

	CORPORATE AFFAIRS AND SUSTAINABILITY	Version 2.0
	CORPORATE HUMAN RIGHTS POLICY	2025-08-20
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I. PURPOSE AND SCOPE

At Grupo UNACEM, we understand that the sustainable development of our operations and the communities in which we operate is inseparable from respect for the human rights of all the people with whom we interact. In line with our corporate values, we embrace this commitment as a central part of how we create and manage value.

This policy applies to the Grupo UNACEM, a business group comprising UNACEM CORP S.A.A., its subsidiaries (hereinafter, “Business Units”), and its directors, managers, and other employees (hereinafter the “Group”). Our suppliers, contractors, subcontractors, and business partners must adhere to this Corporate Human Rights Policy or have an equivalent policy in place to the satisfaction of Grupo UNACEM.

II. THE POLICY

In our Code of Ethics and Conduct (CODEC), Chapter 5 “Our Responsibilities to Society and the Environment,” Section f), we state the following:

“... f) We prohibit forced and illegal labor, child labor, and human trafficking. We do not tolerate exploitation, physical punishment, or any form of abuse toward people. We reject any form of forced labor throughout our value chain and promote its eradication. We promote respect for human dignity and equal rights between men and women in our operations. We require that our business partners refrain from these practices and encourage their suppliers and contractors to reject these forms of human exploitation...”

Grupo UNACEM incorporates the practices of respect for, and promotion of human rights established in the United Nations International Bill of Human Rights and in the International Labour Organization’s (“ILO”) Declaration on Fundamental Principles and Rights at Work. In line with this, we have signed the Ten Principles of the Global Compact, with a commitment made by the board of directors and senior management.

III. GUIDELINES

In line with these principles, we state the following guidelines:

- Occupational Health and Safety**
 We operate with high standards of occupational health and safety, prioritizing the well-being of our workers above any other organizational objective through a culture of prevention and the active participation of workers in identifying risks.
- Respect for the Environment**
 We conduct our activities in a responsible and sustainable manner, mitigating impacts on the environment and communities, facilitating citizen participation, and ensuring transparency regarding our environmental progress.
- Harmonious Work Environment**
 We promote an environment where each person’s contribution is valued, free from sexual harassment, workplace violence, or any form of harassment.
- Diversity and Inclusion in the Workplace**
 We promote equal access to employment opportunities for people at all levels of the organization, regardless of gender, race, nationality, disability, age, or other personal characteristics. We promote inclusive engagement with local communities in the areas where we operate.

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5. **Gender Equality**

We foster equitable conditions free from gender bias, including the participation of women in decision-making, and ensure equal pay for work of equal value.

6. **Non-Discrimination**

We promote equal treatment among all our employees and stakeholders, without distinction based on sexual orientation, socioeconomic status, ethnic origin, age, disability, religious beliefs, or cultural diversity.

7. **Prohibition of Child Labor**

We do not tolerate child labor. All our hiring is conducted exclusively with people who meet the minimum age established in applicable labor laws and ILO Conventions.

8. **Prohibition of forced labor**

We do not permit involuntary labor or labor exploitation in any form, nor do we tolerate practices involving abuse, coercion, or physical punishment, and we require our business partners to adhere to the same standards.

9. **Prohibition of Human Trafficking**

We do not tolerate any form of human trafficking. We implement measures to ensure that our activities or business relationships do not contribute directly or indirectly to this practice.

10. **Freedom of Association and Collective Bargaining**

We respect the right of workers to organize, join labor unions, and bargain collectively, as an integral part of a free and open society.

11. **Anticorruption**

We reject any form of corruption, including extortion and bribery. We promote ethical, transparent, and principled business conduct.

To implement these guidelines, we identify and prevent, as appropriate, as well as mitigate and remedy, when necessary, potential impacts on the human rights of stakeholders in our operations and value chain.

To this end, we rely on the following human rights standards:

1. The Guiding Principles on Business and Human Rights (published in 2013 by the Office of the United Nations High Commissioner for Human Rights)

These Guiding Principles apply to all States and all businesses, whether transnational or other, regardless of their size, sector, location, ownership, or structure. These Guiding Principles should be understood as a coherent whole and interpreted, individually and collectively, in terms of their objective of improving standards and practices regarding business and human rights in order to achieve tangible results for affected individuals and communities, thereby also contributing to socially sustainable globalization.

2. OECD Guidelines for Multinational Enterprises

The OECD Guidelines for Multinational Enterprises are recommendations issued by governments to companies operating internationally, regardless of their size or sector. These guidelines establish principles for responsible business conduct in key areas such as human rights, labor, the environment, integrity, and disclosure of information. Their aim is to help prevent adverse impacts arising from business activities and to promote responsible practices that contribute to sustainable development and the well-being of the communities where companies operate.

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3. The United Nations International Bill of Human Rights

The provisions of the Universal Declaration of Human Rights are considered to have the force of international law, as they are widely accepted and serve as a basis for the conduct of states. They are cited in the fundamental laws and constitutions of many countries.

4. The International Labour Organization (ILO) Declaration

The ILO Declaration on Fundamental Principles and Rights at Work and its Follow-up, adopted in 1998, clearly states that these rights are universal and apply to all people in all countries—regardless of their level of economic development. It specifically mentions groups with special needs, such as unemployed and migrant workers. It recognizes that economic growth alone is not sufficient to ensure equity and social progress and to eradicate poverty.

5. The Ten Principles of the Global Compact

The United Nations Global Compact, launched in 2000, is a call to action for companies to align their strategies and operations with ten universal principles on human rights, labor standards, the environment, and anticorruption, and to take steps to promote the Sustainable Development Goals (SDGs). Today, with more than 9,500 companies and 3,000 organizations based in over 160 countries and more than 70 local networks, it widely spreads the message that any type of company anywhere in the world—of all sizes and sectors—can play a vital role in improving our world.

IV. RESPONSIBILITY FOR THE POLICY AND ITS REVIEW

The Director of Corporate Affairs and Sustainability is responsible for the Corporate Human Rights Policy and shall review it in the event of any significant changes in the environment of the Grupo UNACEM, or at least every two years.

The General Managers of the Business Units must take all necessary measures to ensure compliance with this policy and applicable laws and regulations, and to adopt and adhere to business-appropriate practices, including, but not limited to, this policy. They are also responsible for taking the necessary measures to ensure that the staff under their supervision complies with these policies.

At Grupo UNACEM, everyone has an individual responsibility to comply with the rules and guidelines set forth herein, as well as to seek guidance if they have any questions.

V. REFERENCE DOCUMENTS

- Grupo UNACEM Code of Ethics and Conduct
- Supplier Code of Conduct
- Corporate Supply Chain Policy
- Corporate Occupational Health and Safety Policy
- Corporate Workplace Harmony Policy
- Corporate Diversity and Inclusion Policy
- Corporate Policy for Comprehensive Risk Management

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Responsible area	Corporate Affairs and Sustainability Department			
Prepared by	Mauricio Rivas Katherine Alva	Preparation date:	20-08-2025	2.0
Reviewed by	Fernando Dyer Chief Risk and Compliance Officer	Review date:	12-12-2025	2.0
Reviewed by	Julia Sobrevilla Director of Corporate Affairs and Sustainability	Review date:	16-01-2026	2.0
Reviewed by	Pedro Lerner Chief Executive Officer	Review date:	27-02-2026	2.0
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