

Policy of commitment to Human Rights



Integration of Human Rights at WINDAR

This Policy provides the company's frameworks and commitments to human rights and fundamental human rights, in line with its adherence to the UN Global Compact (UNGC), outlining which are relevant to our operations and those of our supply chain.



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Statement

The WINDAR Group's Sustainability Strategy focuses on its social dimension, based on the fundamental rights and interests of its employees and the communities where the company currently operates. It includes among its key criteria for sustainable development equal opportunities, non-discrimination, and respect for diversity, among other key factors.

In this vein, the company seeks to attract, promote, and retain talented individuals based on the preservation of human rights. To this end, the WINDAR Group has implemented and promotes a people management model based on the pillar of guaranteeing these fundamental rights. The company's voluntary adherence to the Fundamental Principles of the United Nations Global Compact (UNGC) is clear evidence of this commitment.

We understand that the WINDAR Group's workforce is essential to differentiate ourselves from our competitors and to ensure the company is competitive at the highest level. In this way, by ensuring respect for the human rights of our workforce, we create sustained value over time and generate wealth in local communities.

By implementing firm commitments to respect for human rights in all labor and business relationships, we promote economic and social development and growth, contributing to the United Nations Global Goal, SDG 8:

We promote the professional and personal development of individuals,

- We empower people to share in the success of the WINDAR Group,
- We guarantee decent, secure employment, and
- We maintain a diverse and inclusive environment.

Human Rights

Respecting people's fundamental rights does not refer exclusively to carrying out philanthropic or social action, but rather, an additional responsibility beyond complying with the regulations and laws of each country where we operate.

The idea of avoiding negative impacts on people is based on the right of all people to live a dignified life and be treated equally. For this reason, we understand fundamental rights as those rights that every person has simply by virtue of being born:

- a) Right to life;
- b) Right to education;
- c) Right to freedom of expression;
- d) Right to privacy; and
- e) Right to equality and non-discrimination.

The WINDAR Group is aware that the conduct of its activities could harm some of these fundamental rights if there are no adequate controls over them, regardless of the location, nationality, language, religion, or other characteristics of the individuals. Some impacts may include the following:

- **Discrimination:** We cannot deliberately exclude individuals or groups of individuals from the selection and hiring processes based on gender, race, sex, or any other reason.
- **Degrading treatment:** We cannot consistently act in a threatening manner toward people in the organization that constitutes degrading treatment.

- **Decent work:** We cannot collaborate with suppliers that employ people in substandard working conditions.
- **Employment of minors:** We cannot hire minors, or allow suppliers from countries with weak governments that hire child labor.

Scope

By promoting respect for the fundamental rights of the workforce in our management model, we will achieve a dignified life for all people. As a first step, the WINDAR Group has identified the scope of the potential negative impacts on Human Rights:

1. Excessive overtime;
2. Wages that do not cover basic needs;
3. Industrial pollution;
4. Unsafe or unhealthy work environments;
5. Any type of discrimination;
6. Forced and child labor;
7. Lack of privacy or digital security;
8. Impairing freedom of association or collective bargaining.

Furthermore, we cannot forget to pay attention to those who are part of groups or collectives that are at greater risk of vulnerability or marginalization:

- People living in poverty;
- People with disabilities;
- Children;
- LGBTI+ people;
- Indigenous people; and
- Migrant or refugee workers;

As an international company that is present in several countries, continents and that integrates diverse cultures, we are committed to determining the necessary measures to avoid these impacts,

Stakeholders

Respecting the Human Rights included in the scope of the WINDAR Group's business, as well as complying with applicable government laws and internationally recognized regulations on this matter, constitute the most important expectations of the WINDAR Group's stakeholders, both internal and external.

They all expect the company to have mechanisms in place to respect Human Rights. Therefore, the WINDAR Group addresses these expectations with the following objectives:

- ⇒ Putting people first is the right thing to do;
- ⇒ Ensuring compliance with Human Rights is aligned with the WINDAR Group's culture, strategy, policies, mission, vision, and corporate values;
- ⇒ It is a factor in economic growth and development, not only for the WINDAR Group itself, but also for the WINDAR Group as a commercial and reputational argument; and
- ⇒ We prevent any impact on the WINDAR Group related to the loss of investments, business opportunities, damage to reputation, interruptions, or operational delays.

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Frameworks

Universal Declaration of Human Rights

It was adopted in 1948 by the United Nations General Assembly. It has been codified in international law through two frameworks: the International Covenant on Civil and Political Rights (1966) and its two Additional Protocols, as well as the International Covenant on Economic, Social and Cultural Rights (1966).

