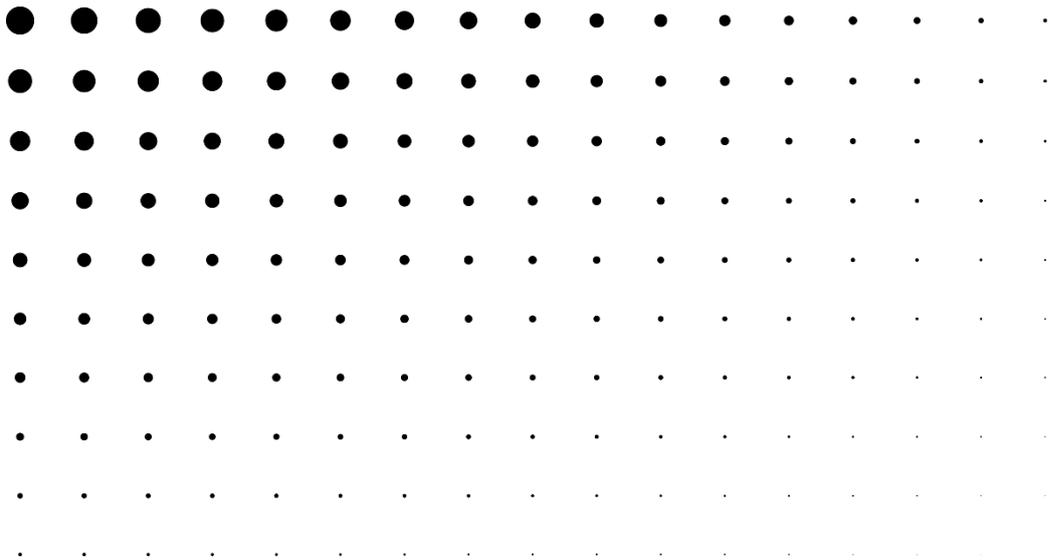


ANDINO

Global

SUSTAINABILITY POLICY



SUSTAINABILITY POLICY

ANDINO INVERSIONES GLOBAL S.A.

Approved by the Board of Directors – 2025 Version

1. Purpose and Objective

This Sustainability Policy establishes the commitments, principles, and guidelines governing the environmental, social, and governance (ESG) approach of Andino Inversiones Global S.A. Its purpose is to integrate sustainability into corporate strategy, decision-making processes, and stakeholder relationships, contributing to the achievement of the United Nations Sustainable Development Goals (SDGs) and the 2030 Agenda.

2. Scope of Application

This Policy applies to Andino Inversiones Global S.A. and all its subsidiaries and affiliated companies in Spain, Peru, Mexico, and any other country in which it operates. Compliance with this Policy is mandatory for directors, executives, employees, contractors, and strategic partners acting on behalf of or representing the Group.

3. Regulatory and Reference Framework

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

- Law 11/2018 on non-financial information and diversity.
- Royal Decree 214/2025 implementing the Non-Financial Information Statement (EINF).
- Directive (EU) 2022/2464 (Corporate Sustainability Reporting Directive – CSRD) and Regulation (EU) 2024/1773 (European Sustainability Reporting Standards – ESRS).
- United Nations Global Compact.
- OECD and CNMV Corporate Governance Principles.
- Sustainable Development Goals (SDGs) 5, 8, 9, 12, 13, 16, and 17.

4. Guiding Principles

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

- **Integration:** sustainability is embedded in all business decisions.
 - **Transparency:** information shall be accurate, comparable, and verifiable.
 - **Ethics and compliance:** actions shall be aligned with the Code of Ethics and applicable legislation.
 - **Dialogue:** ongoing cooperation with stakeholders.
 - **Innovation and continuous improvement:** promotion of sustainable technologies and practices.
 - **Accountability and traceability:** clear responsibility and control throughout the value chain.
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5. Environmental Commitments (E – Environmental)

The Andino Group is committed to:

- Progressive reduction of greenhouse gas (GHG) emissions and carbon footprint.
 - Promotion of energy efficiency and the use of renewable energy sources.
 - Responsible management of water, waste, and hazardous materials.
 - Promotion of circular economy practices and minimization of environmental impact across operations.
 - Compliance with applicable environmental regulations in all countries where the Group operates.
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6. Social Commitments (S – Social)

The Andino Group is committed to:

- Respect for human and labor rights in accordance with ILO and UN standards, including the fundamental right to freedom of association, trade union membership, and collective bargaining.
- Equal opportunities, diversity, and inclusion.

- Occupational health and safety, ensuring safe and healthy working conditions throughout the value chain and areas of influence.
 - Continuous training and professional development.
 - Contribution to the socio-economic development of local communities.
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7. Governance Commitments (G – Governance)

The Andino Group undertakes to:

- Promote integrity, ethics, and transparency in management.
 - Prevent corruption, fraud, and conflicts of interest.
 - Ensure oversight by the Board of Directors and the ESG and Compliance Committees.
 - Identify, assess, and manage ESG risks across all activities.
 - Comply with regulatory obligations in all jurisdictions where it operates.
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8. Stakeholder Engagement and Dialogue

Andino Inversiones Global S.A. promotes open, transparent, and regular dialogue with its stakeholders, including employees, clients, suppliers, communities, investors, authorities, and civil society. The Group maintains a stakeholder map and consultation and engagement mechanisms to identify expectations and priorities.

9. Monitoring, Indicators, and Reporting

The Group shall prepare its annual Sustainability Report and Non-Financial Information Statement (EINF) in accordance with the European Sustainability Reporting Standards (ESRS). The report shall include quantitative and qualitative ESG indicators, which shall be reviewed by the ESG Committee and subject to external verification.

10. Training, Awareness, and Sustainable Culture

Andino Inversiones Global S.A. shall promote training for its employees and executives on sustainability, corporate social responsibility, and business ethics.

The corporate culture shall foster environmental awareness, social inclusion, and responsible governance.

11. Oversight and Continuous Improvement

The Corporate Affairs and Sustainability Manager shall be responsible for overseeing and updating this Policy and shall submit an annual report to the Board of Directors on its level of implementation and recommendations for improvement. This Policy shall be reviewed every two years or whenever relevant regulatory changes occur.

12. Approval and Entry into Force

This Sustainability 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 subsidiaries and shall be published on the corporate website.

ANNEX I – Initial ESG Indicators (EINF 2025)

Environmental Indicators (E)

- **E1:** Total GHG emissions (tCO₂e) and year-on-year variation.
- **E2:** Total energy consumption (MWh) and percentage of renewable energy.
- **E3:** Water consumption and reuse (m³).
- **E4:** Waste generation and treatment (kg and % recycled).
- **E5:** Environmental compliance (number of sanctions or non-compliance events).

Social Indicators (S)

- **S1:** Workforce distribution by gender and professional category.
- **S2:** Average gender pay gap ratio.
- **S3:** Frequency and severity rate of occupational accidents.
- **S4:** Average training hours per employee per year.
- **S5:** Social impact initiatives implemented by country.

Governance Indicators (G)

- **G1:** Percentage of independent directors on the Board.
- **G2:** Number of ESG and Compliance Committee meetings.
- **G3:** Incidents or sanctions related to regulatory non-compliance.
- **G4:** Level of compliance with the Anti-Corruption Policy (% of personnel trained).