

	Policy on Information Disclosure	Version 1
		<u>Approval Date</u> April 22, 2021

Policy on Information Disclosure
LATAM LOGISTIC PROPERTIES, S.A.

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POLICY ON INFORMATION DISCLOSURE FOR THE LATAM LOGISTIC PROPERTIES BOARD OF DIRECTORS

(HEREINAFTER, THE "COMPANY" AND / OR "LLP")

1. SUBJECT

LatAm Logistic Properties, S.A. and its subsidiaries (hereinafter, the “Company” and / or “LLP”), are committed to the corporate governance and transparency standards included in the Corporate Governance Code, and which instruments are guarantees that its proceedings are framed in such a way to provide equitable treatment for all shareholders and other interest groups.

The disclosure of financial and non-financial information is the primary mechanism of contact between LLP and its interest groups, and the market as a whole. The purpose of this information is to allow such groups to have appropriate knowledge of LLP progress and its current situation, and to provide items of evidence sufficient to make informed decisions.

In compliance with good practices in terms of transparency and accountability, the Policy on Information Disclosure (hereinafter, the “Policy”) establishes general guidelines and obligations regarding the disclosure of LLP financial and non-financial information. Likewise, it defines the mechanisms through which shareholders and other interest groups may access said information.

2. SCOPE

This Policy applies to LLP and to all companies that make up LLP, including members of the Board of Directors, members of Senior Management, legal representatives, directors, administrators, and associates of LLP.

3. DEFINITIONS

- a. **Financial Information:** Financial statements, their annexes, economic performance, and in general, any financial or accounting situation, permanent or exceptional, that applies with regard to relevant information.
- b. **Non-Financial Information:** Permanent or exceptional legal, commercial, or employment situation of non-financial content that must be known to different interest groups and that applies with regard to relevant information.

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- c. **Privileged or Confidential Information:** Privileged or confidential information is considered as any information that is the exclusive competence of the members of the Board of Directors, President, and Directors, and whose disclosure could put LLP's business at risk, affect the rights of third parties, or compromise business strategies and competitiveness.
- d. **Relevant Information:** Relevant information is considered to be any information about LLP that may have an impact on the decisions of its investors or other interest groups.

4. DECLARATION OF COMMITMENT

- a. Information disclosure constitutes the main mechanism through which LLP guarantees transparency, ethics, corporate accountability, and respect for the rights of its shareholders, and generates relationships of trust with all its interest groups.
- b. This Policy adopts the measures necessary to guarantee that all financial and non-financial information on the company, as required by current legislation, is transmitted to the financial and capital markets, in addition to all information considered relevant for investors and clients.
- c. Within the framework of this Policy, companies belonging to LLP are understood as any subsidiaries corresponding to those for which LLP owns a stock split and / or exercises control over the same.
- d. LLP discloses to its shareholders and other interest groups, any information that is classified as:
 - i. As an issuer of securities, LLP complies with the standards and information disclosure requirements provided under legal provisions, and the guidelines established by high local and international standards on transparency.
 - ii. The financial and non-financial information disclosed by LLP must be clear, timely, complete, truthful, and easily accessible to shareholders, investors, and other interest groups, so that these have access to information on equal terms, which will allow them to have adequate knowledge regarding the progress of LLP and LLP companies, so that they may exercise their rights and make informed decisions.
 - iii. In addition to a commitment to comply with high standards of information disclosure, LLP, and other LLP companies, must maintain due diligence for any information classified as privileged or confidential.
 - iv. Any person linked to LLP or LLP companies must exercise special caution in handling information classified as privileged, especially in matters related to their competitive advantage and corporate strategy.

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- e. LLP may refuse to provide requested information, when this can be classified as privileged and / or confidential information. Any refusal by LLP to deliver information or provide clarification must be substantiated.

