PROCUREMENT MANUAL

Goods and Services

OD-ADM-004

Empresa de concesiones del GRUPO ARGOS

TABLE OF CONTENIDO

PARTE I

PRELIMINARY PROVISIONS

1. INTRODUCTION

This Manual for the Procurement of Goods and Services (the "Manual") contains the guidelines applicable to the procurement process of: Odinsa S.A., Odinsa Vías S.A.S., Odinsa Aeropuertos S.A.S., and Odinsa Gestor Profesional S.A.S. (the "Company").

The provisions contained herein are supplementary to the Supplier Code of Conduct, the Code of Good Governance, the OHS Requirements Manual for Contractors, and any other guidelines or measures adopted by the Company with a view to establishing itself as a company committed to sustainability.

The procurement process for goods and services is self-managed by each department responsible for acquiring the goods or services; therefore, whoever manages the procurement must comply with the provisions of this Manual.

2. SCOPE

El This manual applies to all processes conducted with suppliers, contractors, or bidders. This document outlines the requirements for negotiating and procuring Core Category items contracted by the Company, as well as Cross Category goods and services procured with the support of SUMMA S.A.S.

3. DEFINITIONS

- SERVICE LEVEL AGREEMENT (SLA):
These are the performance commitments made by certain suppliers, contractors, or bidders during the provision of a service or the Company's procurement of goods. They include key indicators such as quality, response times, availability, and service levels.

- APPROVER:
This is the person responsible for releasing, approving, or rejecting the purchase order within an SAP workflow for the procurement of goods or services.

- DEPARTMENT ACQUIRING THE GOOD OR SERVICE/BUYER:
This refers to the Company department that requires the acquisition of a good or service and is responsible for coordinating the process with the Occupational Safety and Health (OSH) and Legal departments to prepare the Contract Document, when applicable, and to create the corresponding purchase order in the SAP system.

  It is the responsibility of the area within the Company that requires the acquisition of a good or service., will designate a person to support the procurement process from start to finish, including the execution phase of the procurement of the good.

CATEGORIZATION:
This is the process in SAP of grouping similar products or services into a single category, or business unit.

CORE CATEGORY:
This is the set of goods and services specific to each business's operations that are procured by the Company.

CROSS CATEGORY:
This is the set of goods and services that are not specific to the Company's business operations and that are procured across the board by SUMMA S.A.S. and/or Odinsa and/or their subsidiaries.

CODE OF CONDUCT FOR SUPPLIERS, CONTRACTORS, AND BIDDERS:
A code of conduct that establishes the organization's values and ethical standards, which all suppliers must be familiar with and comply with. It includes the basic principles for the proper development of relationships between suppliers and the Company, as well as compliance with applicable regulations regarding ethics and commercial transparency.

DUE DILIGENCE:
This refers to the process of reviewing watchlists of third parties with whom the Company intends to do business or is already doing business.

RESTRICTIVE LISTS:
These are national and international databases that compile information, reports, and records from various agencies regarding individuals and legal entities that may be involved in suspicious activities, investigations, legal proceedings, or convictions for the crimes of money laundering and terrorist financing.

PARTE II

PROCEDURE FOR THE PROCUREMENT OF

GOODS OR SERVICES

PARTE II

PROCEDURE FOR THE PROCUREMENT OF GOODS OR SERVICES

The actions of all parties involved in the procurement of goods and services must be guided by the principles of integrity, objectivity, good faith, transparency, cost-effectiveness, accountability, and quality, in accordance with the provisions of the Code of Conduct for Suppliers, Contractors, and Bidders and the Code of Business Conduct published on the Company's website.

4. TYPE OF ACQUISITION

URGENT PURCHASE:

When an emergency arises that requires an urgent purchase to address the effects of accidents, calamities, disasters, force majeure, and/or unforeseeable events, the responsible department shall issue the SAP Purchase Order with the corresponding justification within a maximum of three (3) business days to proceed with the established procedure.
The purchase must be carried out through suppliers, contractors, or bidders already registered with the Company, thereby ensuring that due diligence has been performed.

In the event that goods and services are required for which there is no previously registered Supplier, Contractor, or Bidder, an urgent message will be sent to the compliance department to conduct a simplified due diligence process within no more than one (1) business day from the submission of the documents, and to the Occupational Safety and Health (OSH) department for close and ongoing oversight regarding occupational safety and health matters.

For Suppliers, Contractors, or Bidders classified as Risk Level 3 according to the OHS classification, the department procuring the goods or services must apply the provisions set forth in the OHS document titled "Safety Management Standard for Contractors," located in the knowledge library.

5. INITIAL STAGE – NEGOTIATION

As a best practice, once the required good or service has been identified, the department responsible for the acquisition may—via an Invitation to Bid—procure the number of price quotes specified in Annex No. 2 ("Amounts for the submission of bids/quotes") in cases where no "Allied or Strategic Supplier/Contractor/Bidder" has been identified for the acquisition.

In all instances, it must be ensured that the Supplier/Contractor/Bidder possesses the capacity to provide the required good or service regarding price, quality, warranty, payment terms, delivery timelines, and other defined criteria, while complying with the financial, tax, environmental, social, labor, and occupational health and safety standards established in this Manual.

