the Internal Regulations of the Board of Directors, which stipulate that the Board of Directors shall approve the schedule of regular meetings for the entire year. However, the Board of Directors may meet on dates other than those set forth in the annual meeting schedule, as it deems appropriate. For the period under review, the Board of Directors, at its meeting on December 20, 2024, approved the 2025 meeting schedule. The Articles of Incorporation and the Internal Regulations of the Board of Directors can be viewed on the Company’s website via the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva	
NO. Please explain:	
N/A. Specify the rules that prevent the adoption of the recommendation:	

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19.5. Along with the meeting notice and at least five (5) calendar days in advance, the documents or information related to each item on the agenda shall be provided to the members of the Board of Directors so that they may actively participate and make informed decisions.

19.5 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This recommendation is set forth in Article 5 of the Board of Directors' Internal Regulations, which states that notice of Board of Directors meetings must be given at least five (5) calendar days in advance, and that the notice must include the information and/or documentation to be discussed at the respective meeting. The aforementioned Rules of Procedure can be accessed on the corporate website via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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19.6. The Chair of the Board of Directors, with the assistance of the Board Secretary, bears ultimate responsibility for ensuring that members receive information well in advance and that the information is useful; therefore, in the set of documents provided (the Board of Directors' dashboard), quality must take precedence over quantity.

19.6 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The responsibility for ensuring that information is provided to the members of the Board of Directors in a timely and proper manner—either directly or through the Secretary of the Board of Directors—is assigned to the Chairman of the Board of Directors pursuant to the provisions of paragraph 7 of Article 13 of the Board of Directors' Internal Regulations, which are published on the Company's website and can be accessed by clicking at via the following link_ https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
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NO. Explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

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19.7. Ultimate responsibility for preparing the agenda for Board of Directors meetings lies with the Chair of the Board of Directors, not with the company’s CEO, and the agenda is structured according to certain parameters that ensure a logical order for the presentation of topics and discussions.

19.7 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Among the duties of the Chair of the Board of Directors is that of setting the agenda for meetings, either jointly with the Company’s President or independently, if deemed appropriate. The agenda shall be structured in accordance with guidelines that ensure a logical order for the presentation of topics and discussions. This recommendation is set forth in paragraph 2 of Article 13 of the Board of Directors’ Internal Regulations, which is published on the Company’s website and can be accessed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Explain:
N/A. Specify the rules that prevent the adoption of the recommendation:

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19.8. In the Annual Corporate Governance Report and on the corporate website, the company discloses the attendance of members at meetings of the Board of Directors and its committees.

19.8 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The recommendation is enshrined in Article 23 of the Internal Regulations Internal of the Board of Directors. The information regarding the attendance of Board of Directors members at
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meetings during 2025 will be included in the Annual Corporate Governance Report, which will comply with the requirements set forth in the regulation; it will be submitted for approval by the Shareholders' Meeting at the regular meeting to be held in March 2026 and will subsequently be published on the Company's website for public review.
The Board of Directors' Internal Regulations are published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva .
NO. Please explain:
N/A. Specify the rules that prevent the adoption of the recommendation:

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19.9. Annually, the Board of Directors evaluates the effectiveness of its work as a collegial body, that of its committees, and that of its individual members—including peer evaluations—as well as the reasonableness of its internal rules and the dedication and performance of its members, proposing, where appropriate, any changes to its organization and operations that it deems relevant. In the case of conglomerates, the parent company's Board of Directors requires that the evaluation process also be carried out by the Boards of Directors of the subsidiary companies.

19.9 Implements the Measure	YES	☒ NO	☐ N/A	☐
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YES. Please briefly explain: The recommendation is set forth in Article 19 of the Board of Directors' Internal Regulations, which is published on the Company's website and can be accessed at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva The Annual Corporate Governance Report presents the results of the Board of Directors' evaluation process. This Report is submitted for approval by the Shareholders' Meeting at its regular session and is subsequently published on the Company's website for public review. It is noted that, for the year 2025, it was determined that the Board of Directors would conduct a self-evaluation process, and it is reported that the Company's subsidiaries do not have a Board of Directors.
NO. Please explain:

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N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
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19.10. The Board of Directors alternates between internal self-assessment and external evaluation conducted by independent consultants.

19.10 Implements the Measure	YES	☐	NO	☒	N/A	☐
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YES. Please briefly explain:
NO. Explain: The Board of Directors' Internal Regulations allow for the option of alternating between internal self-assessment and external evaluation conducted by independent consultants. However, the practice actually followed in 2025 did not involve such an alternation, since, as in 2024, the Board of Directors conducted an internal self-assessment. During 2025, the Company chose to implement a revised and updated self-assessment tool internally, with the aim of validating its functionality and relevance. Consequently, although the external evaluation remains a mechanism provided for by regulation, it was not conducted during the reporting period; therefore, the alternation that constitutes the specific objective of Recommendation 19.10 did not take place, which is why it is reported as "Not Adopted."
NA. Specify the regulations that prevent the adoption of the recommendation:

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Measure No. 20: Duties and Rights of Board of Directors Members.

20.1. The Board of Directors’ Bylaws supplement the provisions of the regulatory framework regarding the duties and rights of Board members.

20.1 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Company has established the framework for the Board of Directors’ actions in its Internal Regulations. Articles 11 and 12 of these Regulations set forth the duties and rights of the Board members, supplementing the applicable regulatory framework. The aforementioned Bylaws can be viewed on the Company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

20.2. The Board of Directors Bylaws elaborate on the company’s understanding of the duties of Board members referred to in Recommendation 20.2.

20.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The duties of diligence, loyalty, non-competition, confidentiality, and non-use of assets are set forth in Article 11 of the Board of Directors’ Internal Regulations, which can be found on the Company’s website via via the following web link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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20.3. The Board of Directors’ Bylaws elaborate on the rights of Board members as set forth in Recommendation 20.3.

20.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The rights to information, to expert assistance, to compensation, and to ongoing orientation and training are set forth in Article 12 of the Board of Directors’ Internal Regulations, which can be accessed on the Company’s website via the following link: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Dates of Amendment	12/18/2015

Measure No. 21: Conflicts of Interest.

21.1. The company has a policy and a procedure defined and formalized in its internal regulations **for identifying, managing, and resolving conflicts of interest**—whether direct or indirect through Related Parties—that may affect members of the Board of Directors and other officers.

