Andino Inversiones Global S.A. and Subsidiaries

Independent Assurance Report on the Consolidated Non-Financial Information Statement for the year ended December 31, 2025

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(Translation of a report and consolidated annual accounts originally issued in Spanish and prepared in accordance with Spanish generally accepted accounting principles. In the event of a discrepancy, the Spanish-language version prevails)

INDEPENDENT ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT OF ANDINO INVERSIONES GLOBAL, S.A., AND SUBSIDIARIES FOR THE YEAR ENDED DECEMBER 31, 2025

To the shareholders of Andino Inversiones Global, S.A.:

Pursuant to article 49 of the Spanish Code of Commerce, we have provided limited assurance on the attached Consolidated Non-Financial Information Statement (hereinafter, NFIS) for the year ended December 31, 2025, of Andino Inversiones Global, S.A., and subsidiaries (hereinafter, the Group) which forms part of the Group's Consolidated Directors' Report.

The content of the NFIS includes additional information to that required by prevailing commercial legislation regarding non-financial information which has not been the subject of our assurance work. In this sense, our work has been limited exclusively to the assurance of the information contained on the table "List of contents required by Law 11/2018" included in the attached NFIS.

Directors' responsibility

The Directors of Andino Inversiones Global, S.A. are responsible for the preparation of the NFIS included in the Group's Consolidated Directors' Report, as well as its content. The NFIS has been prepared in accordance with the contents set forth in current commercial regulations and following the criteria of the Global Reporting Initiative Sustainability Reporting Standards (GRI standards) selected, as well as those other criteria described in accordance with what is mentioned for each subject on the table "List of contents required by Law 11/2018" of said NFIS.

This responsibility also includes the design, implementation, and maintenance of internal control deemed necessary to ensure that the NFIS is free from material misstatement, whether due to fraud or error.

The Directors of Andino Inversiones Global, S.A. are also responsible for defining, implementing, adapting, and maintaining the management systems to obtain the necessary information for the preparation of the NFIS.

Our independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international standards on independence) issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement, and operate a quality management system that includes policies and procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

The engagement team has comprised professionals specialized in reviews of non-financial information and, specifically, in information on economic, social, and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in a limited independent assurance report based on the work performed. We conducted our work in accordance with the requirements set forth in the current Revised International Standard on Assurance Engagements 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (Revised ISAE 3000), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines for assurance engagements on the Non-Financial Information Statement issued by the Spanish Official Register of Account Auditors.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent, than for a reasonable assurance engagement and, therefore, the assurance provided is substantially less.

Our work has consisted of making inquiries to Management, as well as to the different Group areas that have participated in the preparation of the NFIS, in reviewing the processes for collecting and validating the information presented in the NFIS and in applying certain analytical procedures and sample review tests described below:

- Meetings with the Group's employees to learn on the business model, policies and management approaches applied, the main risks related to these matters and the information necessary for the external assurance process.

- Analysis of the scope, relevance, and integrity of the contents included in the 2025 NFIS based on the materiality analysis conducted by the Group and described in section 2.4 of the NFIS, considering the contents required by current commercial regulations.

- Analysis of the processes to collect and validate the data presented in the NFIS for 2025.

- Review of the information related to the risks, policies and management approaches applied in relation to the material aspects presented in the NFIS for 2025.

- Verification, through tests, based on the selection of a sample, of the information related to the contents included in the NFIS for 2025 and its proper compilation based on the data provided by the information sources.

- Procurement of a representation letter from the Directors and Management.

Conclusion

Based on the procedures conducted in our assurance and the evidence obtained, no aspect has beenrevealed that leads us to believe that the NFIS of Andino Inversiones Global, S.A. and subsidiaries corresponding to the financial year ended December 31, 2025, has not been prepared, in all material respects, in accordance with the contents set forth in current commercial regulations and following the criteria of the selected GRI standards, as well as those other criteria described in accordance with what is mentioned for each subject on the table “List of contents required by Law 11/2018” of said NFIS.

Use and disclosure

This report has been prepared in response to the requirement established in prevailing commercial legislation in Spain and consequently may not be suitable for other purposes and jurisdictions.

Grant Thornton, S.L.

José Manuel López García

April 29, 2026


ANDINO
Global
NFIS (EINF) 2025
NFIS (EINF) 2025

ANDINO Global

ANDINO

- AIRPORT INFRASTRUCTURE AND SERVICES
  - saasa – SERVICIOS AEROPORTUARIOS ANDINOS
  - Aeropuertos Andinos del Perú
- LOGISTICS SERVICES
  - COSMOS
  - infinia LOGISTICS
- REAL-ESTATE LOGISTICS
  - INMOBILIARIA TERRANO
  - OPORSA
- FINANCIAL SERVICES
  - ALMAFIN
  - ANDINO CAPITAL

*SAASA: Operations in Peru and Mexico

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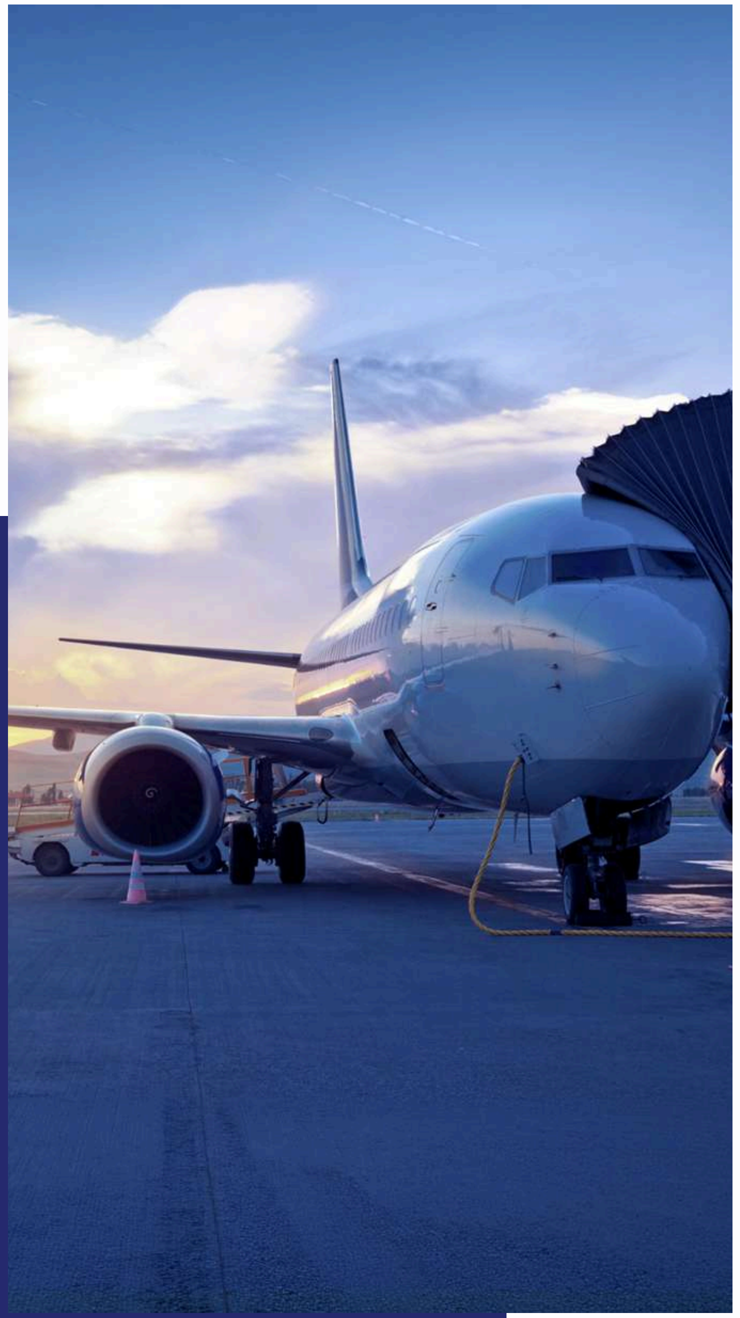
INTRODUCTION



At the end of 2018, Law 11/2018 of December 28 entered into force, amending the Spanish Trade Code, the revised text of the Spanish Corporate Law (Ley de Sociedades de Capital), approved by Royal Legislative Decree 1/2010 of July 2, and Law 22/2015 of July 20 on Auditing, non-financial information and diversity. This law replaced Royal Decree-Law 18/2017 of November 24, which had transferred Directive 2014/95/EU of the European Parliament to the Spanish regulatory framework regarding the disclosure of non-financial and diversity information.

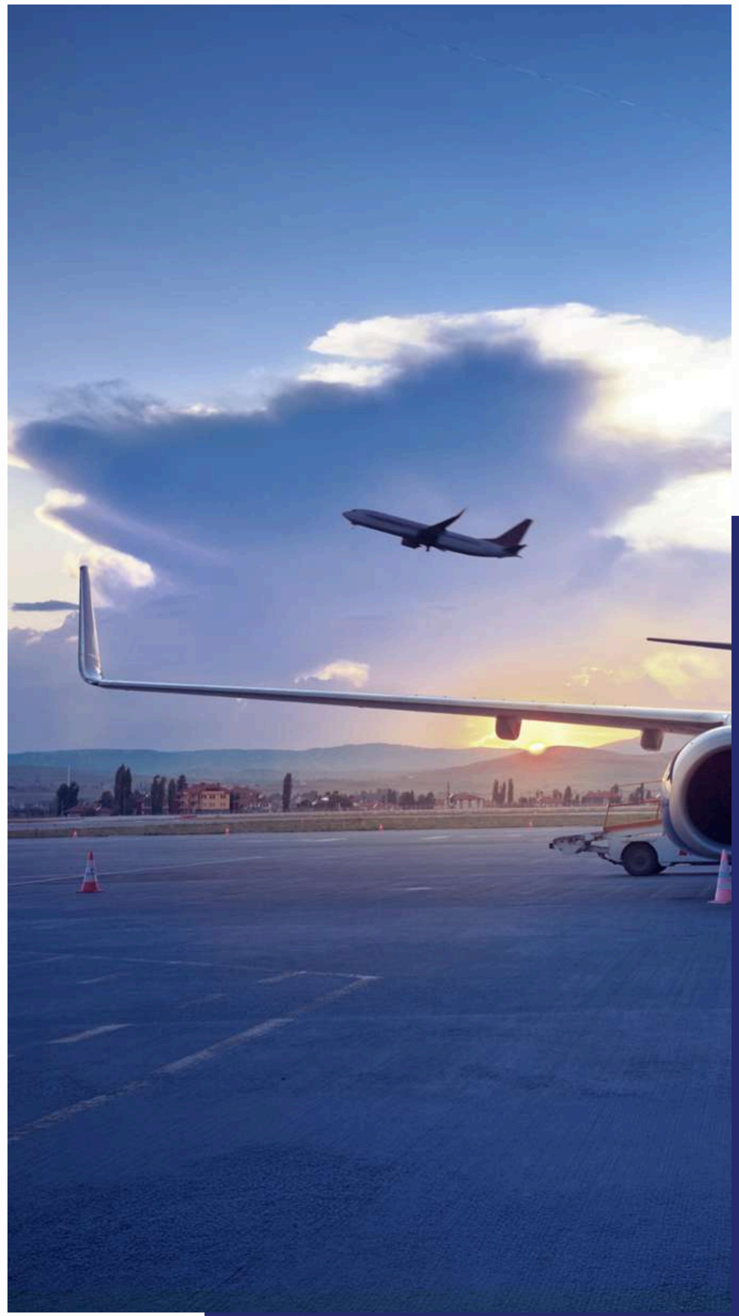
One of the major changes introduced by Law 11/2018 was the gradual extension, over a period of 3 years, expanding its scope to companies with more than 250 employees. As a result, from 2021 onward, all companies meeting this threshold are required to submit a non-financial information statement.

By means of this document, and in accordance with Law 11/2018, Andino Inversiones Global, S.A., as the parent company, provides information on environmental, social, and employee-related matters, including human rights, anti-corruption, and anti-bribery issues, as well as other matters that are relevant to the Group’s business activities.

Furthermore, this document was prepared in accordance with the European Commission's guidelines on non-financial reporting (2017/C 215/01), derived from Directive 2014/95/EU, as well as the Global Reporting Initiative Standards (GRI Standards).

Accordingly, this document covers Andino Inversiones Global, S.A. (hereinafter the "Company" or "AIG") and its subsidiaries (hereinafter "Andino," the "Group," "Andino Group," or "Andino Global") for the period ended December 31, 2025.

The information contained in the Group's Consolidated Statement of Non-Financial Information (hereinafter the "Non-Financial Information Statement") will be verified by Grant Thornton S.L.P., acting as the independent assurance provider, in accordance with the wording introduced by Law 11/2018 to Article 49 of the Trade Code.



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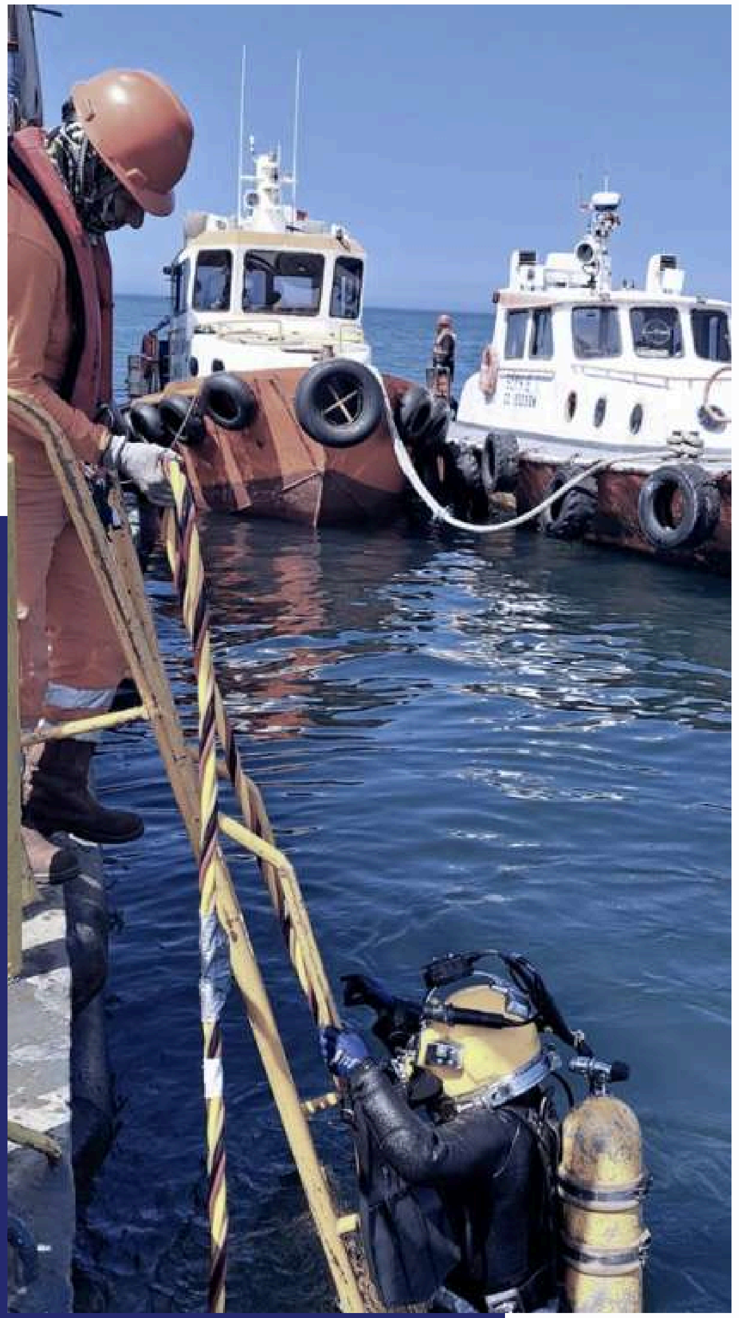
ANDINO GLOBAL



2.1 WHO WE ARE

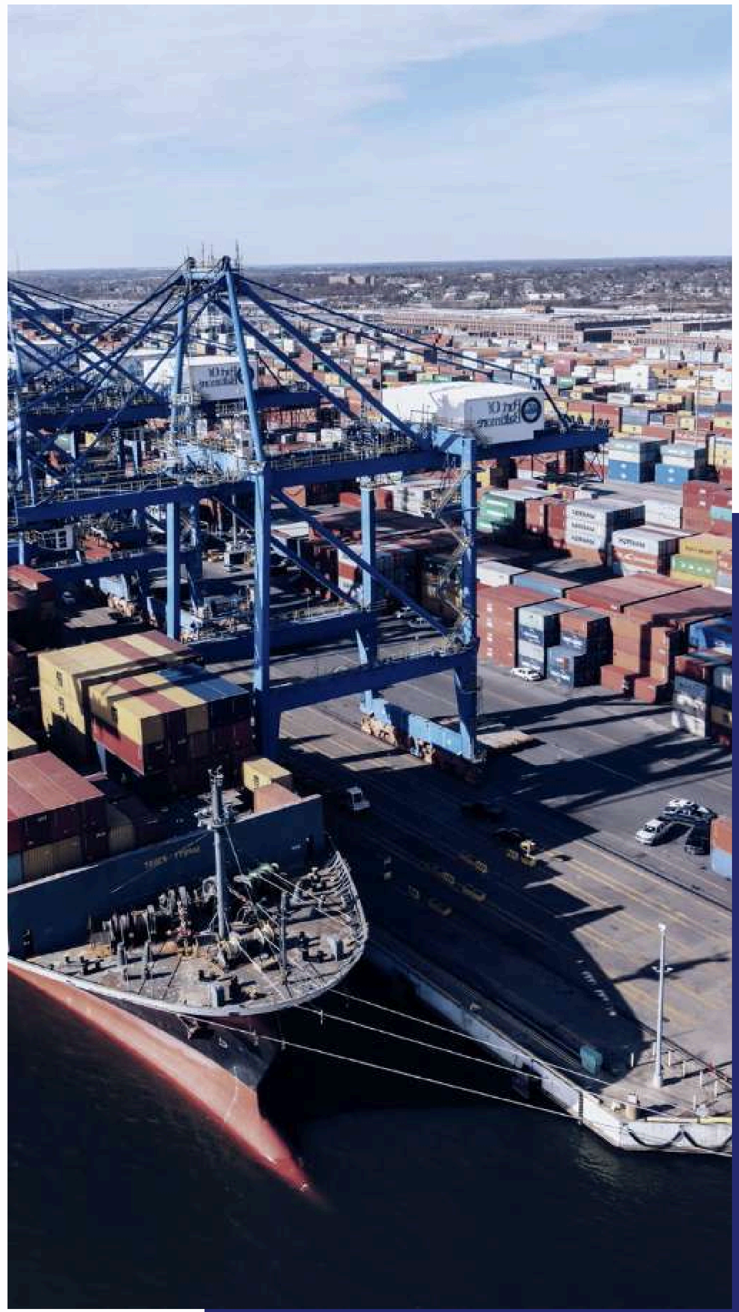
Andino Inversiones Global, S.A. was incorporated on February 3, 2022, under the trade name Andino Investment Holding S.L. The Company's registered office and tax address are located at Calle de José Ortega y Gasset 22, 5th floor, 28006 Madrid, Spain.
On May 19, 2023, Andino Inversiones Global, S.A. resolved to increase its share capital through non-cash contributions of 19,620 thousand euros by issuing 19,620 thousand shares with a par value of 1 euro each, representing 51.33% of the total share capital of Andino Investment Holding S.A.A. (hereinafter, "AIH").

AIH is a Peruvian company with more than 50 years of experience and is listed on the Lima Stock Exchange. It is the parent company of several firms that operate primarily in Peru and Mexico.

Subsequently, in September 2023, an additional non-cash contribution was made, increasing the Company's ownership interest in AIH to 52.01%.

Throughout 2024, the Company acquired 8,508,337 shares of Andino Investment Holding S.A.A. through open market transactions, representing 2.62% of the company's share capital and increasing its total ownership interest to 67.31%.

The Andino Group is a conglomerate of companies that primarily operate in the foreign trade sector, providing airport infrastructure and services, logistics real estate, logistics services, and financial services, with operational headquarters in Peru and Mexico and plans to establish a presence in Spain.



Our primary corporate purpose is the holding, management, and administration of securities representing the equity of entities not resident in Spain that conduct business activities abroad. Andino Inversiones Global, S.A. was admitted to trading and began trading on Euronext Access+ Paris in January 2024.

Andino Inversiones Global, S.A. joined Euronext Access+ Paris and began trading on this major stock exchange, which operates regulated markets in Belgium, France, Ireland, Italy, the Netherlands, Norway, and Portugal. Its 20,582,313 shares have been accepted for trading, with a reference price set at 3.21 euros per share, equivalent to a market capitalization of approximately 66 million euros

Over the first half of 2025, the Company acquired 12,024 shares of Andino Investment Holding S.A.A. via open market transactions, maintaining a 67.31% stake in that company.

Andino Global’s mission is to bring Latin America and Europe together through foreign trade, using a business model based on decent work and economic growth (SDG 8), gender equality (SDG 5), industry, innovation, and infrastructure (SDG 9), sustainable cities (SDG 11), environmental protection (SDG 13), and building partnerships to promote the social development of the communities where we operate (SDG 17). Andino Global manages a group of companies in Peru and Mexico that operate transportation infrastructure, offering airport and maritime logistics services, with headquarters in Peru.

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Operating Companies

€ 130 million euros

Consolidated Sales

€ 17 million euros

Consolidated EBITDA

Euronext Access+ (MLAIG)

+ 2.900

Employees

Operations in Peru, Mexico and soon in Spain

MISSION

We are leaders in providing an integrated and innovative portfolio of logistics services and the development, management, and implementation of infrastructure projects to the highest standards of customer satisfaction. We create value along the logistics chain and throughout project execution, actively contributing to the well-being, development, and growth of the country and our stakeholders. We have a highly qualified team committed to identifying new business opportunities for the Company.

VISION

Innovating and growing proactively and sustainably by developing new business ventures and investment opportunities, thereby upholding our position as the top choice for logistics solutions and infrastructure projects.

Airport Infrastructure and Services

SAASA

AAP

Logistics Services

Infinia Logistics

Cosmos

Real-Estate Logistics

Terrano

Oporsa

Financial Services

Andino Capital

Almafin

SUSTAINABILITY

At Andino Global, we are aware of the impact our operations have on the country's economic and social development. For this reason, we promote responsible and efficient resource management, aimed at driving balanced business growth while fostering people's well-being and caring for the environment, without compromising the opportunities of future generations.
Under this approach, Andino Global integrates environmental, social, and governance (ESG) criteria into the management of its companies, its operational processes, and its ongoing engagement with its stakeholders.

Our Pillars:

Key allies for **economic development**

Under this approach, Andino Global integrates environmental, social, and governance (ESG) criteria into the management of its companies, its operational processes, and its ongoing engagement with its stakeholders

Committed to the **social well-being**

We promote a positive and sustainable impact on the community through initiatives aligned with the business objectives of each of the companies that make up the group.

Focused on caring for the **environment**

We promote the responsible and efficient use of resources, the implementation of measures aimed at protecting the environment, and environmental awareness in the communities where we operate.

Contribution to SDG

At Andino Global, we are joining forces to contribute to the achievement of the Sustainable Development Goals (SDGs) by integrating responsible and sustainable practices into our operations in each of the group companies.

2.2 GOVERNANCE

Board of directors

AIG's Board of Directors consists of five members, two of which are independent directors.