The Supplier/Contractor/Bidder must account for all fiscal and parafiscal contributions—including taxes, fees, withholdings, levies, or similar charges established by national, departmental, district, or municipal tax authorities—that they are required to cover in order to provide the service or supply the good. These payments must be substantiated by the corresponding certifications issued and/or validated by the competent authorities.

As a general rule, the Company will not arrange for the procurement of goods and services from individuals. Exceptions may be made only when the individual is identified as a Supplier, Contractor, or Strategic/Alliance Bidder; in such cases, the execution of a formal agreement—drafted by the Legal Department and, if necessary, with input from the Company's Human Resources, OHS (Occupational Health and Safety), and Accounting departments—is mandatory. Additionally, the request must include a justification for the engagement, which must undergo the corresponding approval process in SAP.

The invitation to bid issued by the department acquiring the good or service, or the negotiation with the Supplier, Contractor, or Strategic/Alliance Bidder, must include the following elements in addition to the technical specifications required for the procurement:

- The financial, risk, and compliance aspects contained in this Manual.
- The request for documents to conduct Due Diligence.
- The provisions regarding Occupational Health and Safety (OHS) established in the document titled "OHS Requirements Manual for Contractors" or "Contractor Safety Management Standard," as applicable.

FINANCIAL, RISK, AND COMPLIANCE ASPECTS:

PAYMENT POLICY:

Transactions denominated in foreign currency that are to be settled in Colombian legal tender shall be calculated based on the representative market exchange rate on the date the obligation was incurred, unless the parties have agreed upon a different reference date or rate. Payments agreed in foreign currency shall apply only to acquisitions involving a foreign Supplier, Contractor, or Bidder, subject to the terms established by applicable regulations.

Legal transactions entered into by Odinsa or any of its subsidiaries with residents of Colombia must stipulate payment in Colombian pesos, in accordance with Colombian legislation, which prohibits Colombian residents from settling transactions in foreign currency except in cases of expressly authorized exceptions.

Payment shall be made within thirty (30) calendar days of the invoice submission date (see exceptions). In cases where payment is required prior to this period, a request justifying the need must be submitted to the Financial Planning and Treasury Department. Advance payments to suppliers shall be made within 30 days following the submission of the payment request.

Any exception to the payment policy requires authorization from the Financial Planning Department, with the reasons for the request specified.

Payments for utilities, taxes, payroll, legal obligations, and financial obligations are not subject to payment date restrictions.

The following payments to suppliers are exceptions to the above, in order to avoid late payments or service suspension.

TIPO SERVICIO	PLAZO EN DIAS
Alimentos	15 días
Arrendamientos **(Incluye Administraciones)**	5 días
Cartas de Credito	15 días
Combustible	15 días
Comisiones, Bancos, Fiducias	15 días
Cuota Sostenimietno Clubs	15 días
Donaciones	15 días
Honorarios	15 días
Hospedaje	15 días
Impuestos	Sin Limite
Leasing	15 días
Nomina	Sin Limite
Obligaciones Legales	Sin Limite
Obligaciones Financieras	Sin Limite
Servicios Públicos	10 días
Servicios temporales de personal	15 días
Tarjetas de Credito	5 días
Transporte terrestre y aereo	15 días

Adherence to the specified payment schedule requires the completion of the following:

- SAP entry sheet (Fiori or MIGO), corresponding to the satisfactory receipt of goods or provision of services (which may be partial or total, depending on the agreement).
- Invoice validation in Snetwork Invoicing, to proceed with the accounting and payment process.

ADVANCES

On an exceptional basis, the Company authorizes the payment of advances under the following conditions:

- Before considering an advance payment to a Supplier, Contractor, or Bidder, any outstanding amortizations regarding previous advances to the same party must be evaluated. In any event, a Supplier, Contractor, or Bidder may hold up to four active advances, provided they have obtained prior authorization from the Financial Planning Manager.

- For advance payments made to foreign suppliers, contractors, or bidders associated with the Company's strategic projects, the Legal and Risk departments will determine whether it is mandatory to require a letter of credit, bank guarantee, or other banking instrument available on the market and acceptable to the Risk department..

- Domestic entities must provide a bond ensuring the proper management and investment of the advance payment—in the form of a domestic bank guarantee or insurance policies—with an insured value equal to 100% of the advance payment amount.

- The accounting department will periodically monitor the substantiation of the advance payment and issue reports to the relevant parties responsible for finalizing the process.

- Existence of a justification from the Provider, Contractor, or Bidder supporting the need for the advance payment, which may be linked to resource requirements for commencing the provision of the service or the execution of the contracted good.

- The advance payment amount must not exceed 30% of the total transaction value (pre-tax). In exceptional cases where a higher advance is required, authorization must be requested from the Financial Planning Department, specifying the need and the maximum advance amount.

- The finalization document must specifically indicate the intended use of the advance payment by the supplier, along with its corresponding amortization.

- The advance must be approved by the cost center leader.

- To receive the respective advance payment, the Supplier, Contractor, or Bidder must submit an invoice for the advance..