21.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This recommendation is set forth in Chapter 5 of the Code of Good Corporate Governance, as well as in Chapter 3 of the Business Conduct and Ethics Manual. Furthermore, the Company’s Board of Directors approved a Conflict of Interest Policy, applicable to all employees of the Organization, which identifies situations that could potentially give rise to conflicts of interest and how they should be managed. The aforementioned documents are published on the Company’s website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas

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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
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21.2. The procedure for managing conflicts of interest distinguishes between their nature, differentiating between sporadic and permanent conflicts of interest. If the conflict of interest is sporadic, the applicable procedure outlines the rules and steps to be followed, which should be relatively easy to administer and difficult for the affected party to circumvent. In the case of permanent conflicts of interest, the procedure stipulates that, if this situation affects the company’s operations as a whole, it must be considered grounds for mandatory resignation by the affected party, as it renders them unable to perform their duties.

21.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: This is governed by Article 17 of the Board of Directors’ Internal Regulations and Section 2 of Chapter 5 of the Code of Good Corporate Governance, which distinguish between sporadic and permanent conflicts of interest and specify how each should be managed based on its characteristics. Both the Code of Good Corporate Governance and the Internal Regulations of the Board of Directors are published on the Company’s website and can be viewed at the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

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Dates of Modification	December 18, 2015

21.3. Members of the Board of Directors, Legal Representatives, members of Senior Management, and other company officers shall periodically report to the Board of Directors on any direct or indirect relationships they maintain among themselves, or with other entities or structures belonging to the conglomerate of which the issuer is a part, or with the issuer, or with suppliers, or with customers, or with any other stakeholder group, which could give rise to conflicts of interest or influence the direction of their opinion or vote, thereby creating a “map of Related Parties” for the administrators.

21.3 Implement the Measure YES ☒ NO ☐ N/A ☐

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YES. Please briefly describe: Members of the Board of Directors, Legal Representatives, members of Senior Management, and other Company Officers have a duty to periodically inform the Board of Directors of any direct or indirect relationships they maintain among themselves, or with other entities or structures belonging to the Business Group, or with the Company, or with suppliers, or with customers, or with any other stakeholder, from which conflicts of interest might arise or which might influence the direction of their opinion or vote. This recommendation is enshrined in Article 17 of the Board of Directors' Internal Regulations and in Section 1 of Chapter 5 of the Code of Good Corporate Governance, both of which can be accessed at the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas and https://conconcreto.com/gobierno-corporativo/#id-junta-directiva
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

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21.4. Situations involving material conflicts of interest—defined as those that would require the affected party to abstain from a meeting and/or vote—in which members of the Board of Directors and other officers find themselves **are disclosed in the public information** published annually by the company on its website.

21.4 Implements the Measure	YES ☒	NO ☐	N/A ☐
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YES. Please briefly explain: This recommendation is enshrined in paragraph 11 of Article 42 of the Bylaws, which states that the management report must disclose any significant conflicts of interest—defined as those conflicts that would require the affected party to abstain from attending a meeting and/or participating in a vote—involving members of the Board of Directors and other officers. Likewise, Recommendation No. 33.3 establishes that the annual Corporate Governance Report must include information regarding the Board of Directors' authority over transactions with related parties and “conflicts of interest,” a recommendation that has been implemented by the Company. Both the Management Report and the Corporate Governance Report are published on the Company's website, where any such conflicts of interest would be disclosed should they arise.
NO. Please explain:

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N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

21.5. For these purposes, the company's **definition of a Related Party** is consistent with International Accounting Standard No. 24 (IAS 24).

21.5 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The definition of a related party corresponds to that set forth in IAS 24 and is enshrined in Section 1 of Chapter Six of the Code of Good Corporate Governance, which can be accessed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
Modification Dates	December 18, 2015

Measure No. 22: Related-Party Transactions.

22.1. The company has a policy that defines the specific procedure for the evaluation, approval, and disclosure of transactions with Related Parties, including outstanding balances and relationships between them, except for those transactions that are subject to specific regulations,

22.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Chapter Six, Section 2 of the Code of Good Corporate Governance defines the procedure for the evaluation, approval, and disclosure of related-party transactions. The Code of Good Corporate Governance can be found on the Company's website
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Company's website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Dates of Modification	12/18/2015

22.2. The company's policy on related-party transactions addresses the issues covered by Recommendation 22.2.

22.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The matters addressed in this recommendation are set forth in Chapter Six, Section 2 of the Code of Good Corporate Governance, which can be found on the Company's website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 18, 2015
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22.3 The policy provides that recurring related-party transactions inherent to ordinary business operations, carried out under adhesion contracts or general framework agreements—whose terms are fully standardized, are applied on a mass scale, and are carried out at market prices—generally set by the supplier of the relevant good or service—and whose individual amounts are not material to the company.

22.3 Implementation of the SI ☒ NO ☐ N/A ☐

YES. Please briefly explain: The matters addressed in this recommendation are set forth in Section 2 of Chapter 6 of the Code of Good Corporate Governance, which can be accessed on the Company's website via the following link: https://conconcreto.com/gobierno-corporativo/#id-download-center This provision states that transactions with related parties that
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are conducted with related parties on a recurring basis, form part of the ordinary course of business, and are carried out under standard-form contracts or general framework agreements whose terms are fully standardized, are executed at market prices, and whose individual amounts are not material to the Company.	
NO. Explain:	
N/A. Specify the regulations that prevent the recommendation from being adopted:	

Implementation Date	12/18/2015
Amendment Dates	12/18/2015

Measure No. 23: Compensation of Board of Directors Members.

23.1. The company has a compensation policy for the Board of Directors, approved by the General Shareholders’ Meeting and reviewed annually, which identifies all compensation components that may actually be paid. These components may be fixed or variable. They may include fixed fees for serving on the Board of Directors, fees for attending Board and/or committee meetings, and other emoluments of any kind accrued during the fiscal year, regardless of the reason, whether in cash or in kind, as well as obligations incurred by the company regarding pensions or the payment of life insurance premiums, or other items, with respect to both former and current members, as well as those civil liability insurance premiums (D&O policies) taken out by the company on behalf of the members of the Board of Directors.

