

sando

**HUMAN
RIGHTS POLICY**

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The Board of Directors of GRUPO EMPRESARIAL SANDO S.A. (hereinafter, SANDO), within its general and non-delegable authority to determine the Company's general policies and strategies, and following prior review and proposal by the Sustainability Department, has approved this *Sustainability Policy* (hereinafter, the "**Policy**").

1. PURPOSE

This Policy establishes a general framework for managing Human Rights at SANDO. It applies to all professionals within the Group, and, by extension, to the entire supply chain and all collaborators. It reflects the Company's commitment and must be interpreted and complemented jointly with the *Code of Conduct*, the *Sustainability Policy*, the *Occupational Risk Prevention Policy*, the *Equality Plan*, and other policies, reports and statements related to Human Rights and the commitments assumed by SANDO. These commitments include adherence to the United Nations Global Compact, through which the Company adopts management measures to ensure compliance with the Ten Principles of the Global Compact and the 2030 Agenda, two international frameworks that embed fundamental Human Rights within their foundations.

2. SCOPE OF APPLICATION

This *Policy* applies to all entities belonging to the Sando Group, in accordance with their specific characteristics. Accordingly, all references in this *Policy* to the Sando Group shall be understood as including all companies over which SANDO exercises effective control, regardless of their geographical location.

This Policy does not apply to subsidiaries or minority investees over which SANDO does not exercise direct or indirect effective control. Such entities shall have their own internal policies or regulations governing the matter, which may under no circumstances contradict the provisions of this *Policy*.

3. REFERENCE FRAMEWORK

SANDO's Human Rights Policy, procedures and operations are grounded in the following international and European Human Rights instruments and standards:

- The International Bill of Human Rights of the United Nations
- The European Convention on Human Rights
- The United Nations Convention on the Rights of the Child
- The Convention on the Rights of Persons with Disabilities

- The Charter of Fundamental Rights of the European Union
- The United Nations Guiding Principles on Business and Human Rights
- UN Human Rights Council Resolution 48/13 of 8 October 2021, recognising the right to a clean, healthy and sustainable environment as a Human Right
- The Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities
- The International Labour Organization Declaration on Fundamental Principles and Rights at Work, its eight fundamental conventions, and the Convention on Indigenous and Tribal Peoples
- The United Nations Declaration on the Rights of Indigenous Peoples
- National constitutions and laws recognising or applying Human Rights

4. HUMAN RIGHTS MANAGEMENT MODEL

SANDO considers respect for, protection of and promotion of Human Rights a fundamental requirement of its conduct. To ensure the practical implementation of this commitment, SANDO and all affiliated entities follow these **general principles**:

- **Compliance with applicable** Human Rights law and the United Nations Guiding Principles on Business and Human Rights, as well as adherence to national and international recommendations.
- Respect for Human Rights relating to **children and young people**, especially avoiding participation in or support for child labour.
- Implementation of measures guaranteeing a **safe working environment** and avoiding the use or support of forced labour and human trafficking.
- Prohibition of **harsh or inhumane treatment**: intimidation through verbal abuse, physical abuse or discipline, threats, or sexual or other forms of harassment shall not be permitted.
- Adoption of measures to **prevent excessive working hours**, ensuring compliance with working-time regulations or collective agreements applicable to each workplace.
- Ensuring a **living wage**, in accordance with legal provisions or relevant collective bargaining agreements.
- Preventing any form of **discrimination** based on race, caste, sex, nationality, religion, disability, gender, sexual orientation, political affiliation or trade union membership.
- Respecting the right to **freedom of association** and collective **bargaining**.

- Recognising and respecting the **rights of ethnic minorities and indigenous**, tribal, Aboriginal and native peoples in areas where SANDO operates, fostering open intercultural dialogue.
- Adhering to **voluntary** public or private **agreements** involving commitments to reduce behaviours contrary to this Policy.
- **Evaluating, preventing, mitigating and accounting** for SANDO's potential or actual adverse impacts on Human Rights across all operations and activities.
- **Implementing due diligence processes** based on corporate risk assessments regarding potential Human Rights violations in new business relationships, ongoing projects and management processes.
- Deploying **mechanisms for raising concerns** related to Human Rights. Potential breaches—whether of legislation, this Policy, or SANDO's Code of Conduct—may be reported through [SANDO's Whistleblowing Channel](#), available on the corporate website.
- Taking **steps to remedy** any negative Human Rights impacts that SANDO has caused or contributed to causing.
- Promoting a **responsible culture** that encourages respect for Human Rights and behaviours that uphold such respect, including active communication and raising awareness among stakeholders, and especially encouraging suppliers and collaborators to commit to this Policy.

5. HUMAN RIGHTS GOVERNANCE

Human Rights management at SANDO is overseen by the Company's highest governing bodies, from the Board of Directors to the Executive Committee, to which the Sustainability Committee reports. The Sustainability Committee approves, monitors and evaluates the Company's Human Rights strategy and practices.

The strategy and measures shall integrate the requirements of the international frameworks referenced above, as well as legislation in each country, and may not conflict with them.

Progress against objectives is reported annually in the **Sustainability Report**, and specific performance reports may be issued for clients, partners and/or bodies, such as the Global Compact.

6. COMMUNICATION OF THIS POLICY

This Human Rights Policy shall be communicated to all administrators, managers and employees of the Sando Group, and reinforced through periodic awareness and reminder actions.

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NOTE: This Policy was approved by the **Board of Directors of Grupo Sando at its meeting on 30 September 2024**, and is published on the Group's intranet/website.

October 2024