United Nations Guiding Principles (UNGP)

They were unanimously endorsed by the UN Human Rights Council in 2011. Their principles received broad international consensus and support from non-governmental organizations and businesses alike:

- They create a common language for discussing the roles of states and businesses when it comes to the negative impacts that business activities can have on people.
- They set expectations for states and businesses on how to prevent and address the negative impacts of business on human rights.
- They apply to all states and businesses worldwide and are currently being implemented by businesses, governments, and other stakeholders on every continent.
- They do not entail new international law obligations. Much of their content is based on states' existing legal commitments.

The UNGPs constitute the framework upon which the WINDAR Group acts as an authoritative global standard for business conduct regarding human rights. Although they are a non-binding standard, we accept the UNGPs as guiding principles for compliance with existing obligations and practices within the company.

Another expectation of WINDAR Group's stakeholders is that regardless of our size, sector, operating context, ownership, or structure, we prevent harm to people and, when negative impacts occur, we address them to prevent their recurrence. Therefore, the company assumes that there is a preventive responsibility and a retrospective responsibility to address harm when it occurs.

United Nations Global Compact (UNGC)

Ten Principles that enjoy universal consensus and constitute the first initiative to address the issue of Human Rights by the business sector. In parallel, UNPM is the body responsible for ensuring the achievement of the Global Goals of the United Nations 2030 Agenda and its 17 Sustainable Development Goals (SDGs). The impacts on Human Rights and the areas of social contribution to the 2030 Agenda are directly interconnected. Ninety-two percent of the 169 SDG targets are linked to Human Rights.

As a member of the Global Compact, the WINDAR Group explicitly commits to respecting and supporting its principles; a set of fundamental values in the areas of human rights, labor standards, the environment, and the fight against corruption.



WINDAR Code of Ethics

The company has a Code of Ethics that it uses as a framework for action and sets out the basic principles of conduct required in each of its geographic locations, functional locations, production centers, and professionals at any hierarchical level, including the company's management staff to whom they provide services.

Opportunities

By respecting the Human Rights of the workforce, the WINDAR Group places people at the heart of its activities and business, turning them into a source of opportunities. Proper management of Human Rights impacts offers the following benefits:

- Prepares for future regulatory and legislative changes;
- Meets the expectations of investors and stakeholders;
- Ensures business continuity;
- Builds working relationships with the workforce and quality employment;
- Retains the best talent;
- Promotes the best Health and Safety conditions;
- Creates stability in an inclusive and diverse environment;
- Translates commitments to the supply chain;
- Improves brand reputation and image;
- Promotes work-life balance;

Commitments

In matters of labor relations and practices

- Maintain fluid and open dialogue with members of the workforce; freely elected individuals will act as their representatives and officially form Works Councils, where appropriate, in the communities where we operate.
- Refrain from interfering with and promote the free association of the workforce with any union organization, respecting their freedom of association. Likewise, bargain collectively without fear of retaliation.
- Properly inform and collaborate with workforce representatives and the unions they elect to maintain collaborative working relationships.
- Verify that the supply chain respects the workforce's right to freedom of assembly and association, organization, collective bargaining, and union formation, as does the WINDAR Group.
- Where these rights are restricted, ensure that alternative means are in place for effective collaboration with the workforce.

In terms of development and performance

- Conduct regular performance evaluations based on objective criteria, reporting and communicating the results to promote professional development.
- Ensure that evaluation processes are non-discriminatory.
- Provide attractive job offers and ensure hiring stability, utilizing competitive compensation, healthy environments, and projects that balance work and personal life.
- We will support young people in accessing their first job (dual vocational training, university, scholarships, or other agreements).

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Regarding equal opportunities and non-discrimination

- Promote labor relations based on equal opportunities and non-discrimination in all aspects, without distinction based on gender, race, color, language, religion, ethnic, national or social origin, marital status, sexual orientation, political or other opinion, union membership, nationality, property, birth or other status, including health status, disability, pregnancy, or age.
- Avoid any type of discrimination in the selection, hiring, and development practices of members of the workforce, ensuring that opportunities are available to all based on their knowledge, attitudes, skills, and competencies required for their jobs.
- Apply the same criteria regarding fair remuneration practices, access to training, promotions, dismissals, and retirement.
- Promote local selection and hiring, applying principles of dignity, inclusion, equality, and reward, based on the merits and contributions of individuals, to maximize the potential and success of each individual.
- Promote non-discrimination against people through respect for diversity, that is, people from excluded groups, vulnerable groups, or people with disabilities. We will take the necessary actions to facilitate the integration of these groups.

In relation to gender equality, diversity and inclusion

The WINDAR Group's workforce is comprised of the rich diversity of cultures, religions, ethnicities, beliefs, and languages that make up its workforce, embodying respect for and appreciation of differences. Therefore, compliance with the principles of equality, diversity, and inclusion is a key pillar for the company's development.