23.1 Implementation of the Measure	SI	☒ NO	☐ N/A	☐
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YES. Please briefly explain: This recommendation is set forth in paragraph 2 of Article 5 of the Internal Regulations of the Human Resources Committee. Additionally, the Company has a Board of Directors Compensation Policy approved by the Shareholders’ Meeting, which is published on the Company’s website at the following link https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Finally, it is noted that the General Shareholders’ Meeting determines the amount of compensation for members of the Board of Directors for each year as a fixed sum per meeting attended.
NO. Please explain:
N/A. Please specify the regulations that prevent the adoption of the recommendation:

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23.2. If the company adopts compensation systems that include a variable component linked to the company’s performance over the medium and long term, the compensation policy shall include limits on the amount that may be distributed by the Board of Directors; and if the variable component is linked to the company’s profits or other performance indicators at the end of the evaluation period, it must take into account any qualifications contained in the statutory auditor’s report that could reduce the results for the period.

23.2 Implementation of the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: The Company has internally reviewed this option and has determined that, for the time being, it will not adopt variable compensation schemes, in accordance with the Board of Directors’ Compensation Policy approved by the Shareholders’ Meeting, which establishes that compensation for the Board shall consist of a fixed amount per meeting attended.
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
Amendment Dates	

23.3. Ex officio and independent members of the Board of Directors are expressly excluded from compensation systems that include stock options or variable compensation linked to the absolute change in the stock price.

23.3 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: There are no plans to implement variable compensation. The Board of Directors’ Compensation Policy states that no compensation components involving Company shares or variable compensation schemes linked to share value or the Company’s business performance will be established. This provision applies to all members of the Board of Directors, including both executive and independent directors.
N/A. Specify the regulations that prevent adoption of the recommendation:

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Implementation Date	
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23.4. For each period evaluated, within the framework of the compensation policy, the General Shareholders’ Meeting approves a maximum cost for the Board of Directors covering all approved compensation components.

23.4 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Compensation for members of the Board of Directors is set as a fixed amount per meeting attended and is determined annually by the Shareholders’ Meeting.
NO. Please explain:
N/A. Specify the rules that prevent adoption of the recommendation:

Implementation Date	March 30, 2016
Amendment Dates	March 30, 2016

23.5. The total actual cost of the Board of Directors during the period under review—which includes all compensation components paid to Board members, as well as reimbursement of expenses—is disclosed to shareholders and published on the company’s website, with the level of disaggregation and detail approved by the Board of Directors.

23.5 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: Compensation for members of the Board of Directors is a fixed amount determined by the Shareholders’ Meeting at its annual general meeting, and this information is published by the Company through the “Material Information” mechanism provided by the Financial Superintendency on its website and is included in the Annual Corporate Governance Report, which can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	
Dates of Modification	

Measure No. 24: The Company’s Chairman and Senior Management.

24.1. The company’s governance model establishes an effective separation between the administration or governance of the company (represented by the Board of Directors) and the day-to-day operations (managed by Senior Management under the leadership of the company’s president).

24.1 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Both the Articles of Incorporation and the bylaws clearly define the scope of authority and responsibilities of the Board of Directors and Senior Management. Only in the event that the limits set forth in the Articles of Incorporation are exceeded does Management request prior authorization from the Board of Directors to carry out a specific transaction.
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	March 27, 2015
Dates of Modification	January 25, 2016

24.2. In general, the Board of Directors’ policy is to delegate the day-to-day management of the business to the senior management team, focusing its activities on the general functions of strategy, oversight, governance, and control.

24.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 42 of the Bylaws establishes that the Board of Directors delegates the ordinary conduct of business to the Senior Management team, focusing its activities on the general functions of strategy, supervision, governance, and control. The Company’s Bylaws are published on the website via the link https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

24.3. As a general rule, members of senior management are identified, evaluated, and appointed directly by the company’s president, as they are his or her direct reports. Alternatively, **the company may choose to have members of senior management appointed by the Board of Directors upon the recommendation of the company’s president.** Regardless of who makes the final appointment, candidates for key executive positions within the company are reviewed and evaluated by the Board of Directors’ Nominating and Compensation Committee, which must issue its opinion.

24.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 48, subsection G, of the Bylaws grants the president the authority to create the positions he deems necessary for the proper functioning of the Company and to determine their duties. Although the president makes the appointments, candidates for key executive positions within the Company must be reviewed and evaluated by the Human Resources Committee of the Board of Directors, which must issue its opinion. The Company’s Bylaws are published on the website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

24.4. The company has a clear policy on the delegation of duties approved by the Board of Directors and/or a chart of authority that clarifies the level of authority granted to the company’s president and other members of senior management.

24.4 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Both the Articles of Incorporation and the bylaws state that the Board of Directors is the Company’s governing body and that, pursuant to Article 42 of the Articles of Incorporation, it delegates the management of the ordinary course of business to senior management. Such delegation is not unlimited but is limited by a series of thresholds up to which members of Senior Management who are legal representatives of the Company

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may execute and approve transactions in furtherance of the Company's corporate purpose; therefore, if such a limit is likely to be exceeded, prior authorization must be requested from the Board of Directors to approve such transactions.
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	January 25, 2016

24.5. The Board of Directors, through the Nominating and Compensation Committee or whoever performs its functions, leads the annual performance evaluation of the company's CEO and reviews the evaluations of the other members of senior management.

24.5 Implements the Measure	YES	☒	NO	☐	N/A	☐
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YES. Explain: During 2025 the Human Resources Committee conducted an analysis and evaluation of the performance of senior management, the results of which were taken into account, among other factors, in determining a special bonus as a variable component of their compensation.

This evaluation was carried out by the Board of Directors using the Peer and Management Self-Assessment form provided for that period.

Through this instrument, the Board of Directors assesses, among other aspects, whether Senior Management provides accurate, complete, and timely information; whether the strategies and plans submitted for the Board's consideration are aligned with corporate objectives; whether the decisions and guidelines issued by the Board are properly implemented; whether Senior Management is open to receiving feedback; and whether risk management is carried out effectively. Consequently, this form serves as the instrument through which the Board of Directors' evaluation of Senior Management is carried out and documented, providing evidence that, during the reporting period, an effective assessment of Senior Management's performance took place.