Board members are the following directors:

- Don Carlos Rodolfo Juan Vargas Loret de Mola - Chair
- Don Luis Eduardo Vargas Loret de Mola
- Doña Giuliana Angélica Cavassa Castañeda
- Don Ángel García-Cordero Celis (Independent Director)
- Don Dante Antonio Albertini Abusada (Independent Director)

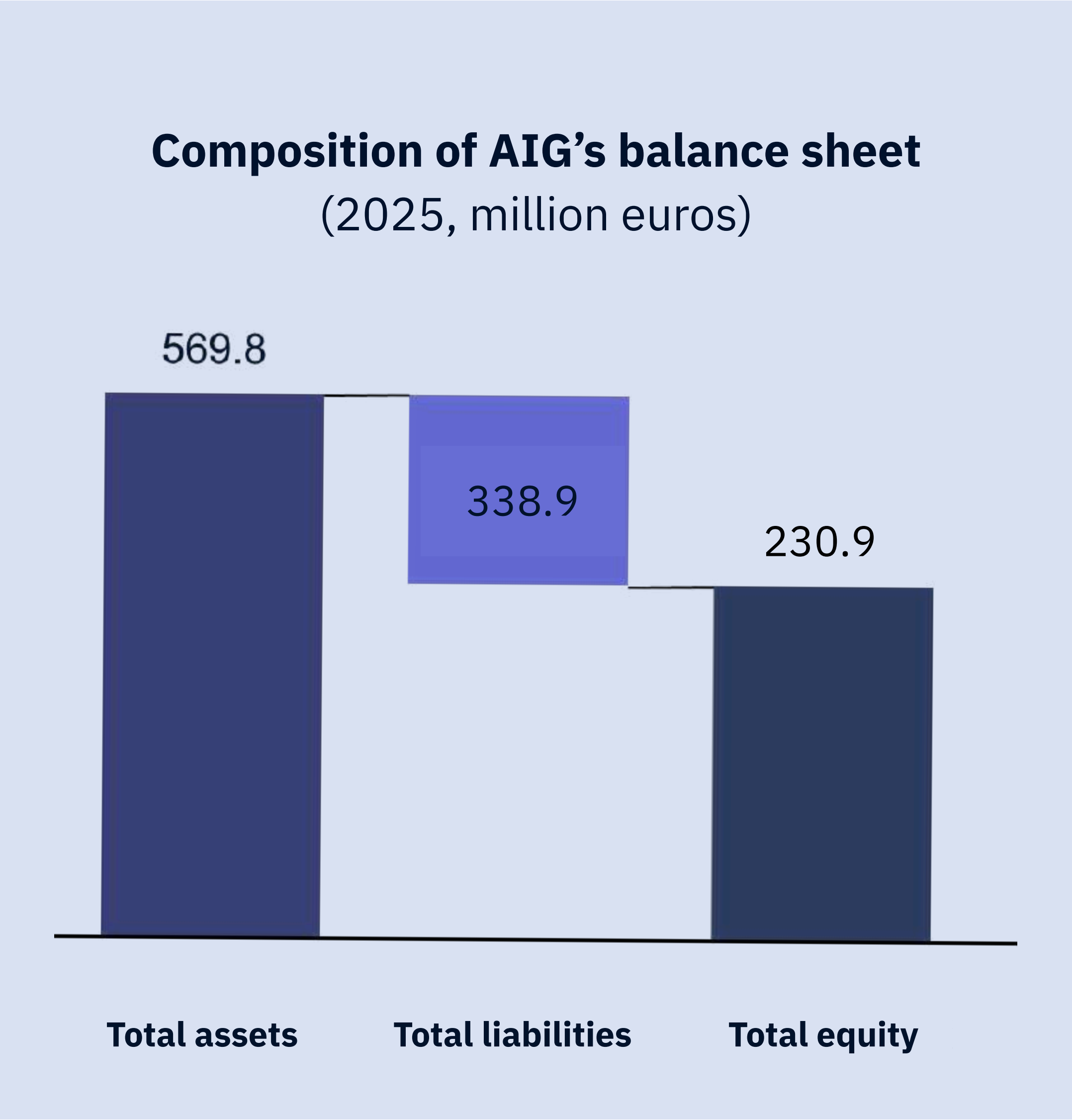
CARLOS VARGAS LORET DE MOLA

LUIS EDUARDO VARGAS LORET DE MOLA

GIULIANA CAVASSA CASTAÑEDA

DANTE ALBERTINI ABUSADA

ÁNGEL GARCÍA-CORDERO CELIS



2.3 DESCRIPTION OF THE BUSINESS MODEL

At year-end 2025, the Andino Group reported equity of 229 million euros, total assets of 570 million euro, and sales of 130 million euro.

Andino Global employs 2,961 people, 91% of whom are based in Peru. Operations in Peru account for approximately 98% of revenue, while operations in Mexico account for 2%.

Andino operates through four business units:

- Airport infrastructure and Services
- Logistics Services
- Real-estate logistics
- Financial Services

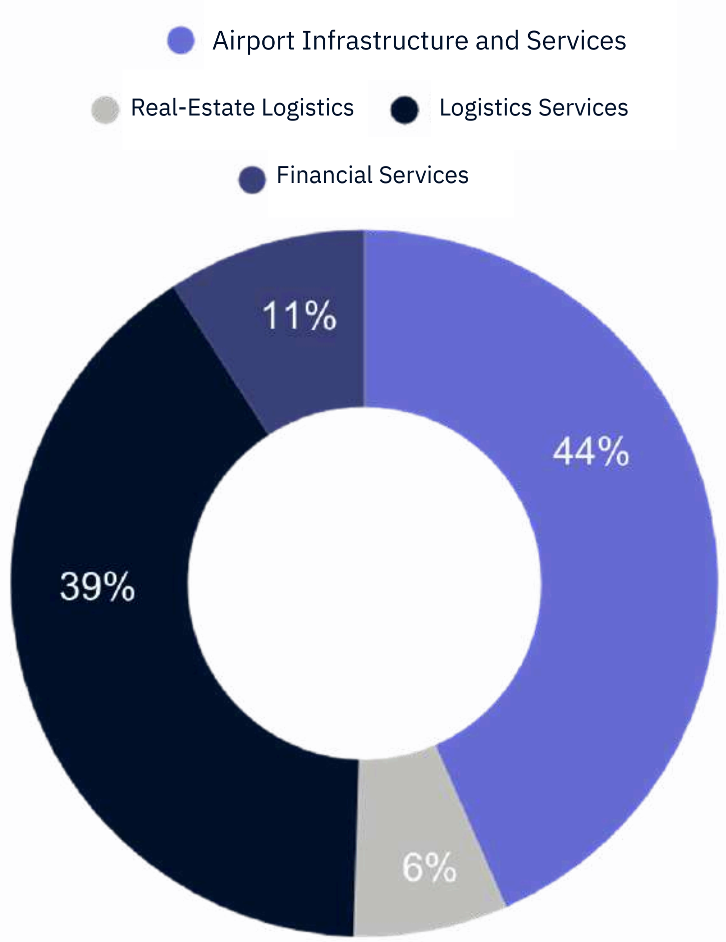
In addition, Investment management and other related services are provided:

Consulting, advisory services, technical assistance, implementation, administration, investments in low-risk financial instruments, investment and holding, acquisition and disposal of shares and equity interests in other companies, management, and all types of services related to the investment sector.

Business Units

Business Unit	COMPANIES	STARTING OPERATIONS	SERVICES
Airport Infrastructure and Services	saasa (Servicios Aeroportuarios Andinos)	2012	Ramps, Cargo, and Passengers
	Aeropuertos Andinos del Perú	2011	Passenger Services at the Terminal and Airline Services
Logistics Services	infinia LOGISTICS	2008	Freight Forwarding, Customs Agent, Temporary Storage, Domestic Transportation, Warehousing and Distribution, Logistics Services, and Flexitank Transportation
	COSMOS	1972	Shipping Agency Services, Loading and Unloading, Cargo Handling and Tonnage Measurement, Pilotage, Boats and Maritime Transport, In-House Logistics, Underwater Operations, Terminal Operations and Maintenance, and Mooring and Unmooring
Real-estate Logistics	OPORSA	2006	Lease contracts
	INMOBILIARIA TERRANO	2008	Project implementation for the logistics industry
FINANCIAL SERVICES	ALMAFIN	2009	Warrants and Certificates of Deposit
	ANDINO CAPITAL	2022	Leasing, Factoring, Working Capital, and Structured Finance

Revenue composition (2025, %, million euros)



2.3 DESCRIPTION OF BUSINESS MODEL

The percentage share of each business unit to AIG's total revenue is as follows:

Regarding the profit or loss obtained in 2025, the Group earned revenue of 130.3 million euro from its four business units. This accounts for a 23% increase over last year.

Gross profit was 36.5 million euros and is broken down as follows: The Airport Infrastructure and Services unit contributed 19.0 million euros to this profit. Logistics Services generated gross profits of 9.1 million euros. The Logistics Real Estate unit contributed 7.7 million euros, and 2.6 million euros correspond to the Financial Services unit.

Adjusted EBITDA reflects a profitable operation, with a margin of 13.3% (17.4 million euro—a 27% increase as compared to 2024's)

Revenue and costs by country are broken down as follows:

- **Peru:** 98% of revenue comes from operations in Peru. Also, 97% of gross costs are attributable to operations in that country.

- **Mexico:** In terms of revenue, Mexico accounts for 2% of Andino Global's total revenue. Gross costs associated with the country are 3%.

Significance for stakeholders				
	High			Sustainable use of resources
	High			
	High		Circular Economy and Waste prevention and management	
	High		Respect for human rights	Fight against corruption and bribery
	Moderate	Social relations		Pollution
	Moderate	Commitment to sustainable development	Fight against Climate Change	Equality and diversity
	Moderate		Professional development and training	Quality employment and working conditions
	Moderate		Worker Health and Safety	Responsible Supply Chain
	Low		Service Quality	
	Low	Work Organization	Biodiversity Conservation	
	Low	Universal Accessibility	Tax Information	
		Low	**Moderate**	**High**
	Significance for the Company			

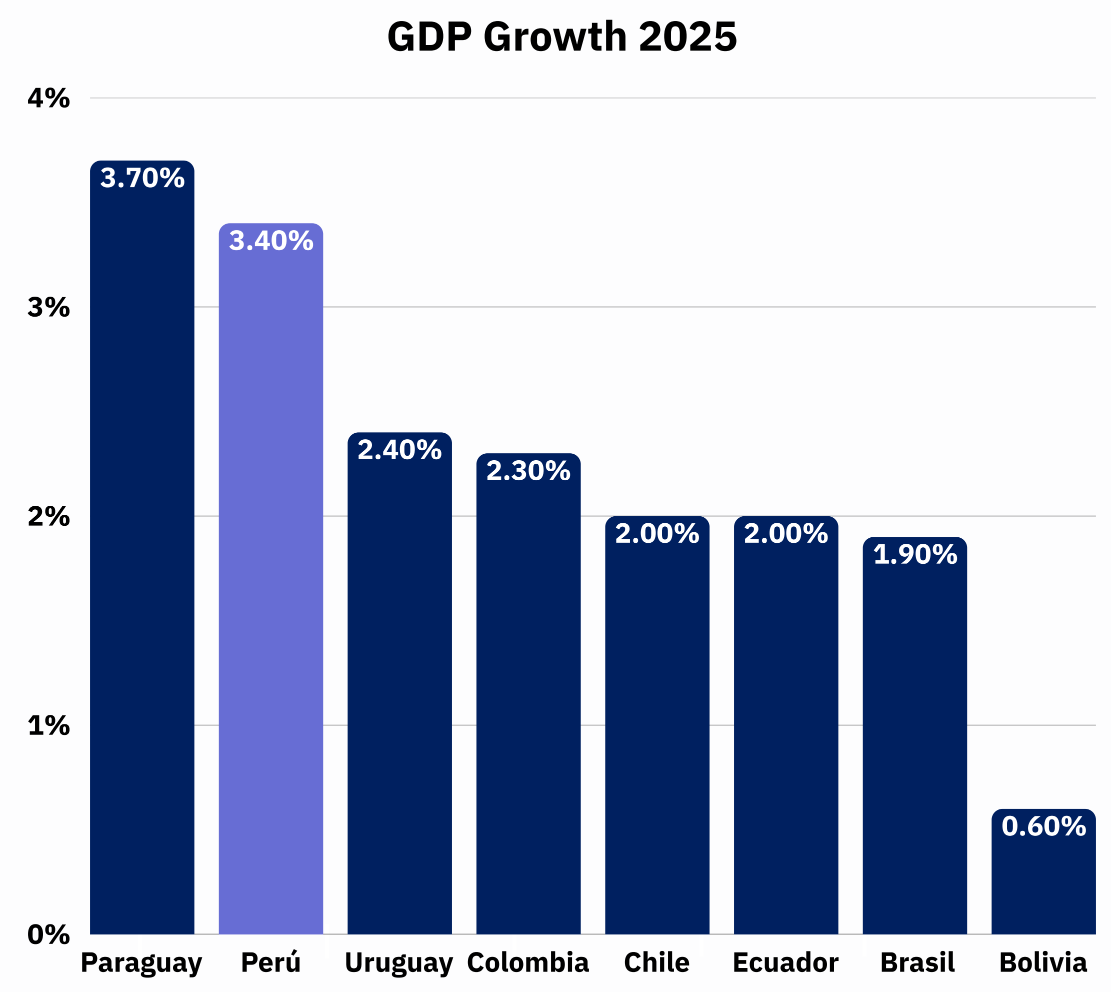
2.4 MATERIALITY

In accordance with applicable regulations, materiality is the criterion used to identify issues that are relevant to both the organization and its stakeholders, and on which it must report to the extent that they significantly influence the business's strategy, performance, and sustainability.

Notwithstanding the foregoing, and even if certain issues were not identified as material in the initial analysis, Andino Global recognizes the importance of comprehensively managing the various ESG areas through a preventive and continuous improvement approach.

Based on the issues previously identified as material at the Group level, a validation and prioritization exercise was conducted from the perspective of key stakeholders, with the aim of assessing their relevance to each of them.

As a result of this process, a materiality matrix was developed, which identifies the prioritized issues based on their level of importance to the organization and the degree of relevance assigned by the external environment, understood as the Group's stakeholders.



2.5 MACROECONOMIC ENVIRONMENT

2025 marked a period of strengthening for the recovery of the global economy, following the adjustments implemented in response to inflation in previous years. Major economies, led by the United States, kept policies aimed at stabilizing prices and strengthening growth, resulting in inflation continuing to decline toward levels close to 3.0%. As a result, global GDP growth stood at around 3.1%, while global inflation fell to approximately 4.8%. China continued to drive investments in infrastructure and logistics corridors in Latin America, strengthening international trade.

Peru remained one of the region's most dynamic economies, with growth of 3.44%, driven by strong performance in the construction and retail sectors and the monetary stability maintained by the Central Bank. Inflation remained within the target range (1.51%), reflecting the country's macroeconomic strength, despite a complex political environment.

In the foreign trade arena, exports continued to show a positive trend, strengthening the trade balance. Additionally, the Chancay Megaport completed its first year of operations, cementing Peru's position as a strategic hub for regional logistics and Pacific trade. The global logistics sector outperformed the overall economy, with growth of nearly 5.0%, driven by the recovery in trade, infrastructure expansion, and the modernization of supply chains, with favorable prospects for sustained growth through 2030.

Sources: INEI, BCRP, FMI, Cepal, Trading Economics.

2.6 GLOBAL SHAREHOLDING STRUCTURE

The table below shows all the Andino Global companies:

Name	Core business	Country of incorporation and headquarters office	Shareholding (%)
Airport Infrastructure and Services			
Airport Services Andinos S.A.	Airport Services	Peru	67,31
Airport Services Andinos S.A. Ecuador	Airport Services	Ecuador	67,31
Aeropuertos Andinos del Peru S.A.	Airport Services	Peru	67,31
Airport Services Andino Global S.L.	Airport Services	Spain	67,31
Airport Services Andinos Mexico S.A. de C.V.	Airport Services	Mexico	67,31
Airport Services Andinos Colombia S.A.S.	Airport Services	Colombia	67,31

(CONTINUE)

2.6 GLOBAL SHAREHOLDING STRUCTURE

Trade Name	Core business	Country of incorporation and head office	Shareholding (%)
Real-Estate Logistics			
Operadora Portuaria S.A.	Real estate investments	Peru	41,73
Inmobiliaria Terrano S.A.	Real estate investments	Peru	67,31
Inversiones Portuarias S.A.	Investments	Peru	67,31
Logistics Services			
Cosmos Agencia Marítima S.A.C.	Shipping, cargo loading and unloading	Peru	67,31
Infinia Operador Logístico S.A.	Customs Agent	Peru	67,31
Edilog S.A.	Sale, rental, and refurbishment of shipping containers	Peru	67,31

(CONTINUE)

2.6 GLOBAL SHAREHOLDING STRUCTURE

Trade name	Core activity	Country of incorporation and head office	Shareholding (%)
Financial Services			
Almacenes Financieros S.A.	General warehouse	Peru	67,31
Andino Capital Holding S.A.	Financial investments	Peru	67,31
Andino Factoring S.A.C.	Financial investments	Peru	67,31
Andino Leasing S.A.	Leasing	Peru	67,31
Andino Capital Servicer Sociedad Gestora de Fondos de Inversión S.A.	Financial investments	Peru	67,31

(CONTINUE)

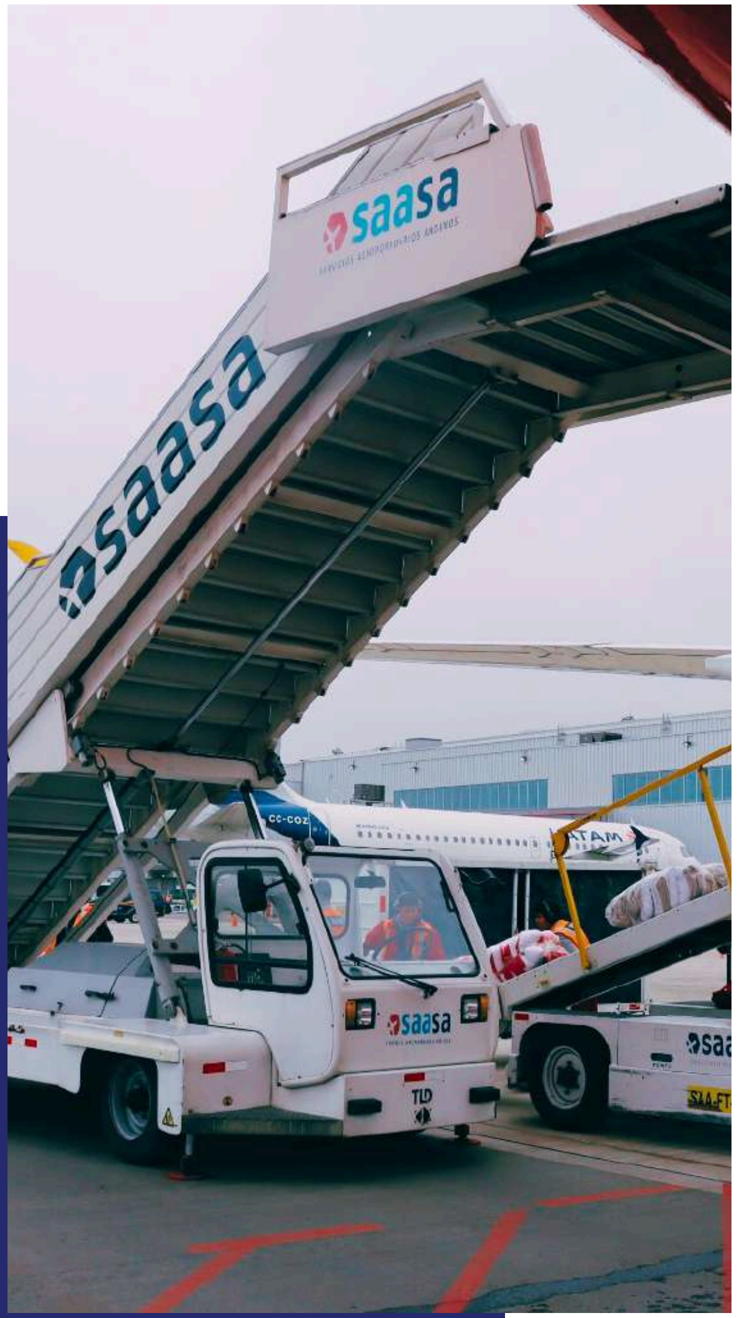
2.6 GLOBAL SHAREHOLDING STRUCTURE

Trade name	Core activity	Country of incorporation and head office	Shareholding (%)
Investment Management and Other			
Andino Investment Holding S.A.A.	Holding	Peru	67,31

OUR BUSINESS UNITS

1

AIRPORT INFRASTRUCTURE AND SERVICES



SERVICIOS AEROPORTUARIOS ANDINOS (SAASA)

ServiciosAeroportuarios Andinos (SAASA) provides airport services through three business units. First, Ramp Services, which provide ground and aircraft support on the apron using specialized equipment for tasks such as towing, loading and unloading luggage and cargo, power supply, cleaning, and refueling, among others. Second, Passenger Services, which offer a range of services to passengers, such as check-in, counter assistance, wheelchair assistance, lost baggage handling, delayed flight management, and transportation to hotels. Finally, the Cargo and Air Mail Handling Service, which manages the storage of import and export cargo and related services.

SAASA is known for its focus on personalized services tailored to each client's needs, for which it has developed a strategic plan aligned with this value proposition. As a new player in the sector with a flat organizational structure, it enjoys the competitive advantage of greater agility. Its know-how, backed by solid experience in the logistics field, allows it to optimize processes and generate operational efficiencies. Additionally, it boasts high-quality infrastructure, a solid reputation, and a specialized team drawn from the industry's leading players.

SAASA was established with the goal of developing a project to build, equip, and operate an air cargo terminal on land owned by the Andino Group, with direct access to the apron at Lima's Jorge Chávez International Airport. In 2019, it processed its first cargo shipment and began operations. After seven years in this market, it has achieved growth in both operational volumes and sales, as well as market share (31.4% market share in imports and 13.7% in exports in 2025).

Nowadays, SAASA operates in Peru with annual revenue of US$41.9 million in 2025, through the three business units mentioned above; in Mexico with annual revenue of US$ 10.4 million, comprising Ramp + Passenger services (US$ 3.6 million) and Cargo (US$ 6.9 million); and in Spain, where it is developing an Air Cargo Terminal project in Barajas-Madrid that will be ready to operate in the first quarter of 2026

The operation in Peru is the most established; the businesses in the other countries are managed through separate companies, each at different stages of development and progress, always under the supervision and with the specialized expertise of the operational model implemented by SAASA in Peru.

2025 marked a key milestone in SAASA's strategic development:

On the one hand, SAASA Peru added major new clients such as DHL AVIATION (Cargo) and expanded its business relationship with LATAM AIRLINES (Passenger services at the airports in Chiclayo, Iquitos, Juliaca, Tarapoto, and Trujillo; Ground Operations Control at Lima Airport; and Wheelchair Services at the airports in Lima, Arequipa, and Cusco).

In addition, as part of the modernization process at Jorge Chávez International Airport, SAASA was granted a license to operate ramp services at the New Jorge Chávez Airport through January 2033. This win resulted from intense involvement in the project, including the establishment of a new operational base, the acquisition of ramp equipment, and alignment with Lima Airport Partners’ guidelines regarding fleet renewal, migration to hybrid and electric vehicles, adoption of towbarless technology, participation in the trial period, and the successful transfer of operations to the new terminal in June 2025.

In Mexico, highlights include the successful launch of ramp operations with Air France and KLM, as well as progress on the expansion of the air cargo warehouse.

Finally, as part of the Andino Group’s internationalization strategy, SAASA Global has moved forward with the construction of the air cargo terminal at Madrid-Barajas, under the 30-year concession awarded by AENA via a public tender. The project is moving forward on schedule and will be operational in the first quarter of 2026. Additionally, SAASA Global was recently awarded a 30-year contract for a secondary warehouse at the same airport, also via a public tender by AENA, with operations projected to begin in the first quarter of 2027.