- In SAP, the down payment must be recorded in the purchase order header—specifically in the payment management section—by entering either the percentage or the value of the down payment.

- The Buyer shall be responsible for the control and amortization of the advances.

Tax Aspects

All acquisitions of goods and services shall be subject to compliance with the tax laws of Colombia or of the country applicable based on the location where the activities are carried out. Should the area acquiring the good or service have questions regarding applicable taxes during negotiations, it may seek guidance from the tax department via the email address: impuestospagosalexterior@summa-sci.com.

Under no circumstances shall the Company assume costs that are legally the responsibility of the Supplier, Contractor, or Bidder.

POLICIES AND WARRANTIES

The insurance policies to be obtained by the Supplier, Contractor, or Bidder shall be determined based on the nature of the goods or services to be acquired, the scope, the activities to be performed, and the identified risks, with the assistance of the Company's insurance broker. The terms of the guarantees shall be set forth in the annex to the Purchase Order generated in SAP or in the Formalization Document, as required by the specific acquisition. As a general rule, policies must be issued through—and in accordance with the terms specified by—the Company's insurance broker; exceptionally, they may be issued directly by the Supplier, Contractor, or Bidder, subject to prior authorization from the department acquiring the goods or services and with the assistance of the legal department. Policies issued via the broker's platform shall not require additional verification.

Archiving and Storage:

All policies issued through the Company's intermediary will be housed in the issuance tool, as follows:

- Policies for acquisitions involving a Finalization Document will be stored in SNETWORK SOURCING.

- For acquisitions involving only an SAP purchase order, the corresponding records must be attached to the purchase order generated by the software prior to the receipt of the service entry sheet.

- The area acquiring the good or service—whether through the Company's intermediary or directly—shall monitor the expiration date of the formalization document and ensure the timely renewal of any applicable agreed-upon policies or guarantees. Additionally, it may include coverage not listed in the following table, depending on the activity to be undertaken, and/or increase coverage percentages and validity periods based on a risk analysis of the business conducted with the assistance of the Company's intermediary.

GARANTÍA	COBERTURA	PLAZO	MONTO MÍNIMO
SERIEDAD	Perjuicios derivados de la negativa de suscripción del contrato por el Proponente Adjudicatario.	Desde la presentación de la oferta hasta la adjudicación del contrato o negocio, más **30 días.**	**10% del valor de la oferta.**
CUMPLIMIENTO	Perjuicios derivados del incumplimiento de las obligaciones a cargo del Proveedor.	Igual a la vigencia del contrato o ne gocio, más **30 días.**	**20% del valor del contrato.**
BUEN MANEJO DEL ANTICIPO	Perjuicios derivados de la apropiación o uso indebido del dinero o bienes dados en anticipo.	Desde la fecha de formalización del negocio o contrato, **hasta la fecha de su finalización.**	**100% del valor entregado como**
SALARIOS	Perjuicios derivados del incumplimiento de las obligaciones laborales a cargo del Proveedor.	Ilgual a la vigencia del contrato o negocio y **3 años más.**	**10% del valor del contrato.**
ESTABILIDAD DE LA OBRA	Perjuicios derivados del deterioro o daño de la obra contratada en los contratos de obra y montaje, imputables al Proveedor.	**De 2 a 5 años** contados a partir de la terminación del contrato o negocio.	**20% del valor del contrato o negocio.**
CALIDAD DEL BIEN O SERVICIO	Perjuicios derivados de la deficiente calidad del bien o servicio suministrado por el Proveedor .	Vigencia del contrato o negocio, más 1 año.	**30% del valor del contrato.**
RESPONSABILIDAD CIVIL EXTRACONTRACTUAL	Perjuicios ocasionados a terceros con ocasión de la ejecución del contrato por el Proveedor.	Igual a la vigencia del contrato o negocio, **más 30**	**10% del valor del contrato.**

SUPPLIER, CONTRACTOR, OR BIDDER MANAGEMENT:

SELECTION OF SUPPLIERS, CONTRACTORS, OR BIDDERS

The area acquiring the good or service may implement the supplier, contractor, or bidder selection procedure in cases where no strategic partner has been identified for the acquisition.

This procedure is carried out at the discretion of the acquiring area and is considered a best practice—particularly for initial acquisitions or when, despite the existence of an established supplier partner, it is deemed appropriate to explore market options that might offer superior technical, financial, or commercial terms. The procedure involves registering potential suppliers in the SNETWORK selection module. This platform enables the request and attachment of documentation from suppliers, contractors, or bidders during the selection process.

A comparison of criteria for the shortlisted suppliers will be conducted using the “Supplier Selection” form (CC-002), available in the knowledge library. The completed form will be attached within the tool.

The supplier selection process incorporates ESG, OHS, financial, and specific experience criteria. Its application enables risk management, ensures sustainability, ensures compliance with current regulations, strengthens the supply chain, and contributes positively to the company's reputation.

