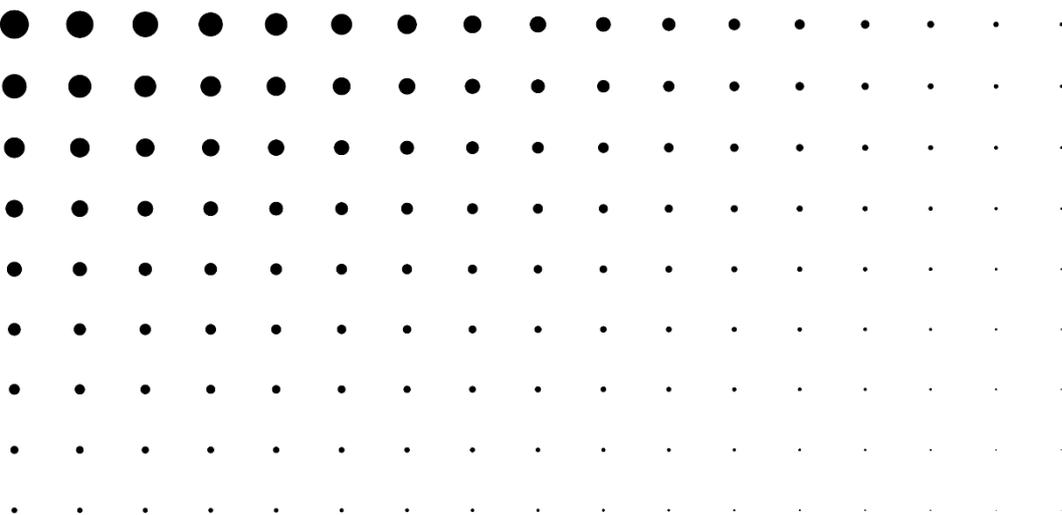


ANDINO

Global

ANTI-CORRUPTION AND ANTI-FRAUD POLICY



ANTI-CORRUPTION AND ANTI-FRAUD POLICY

ANDINO INVERSIONES GLOBAL S.A.

Approved by the Board of Directors – 2025 Version

1. Purpose and Objective

This Anti-Corruption and Anti-Fraud Policy aims to establish the principles, rules, and procedures that ensure integrity, transparency, and ethical conduct in all activities carried out by Andino Inversiones Global S.A. and its group of companies. Its purpose is to prevent, detect, and sanction any act of corruption, bribery, or fraud, while fostering a strong culture of compliance and zero tolerance toward such conduct.

2. Scope of Application

This Policy is mandatory for all members of the Board of Directors, executives, employees, contractors, consultants, suppliers, and business partners of the Andino Group. All third parties acting on behalf of or representing the Group must be aware of and comply with the principles set forth herein.

3. Regulatory and Reference Framework

This Policy is aligned with, and developed in accordance with, the following regulations and international standards, among others:

- Spanish Criminal Code (Articles 31 bis and 286 bis to ter).
 - Law 2/2023 on the protection of persons who report regulatory infringements (whistleblower protection).
 - Organic Law 3/2018 on Personal Data Protection and the Guarantee of Digital Rights.
 - Directive (EU) 2019/1937 on the protection of whistleblowers.
 - United Nations Convention against Corruption (UNCAC).
 - OECD Principles for Business Integrity.
 - United Nations Global Compact (Principle 10: Anti-Corruption).
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4. Guiding Principles

The Andino Group conducts its activities in accordance with the following guiding principles:

- Zero tolerance toward any form of corruption, bribery, or fraud.
 - Strict compliance with applicable laws, regulations, and integrity standards.
 - Transparency and honesty in all business and public relationships.
 - Individual and collective responsibility in preventing and detecting irregular conduct.
 - Protection of whistleblowers and confidentiality of reports.
 - Proportionate and effective sanctions for any breach.
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5. Definition of Prohibited Conduct

The following practices are strictly prohibited:

- Offering, promising, or accepting bribes, kickbacks, or any undue advantage.
 - Making facilitation or “speed” payments.
 - Manipulating financial, accounting, or management information to obtain improper benefits.
 - Using company funds for purposes other than those duly authorized.
 - Engaging in collusion, contractual fraud, or undisclosed conflicts of interest.
 - Omitting or altering material information in financial or regulatory reports.
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6. Commitments of the Andino Group

The Andino Group undertakes to:

- Promote an ethical culture based on integrity and accountability.
- Identify, assess, and mitigate corruption and fraud risks across all operations.
- Ensure traceability and effective control of payments, donations, and sponsorships.
- Incorporate anti-corruption clauses into contracts with third parties.

- Cooperate with competent authorities and supervisory bodies when required.
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7. Gifts, Hospitality, and Conflicts of Interest

Employees and executives may not offer or accept gifts, favors, or hospitality that could influence business decisions or create the appearance of a conflict of interest. Only customary, low-value courtesy gifts are permitted, within the limits approved by the Board of Directors. Any actual or potential conflict of interest must be promptly disclosed and documented with the Compliance Officer.

8. Management of Third Parties, Partners, and Suppliers

The Andino Group requires all suppliers, contractors, and business partners to comply with ethical standards equivalent to its own. Prior to entering into contractual relationships, integrity due diligence assessments will be conducted, and contracts will include anti-corruption, compliance, and termination clauses in the event of ethical breaches.

9. Ethics Channel and Whistleblower Protection

The Group has established an Ethics Channel that allows the confidential or anonymous reporting of any suspicion of corruption, fraud, or regulatory non-compliance. This channel is managed in accordance with Law 2/2023 and ensures comprehensive whistleblower protection, confidentiality of information, and the absence of retaliation.

10. Training, Awareness, and Internal Controls

All employees and executives shall receive mandatory annual training on ethics, integrity, anti-corruption prevention, and conflict-of-interest management. The Compliance Department will oversee the effective implementation of this Policy through internal audits, document reviews, and financial controls.

11. Oversight, Evaluation, and Sanctions

The Compliance Officer is responsible for overseeing the implementation and effectiveness of this Policy and for reporting periodically to the Board of

Directors. Any breach of this Policy may result in disciplinary, contractual, or legal sanctions, depending on the severity of the infringement.

12. International Application

Subsidiaries of the Andino Group operating in other jurisdictions shall adopt this Policy, adapting it as necessary to local legislation on integrity and anti-corruption, while preserving its core principles.

13. Approval and Entry into Force

This Anti-Corruption and Anti-Fraud Policy has been approved by the Board of Directors of Andino Inversiones Global S.A. and enters into force on the date of its approval. It is mandatory for all Group entities and is publicly available through the corporate website.