SERVICIOS AEROPORTUARIOS ANDINOS (SAASA) - MEXICO

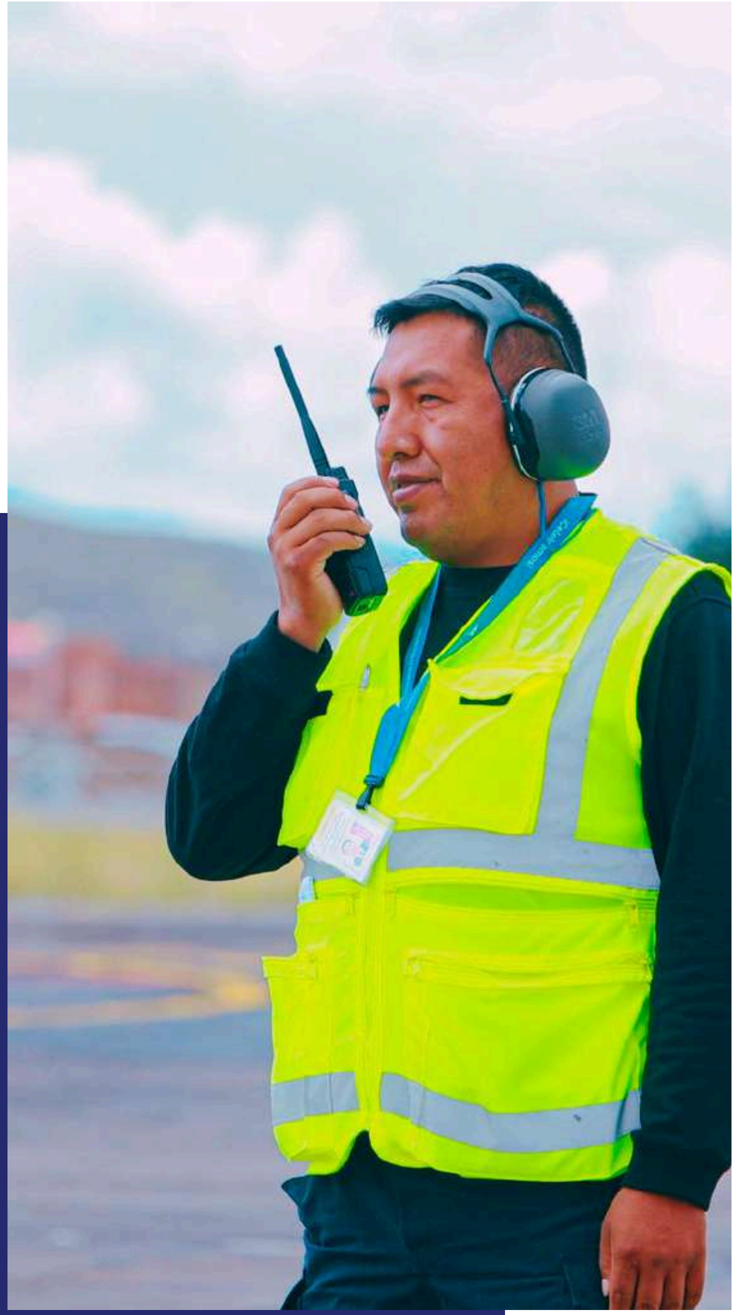
Throughout 2025, SAASA's operations in Mexico continued to consolidate its presence in the airport sector, strengthen its operational capabilities, and expand its service portfolio in line with the Group's regional growth strategy.

In February 2025, SAASA began providing ground handling services for Iberia, marking a significant step forward in the diversification of services offered in the Mexican market. Subsequently, in October of that same year, SAASA launched full-service ground handling operations—including passenger, ramp, and ground handling services—for Air France and KLM, thereby consolidating its position as a full-service operator.

In line with its commitment to operational efficiency and continuous improvement, the company undertook a fleet renewal process in September 2025 by incorporating state-of-the-art equipment. This renewal included 4 hybrid loaders—introducing innovative technology to the Mexican market—equipped with anti-collision sensors, as well as 2 pushback tractors, 1 GPU, 1 staircase with anti-collision sensors, and 9 baggage tractors, enhancing the safety and productivity of operations.

These developments reflect SAASA's focus in Mexico on operational excellence, technological innovation, and strengthening relationships with international airlines, thereby contributing to the Group's positioning in key markets across the region.

Aeropuertos Andinos del Perú



AEROPUERTOS ANDINOS DEL PERU S.A. (AAP)

Aeropuertos Andinos del Peru (AAP) is the leading airport operator connecting the southern regions with the rest of the country and the world. In 2011, the Peruvian government awarded AAP a concession contract for the airports in Arequipa, Ayacucho, Juliaca, Puerto Maldonado, and Tacna to design, build, improve, operate, and maintain the terminals in response to the need for airports in optimal condition that meet international quality and safety standards.

The main services provided by AAP are divided into airport-related and non-airport-related services. Among the former, the most notable are those offered to airlines and passengers, while among the latter, the most notable are those designed to meet the general consumer needs of users during their time at the airports.

In terms of non-airport services, AAP has designed its retail mix to offer the best services and products in the region where it operates, ranging from local dining options to souvenir shops featuring regional products. As part of this commercial offering, in 2025, three retail locations were opened in Arequipa, one in Juliaca, and one in Puerto Maldonado. Additionally, three retail locations—located in Arequipa, Ayacucho, and Tacna—underwent design improvements and space optimization to strengthen their brands and maximize sales.

To enhance the passenger experience, the catering service was revamped with local products, and the VIP lounge was redesigned to improve the user experience in Arequipa through the inclusion of works by a renowned local artist.

During the years that AAP has managed the airports in the south, it has more than doubled the number of visitors to these cities, rising from 1.77 million passengers in 2011 to 4.6 million passengers in 2025, thereby stimulating a range of activities that have a positive impact on tourism and the local economy. In this way, it has also fostered the growth of regional entrepreneurs, whom it has turned into its business partners.

Aeropuertos Andinos del Perú

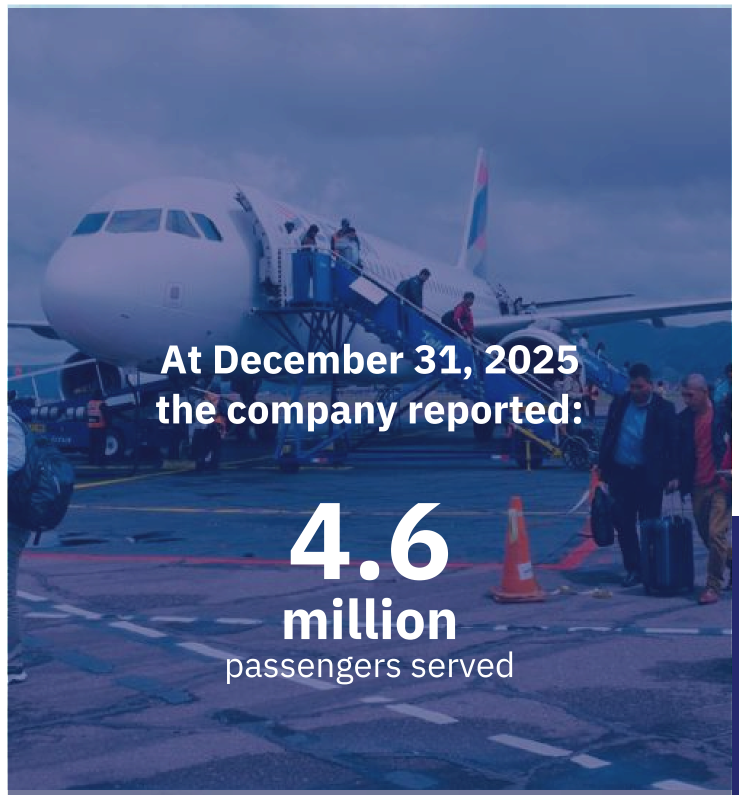
Throughout 2025, the recovery in passenger traffic and flight operations continued to gain momentum in the wake of the pandemic, resulting in AAP serving more than 4.6 million passengers and handling over 3,000 flights by the end of the year—an increase of nearly 12% compared to 2024.

AAP's sales in 2025 totaled US$28 million, representing a 26% increase compared to 2024. This increase is attributed to higher passenger traffic (+12%) and a greater number of operations (+12%) at its airports, with this growth occurring primarily at the Puerto Maldonado and Tacna locations. Additionally, the company ended the year with an operating profit of US$ 1.3 million, maintaining its growth trajectory.

Recognizing the importance of airports in the lives of people and their communities, the company undertakes initiatives to ensure that its airports serve as gathering places where the identity and culture of the communities in which it operates are recognized, valued, and celebrated, and where it contributes in a tangible way to their development and well-being.

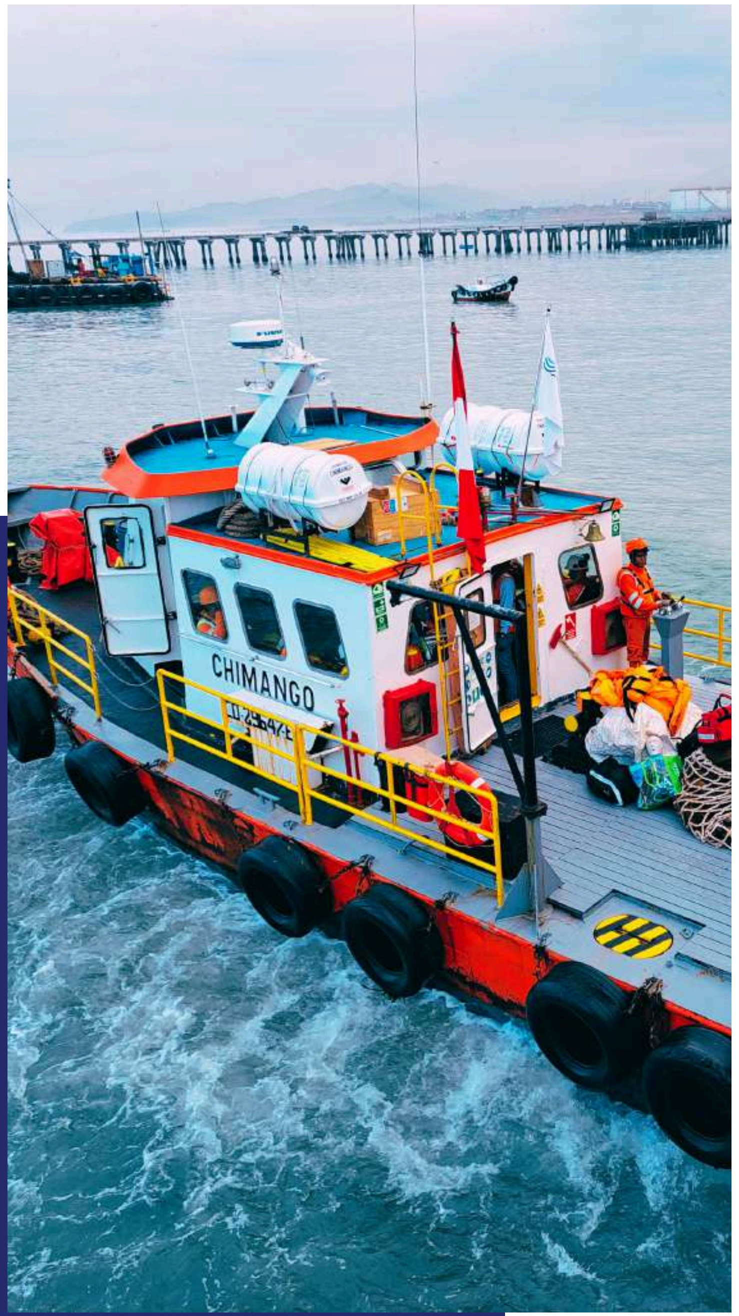
In this regard, UNKU has organized events at four of its five airports, where it promotes both local crafts and art as well as the area’s tourist attractions and local products, with the aim of showcasing the best of each region and contributing to the development of local entrepreneurial brands. These activities brought together more than 174 artisans.

In 2025, AAP held the “Welcome to the Heart of the Peruvian Jungle, Puerto Maldonado” speed painting contest with the aim of transforming the airport into a platform for showcasing the region’s culture and engaging young artists in cultural preservation, while encouraging them to promote regional tourism through their talent at the airport.



2

LOGISTICS SERVICES



COSMOS AGENCIA MARITIMA S. A. C. (COSMOS)

Cosmos began operations in 1972 with the goal of providing shipping agency services to vessels calling at Peruvian ports. Over the course of its history, the company has progressively diversified its portfolio and currently offers comprehensive maritime and river shipping agency solutions along the Peruvian coast and in the Peruvian jungle, as well as cargo handling and stowage services at port and off-port terminals, underwater operations, pilotage and towing in ports and bays, ship salvage and assistance, and emergency response.

In 2025, Cosmos continued its growth trajectory and maintained its leadership in the sector, reporting a 13.6% increase in sales compared to 2024 and generating revenue of $46.6 million.

The company has extensive geographic coverage, with offices in Talara, Paita, Bayóvar, Salaverry, Supe, Chancay, Callao, Pisco, Matarani, Ilo, Iquitos, and Malvinas, enabling it to efficiently meet the needs of its customers throughout the country. To carry out its operations, it has a fleet of 27 boats for transportation services and bay operations, as well as three barges to support logistics and underwater operations.

Cosmos also provides comprehensive logistics solutions for the oil and gas industry in remote areas, with a fleet of more than 23 operational vehicles—including cranes, front-end loaders, trucks, and buses—that enable the company to meet its clients' logistics needs comprehensively and safely, while adhering to high standards of quality and safety.

The company's organizational structure consists of a team of 669 employees with extensive experience in the industry. Its operations are supported by a Comprehensive Management System (CMS) that is constantly updated, ensuring efficient and secure management in line with industry best practices.

In April 2025, Cosmos entered into a new contract with the Camisea Consortium to provide Internal Logistics Operator (OLI) services at the Malvinas/Camisea camp for a period of 10 years. To fulfill this contract, the company made an investment of approximately USD 5.0 million to acquire new cranes, front-end loaders, trucks, and other equipment necessary for the operation.

During the fiscal year, the company continued to serve the ZIM shipping line, which significantly increased its volume of operations as a result of growth in export and import freight at the ports of Callao and Paita. Additionally, the company continued to support Network Shipping's operations at the port of Paita, recording a higher volume of operations compared to 2024.

At the Port of Paita, Unireefer / Cool Carriers began handling shipments, initiating the loading of pallets of fresh fruit into refrigerated holds as an alternative to container transport. Cosmos was appointed as the shipping agent to handle their port calls, which were carried out successfully.

In addition, the company continued to provide services to liquid cargo ships and operate at buoy terminals in Callao and Paita, as well as offering stevedoring (TPE/SPCC) and pilotage services at the ports where it operates.

It is worth noting the renewal, for an additional 10-year period, of the contract with OTAS (Oiltanking Andina Services) at the Pisco Camisea Maritime Terminal (TMPC). This service includes the provision of vessels for terminal operations, as well as mooring crew for the mooring and unmooring of ships and the connection of hoses. The contract also includes the addition of a new crew boat for transporting personnel, which is scheduled for delivery by the end of 2026.

Finally, in October 2025, Andino Investment Holding approved the merger of its subsidiaries Cosmos Agencia Marítima S.A.C. and Infinia Operador Logístico S.A., through the absorption of Infinia by Cosmos. This merger, effective as of January 1, 2026, aims to strengthen and enhance the Group's services, providing customers with a comprehensive solution through a single company with an expanded portfolio.

As a result of this integration, Cosmos has expanded its service offerings to include customs brokerage, warehousing, transportation, and distribution, as well as the management of bonded warehouses, temporary storage facilities, and empty container yards, thereby establishing itself as a full-service logistics provider.

INFINIA OPERADOR LOGISTICO S.A.

Infinia is a logistics operator that offers comprehensive solutions for foreign trade operations, providing freight forwarding, customs brokerage, domestic and international transportation, end-to-end import and export logistics services, general and bonded warehousing, transportation of liquid goods in flexitanks, empty container storage, and temporary storage.

The company is known for offering directly integrated services that span the entire logistics chain and meet all of its clients' needs, from initial consulting through implementation and ongoing support, ensuring traceability at every stage of the process. Infinia's value proposition is based on reliability, the expertise of its team, the direct integration of services, traceability, and efficiency, with the solid backing of the Andino Group.

By 2025, Infinia had secured major clients such as Puma, Mexichem, Homecenter, Forsail, Viru, Invita Foods, Pesquera Copeinca, Winet, and Orica, among others. All business units saw significant sales growth, with Comprehensive Logistics Services for Agricultural Exports standing out with a +310% increase, and temporary storage seeing a +471% rise in sales. Additionally, in 2025, Infinia began offering a new empty container storage service, managing a warehouse for the shipping company ZIM.

In 2025, Infinia's sales totaled $16.9 million, a 64.5% increase compared to 2024, with a gross margin of $2.8 million, a 43% increase compared to 2024.

3

REAL ESTATE LOGISTICS

INMOBILIARIA TERRANO S.A.

Inmobiliaria Terrano is a real estate company specializing in the development of logistics infrastructure, with a strategic focus on Built-to-Suit (BTS) projects designed to meet the specific needs of companies in the sector. This model allows the company to offer customized real estate solutions with a long-term perspective, adhering to regulatory compliance and sustainability standards, and prioritizing the efficient use of natural light and ventilation.

The company owns a prime piece of land with direct access to Jorge Chávez International Airport and immediate proximity to the Port of Callao, establishing a logistics hub of high strategic value. On this site, Limahub is currently under development—a comprehensive logistics center that already houses the air cargo infrastructure of Servicios Aeroportuarios Andinos (SAASA) and offers significant potential for commercial and operational expansion.

The medium-term development is designed for specialized air cargo logistics operators, as well as complementary facilities for operators in the air and maritime sectors. Since 2019, SAASA's temporary cargo warehouse—which comprises 8,575 m² of covered space, including warehouses, cold storage rooms, administrative offices, and customs facilities—has been in operation, providing services to various airlines and cargo operators.

Currently, SAASA occupies approximately 41,000 m² within the complex, including, in addition to what was mentioned in the preceding paragraph, maneuvering yards, parking lots, common areas, and administrative offices.

In October 2025, lease agreements were finalized with clients Luvegi (1,000 m²) and Swissport (nearly 200 m²), companies linked to the energy and air logistics sectors, respectively.

OPORSA

OPERADORA PORTUARIA S.A. (OPORSA)

Operadora Portuaria (OPORSA) is a real estate company that owns and manages a strategic 58-hectare site located in the Ventanilla industrial zone, 14 km north of the Port of Callao. This site serves as a key platform for the development of logistics infrastructure tailored to large-scale operators.

Currently, OPORSA has lease agreements with logistics warehouse operators covering an area of over 366,000 m^2, of which more than 89% is occupied by DP World Logistics and Infinia Operador Logístico. Additionally, the company has lease agreements for yards and offices with Tritón Trading, further diversifying its customer base.

In 2025, an additional 6,000 m^2 of yards and office space was made available to InfiniaOperadorLogístico. To date, OPORSA has been evaluating options for the development and deployment of new logistics infrastructure across more than 150,000 m^2 of available space, representing a significant growth reserve.

At the end of 2025, OPORSA reported revenue of US$4.2 million, a figure similar to the previous year, thereby achieving an occupancy rate of 64% of the total land area. On December 31, 2025, Andino announced a strategic alliance with Mobiliare to develop and manage comprehensive real estate solutions. As part of the agreement, Mobiliare acquired a 38% stake in Operadora Portuaria S.A. (OPORSA).

The combination of Andino's logistics and financial expertise with Mobiliare's regional leadership in real estate development—with a presence in nine Latin American countries—aims to create efficient, sustainable projects aligned with the needs of foreign trade, logistics, and distribution.

The agreement provides for the joint development of real estate projects, the optimization of assets, and the pursuit of new investment opportunities in Callao, a key hub for the country's logistics and real estate growth.

4

FINANCIAL SERVICES

ALMACENES FINANCIEROS S.A. (ALMAFIN)

Almacenes Financieros (ALMAFIN) was established in 2009 as a General Warehouse (AGD) authorized by the Superintendency of Banking, Insurance, and Pension Fund Administrators. The company specializes in issuing warrants and certificates of deposit for goods stored either at its own facilities, at its clients' facilities (field warehouses), or at facilities belonging to companies specializing in the storage of dry and frozen goods (multi-field warehouses).

Warrants represent guarantees that back working capital financing granted by entities within the national financial system, foreign entities, and non-financial companies. The warrants issued by ALMAFIN cover various economic sectors, notably those involving gold ore, polymetallic concentrates, fish meal and oil, canned fish, frozen hydrobiological products, vehicles and capital goods, frozen fruits, corn, and wheat, among others. These operations take place in field warehouses located in cities along the country's coast, in the highlands, and in the jungle.

2025 was a period of operational consolidation and portfolio expansion, with managed inventory under warrant reaching a historic high of US$180 million as of December 2025. We increased our market share in strategic sectors such as Mining (18% sales growth) and Agribusiness (22% sales growth). We also continued to drive the digital transformation process through the adoption of commercial management tools and the project to improve our Almafin Online web platform.

The company's ability to adapt and respond to market changes, combined with its focus on providing specialized consulting services and optimizing its processes, has been key to strengthening and diversifying its client portfolio. Its strategy, based on continuous improvement and the adoption of innovative solutions, enables it to remain competitive and generate new opportunities for long-term expansion.

ANDINO CAPITAL HOLDING S.A.

Andino Capital is the financial arm of ANDINO and specializes in providing short- and medium-term financing solutions. Its mission is to transform access to capital for medium and large companies by offering agile, customized financial solutions that drive their growth and strengthen their operations.

In 2025, Andino Capital, through the APE Fund—its second private debt fund—continues to finance companies across various sectors, prioritizing those with a solid credit history and a healthy financial profile. It has also strengthened its clients' capacity for growth and expansion by providing access to working capital and structured financing, with an emphasis on companies involved in foreign trade.

Andino Capital's mission is to serve as a strategic financial partner for businesses, providing fast, secure financing solutions tailored to each client's needs. Through a boutique banking approach, Andino Capital empowers its clients to capitalize on immediate opportunities and strengthen their market position.

The business lines managed by Andino Capital include short-term financing through working capital loans secured by collateral (warrants or fixed assets held in trust) and/or factoring/confirming. In addition, it provides Structured Financing (through private debt) and Financial Leasing to support its clients throughout the production chain, growth plans, and medium-term financing needs.

At the end of 2025, Andino Capital had a loan portfolio of US$98.5 million and, since its inception, has disbursed more than US$500 million. The loans consist of short- and medium-term financing, with a total of 30 customers in the portfolio.

3

NON-FINANCIAL POLICIES

The Board of Directors of Andino Inversiones Global S.A. approved, during the period 2023–2025, several corporate policies aimed at strengthening the Group's sustainable management. These policies—along with those approved in previous years that remain in effect—establish the guidelines for integrating environmental, social, and governance (ESG) criteria into decision-making and the development of operations, promoting a greater commitment to the environment, people, and corporate integrity.

CORPORATE GOVERNANCE CODE

- **Environment and Energy Policy:** This policy, approved by the Board of Directors, 2025 version, establishes the principles and guidelines that govern the Group's actions regarding environmental protection, the efficient use of natural resources, and responsible energy management. Its purpose is to integrate sustainability criteria into decision-making, promoting the prevention and mitigation of environmental impacts, continuous performance improvement, and contributions to the fight against climate change. This policy applies to all Group companies in the countries where it operates.(1)

- **Anti-corruption and Anti-fraud Policy:** Approved by the Board of Directors in its 2025 version, it establishes the principles, standards, and guidelines aimed at guaranteeing integrity, transparency, and ethical conduct in all the Group's activities. Its purpose is to prevent, detect, and sanction any practice of corruption, bribery, or fraud, promoting a culture of compliance and zero tolerance for such conduct.(1)

(1) The Policy is mandatory for directors, employees, contractors, suppliers, business partners and any third party acting on behalf of or representing the Group, who must be aware of and comply with the established principles.