- Establish labor relations and work environments based on respect, gender equality, diversity, and inclusion in all their approaches.
- We will adapt to the (reasonable) needs of people with disabilities.
- Promote gender equality between men and women in terms of working conditions, access to employment, promotion and professional development, and training.
- Develop equality and diversity plans to ensure the implementation of this policy.

In relation to workplace and gender harassment

- Do not accept or tolerate any form of intimidation or harassment of other employees, customers, suppliers, and others, ensuring that any suspicion of discriminatory practices or harassment is reported.
- Promote a workplace culture based on dignity and respect for the entire workforce, which fosters collaboration and motivation so that people can contribute to their full potential.
- Avoid all forms of harassment, abuse, or violence against people in the workplace, determining the necessary disciplinary measures for such acts.
- Adopt public protocols against workplace harassment and gender-based harassment that address these situations.

In relation to safe and healthy environments

The WINDAR Group recognizes the importance of monitoring occupational health and safety risks to contribute to the achievement of SDGs 3 and 8, approved by the United Nations. Therefore, we will carry out actions appropriate to the size, scope of influence, context of each production center, headquarters, and the specific nature of the risks.

- Ensure the well-being and environments with safe and healthy working conditions for our entire workforce, as well as for all those outside the WINDAR Group who are associated with our activities and businesses, preventing injuries and illnesses that could lead to a deterioration in their health.
- Maintain workspaces (including those under our influence) where the workforce enjoys a habitable environment, adequate temperature, lighting, sanitary facilities, privacy, ventilation, etc., and in any accommodation provided to them.
- Implement internationally recognized safety standards and internal processes that establish the minimum required levels of health and safety and ensure compliance with the regulations in force in each country, at a minimum.
- Develop a culture of prevention at all levels of the WINDAR Group so that the entire workforce is aware of the importance of occupational health and safety.
- Plan and develop policies and actions that contribute to achieving occupational health and safety objectives.

In terms of work-life balance

The WINDAR Group is aware of the existence of multiple variables and external factors that can make it difficult for its employees to balance their personal and work life. However, we are committed to applying principles of action related to this aspect:

- Not to impose excessive work schedules and overtime that affect the right to private and family life, or that may endanger the health and safety of the workforce. When determining the maximum number of working hours, we will apply the strictest applicable laws and relevant agreements.
- Offer the workforce the freedom to refuse unagreed and excessive overtime without fear of discrimination or retaliation.
- Agree on and sign work schedules with workforce representatives that include effective and flexible mechanisms for scheduling, overtime, and the workplace, which will be available to employees for review.
- Provide an environment that, while respecting the legislation in force in each country, facilitates the balance of personal and work life through industry and international best practices.
- Ensure that employees enjoy the minimum rest period and do not exceed the maximum working hours to which they are entitled in accordance with the applicable labor agreements and conventions reached in each location. These will be considered a legal right.

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In relation to the right to privacy

The WINDAR Group believes it is essential for its employees to be able to fully develop their personal lives, balancing them with their professional activities, especially now that new technologies are helping to improve organizational efficiency. However, we are also aware that, at the same time, new technologies are narrowing our understanding of the boundaries between work and personal life.

- Take into account those with greater availability due to their level of responsibility and work locations in different time zones, where they must address unpredictable needs or perform their tasks remotely.
- Establish guidelines and criteria aimed at ensuring effective disconnection from personal and professional spheres, avoiding professional interference outside of work hours, except in situations of justified need.
- Promote respect for rest time to facilitate employees' ability to fully develop their personal lives outside of work hours.

Regarding compensation and decent remuneration

Compensate the workforce through compensation (salary, overtime, paid vacation, etc.) that is periodically reviewed and guarantees an adequate standard of living, consistent at least with legal standards, market conditions, sectors, labor agreements, and the company's position in each country.

- Reward individuals based on recognition of their dedication, responsibility, and performance in their jobs, taking into account the different local realities and cultures in which the company operates.
- Ensure that compensation practices are based on merit and competency criteria.
- Ensure that unjustified deductions from salary or deductions are not made as retaliatory measures.
- Provide the workforce with payrolls prepared in the local language so that they are understandable to all.
- In relation to applicable benefits, such as birth, death, or other benefits, guarantee the right to the periods and benefits approved by the governments of each country.

In relation to the community

- Respect the human rights of community members we may affect in the conduct of our operations, including in relation to the use of land, water, and other natural resources.
- Exercise due diligence regarding the sourcing of local raw materials, particularly potential conflict minerals.