NO. Please explain:

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N/A. Please specify the regulations that prevent the adoption of the recommendation:
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Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

24.6. The company has a compensation policy for the company’s president and other members of senior management, approved by the Board of Directors, which identifies all compensation components that can actually be paid, linked to the achievement of long-term objectives and risk levels.

24.6 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: In 2023, the Company’s Board of Directors approved the Variable Compensation Policy, which states that the target group for this Policy consists of the President, Vice Presidents, Managers, and Directors of the Company. It is noted that the trigger or qualifying condition for variable compensation in a given period is EBITDA, and once it is determined that the qualifying condition has been met, the target bonus is determined by the level of achievement of the objectives set out in the scorecards for each position. Notwithstanding the foregoing, it is emphasized that currently variable compensation is currently in the process of being implemented.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/12/2018
Amendment Dates	June 16, 2023

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24.7. If the company president's compensation includes a fixed and a variable component, its technical design and method of calculation prevent the variable component from exceeding the maximum limit established by the Board of Directors.

24.7 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: In 2023, the Company's Board of Directors approved the Variable Compensation Policy, which states that the target group for this Policy is the President, th e Vice Presidents, Managers, and Directors of the Company. It is stated that the trigger or qualifying condition for variable compensation in a given period is EBITDA, and once it is determined that the qualifying condition has been met, the target bonus is determined by the level of achievement of the objectives set out in the dashboards for each position. Notwithstanding the foregoing, it is emphasized that currently variable compensation is currently in the process of being implemented.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	June 16, 2023
Amendment Dates	June 16, 2023

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III. CONTROL ARCHITECTURE

Measure No. 25: Control Environment.

25.1. The Board of Directors is ultimately responsible for ensuring the existence of a robust control environment within the company, tailored to its nature, size, complexity, and risks, so that it complies with the requirements set forth in Recommendation 25.1.

25.1 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Article 42, paragraph 52, of the Bylaws states that the Board of Directors is ultimately responsible for ensuring a robust control environment within the Company, tailored to its nature, size, complexity, and risks, such that: I. A culture of risk control is promoted throughout the Company, extending to the entire organization. II. Roles and responsibilities regarding risk management, internal control, and evaluation are defined, with clearly established reporting lines. III. Risks arising from the Company's strategic direction and business processes are considered to ensure their proper monitoring, evaluation, and management. In addition, the Audit Committee periodically reviews the Company's strategic risks and manages the action plans to address them. Detailed information on the activities carried out by the Board of Directors' Audit Committee is reported to shareholders in the Annual Corporate Governance Report, which is presented at the regular meeting of the Shareholders' Meeting and subsequently published on the Company's website for public review. A chapter within that Report is dedicated to the Organization's risk management report for the period. The Bylaws and other documents mentioned are published on the Company's website at the link https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

25.2. In the case of conglomerates, the parent company's Board of Directors shall ensure the existence of a control framework with a consolidated, formal scope that encompasses all subsidiaries, establishing responsibilities regarding policies and guidelines on this matter at the conglomerate level and defining clear reporting lines that allow for a consolidated view of the risks to which the conglomerate is exposed and the implementation of control measures.

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25.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has a comprehensive risk management policy that applies at the conglomerate level. This policy defines the roles and responsibilities regarding the comprehensive management of the Organization's risks. This policy is published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	February 18, 2019
Dates of Modification	February 18, 2019

Measure No. 26: Risk Management.

26.1. Within the company, the **objectives of risk management** are those set forth in Recommendation 26.1.

26.1 Implement Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has a Comprehensive Risk Management Policy that expressly establishes the objectives enshrined in the measure for managing the Organization's risks, Policy which is published on the Company's website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas

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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	February 18, 2019
Dates of Modification	February 18, 2019

26.2. The company has a *risk map*, which serves as a tool for identifying and monitoring the financial and non-financial risks to which it is exposed.

26.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has a strategic risk map. Furthermore, on a quarterly basis, it reviews with each business unit the occurrence of specific events or the emergence of alerts during the period in order to report this information to the Audit Committee and, if necessary, take the appropriate management and mitigation measures.
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	April 1, 2008
Amendment Dates	November 1, 2016

26.3. The Board of Directors is responsible for defining a risk management policy and for setting maximum exposure limits for each identified risk.

26.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Board of Directors, through its Audit Committee, establishes exposure limits with respect to identified risks. These limits may vary depending on business dynamics. Additionally, the Committee determines action plans for managing identified risks and is responsible for incorporating previously unidentified risks into the matrix, where they are continuously monitored. This is governed by paragraph 28 of Article 42 of the Bylaws, which can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Amendment	March 27, 2015

26.4. The Board of Directors is aware of and periodically monitors the company’s actual exposure to the defined maximum risk limits, and proposes corrective and follow-up actions in the event of deviations.

26.4 Implements the Measure	YES	☒	NO	☐	N/A	☐
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YES. Please briefly explain: Paragraph 29 of Article 42 of the Bylaws establishes that one of the functions of the Board of Directors is to periodically review and monitor the Company’s actual exposure to the defined maximum risk limits, and to propose corrective and follow-up actions in the event of deviations. The Company’s Articles of Incorporation can be viewed on the Company’s website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Likewise, a report on the Company’s strategic risks is submitted to the Board of Directors on a quarterly basis through the Audit Committee. The Audit Committee analyzes the most significant events and provides guidelines for managing the identified risks. It is stated that, within the Company, the defined maximum risk limits are evaluated using relative scales of probability and impact, which allows for the establishment of mechanisms to mitigate or transfer such risks. The Company assesses the criticality of identified risks based on their relative probability of occurrence and the corresponding impact should they materialize. This analysis must take into account the relative scales of probability and impact. All information regarding the risks present in processes and projects is consolidated by the Risk and Insurance Department into an executive report. This information is reviewed and evaluated on a quarterly basis by the Executive Committee, the body responsible for approving the report, which is ultimately presented to the Audit Committee. NO. Please explain:
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N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Amendment Dates	October 28, 2016

26.5. Within the framework of the risk management policy, **senior management owns the processes and is responsible for risk management**—that is, for identifying, assessing, measuring, controlling, monitoring, and reporting risks; defining methodologies; and ensuring that risk management is consistent with the strategy, the defined risk policy, and the approved maximum limits.