- **Non-discrimination and Equal Opportunity Policy:** Approved by the Board of Directors in its 2025 version, it establishes guidelines to prevent any form of discrimination, harassment, or unequal treatment, as well as to promote equity at all stages of the employment relationship. Compliance is mandatory in Spain and extends, on a referential basis, to the Group's subsidiaries in other countries, in accordance with current regulations and corporate ethical principles.[(1)]

- **Personal Data Protection Policy:** Andino Global recognizes the importance of guaranteeing privacy and the protection of personal data as a fundamental part of its responsible management. Within this framework, the Personal Data Protection Policy, approved by the Board of Directors in its 2025 version, establishes the principles, responsibilities, and guidelines necessary to ensure the lawful, fair, and transparent processing of information, in compliance with Regulation (EU) 2016/679 (GDPR) and Organic Law 3/2018 (LOPDGDD). This Policy applies to all personal data processing carried out by the Group in Spain, Peru, and Mexico.[(1)]

- **Information Security Policy:** Information security is a key pillar for business continuity and building trust at Andino Global. In this context, the Information Security Policy, approved by the Board of Directors in its 2025 version, establishes the principles, standards, and responsibilities aimed at guaranteeing the confidentiality, integrity, availability, authenticity, and traceability of the information managed by the Group. This Policy applies to all systems, processes, infrastructure, and data, as well as to managers, employees, contractors, and third parties who have access to technological resources or corporate information, and is mandatory in all Group operations, including those of its subsidiaries.

(1) The Policy is mandatory for directors, employees, contractors, suppliers, business partners, and any third party acting on behalf of or representing the Group, who must be aware of and comply with the established principles.

- **Sustainability Policy:** Sustainability is a central pillar of Andino Global's strategy. Within this framework, the Sustainability Policy, approved by the Board of Directors in its 2025 version, establishes the principles, commitments, and guidelines that govern the Group's environmental, social, and governance (ESG) management, integrating these criteria into decision-making and stakeholder engagement. It also guides the Group's contribution to the Sustainable Development Goals (SDGs) and the 2030 Agenda. This Policy applies to all Group companies in the countries where it operates.[(1)]

- **Equality and Diversity Policy:** Promoting equality and diversity is a fundamental principle in Andino Global's culture. In this context, the Equality and Diversity Policy, approved by the Board of Directors in its 2025 version, establishes the guidelines to guarantee equal opportunities for women and men, prevent any form of discrimination, and foster an inclusive environment that values diversity. It also serves as the framework for developing equality plans and work-life balance measures. This Policy applies to all companies within the Group.[(1)]

- **Labor and Human Rights Policy:** Human and labor rights are fundamental principles in Andino Global's operations. Within this framework, the Human and Labor Rights Policy, approved by the Board of Directors in its 2025 version, establishes the commitments and guidelines to guarantee respect for fundamental rights, promoting decent working conditions, equal opportunities, and the eradication of practices such as child labor, forced labor, and any form of abuse. This Policy aligns with international standards, ESG principles, and applicable regulations in the countries where the Group operates, and applies to all its companies.[(1)]

(1) The Policy is mandatory for directors, employees, contractors, suppliers, business partners and any third party acting on behalf of or representing the Group, who must be aware of and comply with the established principles.

- **Digital Disconnection Policy:** Well-being and work-life balance are key aspects of talent management at Andino Global. Within this framework, the Digital Disconnection Policy, approved by the Board of Directors in its 2025 version, establishes guidelines to guarantee employees' right to disconnect from digital environments outside of working hours, preventing the risks associated with hyperconnectivity and technological stress. This Policy is mandatory for all personnel under Spanish labor law, regardless of their work arrangement, and its principles are extended, on a referential basis, to the Group's subsidiaries, according to the regulations applicable in each country.

- **Protocol for the Prevention and Response to Harassment:** Harassment prevention is an essential component of ensuring a safe and respectful work environment at Andino Global. In this regard, the Harassment Prevention and Response Protocol, approved by the Board of Directors in its 2025 version, establishes the preventive measures, procedures, and safeguards necessary to prevent, investigate, and sanction any form of workplace harassment, including sexual harassment or harassment based on sex. Its objective is to promote a work environment based on respect, dignity, and equality. This Protocol is mandatory for all personnel in Spain, including managers, employees, and contractors, and is applicable to the Group's subsidiaries in other countries, in accordance with applicable local regulations.

- **Risk Management Policy:** Risk management is a key element for sustainability and decision-making at Andino Global. Within this framework, the Risk Management Policy, approved by the Board of Directors in its 2025 version, establishes the principles, guidelines, and responsibilities for the identification, assessment, control, and monitoring of risks that may affect the Group's strategic, operational, financial, compliance, and sustainability objectives. Its purpose is to ensure a comprehensive, proactive approach aligned with international best practices. This Policy applies to all Group companies, encompassing all their operations and integrating with compliance, ethics, and internal control systems.[1]

(1) The Policy is mandatory for directors, employees, contractors, suppliers, business partners and any third party acting on behalf of or representing the Group, who must be aware of and comply with the established principles.

INTERNAL REGULATIONS

- **Compliance Policy and Internal Information and Whistleblower Protection System:** This Policy, approved by the Board of Directors in 2025, establishes the principles governing Andino Global's and its Group companies' commitment to preventing, detecting, and responding to any irregular, illegal, or unlawful conduct, or conduct contrary to current regulations or the Governance System. It reinforces the Group's culture of compliance, ethics, and integrity, promoting ongoing monitoring and sanctions for misconduct, as well as continuous awareness training for its professionals. The Policy also regulates the operation of the Internal Reporting System, through which shareholders, directors, employees, suppliers, and other third parties can confidentially and securely report potential regulatory non-compliance or acts contrary to the Group's principles. This system incorporates safeguards for whistleblowers, ensuring the absence of retaliation and the diligent handling of reports received, in compliance with applicable regulations.

- **Audit Committee Regulations:** In 2025, the Board of Directors approved the Audit Committee Regulations, formally consolidating the regulatory framework governing the operation of this permanent, advisory body with no executive functions. The Committee's purpose is to assist the Board in overseeing the integrity of financial reporting, the effectiveness of the internal control system, risk management, and the Group's regulatory compliance. It also oversees the internal audit function and maintains a direct relationship with the external auditor, ensuring their independence and the proper review of the financial statements. The Regulations define the Committee's powers, operating principles, and rules of organization and operation, guaranteeing its autonomy and alignment with the Group's Corporate Governance System. Any amendment to the Regulations requires the approval of the Board of Directors, reinforcing the regulatory hierarchy and compliance with the regulatory framework applicable to both the Company and its subsidiaries.

- **Board of Directors Regulations:** The Board of Directors' Regulations develop and complement the legal and statutory framework applicable to Andino Inversiones Global S.A., considering its nature as a holding company and the Group's parent company. These Regulations incorporate principles and recommendations of good governance recognized in international markets. They establish the Board's operating principles, the basic rules of its organization and operation, as well as the criteria for the selection, appointment, reappointment, removal, and conduct of its members, with the aim of strengthening transparency, effectiveness, and proper control in the management of the company's interests. They also define their scope of application, which includes the Board itself, its delegated bodies and internal committees, as well as its members, who are obligated to understand and comply with the Corporate Governance System.

- **Internal Rules of Conduct on the Securities Markets AIG S.A.:** In 2025, the Board of Directors approved the Internal Regulations on Conduct on the Securities Markets (RIC), with the aim of strengthening compliance with applicable regulations on market abuse, in particular Regulation (EU) 596/2014 on Market Abuse (RAM), as well as the provisions of Euronext Access+ and Euronext Growth. The RIC establishes the rules of conduct that the Company, its governing bodies, directors, employees, and other relevant parties must observe in relation to the management and communication of relevant information, the prevention of insider trading, and proper conduct in the securities markets. These Regulations constitute a key instrument within the Corporate Governance System, designed to guarantee transparency, market integrity, and strict compliance with current legislation applicable to the Company's activities.

- **Compliance Office Regulations:** Governing the duties of the Compliance Officer as an internal, permanent, and independent body, reporting to the Board of Directors and the Audit Committee. The Officer is responsible for overseeing the implementation and effectiveness of the Group's Compliance System, which is designed to ensure compliance with the law, ethical principles, and internal regulations, as well as to prevent and mitigate the risk of non-compliance. The Regulation defines the Officer's powers, autonomy, and coordination with subsidiaries, which may have their own compliance officers.

CODE OF ETHICS

- **Code of Ethics and Conduct:** The Code of Ethics and Conduct establishes the principles and guidelines that govern the actions of the directors, employees, and suppliers of Andino Inversiones Global S.A. and the companies that make up the Group. Its purpose is to ensure that all actions are carried out in accordance with current legislation, the Corporate Governance System, and ethical and sustainable development principles of national and international acceptance. The Code serves as a guide to behavior in a complex and dynamic business environment, incorporating good governance recommendations and reinforcing the Group's commitment to transparency, integrity, and the prevention of legal risks, including those related to the criminal liability of legal entities.

CORPORATE POLICIES

Since 2023, Andino Investment Holding (AIH) has approved and implemented a set of corporate policies aimed at strengthening the Group's governance and aligning its management with ESG criteria. The main policies currently in effect are presented below:

- Andino's Compliance and Crime Prevention Model
- Andino Investment Holding's Social Responsibility and Sustainability Policy
- Andino Investment Holding's Health, Safety, and Environment Policy
- Andino Investment Holding's Crime Prevention Policy
- Andino Investment Holding's Supplier Payment Policy

3.1 CERTIFICATIONS AND ACCOLADES

As part of their commitment to operational excellence and compliance with the highest standards, the companies that make up Andino Global have certifications and recognitions that support a management focused on quality, regulatory compliance, and continuous improvement of their processes.

These quality and safety standards provide a framework that enables organizations to address environmental, social, and governance (ESG) issues in a structured and efficient manner by defining clear, measurable, and verifiable processes. Their implementation is key to ensuring regulatory compliance, strengthening risk management, and promoting the continuous improvement of operations.

3.1 CERTIFICATIONS AND ACCOLADES

2025 Recognition as a Member of Commercial Diving and Marine Services
Cosmos

ISO 45001:2018
Cosmos

ISO 14001:2015
Cosmos

ISO 9001:2015
Cosmos

Business Alliance for Secure Commerce (BASC)
SAASA
Infinia

Center Of Excellence for Independent Validators
SAASA

CEIV Lithium Batteries
SAASA

CEIV Fresh
SAASA

CEIV Pharma Certified
SAASA

Smart Facility
SAASA

ISAGO
SAASA

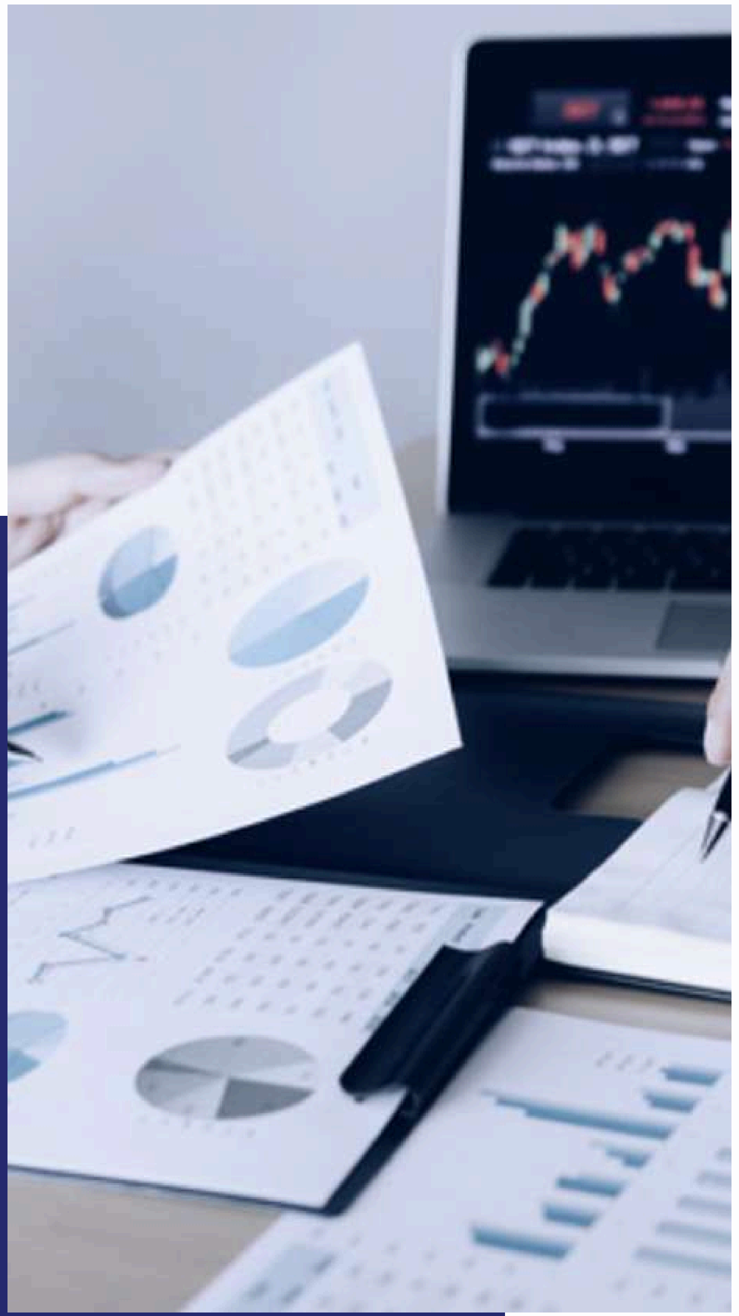
Certification
ISO 9001:2015, 14001:2015, ISO 45001:2018
SAASA

3.1 CERTIFICATIONS AND ACCOLADES

Statement on Greenhouse Gas Verification in accordance with ISO 14064-3:2019
SAASA

Statement on Greenhouse Gas Verification in accordance with ISO 14064-3:2019
SAASA

Cargo Handler of the Year 2025
SAASA



3.2 MAJOR OPERATIONAL RISKS

Andino Global's operations take place in a dynamic environment, exposed to macroeconomic, regulatory, and operational factors that can impact business continuity and performance. In this context, risks associated with the evolution of the global economy have been identified. This economy is characterized by moderate growth, persistent inflationary pressures, and a relatively restrictive international interest rate environment, all of which could affect the Group's activity levels, margins, and financing conditions.

Across all sectors, and considering the nature of its operations—linked to warehousing, cargo transportation, airport services, and financing—Andino Global is exposed to risks related to money laundering and terrorist financing (ML/TF), smuggling, customs fraud, and other illicit activities. To mitigate these risks, the Group has implemented a comprehensive compliance model, which includes anti-corruption policies, due diligence processes, and an organizational structure with Compliance Officers at both the corporate level and in its main subsidiaries. Furthermore, all companies maintain regularly updated risk matrices, enabling proactive and systematic risk management.

At a specific level, major risks by line of business are:

- **Financial businesses:** They are primarily exposed to risks associated with money laundering and terrorist financing (ML/TF) due to the nature of their financing operations, warrants, and relationships with clients and suppliers. These risks are managed through due diligence controls, transaction monitoring, and strengthening the compliance system.

3.2 MAJOR OPERATIONAL RISKS

- **Servicios Aeroportuarios Andinos S.A. (SAASA):** It faces risks linked to the global economic slowdown, which could impact cargo volumes, margins, and financing conditions. Furthermore, due to the nature of its logistics and airport operations, it is exposed to risks of smuggling, customs fraud, and money laundering and terrorist financing (ML/TF). To mitigate these risks, it maintains high operational security standards, including camera monitoring, inspection equipment such as X-ray machines, and digitized processes that allow for greater control and traceability.

- **Aeropuertos Andinos del Peru (AAP):** It manages risks associated with operational safety, cybersecurity, and airport service continuity. To this end, it has incorporated advanced inspection technology, such as dual-generator X-ray equipment, and has standardized its operations under the One Stop Security model, enabling it to operate under consistent standards and reduce control gaps. Furthermore, it integrates physical security with cybersecurity protocols for information protection.

- **Infinia Operador Logístico S.A. (Infinia):** The company faces risks associated with the slowdown in foreign trade, volatile operating costs, and increased regulatory requirements. At the operational level, risks related to the security of the logistics chain have been identified, such as customs fraud, smuggling, errors in documentation processes, and unauthorized access to facilities or systems. To mitigate these risks, the company has strengthened its Security and Control Management System (SGCS), aligning it with BASC and AEO standards, by incorporating updated risk matrices, critical control points, monitoring and auditing mechanisms, and ongoing training programs. Additionally, it has promoted the digitization and traceability of its operations, improving document control, operational visibility, and information security.

3.2 MAJOR OPERATIONAL RISKS

- **Almacenes Financieros S.A. (Almafin):** Given the nature of its operations, the company primarily faces operational risks associated with the custody, control, and management of inventory. Its management model is structured around three key pillars—customer, product, and warehouse—which are continuously monitored to identify vulnerabilities and activate preventative measures. To mitigate these risks, the company implements ongoing on-site supervision, strengthens inventory controls, and has optimized its assessment methodology using risk rating tools, improving efficiency in customer and operational management. Furthermore, it keeps its procedures and policies up-to-date, aligning them with current regulations and strengthening its technological and information security risk management.

In addition, the Group has strengthened its cybersecurity and information protection capabilities, implementing corporate guidelines aimed at safeguarding customer, employee, and operational data, integrating physical and digital security as part of its comprehensive risk management approach.

4

ENVIRONMENTAL COMMITMENT

At Andino Global, we are committed to conducting our operations in accordance with environmental responsibility standards, focusing our management efforts on minimizing our environmental impact and using natural resources efficiently. Our approach aims to contribute to the preservation of ecosystems and the creation of sustainable value, integrating eco-efficiency as a cross-cutting principle in the Group's activities.

Environmental management is based on compliance with applicable regulations and the adoption of practices aimed at continuous improvement. Within this framework, we promote responsible waste management, the efficient use of water and energy, the reduction of emissions, and the implementation of measures to control and mitigate environmental impacts. We also support initiatives designed to strengthen biodiversity conservation and optimize the environmental performance of our operations.

- During 2025, our administrative operations in Spain are being conducted in a limited space; as a result, we do not have consolidated data on consumption related to environmental sustainability.

ENERGY CONSUMPTION

The Group's energy consumption varies across the different countries where we operate, primarily due to the size of our operations and the nature of the activities carried out by each subsidiary. In this regard, Peru accounts for the majority of our operations, which explains its larger share of total energy consumption.

In 2025, the Group's energy consumption increased by 3.87% compared to the previous year. This increase is due, on the one hand, to the inclusion of energy consumption from operations in Mexico during the year and, on the other hand, to a slight increase in consumption in Peru.

Since 2024, the use of renewable energy has also been recorded, thanks to Saasa's operations at Lima Airport Partners (LAP), where all energy needs are met entirely by renewable sources.

The following are among the activities related to energy consumption:

Electricity:

- Operation and management of administrative offices, where energy consumption stems primarily from the use of electricity for lighting and computer equipment.
- Operation of HVAC systems at airports.

Fuel:

- Vehicle transportation related to operations, using fossil fuels such as diesel, gasoline, and liquefied petroleum gas (LPG).
- Operation of machinery and work equipment.

ELECTRIC POWER CONSUMPTION

Starting in 2025, energy consumption data will be recorded as part of efforts to strengthen data collection and consolidation mechanisms across operations, with the aim of improving the traceability and quality of indicator reporting in future periods.

In Spain, no consolidated information on energy consumption is available for 2025, as operations have not yet commenced; they are scheduled to begin in late April 2026.

	2024	2025
Peru		
Non-renewable energy consumption	3.808.693,50	3.888.433,79
Renewable energy consumption	85.893,50	156.830,49
Total - Peru (kWh)	**3.894.587,00**	**4.045.264,28**
Mexico		
Consumption of non-renewable energy	Limited data	20.147,37
Total consumption by Grupo Andino (kWh)	**3.894.587,00**	**4.065.411,65**

FUEL CONSUMPTION

In Spain, the organization does not have any vehicles or tools that require fuel, so no fuel consumption is recorded.

	2025
Peru	
Diesel	71.903,90
Gasoline	7.704,90
GLP (Liquified Gas of Petroleum)	51.391,76
Total - Peru	**131.000,56**
Mexico	
Diesel	27.703,95
Gasoline	19.167,74
Total - Mexico	**46.871,69**
Total consumption by Grupo Andino (Gn)	**177.872,25**

For the 2024 fiscal year, no comparative fuel consumption data is available due to limitations in data recording. Starting in 2025, a data recording and monitoring system has been implemented that will allow for comparisons in subsequent periods.

INITIATIVES FOR ENERGY EFFICIENCY AND THE USE OF RENEWABLE ENERGY

Setting up HVAC system	By installing air conditioning units that use refrigerants with a lower environmental impact, thereby helping to reduce emissions associated with the use of HVAC systems - Saasa Peru.
Solar panels for self-generated energy	Project to set up solar panels at Alfredo Rodríguez Ballón International Airport in Arequipa, Peru, aimed at promoting the use of renewable energy in airport infrastructure.
More energy-efficient equipment	Introduction of hybrid equipment for airport operations at Saasa Peru, where it is used for loading and unloading cargo in warehouses, thereby improving energy efficiency and reducing fuel consumption in operations.
Staff awareness	Promoting energy-efficient practices among employees through awareness campaigns encouraging them to turn off equipment when not in use and to make use of natural lighting in the facilities.

WATER CONSUMPTION

Water is an essential natural resource for the Group's operations and for the well-being of the communities where it operates. To this end, the organization promotes responsible water management aimed at optimizing consumption, preventing waste, and fostering practices that contribute to environmental sustainability.

The Group's water consumption is concentrated primarily in its operations in Peru, where all available data for the years 2023, 2024, and 2025 is recorded. In 2025, water consumption across the Group totaled 105,240.17 m^3, representing a slight increase compared to 2024, while remaining below the levels recorded in 2023. This variation is primarily associated with the expansion of operations in Mexico.

Consumption reduction and optimization initiatives

As part of our commitment to optimizing water use and promoting responsible resource management, the Group has been implementing various initiatives aimed at improving energy efficiency in its operations.

Major initiatives are as follows:

- Implementation of water-saving systems in restrooms at Carlos Ciriani Santa Rosa Airport in Tacna, Peru.

WATER CONSUMPTION

In Spain, no consolidated data on energy consumption is available for 2025, as operations have not yet begun; they are scheduled to start in late April 2026.

	2024	2025
Peru		
Water consumption	94.741,30	103.940,17
México		
Water consumption	Limited data	1.300,00
Total consumption by Grupo Andino (m3)	**94.741,30**	**105.240,17**

WASTE MANAGEMENT

Responsible waste management is a cornerstone of reducing environmental impacts, preventing pollution, and optimizing resource use in our operations.

In 2025, Andino Global recorded a total of 369.11 metric tons of waste, which was sorted and managed according to its type. The largest proportion consists of non-hazardous waste, primarily plastics, cardboard, paper, and wood, among others. All subsidiaries implement source separation processes, prioritizing recovery through recycling and other forms of reuse, and reducing final disposal.

In Peru, waste management is carried out in accordance with the provisions of Law 1278, the Comprehensive Solid Waste Management Law, through separate collection based on waste type. Recyclable waste is sent to recyclers and/or recovery companies, while non-recyclable waste is managed through municipalities or authorized landfills.

For waste requiring specialized handling, there are authorized solid waste operators (EO-RS) that carry out its collection, transport, treatment, and final disposal.

With regard to hazardous waste, which mainly includes industrial oils and waste electrical and electronic equipment (WEEE), its management was carried out by authorized operators, following specialized procedures that ensure safe handling at all stages: collection, temporary storage, transportation, and treatment.

In Mexico, waste management is the responsibility of Benito Juárez International Airport, which directly coordinates sorting and disposal activities.

In Spain, administrative activities are carried out in a corporate building where waste management is handled by the property management, in compliance with local regulations.

WASTE MANAGEMENT

WASTE MANAGEMENT

	2024	2025
Peru		
Non-hazardous waste	225,10	313,55
Hazardous waste	59,05	55,56
Total - Peru (Tn)	**284,15**	**369,11**
Mexico		
Hazardous waste	0,20	Limited data
Total waste Grupo Andino	**284,25**	**369,11**

WASTE DISPOSAL METHOD

	2025
Peru	
Final disposal or removal	291,60
Valuation	77,50
Total waste Grupo Andino	**369,10**

In Spain, information on waste is limited.

Throughout fiscal 2024, there was no comprehensive record detailing waste disposal methods. This limitation made it difficult to obtain consolidated and verifiable information for that period. However, starting in 2025, control and traceability mechanisms have been strengthened.

