

ENVIRONMENTAL AND ENERGY POLICY

Approved by the Board of Directors – 2025 Version

1. Purpose and Objective

This Environmental and Energy Policy is intended to establish the principles, commitments, and guidelines that govern the conduct of Andino Inversiones Global S.A. and its group of companies in matters relating to environmental protection, efficient use of resources, and responsible energy management. Its purpose is to integrate environmental and energy sustainability into all business decisions, reducing environmental impact and contributing to the fight against climate change.

2. Scope of Application

This Policy applies to all companies within the Andino Group in Spain and in all countries where its subsidiaries operate and is mandatory for employees, executives, contractors, and business partners. It encompasses all operations, projects, facilities, and services under the Group's control or influence.

3. Regulatory and Reference Framework

- Royal Decree 214/2025 (Non-Financial Information Statement – EINF) and Law 11/2018 on non-financial information and diversity.
- Directive (EU) 2022/2464 (CSRD) and ESRS standards E1, E2, and E3.
- Regulation (EU) 2021/1119 (European Climate Law).
- 2030 Agenda and Sustainable Development Goals (SDGs 7, 12, 13, and 15).
- Applicable environmental legislation according to the location of operations.

4. Environmental and Energy Principles

- To comply with applicable environmental and energy regulations in all jurisdictions where the Group operates.
- To prevent, mitigate, and reduce environmental and energy impacts at the source of operations.
- To implement measures ensuring the efficient, responsible, and sustainable use of natural resources.
- To ensure transparent and proactive communication regarding environmental and energy performance, providing relevant and verifiable information to all stakeholders.
- To promote continuous improvement based on systematic and periodic environmental assessments.

5. Environmental Commitments of the Andino Group

- To ensure compliance with all applicable legal and regulatory requirements relating to the Group's activities.
- To measure and reduce the Group's carbon footprint, establishing key targets for the reduction of greenhouse gas (GHG) emissions.
- To respect and protect biodiversity and the integrity of ecosystems within the Group's areas of influence.
- To optimize the management of resources (water, energy, fuel) and waste under a circular economy approach.
- To ensure continuous improvement of environmental performance by setting measurable objectives and targets.

6. Responsible Energy Management

- To ensure compliance with all applicable legal and regulatory requirements relating to energy-generating activities of the Group.
- To promote continuous improvement in energy performance through the identification of efficiency opportunities and the adoption of efficient technologies.
- To establish objectives and targets for reducing energy consumption.
- To progressively increase the use of renewable energy in the Group's operations.

7. Waste and Emissions Management

The Andino Group shall adopt specific measures to minimize the generation of waste, atmospheric emissions, and discharges. Segregation, recycling, and pollutant control systems shall be implemented, with particular attention to airport and logistics projects. Direct (Scope 1), indirect (Scope 2), and value chain (Scope 3) emissions shall be measured and reported in accordance with international standards (GHG Protocol).

8. Legal Compliance and Operational Control

Environmental and energy compliance shall be overseen by the ESG Committee and the Group's Sustainability department. An up-to-date register of legal obligations and environmental permits shall be maintained, ensuring compliance across all jurisdictions. Suppliers and contractors shall be required to comply with the same environmental and energy standards established by the Group.

9. Training, Awareness, and Participation

The Group shall promote continuous training for its employees in sustainability, energy, and environmental matters, encouraging active participation in environmental

improvement initiatives. Internal awareness campaigns, workshops, and energy efficiency programs shall be implemented.

10. Monitoring, Indicators, and Continuous Improvement

The ESG Committee shall annually monitor the Group's environmental and energy performance through key performance indicators (KPIs), which shall be included in the Non-Financial Information Statement (EINF) and the Sustainability Report. These indicators shall include energy consumption, emissions, waste generation, water consumption, and the use of recycled materials. A continuous improvement approach and annual policy review shall be adopted.

11. Approval and Entry into Force

This Environmental and Energy Policy has been approved by the Board of Directors of Andino Inversiones Global S.A. and shall enter into force on the date of its approval. It is mandatory for all companies within the Group and shall be publicly communicated through corporate channels.