5. DISCLOSURE CHANNELS:

LLP has various information disclosure channels, sic:

- a. Their website is the primary mechanism for establishing permanent contact with interest groups. In accordance with applicable Colombian regulations, Financial Superintendency provisions, and international standards, the LLP website shares financial and non-financial information in clear and simple language; uses graphic tools to communicate effectively; and updates its content consistently, all in response to criteria of universality, proportionality, and timeliness, preserving in any case, any information of a confidential or privileged nature.
- b. Investor Relations Office (ORI, for its Spanish acronym): LLP operates a Shareholders Relations Office (the "Office"), based in Bogotá, Colombia, which aims to disclose to shareholders and investors, regulators and stock exchanges, and risk rating agencies, information on the commercial, financial, and operational performance of LLP companies, as well as the economic environment in which they do business.
- c. Information on Facts Relevant to Investors: Through this mechanism, LLP reveals to the market in a truthful, clear, sufficient, and timely manner, those LLP situations that may be of interest to investors and other interest groups. In that sense, any LLP information that is disclosed will contain greater detail and scope than that related to other LLP companies, since, in the case of the latter, relevant information only refers to that which is material to investors with regard to the future of these companies and LLP in general, which allows external third parties to form a well-founded opinion regarding the reality, organization, complexity, activity, size, and governance model at LLP.
- d. Relevant LLP information regarding the company, such as history, primary data, vision and values, business model, business structure, and corporate governance model.
- e. Information relevant to shareholders, such as value, capital, analyst coverage, relevant events, financial information (audited financial statements and the report or opinion of the External Auditor, annual report, management report, presentation of intermediate results, economic and financial indicators, etc.), shareholder agenda (informational meetings, assemblies, payment of dividends, etc.), General Assembly (notice of meeting, agenda, proposed resolutions, information associated with agenda items, representation model, etc.), dividend history per share paid, information from the shareholders contact office, and frequently asked questions, among others.

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- f. The LLP Investor Relations Office is the channel that manages, in a timely manner, inquiries from LLP investors. Requests can be made to this office by telephone; through written communications sent to LLP's physical address, as established in the Policy of the Investor Relations Office; or by email to: ir@latamp.com
- g. The LLP Investor Relations Office will serve as the channel to resolve any concerns of institutional and individual investors (retail), if requested.
- h. Information to be provided by the Investor Relations Office: Includes the results, presentations (of results, operations, conferences, events, etc.), financial reports (annual report, management report, quarterly reports, report on risk management, information to supervisory entities, significant news, periodic public information, etc.), characteristics of current debt issuances, and report on ratings, among others.
- i. LLP, through its Investor Relations Office, will make quarterly calls on LLP's financial and non-financial results.
- j. The Sustainable Management Report, in line with good practices and high sustainability and reporting standards: Annually, LLP prepares and publishes a report, following the best practices in Sustainable Management. Through this report, which is presented to the shareholders, investors, and other interest groups, the LLP Board of Directors approves the Policy and presents the Annual Corporate Governance Report.
- k. The Annual Corporate Governance Report is a document by which the Board of Directors presents to its shareholders and the general public, operations of the LLP governance model and the major changes produced over the year. This report is complemented by a report on the implementation of measures from the Country Code of the Financial Superintendency, which is presented during the first quarter each year. This report is sent to said superintendency and made available to shareholders, interest groups, and the general public, through the LLP website.

6. COMMUNICATION AND INFORMATION PROCESS

Annette Fernández, in her capacity as Director of Investor Relations, will be responsible for supplying information to the National Registry of Securities and Issuers (RNVE, for its Spanish acronym) and, in general, for operational compliance regarding LLP obligations vis-à-vis the Colombian securities market.

The Investor Services Office will maintain constant communication with LLP governing bodies, in order to address, in a timely manner, the needs and requirements of LLP investors.

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The procedure will be carried out in such a way that relevant information, as well as periodic and year-end information, is provided to the market in a timely, truthful, and sufficient manner; this will be as follows:

I. INFORMATION PLANNING:

- a) Identify information to be disclosed.
- b) Formulate a plan for information disclosure, complete with sources and responsible parties.
- c) Define the schedule and resources for the execution of said information disclosure plan.
- d) Align the dates with LLP and its affiliates and subsidiaries, for the disclosure of financial information, when applicable.