WASTE MANAGEMENT ACTIONS TAKEN

At-source separation	We identify, separate, and properly store the waste generated by our operations, sorting it as recyclable, non-recyclable, and hazardous—ranging from office waste to electrical and electronic waste. As a result of these efforts, in 2025, we recycled 77.50 tons of waste.
Waste Management and Strategic Partnerships	We actively participate in recycling collection programs in collaboration with local NGOs and municipalities, promoting the circular economy and reducing our environmental impact. Our company, Aeropuertos Andinos del Peru, has formed a strategic partnership with Claro Peru to promote the collection and management of waste electrical and electronic equipment (WEEE). We have implemented internal processes aimed at reducing paper consumption, prioritizing the digitization of documents and the use of collaborative platforms.
Staff awareness	Throughout the year, we conducted awareness campaigns for our employees to promote the importance of recycling, encouraging its integration into both our operations and daily life, with the aim of fostering a culture of environmental responsibility and actively contributing to the sustainable management of resources.

CLIMATE CHANGE

For 2025, the carbon footprint calculation for operations in Peru was performed using the official tool of the Peruvian Ministry of the Environment, which is aligned with the international standard NTP ISO 14064-1 for the quantification of greenhouse gas emissions.As a result, a total of 12,767.63 tCO_2e was obtained, broken down in the following scopes:

- Scope 1 accounted for 10.31% of total emissions. These emissions stem primarily from fuel consumption in the organization’s own transportation, as well as from the use of fuels in power generation sources under the organization’s control.
- Scope 2 accounted for 5.99% of total emissions, associated with the consumption of purchased electricity.
- Scope 3 accounted for 83.70% of the total, primarily related to air and ground transportation.
- Operations in Mexico were not included in the carbon footprint calculation because the necessary measurements were not taken.
- Operations in Spain have been excluded due to their low representativeness.

GHG Emissions

Peru	2025
Scope 1 GHG emissions (tCO2e)	1.316,46
Scope 2 GHG emissions (tCO2e)	764,85
Scope 3 GHG emissions (tCO2e)	10.686,32
Total GHG emissions (tCO2e)	**12.767,63**

CLIMATE CHANGE

- Scope 1 accounted for 89.39% of total emissions. These emissions are primarily attributable to fuel consumption by machinery.
- Scope 2 accounted for 1.73% of total emissions, associated with the consumption of purchased electricity.
- Scope 3 accounted for 8.88% of total emissions associated with the consumption of bond paper.

GHG emissions

México	2025
Scope 1 GHG emissions (tCO2e)	454,91
Scope 2 GHG emissions (tCO2e)	8,82
Scope 3 GHG emissions (tCO2e)	45,20
Total GHG emissions (tCO2e)	**508,93**

The emissions report was not included in 2024 in either Peru or Mexico because the organization was in the early stages of data collection.

ACTIVITIES TAKEN TO REDUCE CARBON FOOTPRINT

In line with their commitment to addressing climate change, Grupo Andino's subsidiaries manage their greenhouse gas (GHG) emissions by measuring and monitoring their carbon footprint in accordance with ISO 14064-1 and the guidelines of the Peru Carbon Footprint Program.

ACTIONS TAKEN

Aeropuerto Andino del Peru

- Donation of 10,094 tons of recyclable solid waste to the Association for Burned Children (Aniquem).
- Environmental awareness talks at centers located in the areas surrounding the airports in Arequipa, Ayacucho, Puerto Maldonado, Juliaca and Tacna.
- Environmental awareness talks and activities at airport terminals, engaging passengers through interactive activities.
- Responsible Management of Electronic Waste (WEEE) by Claro Peru.

Cosmos Agencia Maritima

- Implementation of community gardens in educational institutions and an environmental education and waste sorting program.
- CO_2 sequestration of approximately 0.75 tons per year as a result of school community gardens.

All subsidiaries

- Prioritizing digital platforms and document management.
- Prioritizing the purchase of environmentally friendly equipment and supplies, such as reusable and/or biodegradable products.
- Raising employee awareness about the efficient use of water and energy.

USE OF RAW MATERIALS

The Group companies are primarily engaged in service activities; therefore, raw material consumption is not a significant aspect of their operations. Accordingly, our consumption is focused on the use of administrative and packaging materials.

RAW MATERIAL CONSUMPTION

	2025
Type of material	**Annual consumption**
Peru	
Bond paper (Thousands)	3.405,50
Packing tape (Units)	3.191,00
Stretch film (Units)	3.248,00
Mexico	
Bond paper (Thousands)	327,5

	2025
Type of material	**Annual consumption**
Peru	
Fuel (gallons)	87.031,05
Mexico	
Fuel (gallons)	46.871,69

- Fuel was used mainly in transportation operations and activities, with diesel, gasoline, and LPG being the primary fuels consumed, respectively.
- In Spain, raw material consumption was not tracked during the reporting period. However, actions are being implemented to record and monitor this information, with the aim of including it in the next report.
- Raw material use was not reported in 2024 because the organization was in the initial stage of gathering this information.

BIODIVERSITY PROTECTION

Aeropuertos Andinos de Peru (AAP) has standardized its operating protocols under a comprehensive operational safety approach, recognizing that its activities involve direct interaction with nature. In this framework, relevant impacts on biodiversity have been identified, including noise generation, changes to nearby habitats, and the presence of domestic and wild fauna at our airports. These factors require responsible management that ensures both aviation safety and ecosystem conservation.

Accordingly, Aeropuertos Andinos has established specific measures and procedures to preserve biodiversity and mitigate risks associated with its operations:

Immediate response protocol:
When domestic or wild fauna enters the airside area, safe capture and relocation procedures are activated using specialized equipment, such as double-door cages.

Deterrence and dispersal techniques:
Priority is given to non-lethal methods, including controlled pyrotechnics and acoustic systems (propane cannons and sonic deterrents), in accordance with the updated Standard Operating Procedures (SOPs) for each site.

Preventive barrier maintenance:
Fencing services are carried out using mesh and sealing of critical points along perimeter fences, such as the J5 drainage channel in Arequipa, to prevent animals from accidentally entering the runways.

Personnel Training:
Training sessions are conducted on humane fauna management, ensuring a professional and ethical response to incidents on aprons and taxiways.

BIODIVERSITY PROTECTION STRATEGIES IN AREAS SURROUNDING AIRPORTS

Several sustainability initiatives were implemented to ensure that airport operations coexist harmoniously with the natural environment and the surrounding communities.

Biological baseline monitoring
Scientific flora and fauna studies were completed at all sites, covering both wet and dry seasons. These studies made it possible to identify activity and behavior patterns among the species present. This information serves as the basis for designing control strategies that respect local biological cycles and promote conservation actions.

Strategic partnerships
Coordination with environmental institutions and authorities, including SERFOR, SENASA, and several local municipalities, was strengthened to ensure that all control and deterrence activities are carried out in accordance with technical and legal wildlife conservation criteria. A notable example is the collaboration with the Municipality of Arequipa, which facilitates the reception and care of dogs rescued during control activities at the airport.

Management of attraction sources
Specific actions were implemented to identify and mitigate external factors that increase the presence of fauna in airport areas. These actions included managing waste disposal sites in adjacent areas, which often act as attraction sources.

Sustainable communication and preservation
Communication guidelines were established to prioritize the protection of sensitive and protected species, particularly in areas of high biological sensitivity such as Puerto Maldonado.

FAUNA AND BIODIVERSITY MANAGEMENT

Throughout 2025, Aeropuertos Andinos del Peru strengthened its active management of deterrence, control, and fauna handling in operational risk areas. The actions implemented made it possible to carry out **19,400 bird interventions and 560 terrestrial animal handling activities**, reflecting the effectiveness of immediate response protocols, non-lethal deterrence techniques, and preventive barrier maintenance. The effectiveness of these measures is reflected in the reduction of critical events and in the technical continuity of the contracted biological control services, ensuring that actions are consistent with international standards and respectful of animal welfare. AAP maintains a continuous monitoring and periodic indicator assessment system, reinforcing continuous improvement and transparency in biodiversity management.

Domestic fauna

A total of 560 terrestrial animals, mainly dogs, hares, and cats, were safely captured and relocated, significantly reducing the risk of incidents on runways.

Wild fauna

Preventive interventions were carried out for 20,958 bird species, with Juliaca standing out with more than 16,000 records of local species such as the Andean gull and the Yanavico, ensuring safe flight paths without affecting the integrity of natural populations.

5

TALENT MANAGEMENT

At Andino Global, we recognize that our people are a key driver of sustainable value creation across our operations. With this in mind, we promote a corporate culture that encourages collaboration and synergy while respecting the identity and unique characteristics of each company within the Group.

We actively manage the diversity inherent in our businesses by fostering inclusive and safe work environments that support the holistic development of our employees. We also prioritize the physical and emotional well-being of our team, ensuring they have the conditions they need to perform their roles effectively.

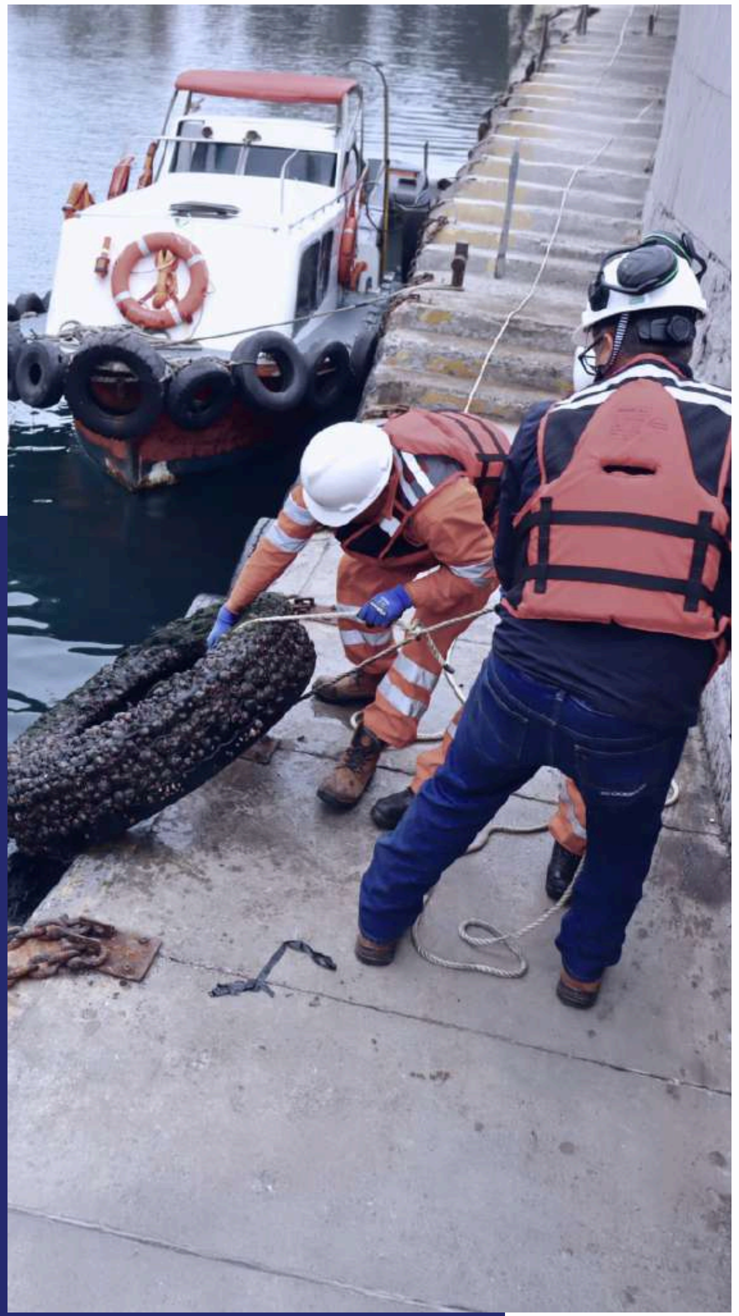
Because we operate in highly specialized sectors, we focus our efforts on attracting, developing, and retaining qualified talent. To support this, we have established structured onboarding processes that ensure effective integration and align employees with their responsibilities, as well as with the quality, ethics, and integrity standards that define our organizational culture.

Our employees

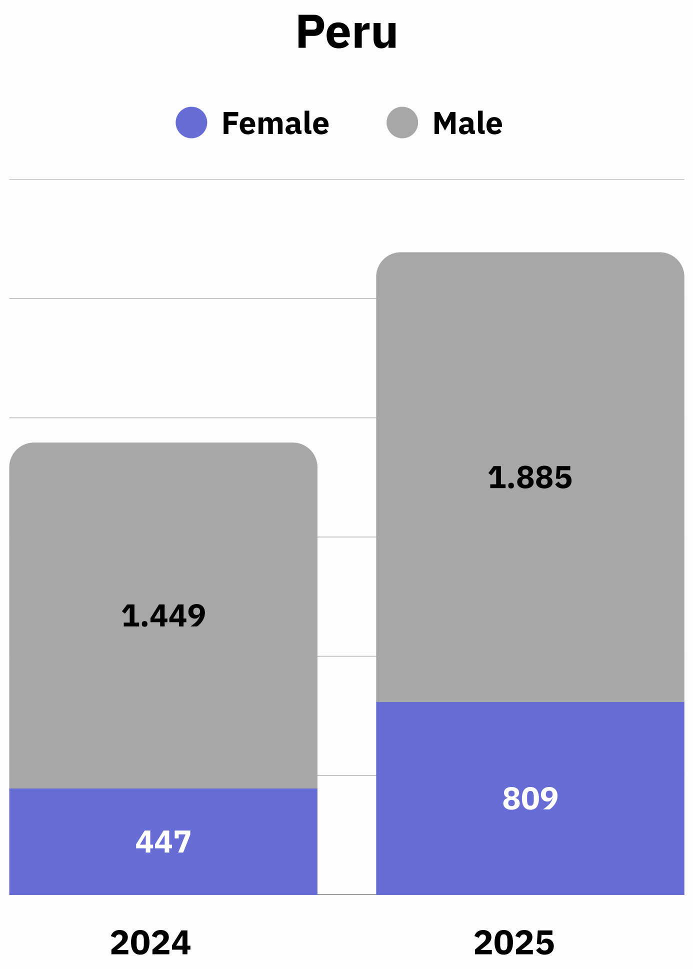
At the end of 2025, Andino Global had 2,961 employees. In terms of gender diversity, women held 47% of administrative positions and 24% of management and senior leadership roles.

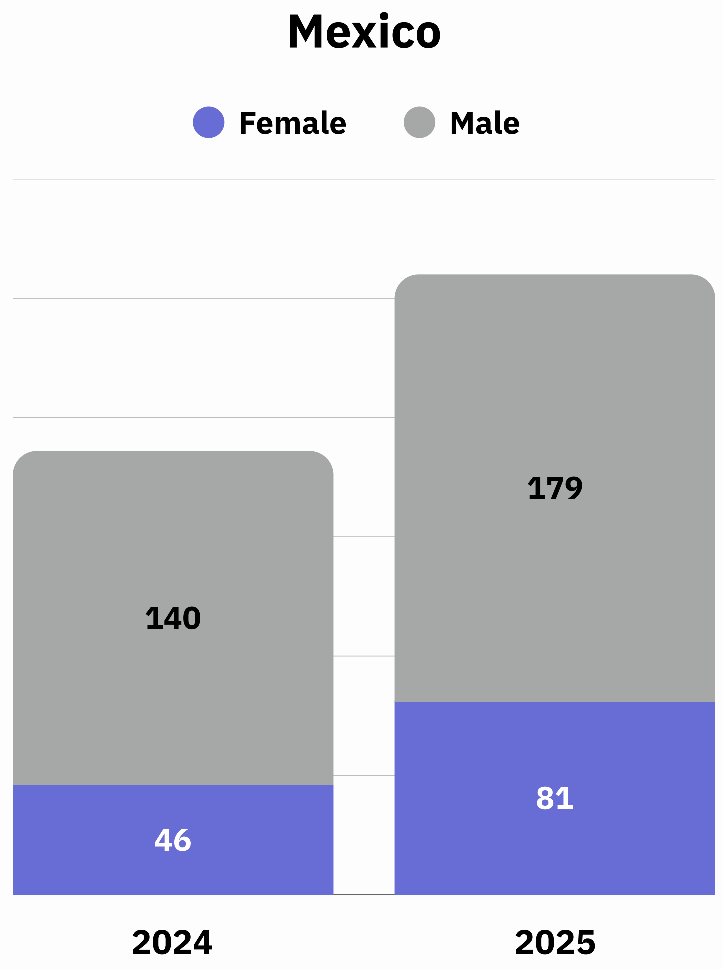
In 2024, female participation was 23.67% in administrative positions and 23.73% at management and senior leadership levels. The variation recorded at the administrative level was mainly due to changes in workforce composition and the creation of new positions during the period.

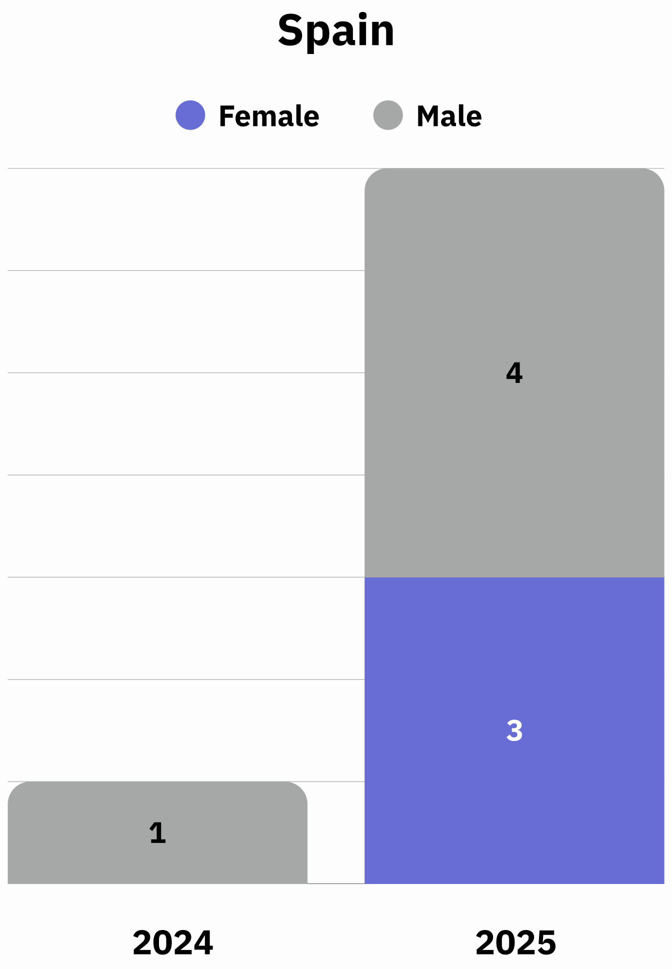
In terms of geographic distribution, in 2025, 90.98% of employees were located in Peru, 8.78% in Mexico, and 0.24% in Spain.



EMPLOYEE RATE BY REGION AND GENDER







CLIMATE, CULTURE AND BENEFITS

In strengthening the organizational climate across the Group companies, initiatives were promoted during the year to consolidate a close, participatory culture aligned with our corporate values.

Within this framework, programs and benefits were developed around three main dimensions:

Education and development:
Agreements were reached with educational institutions to facilitate access to ongoing training and specialization, contributing to employees' professional development.

Health and well-being:
Initiatives focused on employees' comprehensive care were promoted, including psychological support services, preventive health campaigns, and activities that encourage healthy habits.

Benefits and quality of life:
Access was provided to benefits platforms and agreements with various institutions, promoting work-life balance.

In addition, corporate activities were carried out on key dates, strengthening employees' sense of belonging and recognizing teams' efforts.

AIH BENEFITS

Benefits

Agreements with institutions that facilitate access to quality education and specialization opportunities for our employees.

- Universidad Privada del Norte (UPN)
- Cibertec
- El Británico
- I E Educación Ejecutiva y Logística
- Escuela de Administración de Negocios para Graduados (ESAN)
- ADEX – Peruvian Exporters' Association

Health

We ensure the comprehensive health of our employees, contributing to their physical and emotional well-being both inside and outside the workplace.

- Psychological support line through Mapfre, providing mental health and emotional well-being support.
- Campaigns promoting employee health: influenza, tetanus, pneumococcal, and hepatitis B vaccinations; dental care days; breast cancer screening; and active breaks.

Entertainment

- Platform with discounts and promotions on various products and services.
- Agreements with companies such as Intermotors, Balihai Bungalows, Oltursa, and Los Productores (theater), providing access to discounts and exclusive entertainment and recreation experiences.
- Flight Lab

DISTRIBUTION BY COUNTRY, GENDER, AGE AND CLASSIFICATION OF PERSONNEL

PERU

		2024			2025	
PERU	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Senior Mgmt with representation	**3**	**9**	**12**	**3**	**9**	**12**
Below 35 years old	0	0	0	0	0	0
From 35 to 45 years old	2	1	3	2	1	3
From 46 to 55 years old	1	4	5	1	4	5
More than 55 years old	0	4	4		4	4
Managers and Deputy Managers	**11**	**36**	**47**	**14**	**42**	**56**
Below 35 years old	2	1	3		2	2
From 35 to 45 years old	4	16	20	9	19	28
From 46 to 55 years old	3	9	12	3	10	13
More than 55 years old	2	10	12	2	11	13
Dept Heads and Supervisors	**50**	**171**	**221**	**47**	**218**	**265**
Below 35 years old	13	37	50	18	53	71
From 35 to 45 years old	18	63	81	15	67	82
From 46 to 55 years old	14	56	70	12	69	81
More than 55 years old	5	15	20	2	29	31
Trade	**37**	**22**	**59**	**24**	**9**	**33**
Below 35 years old	26	13	39	17	7	24
From 35 to 45 years old	7	5	12	5	2	7
From 46 to 55 years old	1	3	4	1	0	1
More than 55 years old	3	1	4	1	0	1
Administrative staff	**146**	**188**	**334**	**117**	**135**	**252**
Below 35 years old	103	100	203	80	75	155
From 35 to 45 years old	33	59	92	31	35	66
From 46 to 55 years old	8	21	29	4	18	22
More than 55 years old	2	8	10	2	7	9
Operating personnel	**200**	**1.023**	**1.223**	**604**	**1.472**	**2.076**
Below 35 years old	157	511	668	503	899	1.402
From 35 to 45 years old	31	248	279	78	328	406
From 46 to 55 years old	9	179	188	17	161	178
More than 55 years old	3	85	88	6	84	90
Total Peru	**447**	**1.449**	**1.896**	**809**	**1.885**	**2.694**

MEXICO

		2024			2025	
MEXICO	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Managers and Deputy Managers	**0**	**2**	**2**	**0**	**3**	**3**
From 35 to 45 years old	0	1	1	0	1	1
From 46 to 55 years old	0	1	1	0	1	1
More than 55 years old	0	0	0	0	1	1
Dept Heads and Supervisors	**6**	**19**	**25**	**11**	**24**	**35**
Below 35 years old	4	8	12	7	11	18
From 35 to 45 years old	1	6	7	2	8	10
From 46 to 55 years old	1	4	5	2	4	6
More than 55 years old	0	1	1	0	1	1
Trade	**0**	**0**	**0**	**0**	**1**	**1**
Below 35 years old	0	0	0	0	1	1
Administrative staff	**3**	**6**	**9**	**8**	**7**	**15**
Below 35 years old	2	5	7	5	1	6
From 35 to 45 years old	0	0	0	2	3	5
From 46 to 55 years old	0	1 0	1	0	3	3
More than 55 years old	1	0	1	1	0	1
Operating personnel	**37**	**113**	**150**	**62**	**144**	**206**
Below 35 years old	15	56	71	34	84	118
From 35 to 45 years old	13	26	39	18	23	41
From 46 to 55 years old	7	23	30	8	32	40
More than 55 years old	2	8	10	2	5	7
Total Mexico	**46**	**140**	**186**	**81**	**179**	**260**

DISTRIBUTION BY COUNTRY, GENDER, AGE AND CLASSIFICATION OF PERSONNEL

SPAIN

	2024			2025		
SPAIN	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Managers and Deputy Managers	**0**	**1**	**1**	**0**	**3**	**3**
From 35 to 45 years old	0	1	1	0	2	2
More than 55 years old	0	0	0	0	1	1
Dept Heads and Supervisors	**0**	**0**	**0**	**2**	**0**	**2**
From 35 to 45 years old	0	0	0	1	0	1
From 46 to 55 years old	0	0	0	1	0	1
Administrative staff	**0**	**0**	**0**	**1**	**1**	**2**
Below 35 years old	0	0	0	1	0	1
From 46 to 55 years old	0	0	0	0	1	1
Total Spain	**0**	**1**	**1**	**3**	**4**	**7**

TOTAL GRUPO ANDINO	**493**	**1.590**	**2.083**	**893**	**2.068**	**2.961**

DISTRIBUTION BY COUNTRY, GENDER, AGE AND CLASSIFICATION OF PERSONNEL

PERU

	2024			2025		
PERU	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Indefinite	**112**	**390**	**502**	**126**	**425**	**551**
Full Time	112	390	502	126	425	551
Fixed Term	**329**	**1.053**	**1.382**	**658**	**1.446**	**2.104**
Full Time	327	1.052	1.379	657	1.446	2.103
Part Time	2	1	3	1	0	1
Part Time	**0**	**1**	**1**	**9**	**2**	**11**
Part Time	0	1	1	9	2	11
Internship agreement	**6**	**5**	**11**	**16**	**12**	**28**
Full Time	6	5	11	16	11	27
Part Time	0	0	0	0	1	0
Total	**447**	**1.449**	**1.896**	**809**	**1.885**	**2.694**

DISTRIBUTION OF EMPLOYEES BY CONTRACT TYPE, WORKING HOURS, AND GENDER

MEXICO

MEXICO	2024			2025		
	Female	Male	Total	Female	Male	Total
Indefinite	**46**	**140**	**186**	**80**	**179**	**259**
Full Time	46	140	186	75	162	237
Part Time	0	0	0	5	17	22
Fixed Term	**0**	**0**	**0**	**1**	**0**	**1**
Full Time	0	0	0	1	0	1
Total Mexico	**46**	**140**	**186**	**81**	**179**	**260**

DISTRIBUTION OF EMPLOYEES BY CONTRACT TYPE, WORKING HOURS, AND GENDER

SPAIN

SPAIN	2024			2025		
	Female	Male	Total	Female	Male	Total
Permanent	**0**	**1**	**1**	**3**	**4**	**7**
Full Time	0	1	1	3	4	7
Total Spain	**0**	**1**	**1**	**3**	**4**	**7**

PAY GAP

Pay gap was calculated under the guidelines set forth in Law 11/2018, using as a reference the difference in average compensation between male and female employees within the organization.