CREATION OF SUPPLIERS:

DUE DILIGENCE

The area acquiring the good or service shall initiate the due diligence process with the Company's compliance department prior to formalizing the acquisition. This process comprises the following types of investigations:

- **Simple due diligence**
- **Enhanced due diligence**
- **Detailed due diligence**

For further details, please consult the Due Diligence Process: "Compliance Due Diligence Procedure," located in the Knowledge Library – Purchasing and Supplier Management.

MASTER RECORD – SUPPLIERS AND OHS:

The department acquiring the good or service must ensure that the selected vendor, contractor, or bidder is registered in SAP. Requests to create a vendor, contractor, or bidder record should be sent to the SUMMA Vendor Management team at maestroproveedores@summa-sci.com, attaching the documents listed below:

DOCUMENTS REQUIRED FOR VENDOR CREATION IN THE VENDOR MASTER DATA

NATURAL PERSON:

- Formato Domestic supplier onboarding form.
- Form Foreign supplier onboarding form.
- Foreign supplier onboarding form – Spanish-speaking.
- Documentation issued by the Compliance Area regarding the due diligence performed.

ARTIFICIAL PERSON:

- Soporte Domestic supplier onboarding form.
- Foreign supplier onboarding form.
- Foreign supplier onboarding form – Spanish-speaking. Enhanced due diligence form.
- Documentation issued by the Compliance Department regarding the due diligence performed.

The area acquiring the good or service shall request the Supplier, Contractor, or Bidder—along with the previously indicated documentation required for review—to mandatorily complete the following information in the Supplier Onboarding Form:

- El Selection of the subcategories or services to be provided to the Company under the "Supplier Categorization" heading. The supplier may select up to three (3) services they are capable of providing.
- The supplier type based on the OHS risk level: level 1, 2, or 3.

DOCUMENTS REQUIRED FOR OHS REGISTRATION:

El The department acquiring the good or service shall request access on the designated platform from the OHS (Occupational Health and Safety) department, enabling the Contractor, Supplier, or Bidder to upload the OHS requirements applicable to the specific activity and the duration of the service. These requirements are outlined in the document titled "OHS Requirements Manual for Contractors," as applicable. The OHS department will provide a response to the department acquiring the good or service, confirming the OHS accreditation of the Contractor, Supplier, or Bidder. Prior to the Contractor, Supplier, or Bidder submitting information via the platform designated by the Company's OHS department, an authorization regarding the submission and processing of said information must be signed.

SUPPLIER CATEGORIZATION IN SAP:

When generating a Purchase Order in SAP, the department acquiring the good or service must select the appropriate category and subcategory—based on the subject of the negotiation—within the "Item Detail – Customer Data" field for each purchase line item.

This information is crucial for classifying suppliers (Critical, Restricted, Relevant, or Routine). Such classification allows the company to focus management efforts on suppliers with the greatest business impact and associated risk, as well as to assess risks and determine appropriate action plans. It also enables the evaluation of ESG criteria during the supplier selection process and the identification of critical suppliers for performance evaluation upon completion of the service. Furthermore, supplier categorization allows for ESG performance reporting across the supply chain for each of these supplier types.

The Category Tree provides a visual overview of the entire category and subcategory structure for services procured by the Company. It is located in the Knowledge Library, where users can view the categories and subcategories approved by the departments responsible for procuring goods or services.

Additionally, to facilitate the review of supplier information, the Knowledge Library contains a categorized Supplier Database. This database provides diverse information to support decision-making and the formulation of strategies regarding specific suppliers.

DEACTIVATION OF VENDORS IN SAP:

If no contract or purchase order is generated within a 12-month period, the respective Supplier, Contractor, or Bidder will be deactivated in the SAP system. This process is managed by the Supplier Master Data team at SUMMA.

To reactivate the entity, the department acquiring the good or service must request reactivation from the Supplier Master Data team (maestroproveedores@summa-sci.com), providing the full name and Tax ID (NIT). Reactivation will be completed within one (1) business day.

Additionally, a Supplier, Contractor, or Bidder may be deactivated due to:

By accounting and orders:

- At the direction of the Compliance Department following an alert
- Due to a Supplier, Contractor, or Bidder failing to meet a contractual obligation
- Due to a change in tax ID (account is deactivated pending the update)

By payment:

Upon presentation of a court-issued attachment order (payments are to be made to the accounts specified by the court). In this case, a letter signed by the legal representative of the Supplier, Contractor, or Bidder is required, stating that the account is subject to attachment and that payment is to be withheld until further notice.

The supplier is re-enabled once an official notice lifting the attachment order is received from the court.

Due to bank rejection:

It is deactivated until the Supplier, Contractor, or Bidder submits an updated bank certification.

DOCUMENT UPDATE DUE TO DEACTIVATION:

The Master Supplier unit will request the deactivated Supplier, Contractor, or Bidder to update their documentation and will conduct a review based on the following criteria:

DOMESTIC SUPPLIER:

- Payment terms.
- Payees
- Due diligence
- In general, all vendor settings are reviewed.

FOREIGN SUPPLIER:

- Payment terms.
- Payees
- Due diligence

The bank account will remain blocked until the presentation of the corresponding certificate issued by the bank, containing the written payment instruction from the Supplier, Contractor, or Bidder.