II. INFORMATION PREPARATION AND DISCLOSURE:

- a) Prepare the draft of financial and non-financial information to be disclosed.
- b) Receive the information to be disclosed, and its supporting documentation.
- c) Consolidate and process the information to be disclosed.
- d) Approve the information to be published.
- e) Prepare information for publication, and supporting information for possible questions and answers.

III. PUBLICATION OF INFORMATION:

- a) Transmit and / or publish financial information on the Financial Superintendency (SFC, for its Spanish acronym) website.
- b) Send the information as news through the investors' database (if applicable).
- c) Publish the press release (if applicable).
- d) Publish the information on LLP's website (if applicable).
- e) Internally circulate published information, via email to the members of the ORI, with copy to the [Internal Audit Department].

IV. COMMUNICATION OF INFORMATION:

- a) Hold teleconferences with the market, when Relevant Information is generated and the ORI considers it necessary.
- b) Hold press conferences (if applicable).

V. MONITORING THE PLAN AND THE POLICY ON INFORMATION DISCLOSURE

- a) Follow up on coverage by the press, analysts, and the market in general.
- b) Conduct internal feedback and make improvement plans, when the effect of communications is not as expected.
- c) Monitor compliance with the plan and the present procedure.
- d) Follow up on current policies, accounting criteria, and practices to prepare and report financial and non-financial information.

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- e) Identify opportunities for improvement and establish an action plan.
- f) Prepare a Corporate Governance report.
- g) Submit to the [Audit Committee] an annual report on compliance with the Policy on Information Disclosure.
- h) Present to the [Board of Directors] any reports or recommendations that are deemed relevant, by virtue of monitoring and evaluating the Policy on Information Disclosure and the present procedure.

7. PARTIES RESPONSIBLE FOR THIS POLICY

Compliance with this policy is structured as follows:

- a. The LLP Board of Directors approves this Policy and presents the Annual Report on Corporate Governance.
- b. The Audit Committee of the LLP Board of Directors fulfills the following functions in information disclosure:
 - i. Ensures that the preparation, presentation, and disclosure of financial information is done adequately and complies with the provisions of these postulates and the law.
 - ii. Recommends approval of this Policy, as well as any necessary resulting adjustments to the Board of Directors; verifies compliance every six months; and, in general, directs as to why shareholders and the market, in general, should have complete, truthful, and timely access to the information that LLP is required to reveal.
- c. The LLP Investor Relations Office will be the spokesperson for the information referred to in this Policy.
- d. The LLP Investor Relations Office is responsible for the process of publishing information relevant to investors, consolidating the report on Corporate Governance for LLP companies, and verifying the timeliness, quality, and representativeness of the information to be disclosed. It is also responsible for providing advisory services, in the event that there is any doubt about the nature of the information to be disclosed.
- e. The LLP Investor Relations Office will be responsible for the identification, relevance, scope, and timing of LLP financial information disclosure; meeting shareholder requirements; and organizing quarterly results presentation events, aimed at its investors and market analysts, which may be held in person or through remote communication means (conference, videoconference, etc.). Regarding these, the LLP website will publish a calendar of events, as well as materials from teleconference results presentations. Likewise, operations on information disclosure for LLP companies are coordinated through the Investor Relations Office.

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- f. The Investor Relations Office will be responsible for publishing and updating information on interest group communications channels, such as the website, internal media, and spaces for intervention (socialization of events, press conferences, etc.). Additionally, it will be responsible for the quality and integrity of the information it publishes, and must coordinate with the Finance and Investor Relations Department, as well as the legal advisor on the disclosure of relevant information.
- g. The Finance and Investor Relations Department is responsible for technical maintenance on website infrastructure, availability, and hosting, as well as information security.
- h. Each LLP associate is responsible for the adequate conservation and protection of information that, under legal regulations and LLP internal provisions, are subject to the duty of confidentiality.

8. RELATED DOCUMENTS:

- Corporate Governance Code
- Communications Policy
- Investor Relations Office

9. GENERAL PROVISIONS

This Policy is binding and is supplemental with the provisions established in the Corporate Governance Code. This policy was duly approved by the LLP Board of Directors.

Once approved by the Board of Directors, this Policy must be published on the Company's website.