26.5 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: It is stated that the Comprehensive Risk Management Policy includes, in the chapter titled “Roles and Responsibilities in Comprehensive Risk Management,” the general functions of each of the areas involved in managing the Company’s risks. That chapter establishes that: i) the Comprehensive Risk Management Department is the area responsible for monitoring, administering, and managing risks. This process includes the stages of context, identification, analysis, response plan, monitoring and evaluation, and risk communication. It is important to clarify that the functions of the Comprehensive Risk Management Department currently fall under the Vice Presidency of Corporate Affairs, a division that is an integral part of the Company’s Senior Management; and ii) Senior Management is responsible for communicating and preparing action plans in response to identified events. The Comprehensive Risk Management Policy can be viewed on the Company’s website via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	September 13, 2019
Dates of Modification	September 13, 2019

26.6. The company has a risk delegation policy, approved by the Board of Directors, that establishes the risk limits that can be managed directly by each level within the company.

26.6 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: Within the guiding framework and scope of the Risk Management Policy of the Company , measures are established regarding the implementation and the stakeholders involved and defining its scope to the level the conglomerate, departments, and levels within the the Organization; it also promotes a culture of risk management that links to all employees through prevention and self-monitoring as the primary risk management mechanism. This Policy is published on the Company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas Additionally, it is noted that the Company’s Board of Directors approved a Comprehensive Risk Management Methodology, which includes a matrix defining the roles and responsibilities of the departments involved in the Company’s risk management.
NO. Please explain:

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N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	February 18, 2019
Amendment Dates	February 18, 2019

26.7. In conglomerates, risk management must be conducted at the consolidated level in a manner that contributes to the cohesion and control of the companies that comprise it.

26.7 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: The Company has a Comprehensive Risk Management Policy that applies at the conglomerate level and complies with the parameters required by the regulation. Notwithstanding the foregoing, the management teams of each company within the Business Group conduct independent risk reviews and report the results of such reviews to the Company’s senior management. The aforementioned Policy is published on the Company’s website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
Amendment Dates	

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26.8. If the company has a complex and diverse structure of businesses and operations, **there is a *Chief Risk Officer (CRO)* position** with authority at the conglomerate level in the case of integrated companies under common control and/or within a business group.

26.8 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Please explain: It should be noted that, for the period under review, the Company did not have a Chief Risk Officer (CRO). Notwithstanding the foregoing, the Company has a Risk and Insurance Department led by the Vice President of Corporate Affairs, who performs these functions and is responsible for managing the Company's risks. The Risk and Insurance Department's responsibilities include: i) Participating in the planning and organization of activities to measure and evaluate the Company's internal control system; and ii) Continuously monitoring the Company's strategic risks and incorporating risk management as a strategy to ensure the Organization's objectives are met.
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	
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Measure No. 27: Control Activities.

27.1. The Board of Directors is responsible for ensuring that an adequate internal control system is in place, tailored to the company and its complexity, and consistent with the risk management framework in effect.

27.1 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Among the duties of the Board of Directors is ensuring the existence of an adequate internal control system, tailored to the Company and its complexity, and consistent with the risk management framework in place. This function is governed by paragraph 30 of Article 42 of the Bylaws, which are published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 27, 2015
Dates of Modification	March 27, 2015

27.2. The Board of Directors is responsible for overseeing the effectiveness and adequacy of the internal control system, a responsibility that may be delegated to the Audit Committee, without the Board thereby relinquishing its oversight responsibility.

27.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: Overseeing the effectiveness and adequacy of the internal control system is one of the Audit Committee's functions, and during its meetings, the Committee monitors this system and the risks that arise each quarter. At Board of Directors meetings, the most relevant and high-impact risks to the Company are evaluated, and annually, the Corporate Governance Report presented to the Shareholders' Meeting includes a section on the Company's Risk Management Systems, which details the most relevant risks that arose during the period and how the risk management and internal control systems were implemented. The Corporate Governance Report and the Audit Committee's internal regulations can be accessed on the Company's website via the following links: https://conconcreto.com/gobierno-corporativo/#id-centro-

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downloads and https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva	
NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	
Implementation Date	12/18/2015
Dates of Modification	12/18/2015

27.3. The principle of self-regulation is applied and required within the organization, understood as the “ability of individuals involved in various processes to view control as an inherent part of their responsibilities, areas of action, and decision-making.”

27.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The company has a Comprehensive Risk Management Policy that enshrines the principle of self-regulation in the terms set forth in this recommendation. This policy is published on the company’s website at https://conconcreto.com/gobierno-corporativo/#id-centro-descargas	
NO. Please explain:	
N/A. Specify the regulations that prevent the adoption of the recommendation:	
Implementation Date	February 18, 2019
Dates of Modification	February 18, 2019

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Measure No. 28: Information and Communication.

28.1. The organization’s culture, philosophy, and risk policies, as well as approved exposure limits, are communicated downward and laterally throughout the organization so that the entire organization takes risks and control activities into account in its operations.

28.1 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:

The Company has a Comprehensive Risk Management Policy that includes guidelines on control and communication. This Policy is accessible to all members of the organization, and management provides mechanisms for its dissemination at all levels of the Company. Additionally, as part of the risk management cycle, the Company has strategies for addressing and systematically monitoring area- and project-specific risk matrices.

It is stated that the Company’s Comprehensive Risk Management Policy can be accessed on the Company’s website via the following link:
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	February 18, 2019
Amendment Dates	February 18, 2019

28.2. The company has a mechanism for reporting information upward (to the Board of Directors and Senior Management) that is accurate, understandable, and complete, thereby supporting and enabling informed decision-making, risk management, and control.

28.2 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe:

The Risk Department maintains constant communication with the various departments, ensuring that findings are reported in a timely and clear manner.

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Information regarding the Company’s risks is compiled by the Risk and Insurance Department, which in turn forwards it to the Executive Committee for analysis. The objective of this Committee is to conduct a detailed review of the Company’s separate and consolidated quarterly financial statements, including segment results and the results of each of the companies included in the organization’s consolidated financial statements, analyzing the main variations for the quarter compared to the previous year and compared to the budgeted figures for that period. Likewise, a summary is prepared for this Committee of all strategic risks identified during the period and their respective action and mitigation plans, with the aim of determining which risks are most relevant and directly related to the strategic risks defined by the company in its risk matrix. As a result of this analysis, the baseline report is generated for the preparation the Audit Committee and the Board of Directors.
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	April 1, 2008
Amendment Dates	October 28, 2016

28.3. The company’s **communication and reporting mechanism** enables: i. senior management to engage the entire organization by emphasizing its responsibility for risk management and the definition of controls, and ii. company personnel to understand their role in risk management and the identification of controls, as well as their individual contribution in relation to the work of others.