For purposes of the analysis, total compensation was considered, including:

- Fixed remuneration
- Variable components accrued, regardless of payment date
- Monetary benefits, where applicable

The analysis is also shown by country, taking into account differences in currency and salary structure.
The pay gap is calculated using the following formula:

$$\textbf{Pay Gap (\%)} = \frac{\textbf{Average Remuneration of Men – Average Remuneration of Women}}{\textbf{Average remuneration of men}} \times 100$$

Where:

- A positive gap indicates that, on average, men receive higher remuneration
- A negative gap indicates that women receive higher remuneration

To ensure the consistency and comparability of the analysis:

- The calculation is performed by country (Peru, Mexico and Spain), avoiding exchange rate distortions
- Groups without sufficient gender representativeness have been excluded, as this prevents a statistically valid analysis.
- The average by occupational category have been used, allowing for a more accurate reading of the differences.

Country	Gap
Peru	16,97%
Mexico	11,18%
Spain	5%

The results obtained make it possible to identify differences in average remuneration between men and women, which are mainly due to gender distribution across the different organizational levels, particularly in leadership positions.

In this regard, the organization recognizes that reducing the pay gap is directly linked to strengthening female participation in positions of greater responsibility, making this a priority area of work within its talent management approach.

Overall, these initiatives reflect the evolution of talent management within the organization toward an approach that is increasingly integrated with business results, consolidating it as a key pillar for sustainability and long-term value creation.

PAY GAP - PERU

In Peruvian sol

Employee Category	2024							
	Under 35 years		Between 35 - 45 years		Between 46 - 55 years		More than 55 years	
	Female	Male	Female	Male	Female	Male	Female	Male
Senior Management	0	0	28.750	45.000	35.000	42.115	0	71.250
Managers and Deputy Managers	16.500	35.000	13.375	19.631	28.167	18.173	18.250	25.150
Heads and Supervisors	3.423	3.636	5.617	4.518	6.086	5.135	11.240	5.657
Commercial Employees	2.211	2.520	3.491	3.240	9.250	3.667	3.733	3.500
Administrative Employees	2.675	2.706	3.115	2.961	5.713	3.608	4.023	5.800
Operations Employees	1.438	1.591	1.544	2.073	1.922	2.270	1.404	2.499
Total	**4.374**	**7.576**	**9.315**	**12.904**	**14.356**	**12.495**	**6.442**	**18.976**

2024	
Employee category	Ratio
Senior Management	44,33%
Managers and Deputy Managers	11.13%
Heads and Supervisors	-24.00%
Commercial Employees	4.10%
Administrative Employees	1.97%
Operations Employees	22.40%
Ratio	**29.66%**

PAY GAP - PERU

In Peruvian sol

Employee category	2025							
	Female				Male			
	From 35 - 45 years old	From 46 to 55 years old	Under 55 years	Over 35 years old	From 35 - 45 years old	From 46 to 55 years old	Under 55 years	Over 35 years old
Administrative employees	4.427	6.200	8.523	2.853	4.327	2.632	5.338	3.177
Commercial employees	4.120	9.250	4.600	2.754	3.500	0	0	3.600
Managers and Deputy Managers	13.917	27.167	17.250	0	18.982	21.456	24.364	23.500
Dept. Heads and Supervisors	5.617	6.792	11.750	4.486	4.920	5.008	4.086	3.716
Operating employees	1.888	2.431	2.341	1.422	2.084	2.673	2.867	1.602
Senior Management	32.500	35.000	0	0	45.000	38.990	71.250	0
Total	**4.140**	**7.194**	**7.207**	**1.715**	**3.490**	**4.557**	**7.035**	**1.865**

2025	
Employee category	Ratio
Senior Management	38,27%
Senior Management	18,70%
Heads and Supervisors	-26,41%
Commercial employees	5,36%
Administrative employees	0,03%
Operations employees	19,92%
Ratio	**16,97%**

PAY GAP - MEXICO

In Mexican Pesos

Employee category	2024							
	Under 35 years		Between 35 - 45 years		Between 46 - 55 years		Under 55 years	
	Female	Male	Female	Male	Female	Male	Female	Male
Heads and Supervisors	14.092	15.914	8.072	19.182	8.072	12.254	0	9.600
Administrative employees	18.000	18.352	0	0	0	16.000	13.230	13.230
Operations employees	10.010	8.888	8.627	10.729	8.292	11.275	7.469	9.699
Total	**14.034**	**14.384**	**5.566**	**9.970**	**5.455**	**13.176**	**6.900**	**10.843**

2024	
Employee category	Ratio
Heads and Supervisors	23.72%
Administrative employees	8.63%
Operations employees	8.05%
Ratio	**13.97%**

PAY GAP - MEXICO

In Mexican Pesos

2025											
	Female					Male					
Employee category	Between 35 - 45 years	Between 46 - 55 years	Over 55 years	Under 35 years	Total Female	Between 35 - 45 years	Between 46 - 55 years	Over 55 years	Under 35 years	Total Male	Total
Administrative employees	17.500	0	30.000	15.989	18.118	33.156	18.327	0	21.544	25.142	21.396
Commercial employees	0	0	0	0	0	0	0	0	37.000	37.000	37.000
Managers and Deputy Managers	0	0	0	0	0	95.000	64.996	100.000	0	86.665	86.665
Heads and Supervisors	12.031	20.007	0	14.888	15.300	21.731	14.372	17.879	21.588	20.279	18.714
Operations employees	9.768	10.694	9.451	12.836	11.560	11.541	11.338	10.282	10.988	11.130	11.259
Total	**10.677**	**12.556**	**16.301**	**13.491**	**12.715**	**18.107**	**13.507**	**24.184**	**12.568**	**14.315**	**13.817**

2025	
Employee Category	**Ratio**
Heads and Supervisors	24.55%
Administrative employees	27.94%
Operations employees	-3.86%
Ratio	**11.18%**

Senior Management levels are not considered, as we do not have personnel in this category. In the case of the Managers and Deputy Managers level and Commercial Personnel, these categories are not reported in the table because there are no female employees in them.

PAY GAP - SPAIN

In Euros

Employee Category	2025								
	Female				Male				Total
	Between 35 - 45 years	Between 46 - 55 years	Under 35 years	Total Female	Between 35 - 45 years	Between 46 - 55 years	Over 55 years	Total Male	
Administrative employees	0	0	3.750	3.750	0	2.500	0	2.500	3.125
Managers and Deputy Managers	0	0	0	0	4.815	0	7.083	5.571	5.571
Heads and Supervisors	3.750	6.250	0	5.000	0	0	0	0	5.000
Total	**3.750**	**6.250**	**3.750**	**4.583**	**4.815**	**2.500**	**7.083**	**4.803**	**4.709**

2025	
Employee Category	Ratio
Administrative employees	-50%
Ratio	**5%**

Senior Management, Commercial Employees, and Operating Employees are not considered, as we do not have personnel in those categories. For Managers and Deputy Managers level and Heads and Supervisors, these categories are not reported in the table because there are no female employees in those positions.

PAY GAP

Board of Directors

During 2025 and 2024, members of the Board of Directors remained unchanged, 4 male and 1 female members.

In terms of remuneration, in 2024 a total of €775,000 was received, while in 2025 the amount increased to €834,000. In addition, the average remuneration of Board members in 2025 was €166,800.

Board of Directors	2024-EUR000	2025-EUR000
Salaries	602	658
Attendance fees	173	176
	775	834

Senior Management

Senior Management is composed of 8 men and 3 women. During 2025, total remuneration was €2,924,226, of which €2,453,573 paid to male and €470,652 to female employees. Also, average remuneration was €306,697 for male and €156,884 for female employees.

In 2024, Senior Management was composed of 9 male and 3 female employees. During that year, its members received total remuneration of €2,875,000, of which €2,518,000 was paid to male and €356,000 to female employees.

	2025		
Senior Management	Male	Female	Total
Total Euros	2.453.573	470.652	2.924.226
Average Euros	306.697	156.884	429.503

TALENT ATTRACTION AND TURNOVER

The organization upholds active commitment to attracting and developing talent by promoting selection processes based on the principles of diversity, equity, and inclusion.

Since 2024, the organization has begun consolidating information related to talent management indicators, such as new hires and turnover, with the aim of strengthening data-driven decision-making and improving the monitoring of these indicators over time.

Throughout 2025, Andino Global hired 2,413 new employees.

NEW EMPLOYEE HIRES BY GENDER

	2024			2025		
	Female	**Male**	**Total**	**Female**	**Male**	**Total**
Peru	253	833	1.086	691	1.488	2.179
Mexico	62	164	226	64	164	228
Spain	0	1	1	3	3	6
Total Grupo Andino	**315**	**998**	**1.313**	**758**	**1.655**	**2.413**

EMPLOYEE TERMINATIONS BY GENDER

	2024			2025		
	Female	Male	Total	Female	Male	Total
Peru	206	736	942	327	1.028	1.355
Mexico	69	201	270	22	107	129
Spain	0	0	0	0	0	0
Total Grupo Andino	**275**	**937**	**1.212**	**349**	**1.135**	**1.484**

DISMISSALS

Dismissals by country, gender, age and employee category

PERU

	2024			2025		
	Female	Male	Total	Female	Male	Total
Managers and Deputy Managers	**1**	**1**	**2**	**0**	**0**	**0**
Between 35 - 45 years old	0	1	1	0	0	0
Between 46 - 55 years old	1	0	1	0	0	0
Dept. Heads and Supervisors	**0**	**0**	**0**	**1**	**1**	**2**
Between 35 - 45 years old	0	0	0	1	1	2
Operating employees	**0**	**9**	**9**	**2**	**17**	**19**
Under 35 years old	0	6	6	2	10	12
Between 35 - 45 years old	0	2	2	0	7	7
Between 46 - 55 years old	0	1	1	0	0	0
Trade employees	**0**	**0**	**0**	**1**	**0**	**1**
Over 35 years old	0	0	0	1	0	1
Total	**1**	**10**	**11**	**4**	**18**	**22**

MEXICO

	2024			2025		
	Female	Male	Total	Female	Male	Total
Administrative employees	**0**	**0**	**0**	**0**	**0**	**0**
Dept. Heads and Supervisoı	**1**	**0**	**1**	**0**	**0**	**0**
Under 35 years old	0	0	0	0	0	0
Between 35 - 45 years old	0	0	0	0	0	0
Between 46 - 55 years old	1	0	1	0	0	0
Over 55 years old	0	0	0	0	0	0
Operating employees	**1**	**2**	**3**	**0**	**0**	**0**
Under 35 years old	1	0	1	0	0	0
Between 35 - 45 years old	0	1	1	0	0	0
Between 46 - 55 years old	0	0	0	0	0	0
Over 55 years old	0	1	1	0	0	0
Total	**2**	**2**	**4**	**0**	**0**	**0**

SPAIN

There were no dismissals in Spain in 2024 or 2025.

LABOR INCLUSION OF INDIVIDUALS WITH DISABILITIES

At Andino Global, we promote an organizational culture based on inclusion and respect for diversity, promoting initiatives that support the integration of people with disabilities into the workplace.

At the end of 2024, the organization had one employee with a disability. However, at the end of 2025, there were no active employees in this condition, due to the ordinary dynamics of operations and talent turnover.

In this context, the organization reaffirms its commitment to continuing to create opportunities that promote greater inclusion and diversity in its talent attraction and management processes.

PAYMENTS TO LONG-TERM SAVINGS SYSTEMS

Pension System

During the year, the Company complied with its obligations related to social welfare systems in the countries where it operates, in accordance with applicable regulations. These actions reflect our commitment to the long-term economic well-being of our employees.

PERU

	2024			2025		
	Female	Male	Total	Female	Male	Total
ONP	49	211	260	69	220	289
SPP	390	1.230	1.620	732	1.649	2.381
N.A.	2	3	5	8	16	24
Total	**441**	**1.444**	**1.885**	**809**	**1.885**	**2.694**

MEXICO

	2024			2025		
	Female	Male	Total	Female	Male	Total
SNP	46	140	186	81	179	260
Total	**46**	**140**	**186**	**81**	**179**	**260**

SPAIN

	2024			2025		
	Female	Male	Total	Female	Male	Total
SNP	0	1	1	3	4	7
Total	**0**	**1**	**1**	**3**	**4**	**7**

COLLECTIVE BARGAINING

The organization operates in compliance with the labor regulations in force in each of the countries where it conducts its activities, promoting labor relations based on respect, transparency, and constructive dialogue.

In Peru and Spain, as of the date of this report, there are no unionized employees or collective bargaining agreements in force.

In Mexico, the organization has employees affiliated with a union. At the end of 2025, approximately 80% of employees in that country were unionized, in line with the characteristics of the local labor and regulatory environment.

In this context, the organization actively manages its labor relations by promoting coordination and dialogue with employee representatives, with the aim of ensuring adequate working conditions and the continuity of operations.

The Company reaffirms its commitment to managing labor relations responsibly, contributing to organizational stability and the achievement of its strategic objectives.

Number of unionized employees

	2024			2025		
Country	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Peru	0	0	0	0	0	0
Mexico	35	102	137	65	144	209
Spain	0	0	0	0	0	0
Total	**35**	**102**	**137**	**65**	**144**	**209**

EQUALITY AND DIVERSITY

Grupo Andino keeps its firm commitment to promoting equality and diversity. These commitments are based on the principle of non-discrimination on the grounds of gender, age, origin, disability, sexual orientation, religion, or other personal or social conditions.

In 2025, the Group's Equality and Diversity Policy came into effect, setting the framework for inclusive, equitable, and respectful workplaces. It is supported by measures designed to strengthen fair hiring practices, raise awareness of diversity and equality, and reinforce a culture of respect across the organization

The organization also maintains an external whistleblowing channel managed by BDO to receive, log, and classify reports of potential misconduct, including discrimination and harassment. Reports may be submitted confidentially or anonymously. BDO forwards the information to the Grupo Andino Committee in coded form to protect the whistleblower's identity, which remains undisclosed during the organization's internal investigation.

See the Equality and diversity policy, here

PREVENTION OF WORKPLACE SEXUAL HARASSMENT

Andino Global promotes a work environment based on respect, equity, and human dignity. Within this framework, we have a Policy for the Prevention of and Intervention in Sexual Harassment, as well as a specialized Committee responsible for its implementation.

During 2025, awareness-raising and training initiatives were carried out, along with internal communication campaigns aimed at preventing this type of conduct and strengthening a culture of respect. The measures implemented are detailed below:

Prevention and awareness	• Internal Corporate Communication • Clear internal policies • Awareness-raising and training programs for all personnel
Participation	• Intervention committees • Democratic procedures for electing members
Care and protection	• Accessible and confidential reporting channels • Victim protection
Investigation and sanction	• Impartial investigation process with defined timelines • Application of disciplinary sanctions

See the Equality and Diversity policy, here

EMPLOYEE TRAINING

Each subsidiary of Grupo Andino independently develops an Annual Occupational Health and Safety Training Program, adapted to its operational and management needs. This program, led by the SSOMA area, is reviewed and approved by the Occupational Health and Safety Committee and includes training activities aimed at strengthening a culture of prevention.

In addition, the Human Management area implements general training programs for all employees. Overall, the reported training hours include both these general training activities and specific training on Safety, Occupational Health, and Environment (SSOMA), taking into account the risks inherent to each position, for both administrative and operational personnel.

PERU

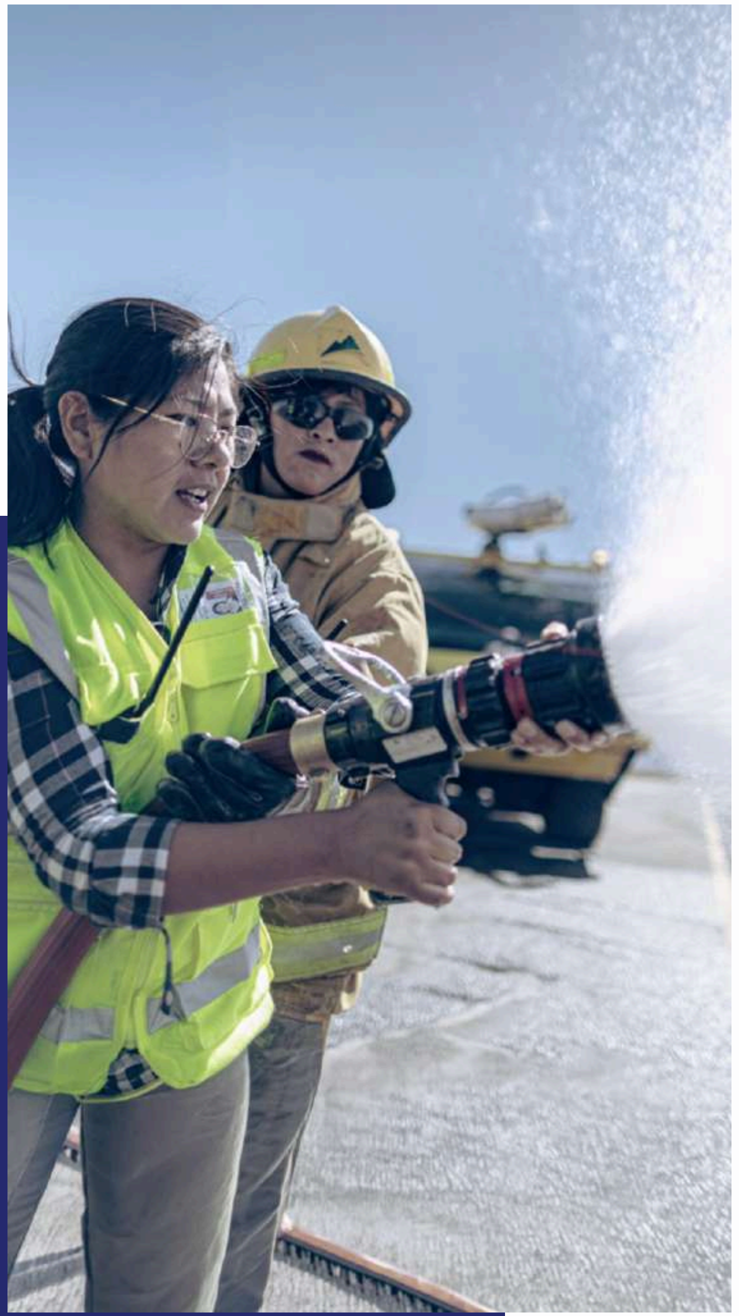
	2025		
Professional Category	**Female**	**Male**	**Total**
Administrative employees	1.384,25	1.511,87	2.896,12
Commercial employees	167,75	132	299,75
Managers and Deputy Managers	50	442,48	492,48
Heads and Supervisors	597	5.908,50	6.505,50
Operations employees	9.958,62	37.092,47	47.051,09
Senior Manager with representation	52,3	17	69,3
Total	**12.209,92**	**45.104,32**	**57.314,24**

EMPLOYEE TRAINING

MEXICO

Professional Category	2025		
	Female	Male	Total
Administrative employees	162	162	324
Commercial employees	0	18	18
Managers and Deputy Managers	0	81	81
Heads and Supervisors	476	1.216	1.692
Operations employees	2.637	8.385	11.022
Total	**3.275**	**9.862**	**13.137**

In 2024, Peru and Mexico did not have records of employee training hours.



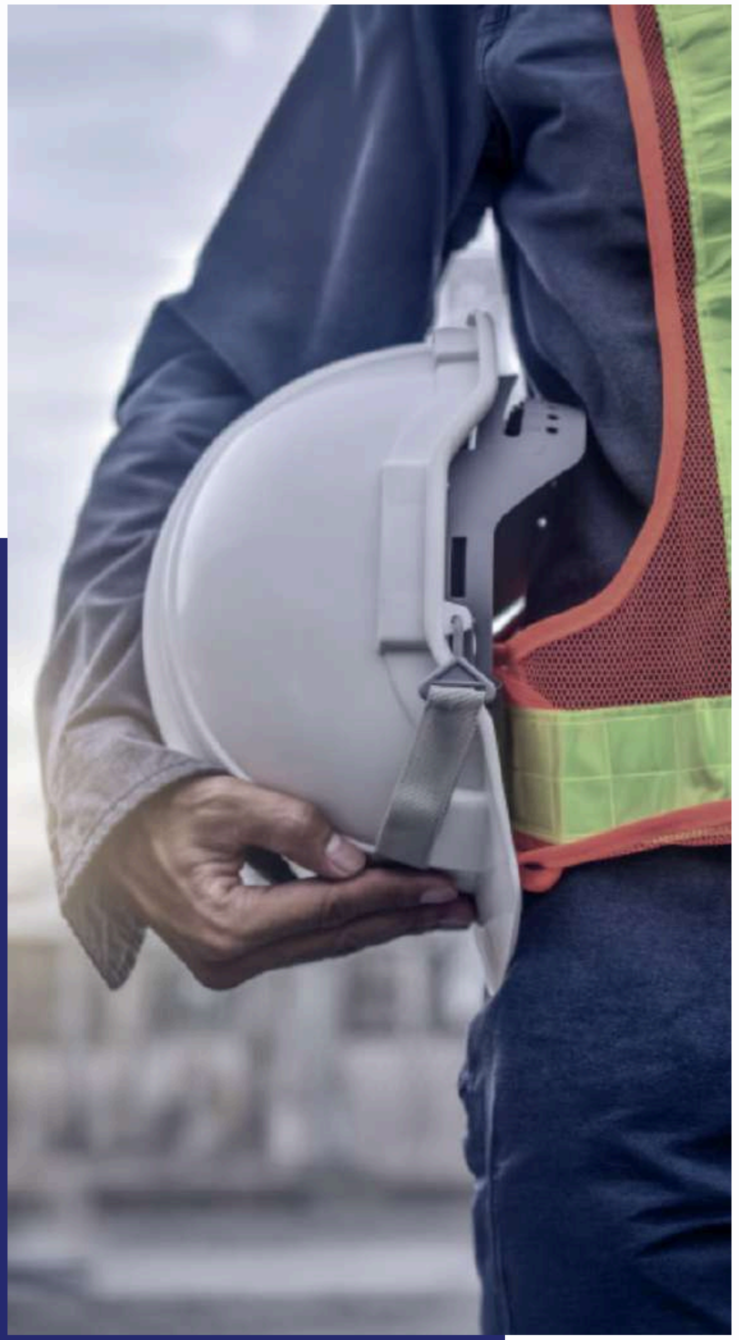
EMPLOYMENT PROMOTION

As part of our commitment to economic and social development, we promote the creation of decent employment in the communities where we operate.

