

SUSTAINABILITY POLICY

ANDINO INVERSIONES GLOBAL S.A.

Approved by the Board of Directors — 2025 Version

1. Purpose and Objective

This Sustainability Policy is intended to establish the commitments, principles, and guidelines governing the actions of Andino Inversiones Global S.A. in environmental, social, and governance (ESG) matters. Its purpose is to integrate sustainability into the corporate strategy, decision-making processes, and stakeholder relationships, contributing to the achievement of the 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 investee companies in Spain, Peru, Mexico, and any other country in which the Group operates. Compliance is mandatory for directors, officers, employees, contractors, and strategic partners acting on behalf of or representing the Group.

3. Regulatory and Reference Framework

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

4. Guiding Principles

- **Integration:** Sustainability is embedded in all business decisions.
- **Transparency:** Information shall be accurate, comparable, and verifiable.
- **Ethics and Compliance:** Actions shall be conducted in accordance with the Code of Ethics and applicable laws.
- **Dialogue:** Ongoing engagement with stakeholders shall be promoted.
- **Innovation and Continuous Improvement:** Sustainable technologies and practices shall be encouraged.
- **Accountability and Traceability:** Oversight and accountability shall be ensured throughout the value chain.

5. Environmental Commitments (E – Environmental)

- 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 principles and minimization of environmental impact.
- Compliance with applicable environmental regulations in all jurisdictions where the Group operates.

6. Social Commitments (S – Social)

- Respect for human and labor rights in accordance with ILO and UN standards, including the fundamental right to freedom of association, unionization, and collective bargaining.
- Equal opportunity, diversity, and inclusion.
- Occupational health and safety, ensuring protection across the value chain and areas of influence of the Company.
- Continuous training and professional development.
- Contribution to the socio-economic development of local communities.

7. Governance Commitments (G – Governance)

- Promotion of integrity, ethics, and transparency in management.
- Prevention of corruption, fraud, and conflicts of interest.
- Oversight by the Board of Directors and the ESG and Compliance Committees.
- Assessment and management of ESG risks across all activities.
- Compliance with regulatory obligations in all jurisdictions.

8. Stakeholder Engagement

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

9. Monitoring, Indicators, and Reporting

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

10. Training, Awareness, and Sustainable Culture

Andino Inversiones Global shall promote training for its employees and executives in sustainability, 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, submitting an annual report to the Board of Directors on the level of compliance and recommendations for improvement. This Policy shall be reviewed every two years or upon the occurrence of regulatory changes.

12. Approval and Entry into Force

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

ANNEX I – Initial ESG Indicators (EINF 2025)

Environmental Indicators (E)

- E1: Total GHG emissions (tCO_{2e}) 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-compliances).

Social Indicators (S)

- S1: Gender distribution by professional category.
- S2: Average gender pay gap ratio.
- S3: Frequency and severity rate of occupational accidents.
- S4: Average training hours per employee/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 due to regulatory non-compliance.
- G4: Level of compliance with the anti-corruption policy (% of trained personnel).