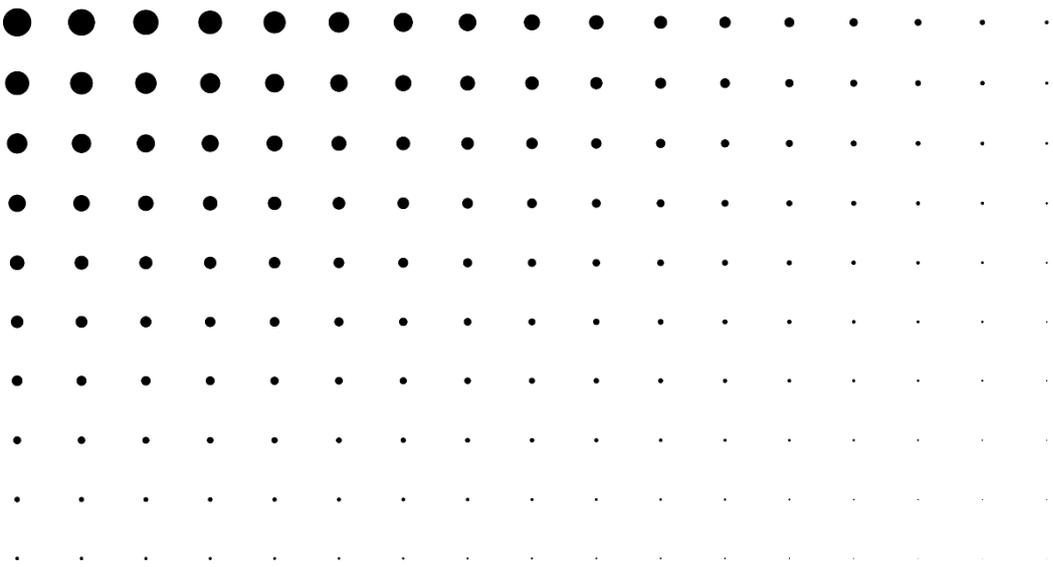


**ANDINO**  
Global

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**NON-  
DISCRIMINATION  
AND EQUAL  
TREATMENT POLICY**



## **NON-DISCRIMINATION AND EQUAL TREATMENT POLICY**

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

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### **1. Purpose and Objective**

This Non-Discrimination and Equal Treatment Policy aims to ensure that all individuals within Andino Inversiones Global S.A. and its group of companies are treated with respect and dignity, within an environment free from discrimination, harassment, or unequal treatment. The Policy promotes equal opportunities and inclusion at all stages of the employment and professional relationship, in compliance with applicable regulations and the ethical commitments of the Andino Group.

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### **2. Scope of Application**

This Policy is mandatory for all individuals forming part of Andino Inversiones Global S.A. in Spain, including executives, employees, contractors, and collaborators. It is also recommended for adoption by subsidiaries of the Andino Group in other countries, adapted to their respective labor laws, as part of the Group's global sustainability, ethics, and compliance (ESG) framework.

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### **3. Regulatory Framework**

This Policy is based on and aligned with, among others, the following regulations and international standards:

- Organic Law 3/2007 on the effective equality of women and men.
  - Law 62/2003 on measures against discrimination.
  - Workers' Statute (Articles 4.2.c, 4.2.d, and 17).
  - Royal Decree 901/2020 on equality plans and their registration.
  - ILO Conventions Nos. 100, 111, and 190.
  - Directive (EU) 2000/78/EC and the Charter of Fundamental Rights of the European Union.
  - OECD Principles and the 2030 Agenda (SDGs 5, 8, 10, and 16).
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### **4. Guiding Principles**

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

- Respect and dignity in the treatment of all individuals.
  - Equal opportunities in recruitment, promotion, training, and remuneration.
  - Zero tolerance toward any form of discrimination or harassment.
  - Integration of diversity and inclusion perspectives into business management.
  - Protection against retaliation for exercising rights or reporting discriminatory conduct.
  - Transparency and accountability in internal selection and evaluation processes.
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## **5. Prohibited Forms of Discrimination**

Any form of direct or indirect discrimination is expressly prohibited, whether based on sex, sexual orientation or identity, race, ethnic or national origin, religion or beliefs, age, disability, marital status, social condition, language, political or trade union opinions, or any other personal or social circumstance protected by law. Harassment, segregation, or exclusion in the workplace or professional environment shall also be considered discriminatory conduct.

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## **6. Commitments of the Andino Group**

The Andino Group undertakes to:

- Foster a diverse, inclusive, and discrimination-free working environment.
- Promote effective equality and work–life balance.
- Ensure pay equity and objective job evaluation.
- Incorporate equality and diversity criteria into recruitment, training, and promotion processes.
- Protect individuals who report discriminatory conduct from retaliation.
- Integrate this Policy into codes of ethics, equality plans, and human resources procedures.

## **7. Reporting and Action Procedures**

Any individual who believes they have been subject to discrimination may report the situation to the Human Resources Department or through the Group's Ethics Channel. Reports will be handled with the utmost confidentiality, impartiality, and promptness, in accordance with the principles set out in the Harassment Prevention Protocol. The Compliance Officer or the designated body will conduct the internal investigation and propose appropriate corrective or disciplinary measures to the Ethics Committee.

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## **8. Responsibilities**

The Board of Directors is responsible for approving and overseeing compliance with this Policy. The Ethics Committee shall coordinate its implementation and monitoring. All executives and department heads must ensure that decisions are made based on objective criteria and that no discriminatory conduct or practices occur within their areas of responsibility.

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## **9. Training and Awareness**

The Andino Group shall develop annual training programs on equality, diversity, and non-discrimination for all employees, with particular focus on individuals with managerial responsibilities. Awareness campaigns and informational materials will be promoted to reinforce a culture of respect and inclusion.

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## **10. Monitoring and Review**

The Compliance Officer shall prepare an annual report on the level of compliance with this Policy, recorded incidents, and improvement measures implemented. This Policy shall be reviewed every two years or whenever significant regulatory or structural changes occur.

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## **11. Adaptation for International Subsidiaries**

Subsidiaries of the Andino Group in other countries shall adopt the principles of this Policy as a corporate guideline, adapting them to local labor and human rights legislation. Each subsidiary shall appoint a local equality and non-discrimination officer or committee responsible for promoting compliance, recording incidents, and coordinating preventive and corrective measures with

the Compliance Officer. Compliance with this Policy shall form part of the Group's ESG indicators and annual sustainability report.

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## **12. Approval and Entry into Force**

This Non-Discrimination and Equal Treatment 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 individuals subject to Spanish labor legislation and recommended for application by international subsidiaries.