6. FINALIZATION OF THE ACQUISITION OF THE GOOD OR SERVICE:

MODALITIES:

The area acquiring the good or service shall inform the legal department of the need to acquire the good or service in order to determine the manner in which the acquisition will be formalized, in accordance with the following criteria:

- **PROCUREMENT VIA PURCHASE ORDERS GENERATED IN SAP:**

This category applies to acquisitions that—based on their purpose, scope, activities to be performed, risk analysis, and characteristics (validated with the Legal Department where necessary)—do not require the preparation of a formal contract document. These acquisitions shall be formalized via an SAP-generated Purchase Order, with the applicable terms and conditions included as an attachment.

In all cases, compliance with the "OHS Requirements Manual for Contractors" and/or the "Safety Management Standard for Contractors" is mandatory; OHS provisions shall be included in the "Terms and Conditions" document, which must be downloaded from the Knowledge Library.

Supporting documentation (quotation/offer/insurance policies/OHS records, and all other attachments) must be uploaded using the following path: Services for Object > Create > Create Attachment.

- **ACQUISITIONS VIA DOCUMENTS MANAGED IN SNETWORK SOURCING:**

This applies to acquisitions that, due to their purpose, scope, activities, risk analysis, and characteristics, require the preparation of a formalization document.

The area acquiring the good or service must request the preparation of the contractual document from the legal department via the SNETWORK SOURCING software; this system will generate an identification code for the acquisition.

The area acquiring the good or service shall enter the request details into SNETWORK SOURCING in accordance with the selected acquisition method, as follows:

This applies to acquisitions that, due to their purpose, scope, activities, risk analysis, and characteristics, require the preparation of a formalization document.

The area acquiring the good or service must request the preparation of the contractual document from the legal department via the SNETWORK SOURCING software, a system that will generate an acquisition code number. The area acquiring the good or service shall enter the request details into SNETWORK SOURCING in accordance with the selected acquisition method, as follows:

- **Purchase Order Based on a Commercial Offer**

A document generated by the Company to formalize the acquisition of a good or service offered via a Commercial Offer, creating obligations for the Offeror—whether to give, do, or refrain from doing something—vis-à-vis the Company, in accordance with the terms and conditions offered. The department acquiring the good or service must upload the following documentation to SNETWORK SOURCING:

LEGAL ENTITY:

- Certificate of existence and legal representation
- Copy of the legal representative's national ID card
- Documents evidencing the selection process specified in this Manual (if applicable) or proof of status as a strategic bidder Commercial offer duly signed solely by the Bidder.
- Bidder's OHS (Occupational Health and Safety) accreditation.

NATURAL PERSON:

- Tax ID Number (RUT)
- Copy of the national ID card
- Documents verifying the selection process described in this Manual, if applicable, or proof that the bidder is a strategic bidder
- Commercial Bid duly signed solely by the Bidder.
- The Bidder's Occupational Safety and Health (SST) certification.

- CONTRACT:

A document through which the Company and the Contractor formalize their intention to create legal obligations regarding a good or service, under which the Contractor undertakes to the Company to provide, perform, or refrain from performing certain actions, in accordance with the agreed-upon terms and conditions. The department purchasing the good or service must upload the following documentation to SNETWORK SOURCING:

LEGAL ENTITY:

- Certificate of Existence and Legal Representation
- Copy of the legal representative's national ID card
- Documents verifying the selection process described in this Manual, if applicable, or proof that the applicant is a strategic consultant
- Quotation or commercial proposal
- Occupational Safety and Health (OSH) certification of the Contractor, Supplier, or Bidder, for the inclusion of the aplicable OSH provisions in the Contractual Document.

PERSONA NATURAL:

- Tax ID Number (RUT)
- Copy of the national ID card
- Documents verifying the selection process described in this Manual, if applicable, or proof that the bidder is a strategic bidder
- Commercial bid duly signed solely by the bidder.
- The bidder's occupational safety and health (SST) certification.

The Legal Department will be responsible for managing the signing of the Finalization Document by the Company's legal representative. All Contracts must include the clauses defined for this purpose by the Legal Department, pertaining to:

- Code of Conduct
- Sustainability
- Compliance with Labor Laws by Suppliers and Contractors.
- Compliance with Environmental Laws by Suppliers and Contractors.

ARCHIVE OF DOCUMENTS RELATED TO THE PURCHASE OF THE GOOD OR SERVICE:

The supporting documents for a purchase of goods and services, including the Finalization Document, must be filed and stored in the SNETWORK SOURCING tool as follows:

INITIAL STAGE - NEGOTIATION:

TO BE PAID BY THE DEPARTMENT PURCHASING THE GOOD OR SERVICE (BUYER)

- Selection process, if applicable – Supplier Selection Form CC-002, if the bidder is not a strategic partner
- Documents of incorporation of the Bidder or Contractor, as applicable (e.g., Certificate of Incorporation and Legal Representation, Tax ID Number or equivalents, among others)
- Due Diligence Documentation
- The Contractor's Occupational Safety and Health (OSH) Certification and other occupational safety and health documents, in accordance with the "OSH Requirements Manual for Contractors" and/or the "Contractor Safety Management Standard," as applicable
- Quotes, proposals, or commercial offers, as applicable—if applicable