During 2025, we participated in employability initiatives, such as job fairs, contributing to the connection between talent and formal employment opportunities, as well as to the dissemination of our value proposition as an employer.

At Aeropuertos Andinos del Peru, employment promotion practices were strengthened in 2025 through the implementation of mechanisms aimed at prioritizing the development of internal talent. In this context, internal openings were announced through corporate channels, providing employees with professional growth opportunities.

Talent attraction was also promoted via regional job boards. In this regard, we were recognized at the 4th “Kuska Llank’ay” business meeting in the city of Tacna for our contribution to employment generation.



OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety is a strategic priority for Grupo Andino, in line with its commitment to protecting the integrity of the people involved in its operations. The Group implements policies, procedures, and practices aimed at identifying, assessing, and controlling occupational risks, promoting safe and healthy work environments.

Each subsidiary is exposed to specific risks associated with the nature of its activities. To manage these risks, safety training programs are developed, together with the implementation of safe operating procedures and emergency response protocols. These actions help strengthen a preventive culture and ensure the proper management of occupational health and safety.

In addition, the Group has a Safety, Health, and Environment Policy, approved by the Board of Directors, which sets out the institutional commitments aimed at protecting employees' lives and health, preventing occupational accidents and illnesses, and complying with applicable regulations.

In Peru, Grupo Andino's Occupational Health and Safety Management System is aligned with Law 29783 – Occupational Health and Safety Law, its supplementary regulations, and the guidelines of ISO 45001. This management framework applies to all Group subsidiaries and covers employees, contractors, and third parties who carry out activities under our operational control, with the aim of preventing occupational risks and promoting safe and healthy working conditions.

In Mexico, Grupo Andino is aligned with the applicable national occupational health and safety regulations, including the provisions issued by the Ministry of Labor and Social Welfare (STPS the acronym in Spanish) via the Official Mexican Standards (NOM the acronym in Spanish).

OCCUPATIONAL HEALTH AND SAFETY

Contractor management

In Peru, each subsidiary manages its contractors in accordance with occupational health and safety criteria, implementing control activities aimed at verifying compliance with applicable legal requirements. Contractors are also required to provide appropriate training for the safe performance of their work, ensuring that all personnel involved have the necessary knowledge to prevent risks and safeguard their integrity.

Occupational Health and Safety Committee

We have an Occupational Health and Safety Committee, composed equally of employer and employee representatives, in compliance with current Peruvian regulations.

Under applicable legislation, organizations with 20 or more employees must set up an Occupational Health and Safety Committee, while those with fewer than 20 employees must appoint an Occupational Health and Safety Supervisor, responsible for promoting and overseeing compliance with the relevant provisions.

Functions of the Occupational Health and Safety Committee

- Review, approve, and monitor compliance with the Annual Occupational Health and Safety Program and the Annual Occupational Health and Safety Plan prepared by the employer.
- Actively participate in hazard identification and risk assessment.
- Conduct periodic inspections of facilities, machinery, and equipment to verify safety conditions.
- Investigate occupational accidents, incidents, and illnesses.
- Analyze and issue reports on statistics related to occupational incidents and illnesses.
- Promote employee awareness of applicable regulations, instructions, technical work specifications, notices, and other written or graphic documents related to workplace risk prevention.

INITIATIVES AIMED AT STRENGTHENING AND PROMOTING AN OCCUPATIONAL HEALTH AND SAFETY CULTURE

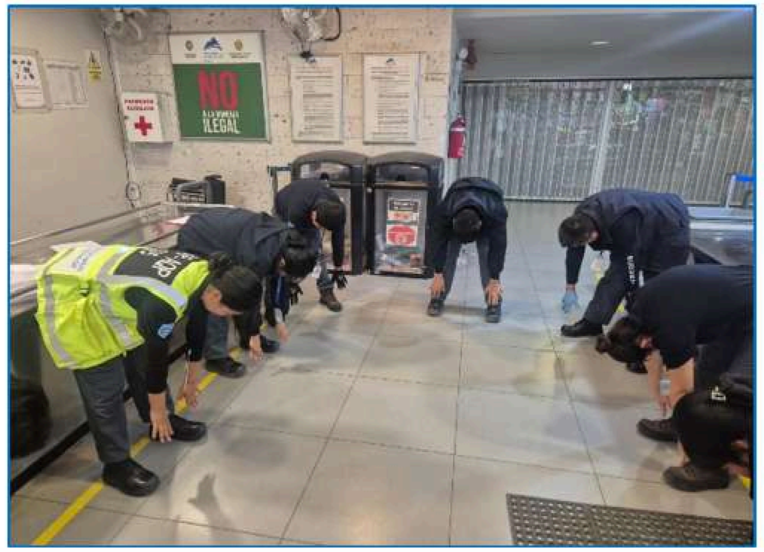
PREVENTION OF OCCUPATIONAL ACCIDENTS

Company: Aeropuertos Andinos del Peru
Objective: Strengthen the prevention of occupational accidents and promote a safe work environment

INITIATIVES AIMED AT STRENGTHENING AND PROMOTING AN OCCUPATIONAL HEALTH AND SAFETY CULTURE

PREVENTION OF OCCUPATIONAL ILLNESSES AND COMPREHENSIVE HEALTH PROMOTION

Company: Aeropuertos Andinos del Peru
Objective: Prevent occupational illnesses and promote the comprehensive health of employees

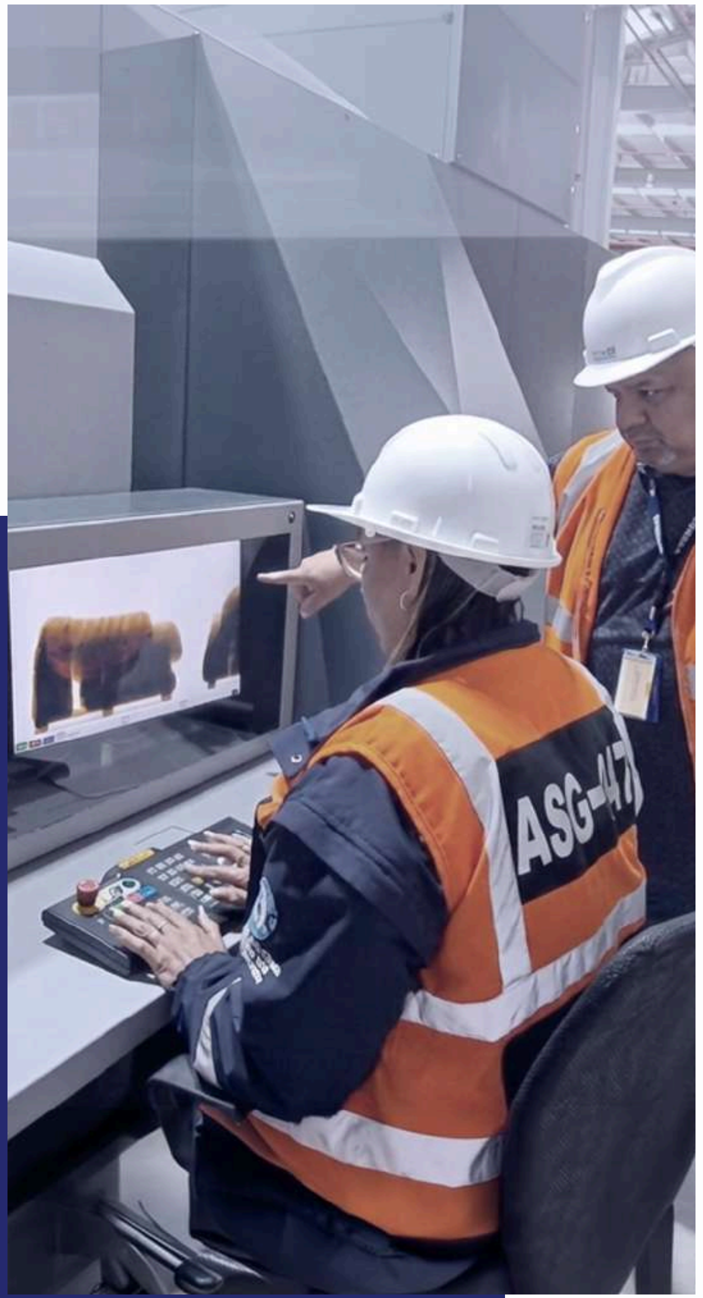


INITIATIVES AIMED AT STRENGTHENING AND PROMOTING AN OCCUPATIONAL HEALTH AND SAFETY CULTURE

PREVENTION OF ERGONOMIC RISKS

Company: Servicios Aeroportuarios Andinos

Objective: Prevent and reduce employees' exposure to ergonomic risks associated with awkward postures and repetitive movements



MECHANISMS FOR PARTICIPATION, CONSULTATION AND COMMUNICATION FOR OUR EMPLOYEES

Each subsidiary has formalized procedures in place for communication, participation, and consultation on Occupational Health and Safety matters. These mechanisms ensure that all personnel have access to institutional information and dialogue channels, such as:

- Corporate email
- Occupational Health and Safety Committee
- Direct communication with the Health and Safety area
- Internal newsletters

Active participation and consultation mechanisms have also been implemented to foster a safe and healthy environment. These include:

- Periodic awareness campaigns
- Monthly meetings of the Occupational Health and Safety Committee
- Identification of occupational risks

HEALTH AND WELL-BEING CAMPAIGNS

As part of the Occupational Health and Safety Management System, in 2025 free medical services were made available to all employees. In addition, we implemented occupational medical surveillance programs designed to monitor employees’ health status and prevent risks associated with work activities.

- Vaccination campaign
- Ophthalmology campaign
- Dermatology campaign: screening for skin lesions
- Mental health campaign: emotional well-being spaces

Occupational Medical Surveillance for Our Employees

Occupational medical surveillance: Our occupational physicians provide ongoing occupational health advice, ensuring compliance with current regulations. This includes monitoring women during pregnancy and breastfeeding, ensuring their well-being during their work activities.

Occupational medical examinations: We conduct occupational medical examinations in accordance with applicable legislation, in order to monitor our employees’ health and prevent potential risks related to their work environment.

Oncology health insurance: We provide full coverage through oncology health insurance, ensuring that our employees have access to timely treatment.

PROCESS FOR INVESTIGATING WORKPLACE INCIDENTS AND ACCIDENTS:

Notification

Report the incident or accident immediately to the direct supervisor

Information gathering

Collect data on what occurred

Analysis and causes

Investigate the root causes of the incident to determine what happened and why

Report and follow-up

Prepare a report, follow up, and verify implementation

Corrective actions

Implement corrective measures to prevent future incidents

OCCUPATIONAL ACCIDENTS AND OCCUPATIONAL ILLNESSES

Over the last two years of the reporting period, the organization has not recorded any occupational illnesses. In addition, there have been no injuries from accidents with serious consequences or fatalities resulting from workplace accidents.

Rate of recordable work-related injuries

<table>
<tr><th></th><th colspan="2">2024</th><th colspan="2">2025</th></tr>
<tr><th></th><th>Male</th><th>Female</th><th>Male</th><th>Female</th></tr>
<tr><td colspan="5">Peru</td></tr>
<tr><td>Number of recordable work-related injuries</td><td>22</td><td>6</td><td>31</td><td>8</td></tr>
<tr><td>Frequency rate (FR)</td><td>10,3</td><td>9,20</td><td>7,37</td><td>5,66</td></tr>
<tr><td>Severity rate (SR)</td><td>0,19</td><td>0,07</td><td>0,18</td><td>0,17</td></tr>
<tr><td colspan="5">Mexico</td></tr>
<tr><td>Number of recordable work-related injuries</td><td>18</td><td>9</td><td>2</td><td>4</td></tr>
<tr><td>Frequency rate (FR)</td><td colspan="2" rowspan="2">0</td><td>5,58</td><td>43,08</td></tr>
<tr><td>Severity rate (SR)</td><td>0,01</td><td>3,63</td></tr>
</table>

*Frequency rate per 1,000,000 hours worked.
Severity rate per 1,000 hours worked.

ABSENTEEISM DUE TO WORKPLACE ACCIDENTS

The reported absenteeism relates exclusively to workplace accidents that occurred during the period. This indicator reflects the impact of accident rates on operations and enables monitoring of the effectiveness of occupational health and safety prevention measures.

	2025	
	Male	**Female**
Peru		
Lost days due to accidents	759	246
Absenteeism hours (total)	6.072	1.968
Working day considered	8 hours/day	8 hours/day
Mexico		
Lost days due to accidents	5	337
Absenteeism hours (total)	40	2.696
Working day considered	8 hours/day	8 hours/day

ABSENTEEISM DUE TO COMMON ILLNESS

	2025	
	Male	**Female**
Peru		
Absenteeism Hours - Common Illness	25.400	11.856
Absenteeism Hours – Non-Work-Related Accident	4.696	3.192
Working day considered	8 hours/day	8 hours/day
Mexico		
Absenteeism Hours - Common Illness	6.480	2.600
Absenteeism Hours – Non-Work-Related Accident	0	0
Working day considered	8 hours/day	8 hours/day

6

RESPECT FOR HUMAN RIGHTS

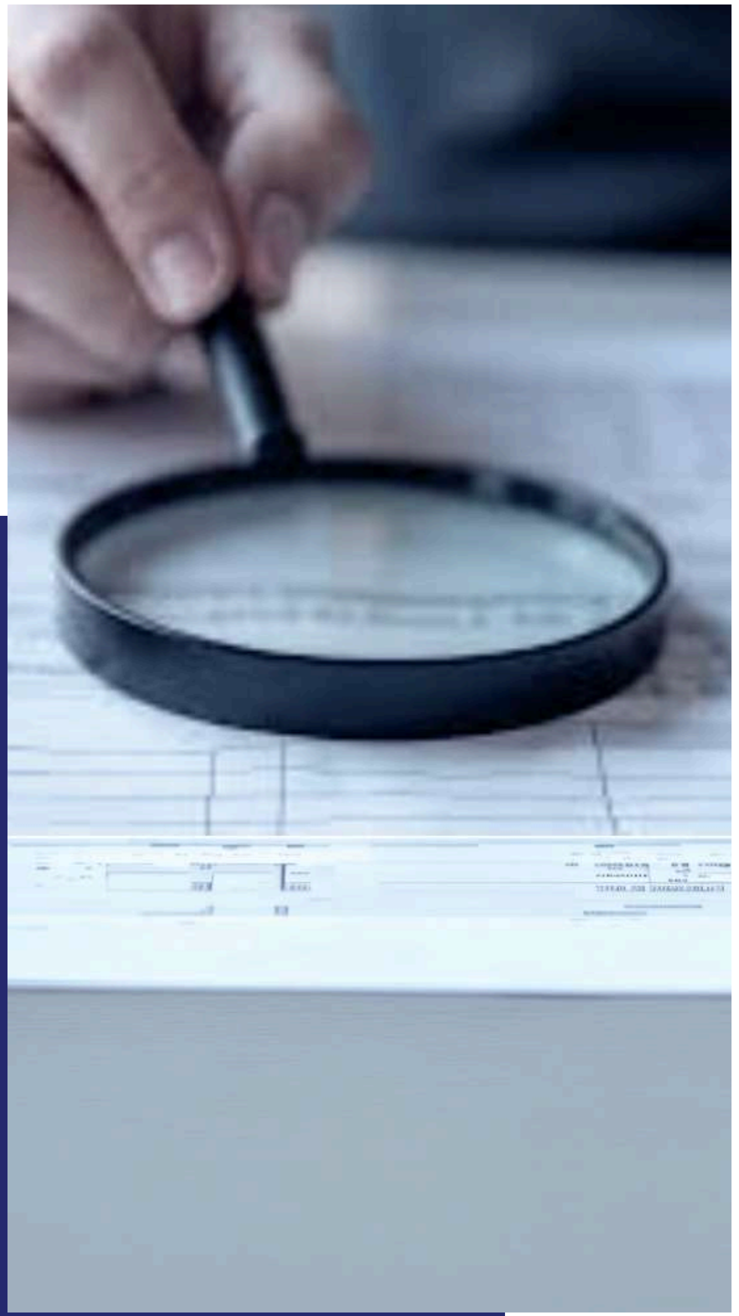
At Andino Global, we promote respect for human rights across all our operations and business relationships. To this end, we have a mandatory Code of Ethics and Conduct for employees, directors, and related third parties, which is reinforced through ongoing training programs and awareness-raising actions aimed at consolidating a culture of integrity within the organization.

The Group recognizes and respects freedom of association and collective bargaining and maintains a zero-tolerance policy toward forced labor, child labor, and any form of violation of fundamental rights. In addition, all Group companies have formal grievance and complaint mechanisms that allow concerns or reports to be submitted confidentially.

These reports are managed through the Ethics Channel, under the supervision of the Compliance Officer, who leads their assessment and investigation and reports the results to the Ethics Committee. During the year, 10 reports were submitted by Grupo Andino employees, of which 6 were dismissed and 4 were investigated and closed.

7

FIGHT AGAINST CORRUPTION AND BRIBERY



The sectors in which we conduct our operations are exposed to various legal and ethical risks, which require ongoing assessment and appropriate management to ensure compliance with the regulatory and integrity standards that govern our activities. Within this framework, we ensure that all personnel, including directors, are aware of and formally acknowledge the Code of Ethics and Conduct, reinforcing its application through training programs and periodic communications aimed at consolidating a culture of compliance.

The Group maintains a firm commitment to integrity, adopting a zero-tolerance policy toward any conduct related to acts of corruption, bribery, money laundering, or participation in illegal activities, including the transportation of illegal goods.

In addition, as part of our continuous improvement approach and alignment with international standards, Group companies such as ServiciosAeroportuarios Andinos S.A. (SAASA) and InfiniaOperadorLogístico S.A. (Infinia), whose operations are linked to cargo handling, hold certification from the Business Alliance for Secure Commerce (BASC), which supports the implementation of secure practices across the logistics chain.

8 COMMITMENT TO SOCIETY

RELATIONSHIP WITH THE ENVIRONMENT AND COMMITMENT TO SUSTAINABLE DEVELOPMENT

At ANDINO, we maintain an active commitment to social well-being, understanding that the sustainability of our operations extends beyond economic results. In this regard, we promote responsible management aimed at creating shared value and a positive impact in the communities where we operate.

The Group companies develop and implement social initiatives and projects aligned with their activities and with the needs of their surrounding areas, contributing to local development through actions focused on people’s well-being, capacity building, education, and environmental care.

SUPPLIERS

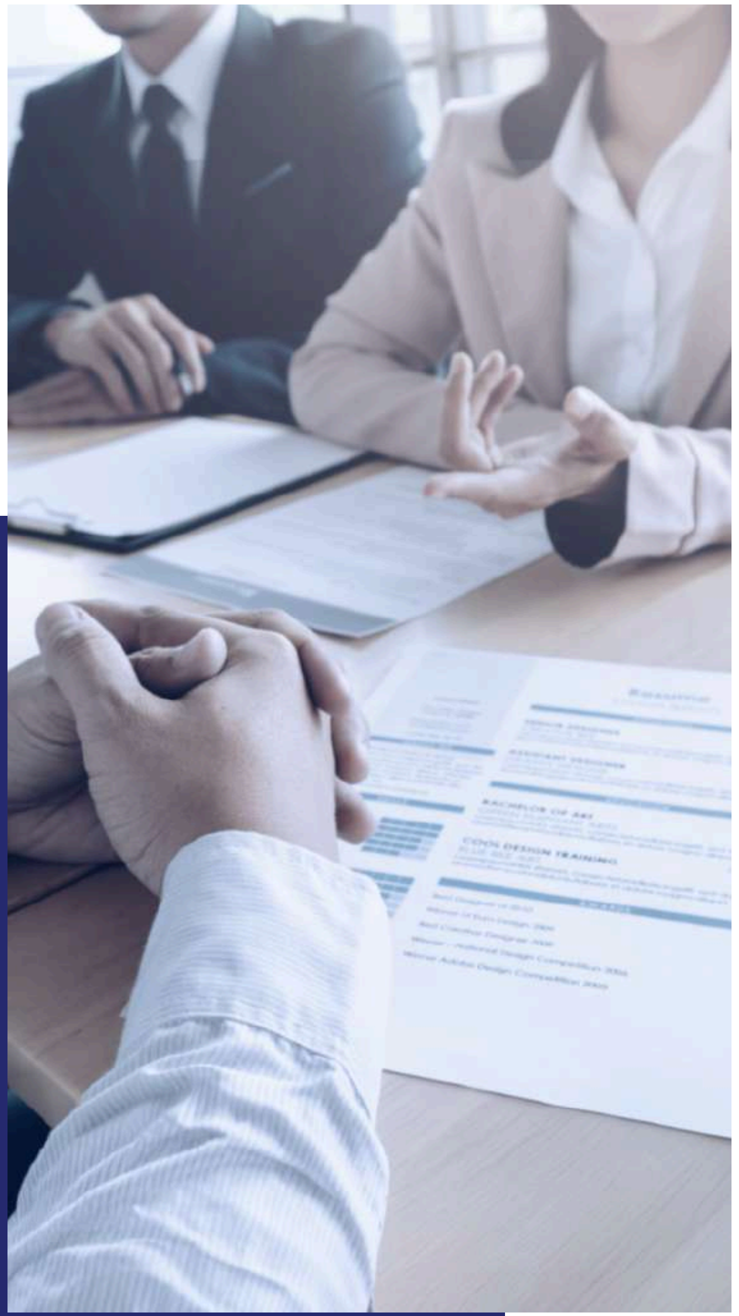
The Group selects its suppliers based on regulatory compliance and integrity criteria, in line with the provisions of its Crime Prevention Policy, which promotes zero tolerance toward any unlawful conduct or conduct contrary to ethical principles. Within this framework, suppliers are expected to act in accordance with the legal and conduct standards defined by the organization.

Although the Group does not currently have a formal supplier audit or continuous supervision system, it is assessing the progressive implementation of mechanisms to strengthen supplier management and risk monitoring across the supply chain.

In 2025, in compliance with the Supplier Payment Policy, the average payment term was calculated, as detailed below.

Aeropuertos Andinos del Peru does not have a Supplier Payment Policy because, as a State concessionaire, it operates under contractually established payment terms.

Company	Number of days
SAASA	74
Terrano	32
Oporsa	18
Cosmos	64
Andino Capital	46
Infinia	66
Almafin	32
AIH	43



CLAIMS

As of December 31, 2025, Cosmos Agencia de Marítima S.A.C. has been subject to legal claims of a labor and administrative nature, as well as tax proceedings mainly related to administrative penalties and social benefits.