28.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company has a comprehensive risk management policy that is available to all employees of the organization, in the which includes the roles and responsibilities of the Senior Management and, in general, the company’s various governing bodies with respect to comprehensive risk management, thereby that the objectives set forth in this recommendation to be met. This policy is published on the company’s website at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
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NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	February 18, 2019
Dates of Modification	February 18, 2019

28.4. There are internal channels for anonymous complaints or “whistleblowers” that allow employees to anonymously report illegal or unethical conduct or behavior that may violate the company’s risk management and control culture. A report on these complaints is made available to the company’s Board of Directors.

28.4 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The Company maintains an ethics hotline through which anonymous reports can be submitted. Each year, the Board of Directors, in conjunction with management, is responsible for preparing and approving a Management Report to be presented for consideration by the General Shareholders’ Meeting at its regular session. In this report, shareholders and the general public are informed of the complaints received throughout the year via the ethics hotline.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	September 20, 2008
Dates of Modification	September 20, 2008

Measure No. 29: Monitoring the Control Architecture.

29.1. Within the company, the Board of Directors, through the Audit Committee, is responsible for overseeing the effectiveness of the various components of the Control Architecture.

29.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:

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This recommendation is enshrined in Article 5 of the Audit Committee's Internal Regulations, which is published at the website of the Society at the link_ https://concreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
NO. Explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	12/18/2015
Dates of Modification	12/18/2015

29.2. Within the company, the **monitoring work aimed at providing assurance regarding the effectiveness of the Control Architecture** primarily involves the **internal audit function, in collaboration with the Statutory Auditor**, in matters within their respective areas of competence, particularly those related to the financial information generated by the company.

29.2 Implements the Measure	YES	☒ NO	☐ N/A	☐
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YES. Please briefly explain: The Company complies with this recommendation, as reflected in the regular meetings held by the risk management department in preparation for Audit Committee meetings, where relevant risks are presented and action plans to mitigate them are defined. It is noted that the Statutory Auditor attends these meetings. Additionally, it is stated that the Company has established that, at a minimum, an annual cycle of internal audits is conducted to cover the processes and requirements of the NTC-ISO 9001, NTC-ISO 14001, and NTC-ISO 45001 standards, which include administrative and financial processes. Likewise, it is mentioned that the Company's Statutory Auditor conducts ongoing audits regarding matters within its purview, and the conclusions of such activities are presented by the Statutory Auditor at Audit Committee meetings and in the certifications accompanying the quarterly financial statements.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

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Implementation Date	October 1, 2006
Amendment Dates	October 28, 2016

29.3. The company’s internal audit function has an Internal Audit Charter, approved by the Audit Committee, which expressly sets forth the scope of its functions in this area, which should include the topics outlined in Recommendation 29.3.

29.3 Implement the Measure

YES

☒ NO

☐ N/A

☐

YES. Please briefly describe:

The Company has an Internal Audit Charter, which has been approved by the Board of Directors and the members of the Audit Committee, and which includes the following functions: i. The autonomy and independence necessary to perform its functions. ii. The task of evaluating and ensuring the effectiveness of risk management processes. iii. The evaluation and assurance that risks are being properly assessed. iv. The evaluation of reporting mechanisms for key business risks. v. The review of how key risks are managed by those responsible.

NO. Explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/11/2020
Revision Dates	December 13, 2022

29.4. The chief internal audit executive maintains professional independence from the senior management of the company or conglomerate that employs him or her, through his or her exclusive functional reporting to the Audit Committee.

29.4 Implements the Measure

YES

☐ NO

☒ N/A

☐

YES. Please briefly explain:

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NO. Please explain: The Company has a Risk and Insurance Department that reports to the Vice President of Corporate Affairs, who, in his capacity as compliance officer, reports directly to the Audit Committee of the Board of Directors and to the full Board of Directors.
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	
Dates of Modification	

29.5. At the company, the appointment and removal of the head of internal audit is the responsibility of the Board of Directors, upon the recommendation of the Audit Committee, and any removal or resignation is disclosed to the market.

29.5 Implement the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:
NO. Explain: It should be noted that during the period under review, the Company did not have a Chief Risk Officer (CRO). However, the Company has a Risk and Insurance Department led by the Vice President of Corporate Affairs, who is appointed by the Company's President and is responsible for managing the Company's risks. The referenced documents are published on the Company's website and can be accessed via the following links: https://conconcreto.com/gobierno-corporativo/#id-junta-directiva and https://conconcreto.com/gobierno-corporativo/#id-comites-de-la-junta-directiva
N/A. Specify the regulations that prevent the adoption of the recommendation:

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29.6. The statutory auditor of the company or conglomerate maintains clear independence from them, a fact that must be stated in the respective audit report.

29.6 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This recommendation is enshrined in Article 20 of the Bylaws, which states that the Statutory Auditor and his or her alternate must be certified public accountants; they may not enter into any contract with the company for purposes other than the provision of statutory audit services; and they are subject to the other incompatibilities, disqualifications, prohibitions, and liabilities established by law. Likewise, the Statutory Auditor declares his or her independence in the opinion presented annually to the shareholders at the ordinary meeting of the Shareholders' Assembly. The Company's Articles of Incorporation may be consulted at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 28, 2003
Dates of Amendment	March 27, 2015

29.7. If the company acts as the parent company of a conglomerate, the statutory auditor is the same for all companies, including *offshore* companies.

29.7 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The statutory auditor firm is the same for all Group companies required to have one, nationwide. This is expressly provided for in paragraph 1 of Article 4 of the Statutory Auditor Appointment Policy, which can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:

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N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 31, 2006
Dates of Amendment	March 27, 2015

29.8. The company has a policy for the appointment of the Statutory Auditor, approved by the Board of Directors and disclosed to the shareholders, which includes the provisions set forth in Recommendation 29.8.