FORMALIZATION OF THE PURCHASE OF THE GOOD OR SERVICE:
TO BE HANDLED BY THE LEGAL DEPARTMENT AND THE DEPARTMENT ACQUIRING THE GOODS OR SERVICES

- Signed Finalization Document (Purchase Order/Contract)
- Warranties

IMPLEMENTATION:
TO BE HANDLED BY THE LEGAL DEPARTMENT AND THE DEPARTMENT ACQUIRING THE GOODS OR SERVICES

- Minutes
- Reports
- Deliverables
- Suspension Notice (if applicable)
- Resumption Notice (if applicable)
- Delivery and Receipt Notice (if applicable)
- Settlement Report (if applicable)
- Supplier Evaluation Form
- Documents from the Supplier, Contractor, or Bidder

The department purchasing the good or service must apply the above provisions when requesting modifications, additions, and extensions to the Specification Document.

7. GENERAL RULES FOR ALL PURCHASES OF GOODS AND SERVICES:

Any purchase of goods or services must comply, among other requirements, with the provisions set forth below, regardless of the method of execution:

- Automatic renewal will not be permitted, in order to ensure more competitive terms, explore new market options, secure more favorable prices, and facilitate the review of contract terms in future procurement processes for goods and services.
- Unilateral termination by the Company: At any time, by written notice addressed to the other party's legal representative.
- Confidentiality and protection of data and personal information.
- Management of fraud, bribery, and corruption risks.
- Management of money laundering and terrorist financing risks.
- Compliance.
- Sustainability
- For services, the requirements and provisions specified by the Company's Occupational Safety and Health department must be met.

GENERAL RULES FOR ALL PURCHASES OF GOODS AND SERVICES:

- Oversee the complete and proper execution of the procurement's scope of work, in collaboration with the Occupational Safety and Health (OSH) department, to ensure that the Supplier, Contractor, or Bidder implements OSH procedures, guidelines, and other tools and practices.
- Monitor the validity and financial aspects of the procurement, including verifying invoices and the validity of insurance policies.
- Manage, if necessary, the appropriate resolution of conflicts with the Supplier, Contractor, or Bidder. To this end, the individual may rely on the Company's legal department.
- Manage any modifications, additions, or extensions to the Contractual Agreement for which the individual is responsible, with the support of the Company's legal department.
- Manage the signatures required of the Contractor for procurements conducted under a Contract.

8. RECORDING THE PURCHASE OF GOODS AND SERVICES IN SAP

All purchases of goods and services must be recorded in SAP to ensure proper payment processing, regardless of the transaction type used. The following are important points to keep in mind:

PURCHASE ORDER:

The department purchasing the good or service is responsible for creating the purchase order in SAP for payment processing purposes. When creating the purchase order, the following aspects must be taken into account:

TYPES OF PURCHASE ORDERS IN SAP:

- **Pedido estándar (NB):** Corresponde a un pedido que no requiere la formalización mediante un Documento de Perfeccionamiento por SNETWORK SOURCING. SAP genera un número de Pedido de Compra.
- **Pedido con contrato (ZNB):** Corresponde a un pedido vinculado a un Documento de Perfeccionamiento por SNETWORK SOURCING. Genera un número de Pedido de Compra.

  El número de codificación de la adquisición asignado por SNETWORK SOURCING deberá ser vinculado en SAP al momento de crear la adquisición en los campos: **"Datos de Referencia" – "Su referencia".**

GENERAL PROVISIONS FOR ALL PURCHASE ORDERS ENTERED IN SAP

- Since the Company does not use a counter-guarantee mechanism, the corresponding amount must be taken into account and included in the payment plan for the respective purchase of the good or service.
- For purchases without a SNETWORK SOURCING Contract Document—Standard Purchase Order—the department acquiring the good or service will send the supplier, contractor, or bidder the purchase order numbers and receipt form, along with the corresponding Terms and Conditions document stored in the knowledge library..
- The only invoices or bills that may be submitted without a Purchase Order are: (i) utility bills, (ii) credit card statements, (iii) donations, (iv) Company insurance policies, (v) board of directors' fees, (vi) payments between affiliated Group companies, (vii) travel (air and ground).
- No transaction involving goods and services may be split for the purpose of circumventing the competition rules set forth in the Goods and Services Procurement Infogram housed in the Company's knowledge library.
- All Purchasers must select the "Purchasing Group" (release strategy) in the SAP Purchase Order that corresponds to the cost center of the relevant leader. Different cost centers that are not under the responsibility of the Purchase Order Approval Leader may not be assigned.

- Each Purchaser must select the "Purchasing Group" (release strategy) in the SAP Purchase Order that corresponds to the cost center of the relevant leader. Different cost centers that are not under the responsibility of the Purchase Order Approval Leader may not be assigned..
- If the Purchase Order is not approved, it will not be possible to process the receipt of the purchased goods or services in SAP.
- For any Purchase Order involving a transaction with a foreign individual or legal entity, the Purchaser must attach the "Overseas Payment Inquiry" form, duly completed, so that the Accounts Payable department can process the invoice.

