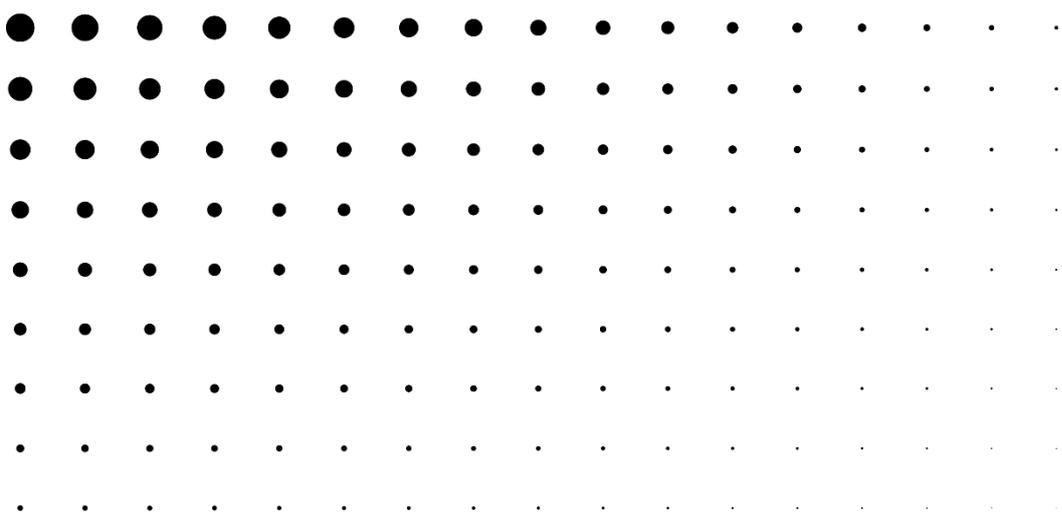


# ANDINO

Global

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# HUMAN AND LABOUR RIGHTS POLICY



## **HUMAN AND LABOUR RIGHTS POLICY**

### **Approved by the Board of Directors – 2025 Version**

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#### **Purpose and Objective**

This Human and Labour Rights Policy establishes the principles, commitments, and mechanisms that guide the actions of Andino Inversiones Global S.A. and its group of companies in promoting, respecting, and protecting fundamental human, labour, and social rights, in accordance with internationally recognized human rights, ESG principles, and applicable Spanish legislation, as well as the regulatory frameworks of the countries in which the Group operates. This Policy places particular emphasis on the eradication of child labour, forced labour, and other abusive practices. Its purpose is to ensure that all business activities are conducted with full respect for human dignity, equality, freedom, and decent work.

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#### **Scope of Application**

This Policy applies to all companies of the Andino Group in Spain, Peru, Mexico, and any other country in which an Andino Group subsidiary is established. It covers directors, executives, employees, suppliers, contractors, and business partners of the organization. Compliance is mandatory for entities subject to Spanish legislation and recommended for adoption by international subsidiaries.

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#### **Regulatory and Reference Framework**

##### **International**

- Universal Declaration of Human Rights.
- United Nations Guiding Principles on Business and Human Rights.
- ILO Conventions No. 138 and No. 182 on minimum age and the worst forms of child labour.
- United Nations Global Compact (Principles 1 and 2).

##### **Spain**

- Workers' Statute (Royal Legislative Decree 2/2015).
- Organic Law 1/1996 on the Legal Protection of Minors.

- Corporate Sustainability Due Diligence legislation (in progress, aligned with EU regulations).

## **Mexico**

- Federal Labour Law (2019 and 2021 reforms explicitly prohibiting child and forced labour).
- General Law on the Rights of Children and Adolescents.
- Political Constitution of the United Mexican States, Article 123.

## **Peru**

- Legislative Decree No. 728 and its Regulations.
  - Law No. 27337 (Code for Children and Adolescents).
  - Law No. 28983 on Equal Opportunities between Women and Men.
  - Law No. 29783 on Occupational Safety and Health.
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## **Guiding Principles**

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

- Compliance with international labour standards and ILO conventions.
  - Equal opportunities and dignified treatment in the workplace.
  - Freedom of association and the right to collective bargaining.
  - Non-discrimination, diversity, and inclusion.
  - Responsibility and due diligence throughout the supply chain.
  - Respect for and promotion of human rights across all Group operations.
  - Health, safety, and well-being in the working environment.
  - Transparency and accountability in human rights matters.
  - Zero tolerance for labour exploitation, forced labour, or child labour.
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## **Human Rights Commitments**

The Andino Group undertakes to:

- **Prohibit child labour:** no direct or indirect employment of individuals below the legal minimum working age shall be permitted. All applicable national and international legal frameworks shall be strictly respected.
- **Eradicate forced labour:** all forms of forced labour, servitude, human trafficking, or any activity restricting individual freedom are strictly prohibited.

- Identify, prevent, mitigate, and remedy adverse human rights impacts arising from Group operations.
  - Conduct periodic human and labour rights risk assessments.
  - **Human rights due diligence:** implement assessment and monitoring mechanisms to identify, prevent, and mitigate adverse human rights impacts across operations and the value chain.
  - Establish business relationships with partners that adhere to equivalent ethical and social standards.
  - Promote respect for human rights in the communities where the Group operates.
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### **Labour and Trade Union Commitments**

The Andino Group is committed to:

- **Decent working environment:** promoting respect, equity, diversity, and inclusion, and ensuring fair and safe working conditions.
  - Ensuring consultation and participation of employee representatives in relevant decisions.
  - Guaranteeing freedom of association and the right to collective bargaining.
  - Promoting pay equality and non-discrimination in remuneration and promotion.
  - Respecting legally established maximum working hours.
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### **Due Diligence and Risk Management**

The Andino Group shall implement human rights due diligence processes that include:

- Ex ante and ex post impact assessments for international projects and operations.
  - Identification and prioritization of material risks within the value chain.
  - Integration of findings into risk management systems and the Non-Financial Information Statement (EINF).
  - Early warning mechanisms, internal audits, and external reviews.
  - Ongoing monitoring of ESG indicators related to human and labour rights.
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### **Reporting and Grievance Mechanisms**

Confidential and secure channels shall be made available to report human rights violations or risks of violation, ensuring protection against retaliation. Any individual associated with the Andino Group may report actual or potential human or labour rights infringements through the Ethics Channel or to Compliance Officers. These mechanisms guarantee confidentiality, anonymity, and the absence of retaliation, in accordance with Law 2/2023 on whistleblower protection.

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### **Oversight and Monitoring**

The Group Compliance Officer shall oversee compliance with this Policy and prepare an annual report on measures implemented, identified risks, and corrective actions. The results shall be integrated into the Non-Financial Information Statement (EINF) and the Group Sustainability Report.

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### **Approval and Entry into Force**

This Human and Labour Rights 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 in Spain and recommended for application by international subsidiaries.