

CORPORATE SUSTAINABILITY AND ESG POLICY

INTRODUCTION

At Grupo CAP, we are committed to leading the way in sustainability across all our operations, projects, investment decisions, and throughout our value chain. By embedding Environmental, Social, and Governance (ESG) principles into our 2030 Strategy, we aim to create long-term value, enhance resilience, minimize negative impacts, set a benchmark in environmental stewardship, and generate positive contributions in the regions where we operate.

Our commitment also extends to our supply chain, where we promote ESG standards among our suppliers and contractors, encouraging ethical, sustainable, and responsible business practices built on shared accountability.

ESG GUIDELINES AND COMMITMENTS

This Sustainability Policy is grounded in the following ESG focus areas and commitments:

I. ENVIRONMENTAL

- i. **Climate Change:** We set clear targets and actions to reduce our greenhouse gas emissions. We support technologies and practices that foster climate change mitigation and adaptation, and we publicly communicate our stance on climate policies, aligned with the Paris Agreement.
- ii. **Biodiversity:** We are committed to protecting biodiversity, prioritizing the conservation of ecosystems in the areas where we operate, invest, or develop projects.
- iii. **Resource Conservation:** We strive for efficiency in our material processes, promoting energy efficiency and the responsible use of natural resources.
- iv. **Circular Economy:** We implement measures to reduce, reuse, and recycle the waste generated by our activities, supporting circular economy practices.

II. SOCIAL

- i. **Health and Safety:** We are committed to protecting the health and safety of our employees, contractors, and neighboring communities. We enforce strong standards and foster a preventive culture throughout the organization.
- ii. **Mental Health:** We actively promote mental well-being in the workplace by fostering an organizational culture that prioritizes psychosocial health.

iii. Human Rights: We uphold human rights across all our activities and are committed to preventing any form of forced labor, discrimination, or violation of labor rights. We adhere to the following international frameworks:

- The United Nations Global Compact
- The UN Guiding Principles on Business and Human Rights
- The OECD Guidelines for Multinational Enterprises
- The International Bill of Human Rights
- The ILO Core Conventions

We implement programs to address potential human rights breaches, promote compliance across our supply chain, and monitor related impacts from our operations.

vi. Community Engagement: We maintain open and transparent dialogue with local communities, supporting social investment initiatives and the creation of shared value.

III. GOVERNANCE

- i. Business Ethics:** We conduct all our operations and business relationships with ethics, transparency, and accountability. We promote integrity and compliance with all applicable laws and regulations.
- ii. Diversity and Inclusion:** We value the diversity of our workforce and foster an inclusive and equitable environment for all employees.
- iii. Risk Management:** We have a comprehensive risk management system in place to identify, assess, and mitigate risks related to sustainability and regulatory compliance.

ENVIRONMENTAL MANAGEMENT GUIDELINES AND COMMITMENTS

As part of our core values and our commitment to responsible environmental management, Grupo CAP has established the following environmental guidelines and commitments:

- 1. Environmental Objectives:** We set objectives aligned with the Group's strategic challenges and consistent with our Sustainable Growth Strategy.
- 2. Regulatory Compliance:** We are committed to complying with all applicable environmental laws, regulations, and requirements across our operations, projects,

and investment decisions. We ensure our legal obligations are up to date and promote a culture of compliance across the organization.

3. **Environmental Management Systems:** We prioritize the implementation of auditable environmental management systems tailored to the nature of our operations, with a focus on prevention and continuous improvement.
4. **Environmental Education and Awareness:** We offer training programs that provide our employees with the tools and knowledge to integrate environmental awareness and best practices into their daily work.
5. **Environmental Management in the Supply Chain:** We set environmental guidelines for suppliers and contractors, encouraging sustainable practices, efficient resource use, emissions reductions, and circular economy principles throughout the supply chain.
6. **Customer Engagement:** We promote environmental awareness among our customers by providing transparent information about the impacts of our products and services, and by supporting the adoption of sustainable solutions.
7. **Environmental Conservation and Protection:** We are committed to conserving natural resources and biodiversity, preventing pollution, optimizing resource use, and applying clean technologies and sustainable practices in our operations.
8. **Continuous Improvement:** We set measurable environmental goals and regularly assess our impacts, implementing both preventive and corrective actions to address direct and indirect effects.
9. **Environmental Due Diligence:** In mergers or acquisitions, we evaluate significant environmental impacts and ensure compliance with the standards and commitments outlined in this policy.