Regarding child labor

- Ensure that no WINDAR Group employee is under the legally prescribed minimum age, nor under 15 years of age (according to international law), or the national minimum working age if older.

- Persons under the age of 18 are not engaged in hazardous work (i.e., work that is mentally, physically, socially, or morally dangerous or harmful), or work that interferes with their compulsory schooling, or any of the worst forms of child labor (such as trafficking, sexual exploitation, debt bondage, forced labor, and the recruitment or use of minors for military or security purposes).
- Implement and communicate human rights information and guidelines related to child and forced labor.
- Communicate and monitor the age of workers at the time of recruitment, ensuring that job applicants comply with the minimum legal working age in each country. This way, we will ensure that no one is hired below the same level.

Regarding forced and compulsory labor and modern slavery

No person shall perform work at the WINDAR Group that they have not voluntarily accepted based on mutually agreed, truthful, and transparent terms.

- Ensure that no work is performed under any form of direct or indirect mental, physical, or financial coercion, threat of any penalty or sanction, or that in any other way exploits the worker's vulnerability.
- Ensure that no person pays any type of recruitment or employment eligibility fee; extending this activity to suppliers, who must not retain identity documents or work permits as a condition of employment.
- Likewise, ensure that individuals never pay fees that correspond to the WINDAR Group, nor are their wages withheld in any unjustified way.
- Not impede the free movement of individuals within each territory where we operate, nor retain documentation that impedes their free movement.
- Provide workers with written contracts in a language they understand. In each country, in accordance with applicable legislation and the language used, as well as all agreed-upon conditions and applicable labor agreements.
- Require adherence to WINDAR's Supplier Relations Policy and Supplier Code of Conduct through specific online forms.

Due diligence

The frameworks for action outlined in this policy constitute the basic pillars upon which the WINDAR Group will develop respect for Human Rights. These frameworks for action are supported by the following basic due diligence obligations that the company has integrated into its people management.

Duty of protection

The State has the duty to protect against violations committed in each territory and/or jurisdiction by third parties, including businesses, using mechanisms and instruments such as human rights laws, regulations, and policies. In this regard,

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- We will comply with all applicable international laws, regulations, and standards, wherever we operate.
- We will respect human rights when national laws fail to meet internationally recognized standards.
- When national laws conflict with these standards, we will seek ways to continue to respect the principles of those standards within the limits of national legislation.

Duty to respect

We assume that it corresponds to Grupo WINDAR as a company:

- Respect people's rights by refraining from violating them and addressing the negative consequences of violations in which the company is involved.
- Apply Human Rights due diligence processes and mechanisms, addressing any impacts that may arise, with the aim of implementing effective measures and controls to minimize the harm caused.
- Identify and address risks to people that occur within our own operations and throughout the value chain, and do not limit ourselves to taking action only where we have the greatest influence in a given context or relationship.
- Extend beyond the impacts we cause or contribute to ourselves, that is, to any place where an impact may be linked to our operations, products, or services through a business relationship. This may involve business relationships at any stage or level of the supply or value chain.
- Engage stakeholders to fulfill the responsibility to respect Human Rights, listening to and considering their perspectives in internal decision-making. Within the context of the UNGPs, we are concerned about the perspectives of individuals whose rights may be negatively impacted by our activities.
- We regularly launch information and training campaigns on Human Rights for our staff to foster and promote an appropriate culture within the organization.

Duty to repair

Victims of any violation or abuse of their rights are responsible for mechanisms that provide effective solutions, both judicial and non-judicial (apologies, restitution, rehabilitation, financial or other compensation, guarantees of non-repetition, and sanctions or fines). In this case, the WINDAR Group is responsible for:

- Developing appropriate internal processes to prevent impacts and responding appropriately should they occur.
- Implementing public complaint and reporting mechanisms so that everyone, both within and outside the company, can exercise their right to claim and remedy a violation of their rights.
- Determining, offering, and implementing remedial solutions to those harmed if a negative impact is caused or contributed to.

Whistleblowing Channel

The perception of Human Rights is based on the idea that all people have the right to live a dignified life and be treated equally without their rights being violated or suffering any type of abuse.

Therefore, we promote respect for these rights through the application of due diligence and remediation mechanisms. One of the mechanisms provided is the WINDAR Group's public and anonymous Whistleblowing Channel, which is available on its website and from which anyone, both insiders and outsiders, can submit their complaints.

Communication

This Policy acts as a guide to demonstrate compliance with our responsibilities in this area to all stakeholders. This commitment is publicly expressed on the WINDAR Group website: www.windar-renovables.com.

The policy has taken into account the expectations of internal and external stakeholders, including Senior Management. It also establishes clear expectations and guidelines for those expected to adhere to it.