29.8 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The policy for appointing the statutory auditor, approved by the General Shareholders' Meeting, complies with the requirements set forth in the regulation and is published on the Company's website at https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 30, 2016
Dates of Modification	March 30, 2016

29.9. In order to avoid excessive ties between the company and the statutory audit firm and/or its teams and **to maintain their independence, the company establishes a maximum contract term ranging from five (5) to ten (10) years.** In the case of a statutory auditor **who is an individual not affiliated with a firm, the maximum contract term is five (5) years**

29.9 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The policy for the appointment of the statutory auditor, approved by the General Shareholders' Meeting, complies with the requirements set forth in the regulation. Paragraph 2 of Article 4 of the aforementioned Policy establishes that, in order to avoid excessive ties between the company and the statutory audit firm and/or its teams and to maintain its independence, the Company sets a maximum contract term of ten (10) years. In the case of a statutory auditor who is an individual not affiliated with a firm, the maximum contract term shall be five (5) years. The Policy is published on the Company's website and can be accessed at the following link
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https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 30, 2016
Dates of Modification	March 30, 2016

29.10. Within the maximum engagement period, the company **promotes the rotation of the partner from the statutory audit firm assigned to the company** and their work teams halfway through the period; at the end of this period, the firm must be rotated.

29.10 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The policy for appointing the statutory auditor, as approved by the General Shareholders' Meeting, complies with the requirements set forth in the regulation. In paragraph 3 of Article 4 of the aforementioned Policy it is established that, within the maximum engagement period, the Company will facilitate the rotation of the partner from the statutory audit firm 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. The Policy is published on the website of the Company's at the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Explain:
N/A. Specify the standards that prevent adopting the recommendation:

Implementation Date	March 30, 2016
Modification Dates	March 30, 2016

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29.11. In addition to the existing prohibition on contracting **with the Statutory Auditor** for professional **services** other than those related to the financial audit itself and other functions recognized in current regulations, the company extends this restriction to individuals or entities affiliated with the statutory audit firm, including companies within its group, as well as companies in which there is a significant overlap between their partners and/or directors and those of the statutory audit firm.

29.11 Implementation of the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain:
The Policy for the Appointment of the Statutory Auditor, approved by the General Shareholders' Meeting, complies with the requirements set forth in the regulation, as it establishes in paragraph 4 of Article 4 that, in addition to the existing prohibition against contracting with the Statutory Auditor for professional services other than those related to the financial audit itself and other functions recognized in current regulations, the company extends this restriction to individuals or entities affiliated with the statutory audit firm, including companies within its group, as well as companies in which there is a significant overlap of partners and/or managers with those of the statutory audit firm. The aforementioned Policy is published on the Company's website and can be accessed via the following link
<https://conconcreto.com/gobierno-corporativo/#id-centro-descargas>

NO. Please explain:

N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 30, 2016
Dates of Modification	March 30, 2016

29.12. In its public disclosures, **the company discloses the total amount of the contract with the statutory auditor**, as well as the proportion of the firm's total revenue related to its statutory audit activities represented by the fees paid by the company.

12/29 Implements the Measure YES ☐ NO ☒ N/A ☐

YES. Please briefly explain:

NO. Please explain:
The Company discloses to shareholders, at the regular shareholders' meeting where the statutory auditor is elected, the amount of the auditor's fees. No information is available to determine the percentage that

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these represent of the firm's revenue.	
N/A. Specify the regulations that prevent the adoption of the recommendation:	

Implementation Date	
Dates of Modification	

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TRANSPARENCY AND FINANCIAL AND NON-FINANCIAL DISCLOSURE

Measure No. 30: Disclosure Policy.

30.1. The Board of Directors has approved a disclosure policy that identifies, at a minimum, the information covered by the recommendation.

30.1 Implements Measure YES ☒ NO ☐ N/A ☐

YES. Please provide a brief explanation: The Board of Directors has approved a Disclosure Policy, which includes the points addressed in this recommendation. The Policy is published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	December 18, 2015
Amendment Dates	December 18, 2015

30.2. In the case of conglomerates, the disclosure of information to third parties is comprehensive and cross-cutting, covering the entire group of companies, and enables external third parties to form a well-founded opinion regarding the conglomerate's actual situation, organization, complexity, activities, size, and governance model.

30.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This is regulated in Article 7 of the Information Disclosure Policy, which establishes that, given that the Company is part of a business group, the disclosure of information to third parties shall be comprehensive and cross-cutting, allowing investors to form a well-founded opinion regarding the reality, organization, complexity, activities, size, and governance model of the Business Group. The Information Disclosure Policy is published on the Company's website and can be viewed at via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Explain:

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N/A. Specify the regulations that prevent the recommendation from being adopted:
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Implementation Date	December 18, 2015
Dates of Modification	December 18, 2015

Measure No. 31: Financial Statements.

31.1. If there are *qualifications* in the statutory auditor’s report, these qualifications and the actions the company proposes to resolve the situation shall be presented to the shareholders at a General Meeting by the chair of the Audit Committee.

31.1 Implements the Measure	YES	☐	NO	☒	N/A	☐
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YES. Please briefly explain:
NO. Explain: At the regular meeting held on March 28, 2025, the General Shareholders’ Meeting approved a proposed amendment to the Company’s Articles of Incorporation. Likewise, the Board of Directors, at its meeting on June 20, 2025, amended the Internal Regulations of the Audit Committee. Through these amendments, the aforementioned bodies redefined and streamlined the functions assigned to the Audit Committee, with the aim of making decision-making more efficient and enabling a more dynamic operation that is better adapted to the Company’s current needs. Accordingly, paragraph 35 of Article 10 of the Internal Regulations of the Audit Committee—which contained the recommendation that is the subject of this measure—was deleted. However, the deletion of this provision does not imply any compromise in the Company’s disclosure standards or corporate governance practices. On the contrary, the Company remains committed to providing timely, sufficient, and transparent information to its shareholders, providing the necessary clarifications

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regarding any relevant situation that arises, including those related to the opinions of the Statutory Auditor and the actions taken to address them appropriately. Finally, it is reported that, as of the date of this report, there is no information regarding any qualifications in the Statutory Auditor's reports.
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	
Dates of Modification	

31.2. When, in response to the statutory auditor's *qualifications and/or emphasis of matter paragraphs*, the Board of Directors determines that it must maintain its position, this position is adequately explained and justified in a written report to the General Meeting, specifying the content and scope of the disagreement.