APPROVAL OF A PURCHASE ORDER IN SAP:

The provisions of Annex No. 2, "Amounts for Submitting Bids—Quotes," shall apply. This annex establishes the authority granted to Leaders, Managers, and Vice Presidents to approve purchases, based on the amount of the goods or services to be acquired. Once the Purchase Order is created, it is automatically sent to the designated Approver based on the thresholds and approval strategies configured in SAP. The Approver reviews the request for approval or rejection. Finally, the approved request generates a Purchase Order, which can be downloaded from SAP.

PURCHASE ORDER MANAGEMENT:

The Purchase Order can be modified, printed, sent to the supplier, contractor, or bidder for billing purposes, and tracked to monitor its status.

DELEGATION OF APPROVAL AUTHORITY IN SAP:

Approval authority may only be delegated in the event of incapacity, vacation, leave of absence, or if the position does not exist within the Company's organizational structure. The delegation must be authorized by the vice president/manager, specifying to whom the authority is delegated; this person must be from the same department.

The SAP help desk and the CAD document management center must be notified so that the user can be reassigned on the invoices to be approved.

AMOUNTS SUBMITTED FOR SHOPPING

Monto en SMMLV	N. de cotizaciones sugeridas	Cómo solicitar la compra	Elabora pedido de compra	Aprobador 1 del pedido de compra	Aprobador 2 del pedido de compra	Aprobador 3 del pedido de compra	Documento contractual	Aplican pólizas	Aprobación del documento contractual	
									V.B	FIRMA
≥ 40.000	3	PEDIDO DE COMPRA	COMPRADOR	Vicepresidencia de Área	Junta Directiva	Jurídica (carga acta de Junta Directiva)	Documento que aplique	Documento que aplique	Gerente de Área	Vicepresidencia de Área / Dirección Ejecutiva Compañía
≥ 3.000 a 39.999	3	PEDIDO DE COMPRA	COMPRADOR	Vicepresidencia de Área	No aplica	No aplica	Documento que aplique	Documento que aplique	Gerente de Área	Vicepresidencia de Área / Dirección Ejecutiva Compañía
≥ 100 a 2.999	3	PEDIDO DE COMPRA	COMPRADOR	Gerente de Área	Vicepresidencia de Área	No aplica	Documento que aplique	Documento que aplique	Gerente de Área	Vicepresidencia de Área / Dirección Ejecutiva Compañía
≥ 10 a 99	2	PEDIDO DE COMPRA	COMPRADOR	Líder de CECO*	Gerente de Área	No aplica	Documento que aplique	Documento que aplique	Gerente de Área	Vicepresidencia de Área / Dirección Ejecutiva Compañía
≥ 9	1	PEDIDO DE COMPRA	COMPRADOR	Líder de CECO*	No aplica	No aplica	Documento que aplique	Documento que aplique	Gerente de Área	Gerente de Área

NOTA: Cuando la figura del **Líder de Centro de Costo** corresponde a un Gerente, **la segunda aprobación indicada en el rango ≥ 10 a 99 no aplica.**

RECEPTION AND BILLING:

To pay the invoice, the department purchasing the goods or services will handle the following:

SERVICE RECEIPT:

In SAP, the "Service Entry Sheet" is a document used to record the provision of services by a supplier, contractor, or bidder in connection with a specific purchase order. This sheet is used to confirm that the services have been delivered in accordance with the agreed-upon terms and, once approved, is used to process payment to the supplier, contractor, or bidder.

ACCEPTANCE OF GOODS:

In SAP, the receipt of goods involves physically confirming the receipt of a requested product associated with a Purchase Order. This process allows the expense to be recorded and payment to the supplier, contractor, or bidder to be authorized.

The department acquiring the goods or services must complete the goods receipt or entry form for the goods or services, verifying that the quantities, part numbers, price, and other details match what was agreed upon.

In SAP, the goods receipt form or its cancellation is processed in MIGO, while the service receipt form is processed in FIORI. When the receipt form is created, the system generates a number; this information, along with the purchase order number, is provided to the supplier, contractor, or bidder so they can include it on the invoice to be submitted.

Prior to receiving the goods or services, the purchase order must be approved in SAP by the cost center leader, in accordance with the release strategy.

BILLING:

The department purchasing the goods or services will verify that the delivery meets specifications and generate the corresponding receipt form. The receipt form number must be provided to the supplier, contractor, or bidder for invoice filing.

Once the invoice has been submitted, it will not be subject to further validation by the department purchasing the goods or services; it will be reconciled against the receipt form and posted for payment by SUMMA's accounts payable department.

The department purchasing the good or service must provide the supplier, contractor, or bidder with the following information so that it can be included on the invoice:

- **Purchase Order Number**
- **Receiving Sheet Number**
- **Company to Which the Invoice Is Addressed**

Invoices must be submitted through the electronic invoicing portal; the only authorized email address is: proveedorodinsa@odinsa.com

The electronic invoice must meet all legal requirements, the most important of which include: identification of the issuer and recipient, consecutive numbering authorized by the DIAN, a detailed description of the goods or services, the total value of the transaction, the payment method, and a breakdown of VAT and other taxes, among others. It must also include the digitally signed XML file and the PDF version of the invoice.

