



Corporate  
Governance  
and  
Sustainability

# HUMAN RIGHTS POLICY

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## GENERAL INFORMATION

### *Creation and development*

<b>Title</b>	Human Rights Policy
<b>Version</b>	2.0
<b>Date Created</b>	
<b>Last Updated</b>	
<b>Author</b>	Compliance Officer

### *Examination and Approval*

The following bodies have examined and approved this document:

<b>Body</b>		<b>Date</b>
Chair	APPROVED	10/11/2023
Chair	APPROVED 2nd REVIEW	07/02/2024

### *Distribution*

All staff have been informed of this policy and how to consult it.

<b>Disclaimer</b>	This document, by virtue of the principle of language economy, may use the singular or plural masculine term to encompass the masculine, feminine, non-binary gender, etc., from an absolutely inclusive and respectful perspective.
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## 1 INTRODUCTION

The Chair of the Board of Directors of the parent company of the Miquel y Costas Group (the "Group") is responsible for approving and updating this Policy and ensuring compliance with it as part of his delegated duties.

Respect for human rights is a fundamental part of the Group's values and an intrinsic part of its business activities. The Policy has therefore been drafted taking into account the Group's Purpose, as well as the highest international standards and compliance with the United Nations 2030 Agenda.

### 1.1 Aim

Through this Policy, the Group wishes to formalise its commitment to the human rights recognised under current law and to establish standards so as to act with due diligence in accordance with the OECD guidelines, the policies of the International Labour Organization, the United Nations Global Compact, the Sustainable Development Goals approved by the United Nations (SDGs) and the company's *Code of Ethics*.

In this regard, the Group is committed to supporting and respecting internationally recognised human rights and ensures that it is not complicit in the violation of any such rights.

### 1.2 Scope

All Group personnel are obliged to respect the principles of the Universal Declaration of Human Rights and to act in accordance with applicable law.

This Policy therefore applies to all the companies that make up the Group and affects all the personnel who work at the Group.

The Policy also focuses on our own operations and value chain, including suppliers and other business relationships.

### 1.3 Human Rights Regulatory Framework

In addition to this Policy, the Group also has the following policies to establish the framework and implementation of principles for the defence of human rights: *the Code of Ethics, the Corporate Social Responsibility Policy, the Equality Policy, the Anti-Harassment Procedure, the Occupational Health and Safety Policy, the Quality, Environment and Product Safety and Security Policy, the Information Security Policy, the Anti-Corruption and Anti-Bribery Policy, the Anti-Money Laundering Policy, and the Supplier Approval Policy.*

## 1.4 Group Commitments to Human Rights

In line with the Sustainable Development Goals and the ten principles of the United Nations Global Compact, and to supplement the principles and values set out in the above policies, the Group wishes to state its explicit commitment to the following issues, some of which are developed in greater detail in the relevant Policies or Procedures:

- Prohibition of child labour.
- Rejection of forced labour and human trafficking.
- Equality and non-discrimination on any grounds.
- Respect for the rights of minority and/or vulnerable groups.
- Respect for a safe working environment free from violence, harassment, intimidation and other unsafe conditions.
- Respect for health and hygiene in the workplace.
- Respect for decent and fair remuneration for work done.
- Respect for freedom of association and effective recognition of the right to collective bargaining.
- Respect for freedom of movement within each country.
- Respect for the environment and preventing and mitigating associated risks and impacts.
- Land and water rights, respecting the need for safe drinking water and protection of ecosystems and communities through appropriate sanitation networks, which is guaranteed at all Group facilities.
- Respect for the integration and development of communities in which the Group does business.
- Effective compliance with the fight against corruption in all its forms, including extortion and bribery.

## 2 BASIC PRINCIPLES

In order to achieve the aims and commitments of this Policy, the Group promotes the following basic principles as rules of conduct to be followed in all activities:

- a) Have a due diligence system in place to identify, prevent and mitigate negative impacts caused by the Group's activity or business relationships:
  - Identify the activities most at risk of violating human rights.

- Identify and assess the potential impacts of the Group’s activities or investments on human rights in the community.
  - Identify internal functional risks in post-investment situations. Analyse specific functions of purchasing, logistics, government relations, human resources management, health, safety and environment, sales or marketing.
  - Develop risk prevention and mitigation mechanisms and act in the event that risks materialise.
  - Establish indicators to regularly monitor and assess the effectiveness of the due diligence system.
  - Disclose the outcome of the due diligence system effectiveness assessment as part of our annual public reporting.
- b) Collaborate with our value chain partners to identify and prevent human rights risks.
- c) Promote a culture of respect for human rights among all Group personnel, as well as among third parties with whom we collaborate.
- d) Have an appropriate whistleblowing channel to report human rights breaches and raise concerns about the company's conduct, through the Ethics Channel accessible to both Group personnel and third parties.
- e) In the event of a human rights violation, have effective remediation mechanisms in place to rectify or contribute to redressing any negative human rights impacts and prevent the recurrence of such situations in the future.