Specific environmental commitments: Based on the guidelines defined in this policy, Grupo CAP prioritizes concrete actions in strategically relevant areas.

Climate Change: As part of our Climate Strategy, we implement specific actions to reduce greenhouse gas emissions. We promote technologies and practices that support both mitigation and adaptation to climate change, and we publicly state our

position on this issue in alignment with the Paris Agreement.

Biodiversity¹ :

- Conservation: We protect and conserve biodiversity across all our operations, minimizing impacts on natural ecosystems, including areas of high biodiversity.
- Preservation and Restoration: We implement measures to preserve local flora and fauna, promoting sustainable practices that respect the natural environment.
- Impact Assessment: We regularly evaluate the effects of our activities on biodiversity and apply measures to prevent, mitigate, and offset significant negative impacts.

Water Management:

- Water Conservation: We optimize water use through technologies and practices that reduce consumption and prevent waste.
- Protection of Water Bodies: We are committed to preventing pollution and reducing our impact on water bodies near our operations, supporting their conservation and restoration whenever possible.

Energy Management:

- Energy Efficiency: We enhance energy efficiency in our facilities and processes by optimizing equipment, adopting efficient technologies, and promoting responsible energy use.
- Renewable Energy: We encourage the use of clean, sustainable energy sources—such as solar and wind—and actively explore new opportunities for implementation.

Circular Economy:

- Waste Reduction: We apply measures to minimize waste generation, advancing circular economy practices through reuse and recycling.

¹ Given its importance to Grupo CAP, we have developed a Corporate Biodiversity Framework that defines specific objectives and requirements.

- Responsible Waste Management: We implement appropriate systems for the classification, storage, transport, and final disposal of waste, in full compliance with environmental regulations.

ESG GUIDELINES FOR CAP GROUP'S SUPPLY CHAIN

In line with the above commitments, CAP Group has established specific ESG standards for its supply chain to ensure that both our own activities and those of our suppliers and contractors are conducted under strict principles of ethics, integrity, and sustainability. These are guided by the following criteria:

- i.** Integration of ESG Principles: Embed Environmental, Social, and Governance principles throughout the supply chain, in alignment with Grupo CAP's 2030 Strategy.
- ii.** Regional Economic Development: Promote economic growth and community well-being in the regions where our operations and projects take place.
- iii.** Collaborative Supplier Relationships: Foster ethical, sustainable, and collaborative relationships with suppliers, creating synergies that strengthen both parties.
- iv.** Risk Prevention and Mitigation: Identify and manage sustainability-related risks, ensuring regulatory compliance and proactive impact management.
- v.** Regulatory Compliance: Ensure adherence to applicable national and international ESG standards, reinforcing the integrity of operations.
- vi.** Alignment with Corporate Values: Align sustainability initiatives with the values, commitments, and strategic plans defined by CAP Group.
- vii.** Adaptation to Diversity: Recognize the varying levels of ESG maturity across business units and apply context-appropriate actions accordingly.
- viii.** Flexibility and Continuous Improvement: Develop an adaptable framework that enables gradual progress toward sustainability while safeguarding business competitiveness and profitability.
- ix.** Key Sustainability Dimensions: Focus supplier management on five essential areas: business ethics, health and safety, territorial shared value, diversity and inclusion, and environmental awareness.

- x. Concrete Actions: Incorporate ESG criteria into supplier selection, evaluation, and monitoring; support capacity-building, technical assistance, and SME development to ensure sustainable positive impacts in local economies.

SCOPE AND APPLICABILITY

We are committed to continuously reviewing and improving our Sustainability and ESG Policy by setting clear goals, allocating resources, and reporting progress transparently. This policy is a core component of our 2030 Strategy and has been approved by CAP's Board of Directors. It is led by the Corporate Affairs and Sustainability Management team. The policy applies to all operations, investments, and relevant stakeholders across Grupo CAP and its subsidiaries, including suppliers, contractors, and communities, covering the full value chain and all organizational levels.