The DIAN's electronic invoicing system validates the invoice and provides a Unique Electronic Invoice Code (CUFE). The DIAN's electronic invoicing system validates the invoice and provides a Unique Electronic Invoice Code (CUFE). The CUFE is a unique identifier for the invoice.

9. EVALUATION OF THE SUPPLIER, CONTRACTOR, OR BIDDER:

Once the procurement is complete, the department procuring the good or service will evaluate the performance of the supplier, contractor, or bidder in accordance with established standards, and this evaluation will be recorded in the supplier ratings: Form CC-003, Supplier Evaluation. The supplier evaluation will be conducted in SAP – FIORI (F0000).

- **Manage Evaluation Templates:** Select the suppliers to be evaluated and enter the evaluator's name. It is recommended that the evaluator be someone from the department who is familiar with the performance of the supplier, contractor, or bidder during the execution of the activity.
- **Supplier Evaluation:** This template is used to evaluate suppliers, contractors, or bidders
- **Viewing Scorecards:** You can download or view the evaluation forms, including the scores, for suppliers.

TIPO DE PROVEEDOR	FORMATO EMPLEADO	APLICATIVO DE EVALUACIÓN	DURACIÓN DEL SERVICIO	FRECUENCIA	FECHA DE EVALUACIÓN
SERVICIOS	CC003 evaluación de proveedor	SAP-FIORI	Contrato de 0 a 12 Meses	AL FINALIZAR EL CONTRATO	FECHA DE FINALIZACIÓN DE CONTRATO
			Contrato de 12 Meses en Adelante	ANUAL	31 DE ENERO DE CADA AÑO O AL TERMINO DEL CONTRATO

The final OHS performance evaluation of the Supplier, Contractor, or Bidder will be conducted using the final OHS evaluation form and will be stored in the system provided by the Company's OHS department. This evaluation must be taken into account in the consolidated OHS section of Form CC-003, Supplier Evaluation.

The Supplier Evaluation Procedure considers ESG criteria, sustainability, regulatory compliance, quality, and experience. Its purpose is to verify alignment with the company's sustainability and ethical standards, identify opportunities for improvement, mitigate environmental and social risks in the supply chain, ensure compliance with applicable regulations, and, consequently, strengthen transparency and corporate reputation.

10. SPECIAL REGISTRATION PROVISION IN SAP:

DONATION:

This special provision is included even though the Company does not acquire any goods or services under this arrangement but must record it in SAP for disbursement purposes. The following describes the Company's policies regarding donations:

A donation is a voluntary and gratuitous act through which the Company provides goods or resources without receiving any consideration in return. Odinsa or any of its subsidiaries may, individually or jointly, make donations at any time. This process does not require the issuance of a Purchase Order in SAP.

The donation must be managed by the Company's contributing department, which will send the donee (the recipient of the donation) a letter of intent to donate. The donee, in turn, must formally accept the donation in writing.

The Company's contributing department must forward these two documents to SUMMA's Accounts Payable department for its information and to facilitate the disbursement of the donation upon submission of the collection account or equivalent document.

The beneficiary entity, acting as the donee, must submit a payment request without a purchase order (financial invoice – SAP), in which it must specify the cost center that will absorb this donation and the vice presidency or executive department responsible for the donation within the Company, which will grant approval through the respective workflow for accounting and scheduling the disbursement.

The department purchasing the good or service must provide the supplier, contractor, or bidder with the following information so that it can be included on the invoice:

- Name or business name of the donee and the donor.
- Tax identification number for both parties.
- Amount or value of the donation received.
- Date the donation was made.
- Description of the property, resource, or service donated.
- Indicate how the donation was made.
- Specify the intended use of the donation.
- Express statement that the act was gratuitous and voluntary.
- Signature of the donee's legal representative.

- **SPONSORSHIP:**

Sponsorship refers to financial support that the Company provides to an individual or legal entity in exchange for a benefit, which may include advertising, visibility, or knowledge transfer, among others.

All sponsorships must be approved by the cost center leader. To process a sponsorship, the procedure for creating an SAP Purchase Order must be followed to file the invoice issued by the relevant third party.

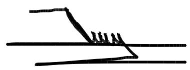
PARTE III

MANDATORY NATURE AND EFFECTIVE DATE OF MANUAL

Final Provisions:

All Company employees are required to comply with the provisions of this policy. Failure to comply with this policy and/or deviation from its provisions will be considered a serious breach of employment obligations and will result in the disciplinary procedures and sanctions set forth in the Internal Work Regulations.

The Company reserves the right to modify, suspend, and/or eliminate, in whole or in part, the content of this Policy, by notifying employees and publishing the new terms.

APROBACIÓN	
	
Eduardo Bettin Vicepresidente Legal y Asuntos Societarios	**Carlos Mario Alzate** Vicepresidente de Gestión Humana y Administrativa

ODINSA

Empresa de concesiones del: **GRUPO ARGOS**

Manual de Adquisición Bienes y Servicios