### 3 STAKEHOLDER RELATIONSHIPS WITH HUMAN RIGHTS

The Group strictly respects human rights in the course of its relationships with stakeholders, i.e., in its relationships with shareholders, employees, third parties with whom it does business and society as a whole.

The following will be taken into account at all times:

- a) Shareholders will be provided with transparent and relevant information on business activities, finances and development, in line with the Group's strategy.
- b) Employee relationships will be strictly in accordance with applicable law in all the countries in which the Group does business. All employees are expected to uphold human rights by reporting potential impacts and breaches of the Group's *Code of Ethics*.
- c) Suppliers must also strictly respect human rights and pass on these principles to their business partners. In the event that local law is contrary to international human rights frameworks, the

Group will endeavour to respect such frameworks to the greatest extent possible, without violating national law.

- d) In relation to society, activities will be carried out in accordance with applicable regulations and law, and productive efficiency will be continuously improved to minimise the use of resources, fight climate change and offer the community safe and high-quality products. The Group's social commitment involves sustainable growth by providing decent work, opportunities for personal growth, in addition to voluntary contributions to associations recognised as working for society.

All members of the Group must therefore ensure that all their actions are governed by:

- Respect for human dignity, with the commitment to have a proper relationship with and offer dignified treatment to all people, both within and outside the organisation.
- The abolition of forced labour, for which purpose the Group expressly states that it is opposed to all forms of slavery and all forms of forced labour.
- The abolition of child labour, by prohibiting child labour at all its sites or those of its suppliers.
- A special focus on the rights of vulnerable groups, including women, children, people with disabilities, ethnic minorities, migrant workers, older people, etc.
- Contributing to improving the lives of communities by providing decent work and producing high-quality products and services.
- Actions to prevent and mitigate environmental risks and impacts.
- Commitment to applying free, prior and informed consent (FPIC) throughout the value chain, both in direct interactions and through our business partners, with local communities and indigenous groups, where applicable.

The third parties with whom we work are also required to commit to the fight for the respect of human rights and to report any violation.

#### 4 RESPONSIBLE BODIES

The basic rules and commitments contained in this Policy **must be complied with by all personnel** who have an employment relationship with or provide services to any company of the Group.

The Board of Directors, through its Chair, is responsible for approving and updating this Policy and the Group's Senior Management is responsible for disseminating and ensuring compliance with this Policy.

They must also promote a culture of respect for human rights, guiding and setting an example to all employees and partners in compliance with the principles contained in this Policy.

The **Audit Committee** is responsible for overseeing the proper implementation of this Policy. It will regularly, directly or indirectly through the delegated body it designates: (a) review the effectiveness of the due diligence indicators; (b) introduce actions for improvement; and (c) analyse complaints received and disciplinary measures to be applied.

## 5 DISSEMINATION AND COMPLIANCE

### 5.1 Dissemination

The content of the Group's *Human Rights Policy* is **public and** internally and externally **accessible**.

**New hires** will be informed of the Group's commitment to human rights and the obligation of all employees to respect human rights and act in accordance with applicable law.

Regular training programmes and knowledge assessments will be developed to ensure adherence and understanding by **all employees**.

**Third parties with whom we work** must also be informed of the content of this Policy and be required to commit to the fight for the respect of human rights and to report any violation.

### 5.2 Compliance

Anyone who becomes aware of or suspects serious breach of this Policy or a human rights violation must report it immediately.

The report will be accurate, immediate and sent through the established channels via the reporting system, or directly to the Officer of the Ethics Committee.

All reports received will be processed with absolute confidentiality and in accordance with the procedure set out in the Group's current *Internal Whistleblower Information and Protection System Policy*.

### 5.3 Disciplinary system

Breach of this Policy may result in disciplinary action by the company, irrespective of any potential legal actions:

- Application of disciplinary measures commensurate with the misconduct, including dismissal.
- Interruption of third-party relationships and termination of contract.
- Disclosure of breach of law to the competent authorities.

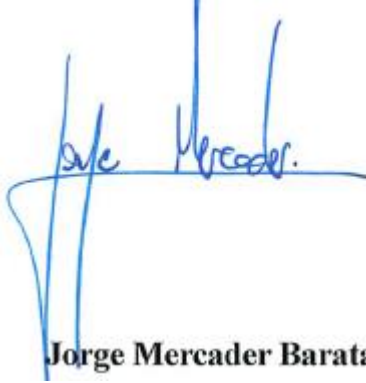
## 6 REVIEWS AND UPDATES

The Audit Committee will regularly monitor the proper implementation of the basic principles and report to the Board of Directors on the procedures adopted within the Group to implement and monitor the provisions of this Policy.



The appropriateness and effectiveness of the Policy will be reviewed each three years. The results of the review and any proposals for improvement will be reported accordingly.

This revised Policy is approved by the Chair of the Board of Directors on 7 February 2024.

  
**Jorge Mercader Barata**  
Firmado: **Chairman**  
Fecha: 07/02/2024