

Respect for Human Rights Policy

Amara NZero Group

April 24, 2025

1. Introduction

Amara NZero Group ("**Amara NZero**") believes in the importance of respect for human rights as one of the fundamental pillars necessary to achieve a sustainable and just world.

It assumes its role as a relevant social actor in applying, disseminating and promoting the necessary actions to ensure respect for human rights in all relations established with its Stakeholders.

To this end, this Policy on Respect for Human Rights (the "**Policy**") is issued in accordance with the principles of action included in the main international standards and practices regulating the matter:

- The Principles on which the United Nations Global Compact is based.
- The UN Guiding Principles on Business and Human Rights.
- The OECD Guidelines for Multinational Enterprises.
- International Labour Organisation Declaration on Fundamental Principles and Rights at Work.
- Universal Declaration of Human Rights (UDHR)
- The Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy.
- The Sustainable Development Goals (SDGs) adopted by the United Nations, specifically two, five, eight and sixteen.

2. Purpose and scope

The purpose of this Policy is to communicate and make public to all its Stakeholders the commitment adopted by Amara NZero to respect human rights and establishes the principles to be promoted and enforced by all Group companies in their relations with Stakeholders.

3. Principles

Amara NZero is committed to guiding its actions according to the following fundamental principles:

AVOID discriminatory practices, ensuring a work environment that promotes equality and diversity, avoiding any form of discrimination based on gender, race, ethnic origin, religion, age, disability, political or trade union affiliation, sexual orientation, nationality, marital status or socio-economic status. Harassment, abuse, bullying, intimidation, discrimination, lack of respect or consideration, or any form of physical or verbal aggression will not be permitted

or tolerated. We categorically reject any conduct contrary to these principles and strive to maintain an inclusive and respectful work environment.

ENSURE that all Amara NZero employees and workers in our supply chain are treated with dignity and respect, ensuring safe and fair working conditions, including appropriate wages and working hours.

REJECT forced and child labour, preventing and regulating the employment of underage workers, in accordance with the standards set by the International Labour Organisation or any other applicable legislation. Amara NZero is also committed to comply with the labour laws of the countries in which it operates and, if necessary, take corrective action.

RESPECT collective bargaining and freedom of association, committing to facilitate an inclusive work environment where they can associate freely, join unions and engage in fair negotiations.

DISSEMINATE a culture of respect for human rights throughout the value chain, communicating this policy to suppliers, contractors and Stakeholders, encouraging and incentivising its adoption and dissemination.

HAVE in place a due diligence system to identify, assess and analyse those situations and activities that represent a higher risk of violating human rights. The purpose of this system is to establish measures necessary to prevent and reduce risks, as well as to ensure adequate redress in the event of such violations occurring.

MAINTAIN business relationships with all actors in the supply chain that share our human rights values. We work to assess and manage human rights risks in our supply chain, promoting transparency and accountability in all our business interactions.

HAVE an effective, accessible and confidential whistleblowing channel for employees and other stakeholders to report potential human rights violations. We take all complaints seriously and are committed to investigating them appropriately and taking appropriate action to address any identified violations.

This Policy was approved by the Board of Directors of Green Bidco, S.A.U., parent company of the Amara NZero Group, on 24 April 2025.