31.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This recommendation is set forth in Article 53 of the Bylaws. As of the date of this report, there are no known qualifications in the reports of the Statutory Auditor; regarding the emphasis of matter paragraphs, it is noted that the Board of Directors did not rule in favor of maintaining its position. The Articles of Incorporation are published on the Company's website and can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/#id-centro-descargas
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Amendment Dates	12/18/2015

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31.3 Transactions with or among Related Parties, including transactions among companies within the Conglomerate that, based on objective parameters such as transaction volume, percentage of assets, sales, or other indicators, are classified as material by the company, **shall be included in detail in the public financial information, along with a disclosure regarding the conduct of *offshore* transactions.**

31.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: Transactions between Related Parties are disclosed in the notes to the year-end financial statements, as well as in the Management Report and the Corporate Governance Report, which are presented to the shareholders at the annual meeting of the General Shareholders' Meeting of Shareholders.
NO. Explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	12/31/2011
Amendment Dates	March 30, 2016

Measure No. 32: Disclosure to the Markets.

32.1. Within the framework of the disclosure policy, the Board of Directors (or the Audit Committee) **adopts the necessary measures to ensure that all financial and non-financial information about the company** required by applicable law **is disclosed to the financial and capital markets**, in addition to any information it deems relevant to investors and clients.

32.1 Implement the Measure SI ☒ NO ☐ N/A ☐

YES. Please briefly explain: This measure is governed by Article 8 of the Information Disclosure Policy. Furthermore, the Company has a corporate legal department, which, together with the Investor Relations department, , is responsible for submitting reports to the market in a timely and comprehensive manner.
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	12/18/2015
Amendment Dates	12/18/2015

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32.2. The company’s website is organized in a *user-friendly* manner, making it easy for users to access information related to corporate governance.

32.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: This information can be found under the “Investors” section on the Company’s website, which includes a microsite titled “Corporate Governance.” There, investors can find the policies implemented by the Company in this area and other information regarding the Company’s governance. This microsite can be accessed via the following link: https://conconcreto.com/gobierno-corporativo/
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	December 1, 2010
Dates of Modification	12/15/2016

32.3. The company’s website includes, at a minimum, the links referred to in Recommendation 32.3.

32.3 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly indicate: The Company’s website includes the links referred to in this recommendation.
NO. Please explain:
NA. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	December 1, 2010
Dates of Modification	12/15/2016

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32.4. The media used by the company to communicate information to the markets are documents that can be printed, downloaded, and shared.

32.4 Implements the Measure YES ☒ ☐ N/A ☐

YES. Please briefly explain: The supporting documents for market disclosures can be accessed through the Company's website, where they can be downloaded and printed via via the following link: https://conconcreto.com/informacion-relevante/#id-actualidad-inversionistas
NO. Please explain:
N/A. Specify the regulations that prevent the recommendation from being adopted:

Implementation Date	December 1, 2010
Dates of Modification	12/15/2016

32.5. If the company is a large and complex enterprise, it publishes an annual report on its website explaining the organization, methods, and procedures of the Control Architecture implemented to ensure the accuracy and security of financial and non-financial information, safeguard the entity's assets, and ensure the efficiency and security of its operations. The information on the Control Architecture is supplemented by a risk management report.

32.5 Implement the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Annual Corporate Governance Report includes, in one of its sections, a risk management report that complies with the parameters set forth in this recommendation, which provides information on the functioning of the company's control framework. This report is published on the company's website.
NO. Please explain:
N/A. Specify the regulations that prevent adoption of the recommendation:

Implementation Date	March 30, 2016
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Dates of Modification	March 30, 2016
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Measure No. 33: Annual Corporate Governance Report.

33.1. The company prepares an annual Corporate Governance Report, for which the Board of Directors is responsible, following review and a favorable report from the Audit Committee, and which is presented along with the other year-end financial statements.

33.1 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Annual Corporate Governance Report is presented at the regular meeting of the General Shareholders' Meeting and complies with the requirements set forth in the regulation; it is published on the Company's website. To this end, at the meeting of the Audit Committee and the Board of Directors held in preparation for the regular meeting of the General Shareholders' Meeting, the report to be submitted for consideration by the shareholders at that meeting is approved. For the year 2025, this report will be submitted for consideration by the General Shareholders' Meeting at the regular meeting to be held in March 2026.
NO. Explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 30, 2016
Amendment Dates	March 30, 2016

33.2. The company's Annual Corporate Governance Report is not a mere transcription of the corporate governance rules included in the Articles of Incorporation, internal regulations, codes of good governance, or other corporate documents. Its purpose is not to describe the company's governance model, but rather to explain how it actually operates and to detail any significant changes that occurred during the fiscal year.

33.2 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly explain: The Annual Corporate Governance Report is presented at the regular meeting of the General Shareholders' Meeting and complies with the requirements of the regulation, providing a factual explanation of how the Company's governance model operates and the relevant changes that occurred during the period. For the year 2025, this report will be submitted for consideration by the General Shareholders' Meeting at the regular meeting to be held in March 2026 and will subsequently be published on the Company's website.
NO. Please explain:

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N/A. Specify the regulations that prevent the recommendation from being adopted:
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Implementation Date	March 30, 2016
Dates of Modification	March 30, 2016

33.3. The company’s **Annual Corporate Governance Report** contains year-end information describing how the corporate governance recommendations adopted by the company were complied with during the year and the main changes that occurred.

The structure of the company’s Annual Corporate Governance Report is aligned with the framework set forth in Recommendation 33.3.

33.3 Implements the Measure YES ☒ NO ☐ N/A ☐

YES. Please briefly describe: The annual Corporate Governance report is presented at the regular meeting of the General Shareholders’ Meeting and complies with the requirements of the regulation by describing how the Company implemented the Corporate Governance recommendations adopted by the Company, as well as the main changes that occurred during the fiscal year. For the year 2025, this report will be submitted for consideration by the General Shareholders’ Meeting at the annual meeting to be held in March 2026 and will subsequently be published on the Company’s website.
NO. Please explain:
N/A. Specify the regulations that prevent the adoption of the recommendation:

Implementation Date	March 30, 2016
Amendment Dates	March 30, 2016