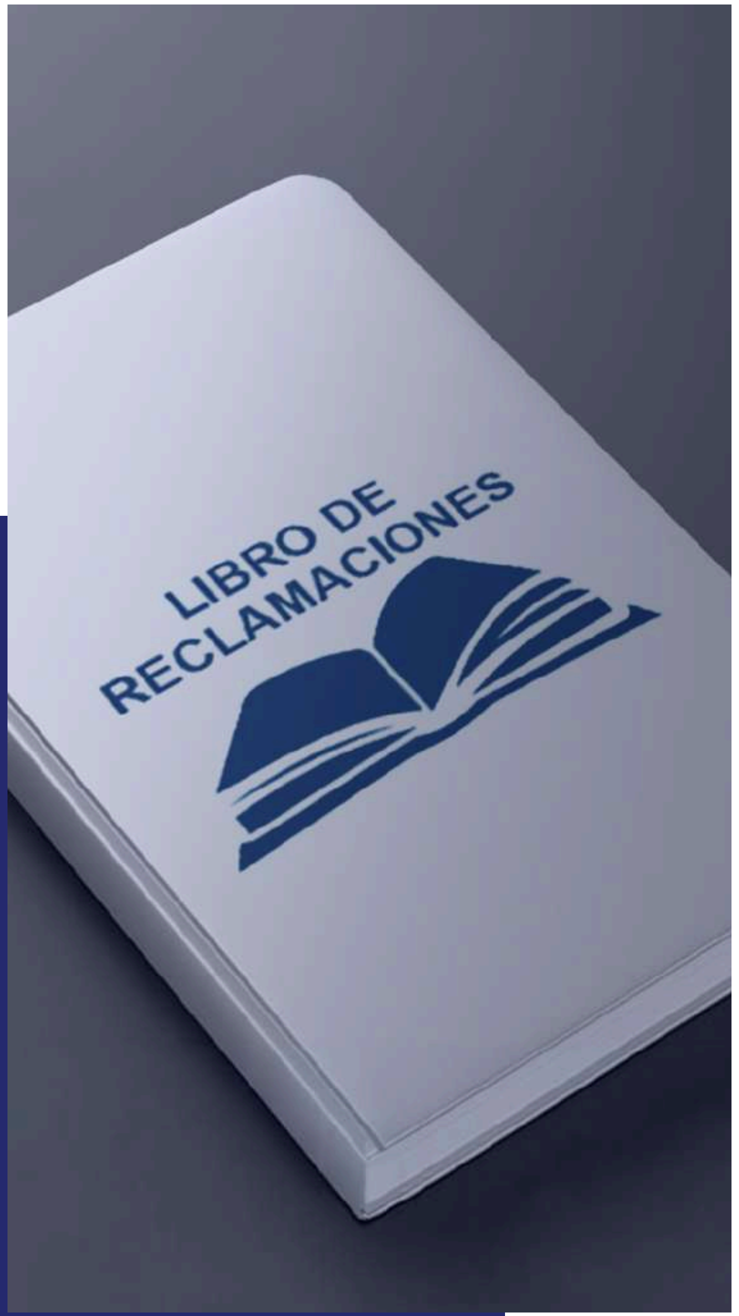
In tax matters, the Company maintains proceedings at the administrative stage before the Tax Court, related to audits corresponding to fiscal years 2015 and 2016.

It also has ongoing claims against assessment and fine resolutions issued by the Tax Administration, arising from various audit procedures carried out by the competent authority.

In 2024, Almacenes Financieros S.A. faced various legal and labor proceedings related to its operations, which were recorded and disclosed in accordance with the standards established by the Peruvian banking regulator ("Superintendencia de Banca, Seguros y AFP" - SBS).

Also, during that year, Cosmos Agencia de Aduanas S.A.C. was subject to legal claims of a labor and administrative nature, as well as tax proceedings.

For further details, see Notes 14 and 27 to the annual accounts for 2025 and 2024.



CLAIMS - CUSTOMERS

During 2025, the Group recorded a total of 124 customer claims through the Complaints Book, both in physical format and on its subsidiaries' digital platforms. Of this total, 121 correspond to Aeropuertos Andinos del Peru and 3 to ServiciosAeroportuarios Andinos S.A.

All claims received were duly addressed in compliance with the deadlines and procedures established by applicable regulations and the Group's internal guidelines.

During 2024, Andino did not consolidate customer claims for each of its subsidiaries. Therefore, this indicator was not reported for the period and has been considered as from 2025.

CORPORATE PARTNERSHIPS

We seek to enhance the positive impact of our actions by working together with organizations that share our values and purpose. Some of these include:

- **ANIQUEM** - Association for Aid to Burned Children – Collection of recyclable paper and cardboard.
- **Aldeas Infantiles** - Collection boxes at airports to support children.
- **Liga de Lucha Contra el Cáncer** - Fundraising to benefit low-income individuals who require cancer treatment.

RELATIONSHIP WITH THE COMMUNITY

As part of its commitment to society, Andino Inversiones Global made contributions in 2025 to Fundación Consejo Spain–Peru, an organization that promotes relations of interest between civil societies in both countries. Its work facilitates exchange and cooperation in both the public and private sectors, with the support of the Government of Spain through the Ministry of Foreign Affairs, European Union and Cooperation.

ASSOCIATION OR SPONSORSHIP ACTIONS

Andino does not carry out sponsorship activities in the commercial sense. However, as part of its commitment to sustainability and the creation of social value, it undertakes collaboration actions with civil society organizations, mainly through solidarity recycling programs and in-kind donations.

The actions carried out by our subsidiaries during 2025 are detailed below:

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (SAASA)

RECYCLING TO HELP

Objective: Promote a comprehensive sustainability model through the responsible management of recyclable waste, linking the circular economy with the generation of positive social impact by supporting rehabilitation programs for children and adolescents.
Recyclable material delivered: 4.371,90 kg
Social impact: Co-financing of one year of specialized services, including:

- Physical and psychological rehabilitation therapies
- Occupational therapy
- Provision of Lycra masks for children and adolescents

Partnership: Asociación del Niño Quemado (ANIQUEM)

RECYCLING

Objective: Strengthen the responsible and traceable management of waste generated in the operation by integrating it into a formal circular economy circuit and contributing to social development through the dignity of formal recyclers' work and the generation of sustainable income.
Recyclable material delivered: 100 kg of recycled paper and 200 kg of unused reports
Socio-environmental impact: Incorporation of waste into a formal circular economy circuit and generation of shared value for the local community.
Partnership: Cusco Recicla

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (SAASA)

WORKFORCE CONNECTION SPACES

Objective: Promote youth employability and the development of local talent by strengthening technical competencies and soft skills, creating spaces for connection between young scholarship recipients and companies in the airport ecosystem with a view to their future employment placement.
Beneficiaries: 60 young people
Training impact: Strengthening of customer service, English language, and soft skills through a virtual training platform.
Partnership: Lima Airport Partners (LAP)

"CHAMBA CHALACA" AIRPORT JOB FAIR

Objective: Promote local employability and access to formal employment in the Callao community by bringing citizens closer to companies in the airport sector and disseminating job opportunities aligned with market needs.
Fair participants: More than 100 people interested in job opportunities in the airport sector.
Employability impact: Clear dissemination of required profiles, selection processes, and professional development opportunities, strengthening access to information and employment connections.
Partnership: Regional Government of Callao

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (SAASA)

WORK PROGRAMS

Objective: drive a positive and sustainable social and environmental impact in the communities where Cosmos operates through initiatives focused on education, environmental awareness, and the promotion of sustainable practices, contributing to local development and the creation of a long-term shared-value legacy.

JÓVENES PRODUCTIVOS PROGRAM

Objective: Strengthen youth employability, particularly among people in situations of socio-labor vulnerability, through coordination with the JóvenesProductivos program and the promotion of access to formal employment.
Employability impact: Strengthening of the circular employability approach by connecting training, certification, and job placement.
Partnership: Ministry of Labor and Employment Promotion (MTPE by its acronym in Spanish).

EMPLOYMENT PROGRAM

Objective: Expand access to formal employment opportunities and strengthen the identification of trained talent through coordination with training and employability programs promoted by an international organization.
Employability impact: Strengthening access to previously trained talent, contributing to more inclusive and effective selection processes.
Partnership: Canadian University Service Overseas (CUSO).

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (COSMOS)

SUSTAINABILITY PROGRAM - ECO COSMOS

Objective: Share the Christmas spirit with children in the community by promoting solidarity and social awareness among our volunteers.

Participants:

- I.E. 5094 Naciones Unidas – Ventanilla district - Callao
- I.E. 22455 José de la Torre Ugarte

Beneficiaries: 1700 students

Impact

- Sustainable infrastructure and bio-gardens
  - Refurbishment and construction of educational bio-gardens.
  - Provision of agricultural tools and supplies.

- Eco-awareness training
  - Training for teachers on solid waste segregation and first aid

- **Volunteering and community**
  - Environmental awareness workshops.
  - Strengthening the company-community relationship.

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (COSMOS)

Achievements:

Environmental Dimension

- 200 m² of green areas and productive fruit bio-gardens recovered.
- More than 50 fruit trees and 100 vegetable plants planted and maintained by students.

Social and Health Dimension

- 100 teachers trained in waste management and first aid.
- 300 students engaged through workshops and talks on environmental care.

Educational Dimension

- More than 1,000 students benefited from the implementation of the school library and computer lab in Callao.
- More than 1,000 students benefited from the school bio-garden in Callao and more than 600 students benefited in Pisco.

Corporate Dimension

- More than 50 volunteers participated in sustainability activities.

DONATION OF TOYS TO RURAL COMMUNITIES IN HUANCAVELICA

Objective: Share the Christmas spirit with children in the community by promoting solidarity and social awareness among our volunteers.
Beneficiaries: Girls and boys from the Chualisma community, Huancavelica
Partnership: Cruz Roja

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS
SOCIAL MANAGEMENT (COSMOS)

RECYCLING TO HELP

Objective: Transform recoverable waste at our sites

Quantification of recoverable waste: 3,334.2 Kg of recovered waste
- Paper: 836 Kg.
- Cardboard: 5 Kg.
- Plastic: 10.2 Kg.
- Waste electrical and electronic equipment (WEEE): 193.4 Kg
- Scrap metal: 2,289.6 Kg

Partnership: ANIQUEM

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (AAP)

EDUCATIONAL PROGRAMS

Actions that leave a mark

Objective: Strengthen environmental culture among employees and airport users by promoting responsible practices and greater awareness of environmental care, in line with the Group's commitment to sustainability.
Impact: More than 40 passengers raised awareness of environmental care practices.
Activity dates: World Environment Day - Ayacucho and Puerto Maldonado.

Actions that leave a mark – Tenants

Objective: Encourage the adoption of good environmental practices among tenants operating at the airports, promoting responsible management of their activities and strengthening a culture of sustainability in the airport environment.
Impact: 8 tenants recognized for implementing good environmental practices within the airports.

Training in Schools

Objective: Promote environmental education and awareness in educational communities adjacent to the airports, encouraging responsible practices related to environmental care, proper waste management, and responsible pet ownership.
Population reached: More than 30 students sensitized on environmental and social responsibility topics.
Partnership: Community initiative with local educational institutions.

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (AAP)

"ARTE QUE CUIDA" DRAWING CONTEST

Objective: Promote environmental education and awareness among the school community surrounding the airports, encouraging reflection and commitment to environmental care through artistic expression.
Recognized students: 30 students from educational institutions surrounding the airports.
Partnership: Community initiative with local educational institutions.

RECYCLING TO HELP

Objective: Transform recoverable waste at our sites
Quantification of recoverable waste: 10.094,25 Kg of recovered waste
Partnership: ANIQUEM

PARTNERSHIPS

Strategic partnership with Claro at the airports for the proper management of waste electrical and electronic equipment.

UNKU

Objective: Provide local artisans and entrepreneurs with a high-level exhibition space to promote art, culture, and inclusion, contributing to local economic development.
Participants: 144 beneficiaries
Locations: Ayacucho, Puerto Maldonado, Tacna and Juliaca.

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

SOCIAL MANAGEMENT (AAP)

“BIENVENIDOS AL CORAZÓN DE LA SELVA SUR: PUERTO MALDONADO” PAINTING CONTEST

Objective: Provide a visibility platform for local artists, promoting appreciation of regional culture in a strategic space such as the airport.
Participants: 14 artists
Partnerships: Decentralized Office of Culture of Madre de Dios, Puerto Maldonado, Regional Directorate of Tourism, and IPeru.

“I EXPOSICIÓN DE MÁSCARAS DE LA REGIÓN PUNO”

Objective: Promote knowledge and appreciation of Puno’s cultural richness through the exhibition of masks representative of the region’s traditional dances.
Participants: 5 artisans and 14 pieces on display
Partnerships: Puno Chamber of Commerce and Production


Recidar

Constancia de Donación

La Asociación Civil Recidar deja constancia que recibió la recolección de donación de :

ALMACENES FINANCIEROS SOCIEDAD ANÓNIMO - ALMAFIN S.A.

Ubicado en la Av. Mariscal La Mar 1263 , Lima - Miraflores en la cual contuvo :

- 6 Monitores

Agradecemos y felicitamos su compromiso socio-ambiental, con su contribución ha promovido la economía circular, mitigando la contaminación en el planeta a través de la reutilización y fomentando la inclusión social en nuestra comunidad.

Villa El Salvador, Lima - Perú, del 23 de setiembre del 2025

Boris Gamarra
Presidente

SOCIAL AND ENVIRONMENTAL PARTNERSHIPS AND CONTRIBUTIONS

ALMACENES FINANCIEROS (ALMAFIN)

HP PLANET PARTNERS CONSUMABLES RETURN AND RECYCLING PROGRAM

Objective: Contribute to the HP Planet Partners recycling program through the responsible return of ink and toner cartridges.
Quantification of waste delivered: 07 toner cartridges and 1 long-life consumable
Agreement: HP Planet Partners

DONATION TO RECIDAR

Objective: Contribute to social responsibility and the circular economy by donating unused monitors to nonprofit organizations, promoting their reuse and generating a positive impact in the community
Quantification of waste delivered: 06 monitors
Partnerships: Recidar

MEASURES FOR CONSUMER HEALTH AND SAFETY

Aeropuertos Andinos del Peru is the only Group company that has direct interaction with end users; therefore, the information related to users' health and safety applies exclusively to this entity.

Airport operations and services are carried out under strict health and safety standards aimed at ensuring a safe, efficient, and controlled travel experience. The airports have adequate infrastructure, including protection systems, signage, specialized equipment, and contingency plans for emergency management.

As part of its comprehensive management approach, medical care services are available within airport facilities, enabling an immediate response to any incident. In addition, personnel are duly trained and organized to act promptly and effectively in emergency situations.

Within this framework, Aeropuertos Andinos del Peru ensures the implementation and continuous improvement of measures aimed at protecting users' health and safety across all its operations.

TAX INFORMATION

	Tax Information (thousands of U.S. dollars) 2024	2025
Profit before tax (aggregate)	-556	-5.489
Income tax accrued (aggregate)	-3.908	-4.125
Public subsidies received	0	0

	2024		2025	
Country	**Profit / (loss) (aggregate)**	**Income tax accrued (aggregate)**	**Profit / (loss) (aggregate)**	**Income tax accrued (aggregate)**
Peru	-3.342	-4.152	-1.338	-4.817
Ecuador	-4	0	-5	0
Mexico	-2.841	0	-517	90
Colombia	-80	0	-14	-8
Spain	-973	244	-3.615	610
Total	**-556**	**-3.908**	**-5.489**	**-4.125**

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SUBSEQUENT EVENTS

On March 17, 2026, Aeropuertos Andinos del Peru S.A., a subsidiary of the Company, signed Addendum No. 5 to the Concession Agreement for the Second Airport Group with the Peruvian Ministry of Transport and Communications. This addendum will enable the implementation of projects for a total of more than US$470 million, for the benefit of more than 5 million passengers and the southern macro-region.

This addendum is intended to facilitate the implementation of projects involving the new runway at Juliaca, internal and external drainage works, and improvements to the terminal at that airport. It also includes the expansion of Arequipa Airport, the optimization of the airport terminals in Puerto Maldonado and Tacna, and the construction of new perimeter fences at the airports in Juliaca, Arequipa, Tacna, and Puerto Maldonado.

On January 14, 2026, AIH was formally informed by its affiliate, Kuntur Wasi, that it had received the total amount of USD 91,205,056.00, i.e., the payment ordered based on the arbitration award issued on May 9, 2024 on ICSID Case No. ARB/18/27.

On the other hand, at the end of December 2025, Andino confirmed the award of Block M-15 in Barajas, with a total area of 7,621 m², of which 3,125 m² is intended for storage facilities.

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EXHIBITS

CONTENT INDEX REQUIRED BY LAW 11/2018

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
General Information		
A brief description of the business model, including its business environment, organization, and structure	GRI 2-1 GRI 2-6 GRI 2-9	Section 2
Markets where the Company operate	GRI 2-1 GRI 2-6 GRI 2-23	Section 2
Organization’s business objectives and strategy	GRI 102-15 GRI 2-22	Section 2
Key factors and trends that may influence its future development	GRI 102-15 GRI 2-22	Section 2

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Environment		
Detailed general information		
Detailed information on the current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety	GRI 2-23 GRI 2-12	Section 4
Environmental assessment or certification procedures	GRI 2-12 GRI 102-15	Section 4
Resources allocated to environmental risk prevention	GRI 2-12 GRI 201-2 GRI 301-7	Section 4
Applying the precautionary principle	GRI 2-23	Section 4
Number of provisions and guarantees for environmental risks	GRI 2-27	Section 4

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Environment		
Pollution		
Measures to prevent, reduce, or mitigate emissions that seriously harm the environment; taking into account any form of air pollution specific to an activity, including noise and light pollution	GRI 3-3 GRI 302-4 GRI 305-5 GRI 305-7	Section 4
Circular economy and waste prevention and management		
Measures for prevention, recycling, reuse, other forms of waste recovery, and waste disposal. Initiatives to combat food waste.	GRI 3-3 GRI 306-2 GRI 306-3	Section 4

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Environment		
Sustainable use of resources		
Water consumption and water supply in accordance with local constraints	GRI 303-1 GRI 303-2	Section 4
Consumption of raw materials and measures taken to improve their efficient use	GRI 301-1	Section 4
Direct and indirect energy consumption. Measures taken to improve energy efficiency. Use of renewable energy.	GRI 2-1 GRI 302-1 GRI 302-4	Section 4

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Environment		
Climate change		
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	GRI 305-1 GRI 305-2 GRI 305-3	Section 4
Measures taken to adapt to the effects of climate change	GRI 102-15 GRI 3-3 GRI 305-5	Section 4
Voluntarily established medium- and long-term reduction targets for greenhouse gas emissions and the measures implemented to achieve them	GRI305-5	Section 4

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Environment		
Biodiversity		
Actions taken to preserve or restore biodiversity	GRI 3-3 GRI 304-1 GRI 304-3	Section 4
Impacts caused by activities or operations in protected areas	GRI 304-2 GRI 304-1	Section 4

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Social and worker-related matters		
Employment		
Total number and breakdown of employees by country, gender, age, and job classification	GRI 2-6 GRI 2-7 GRI 405-1.b	Section 5
Total number and distribution of employment contract types, and annual average of permanent, temporary, and part-time contracts by gender, age, and occupational classification	GRI 2-7	Section 5
Annual average of permanent contracts, temporary contracts, and part-time contracts by gender, age, and occupational classification	GRI 405-1	Section 5
Number of layoffs by gender, age, and occupational classification	GRI 401-1	Section 5
Average compensation and its trends, broken down by gender, age, and occupational classification or equivalent value	GRI 405-2	Section 5

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Social and worker-related matters		
Employment		
Pay gap, pay for equal work, or the Group average	GRI 405-2 GRI 202-1	Section 5
Average compensation for university presidents and executives, including variable compensation, per diem, severance pay, contributions to long-term savings plans, and any other payments, broken down by gender	GRI 405-2	Section 5
Implementation of policies on disconnecting from work	GRI 3-3	Section 5
Number of employees with disabilities	GRI 405-1.b	Section 5

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Social and worker-related matters		
Work Organization		
Organization of working hours	GRI 3-3	Section 5
Measures designed to facilitate work-life balance and encourage both parents to share parenting responsibilities	GRI 3-3 GRI 403-2	Section 5
Health and Safety		
Occupational Health and Safety Conditions	GRI 3-3	Section 5
Workplace accidents, particularly their frequency and severity, as well as occupational diseases; disaggregated by sex	GRI 403-2	Section 5

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Social and worker-related matters		
Social relationships		
Organization of social dialogue, including procedures for informing and consulting with employees and negotiating with them	GRI 2-29 GRI 402-1 GRI 403-1	Section 5
Percentage of employees covered by a collective bargaining agreement, by country	GRI 2-30	Section 5
An overview of collective bargaining agreements, particularly in the field of occupational health and safety	GRI 403-1	Section 5
Training		
Policies implemented in the field of education	GRI 3-3 GRI 404-2	Section 5
Total number of training hours by occupational category	GRI 404-1	Section 5

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Social and worker-related matters		
Accessibility		
Inclusion and universal accessibility for people with disabilities	GRI 3-3	Section 5
Equality		
Measures taken to promote equal treatment and opportunities for women and men	GRI 3-3 GRI 404-2	Section 5
Equality plans, measures taken to promote employment, and protocols against sexual harassment and gender-based harassment	GRI 3-3	Section 5
The inclusion and universal accessibility of people with disabilities	GRI 3-3	Section 5
Policy against all forms of discrimination and, where applicable, on diversity management	GRI 3-3 GRI 406-1	Section 5

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Respect for human rights		
Implementation of human rights due diligence procedures and prevention of risks of human rights violations, as well as, where appropriate, measures to mitigate, manage, and remedy any abuses committed	GRI 2-1 GRI 414-2 GRI 3-3 GRI 412-1	Section 6
Complaints regarding human rights violations	GRI 2-26 GRI 3-3 GRI 2-27	Section 6
Measures implemented to promote and ensure compliance with the provisions of the ILO's core conventions regarding respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labor; and the effective abolition of child labor	GRI 3-3 GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1	Section 6

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Fight against corruption and fraud		
Actions taken to prevent corruption and bribery	GRI 3-3 GRI 205-2 GRI 205-3	Section 7
Actions taken to fight against money laundering	GRI 3-3 GRI 205-2 GRI 205-3	Section 7
Contributions to foundations and nonprofit organizations	GRI 3-3 GRI 201-1 GRI 203-2	Section 7

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Disclosures about the Company’s activities		
Company’s commitment to sustainable development		
The impact of the company's activities on employment and local development	GRI 203-1 GRI 413-1	Section 8
The impact of the company's operations on local communities and the surrounding area	GRI 203-1 GRI 413-1	Section 8
Relationships with local community stakeholders and the nature of the dialogue with them	GRI 2-29 GRI 413-1	Section 8
Partnership or sponsorship initiatives	GRI 2-28 GRI 201-1	Section 8

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Disclosures about the Company's activities		
Subcontracting and suppliers		
Including social, gender equality, and environmental considerations in procurement policy	GRI 3-3	Section 3
Consideration of social and environmental responsibility in relationships with suppliers and subcontractors	GRI 2-6 GRI 3-3 GRI 308-1 GRI 308-2 GRI 407-1 GRI 408-1 GRI 409-1 GRI 414-1 GRI 414-2	Section 3 Section 8
Monitoring systems, audits, and their outcomes	GRI 308-1 GRI 308-2	Section 8

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Disclosures about the Company's activities		
Consumers		
Actions taken to ensure consumer health and safety	GRI 3-3 GRI 416-2	Section 8
Mechanisms in place for complaints, complaints received, and their resolution	GRI 2-26 GRI 3-3 GRI 418-1	Section 8

Information required by law 11/2018	Reporting criteria: Selected GRI standard	Page
Tax disclosures		
Country-by-country profit obtained	GRI 201-1	137
Paid taxes on profits	GRI 201-1	137
Financial assistance received from the government	GRI 204-1	137

NON-FINANCIAL INFORMATION STATEMENT PREPARED BY THE BOARD OF DIRECTORS

The Directors of Andino Inversiones Global, S.A., at their meeting held today, hereby issue the Consolidated Statement of Non-Financial Information for the fiscal year ended December 31, 2025. This Non-Financial Information Statement is transcribed on 159 sheets of plain paper, printed on one side only (numbered 1 through 159). The Group's Directors hereby state that they have personally signed each and every one of the aforementioned documents by signing this page, number 158.

In Madrid, this April 24, 2026.

D. Carlos Rodolfo Juan Vargas Loret de Mola
Presidente del Consejo de Administración

D. Ángel García-Cordero Celis
Consejero

Dª Giuliana Angelica Cavassa Castañeda
Consejera

D. Dante Antonio Albertini
Consejero

D. Luis Eduardo Vargas Loret de Mola
Consejero


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Global