



Human rights due diligence policy

Calucem 
by Molins[®]

1. Subject

The Board of Directors of Cementos Molins, S.A. is responsible for defining and approving policies that form an integral part of the Corporate Governance System, including this Human Rights Due Diligence Policy (hereinafter referred to as the "Policy").

The purpose of the Policy is to define general principles of action regarding respect for human rights, with the aim of ensuring their strict observance and integration into our operations and processes.

2. Purview

This Policy applies to Cementos Molins, S.A. (hereinafter referred to as "Molins") and to all national and international companies individually controlled by Molins ("Subsidiaries").

In national and international companies where Molins has no control or control is shared ("Company Portfolio"), persons acting as representatives of Molins will promote the implementation of the principles and guidelines consistent with those set forth in this Policy.

This Policy applies to all employees, officers and members of Molins' board of directors, as well as third parties associated with Molins (hereinafter, and solely for the purposes of the provisions of this Policy, defined as "Associates"). In this regard, Molins expects its partners, suppliers, contractors, distributors and third parties with whom it maintains business relationships to comply with the obligations and principles set forth in this Policy.

3. Report non-compliance

Any incident or violation of the principles set forth in this Policy must be reported through the Ethics Line. Any violation will be sanctioned by the Ethics and Compliance Committee in a manner proportionate to the seriousness of the facts, without prejudice to any other legal consequences that may result.

4. Commitments

This Policy establishes a number of obligations aimed at respecting the applicable principles of human rights. These commitments are in line with the principles and values contained in the following sources:

- United Nations Guiding Principles on Business and Human Rights.
- OECD Guidelines for Multinational Enterprises.

- The International Bill of Human Rights.
- ILO Declaration on Fundamental Principles and Rights at Work.

Molins joined the United Nations Global Compact in 2020, incorporating ten universal principles related to human rights, labor, the environment, and anti-corruption into its strategies and operations.

Accordingly, Molins undertakes the following obligations:

- To respect and promote human rights in all relations with stakeholders, as well as among the different cultures present in the company.
- Provide decent employment and promote a healthy environment both for its employees and for third parties linked to the company.
- Foster a respectful and collaborative work environment throughout the organization, to prevent any kind of discrimination and harassment.
- Eliminate any action that could be considered trafficking in human beings, forced labour or child labour throughout the value chain.
- Respect the communities in the locations where we operate, including respecting the recognized rights of indigenous peoples.
- Encourage and work with suppliers and business partners to extend human rights obligations throughout the value chain.
- Monitor and control the human rights impact of our operations.
- Promote a positive impact on the environment and the communities in which we operate, through community contribution plans and initiatives that support people's well-being.
- Comply with applicable human rights regulations in all operations.
- Implement the necessary corrective measures in the event of non-compliance with the obligations set out in this Policy.
- Take possible measures to repair or contribute to the repair of damage that may have been caused to stakeholders.

5. General principles of action: human rights due diligence

Molins defined the following principles regarding human rights:

- Establish mechanisms to identify and, where appropriate, prioritise actual or potential adverse impacts.
- Establish measures to prevent and mitigate potential negative effects.
- Eliminate or minimize actual negative effects.
- Correct the actual negative effects.
- Establish and maintain a reporting mechanism.
- Monitor and evaluate the effectiveness of this Policy and due diligence measures.
- Publicly communicate implemented human rights due diligence measures.
- Consult and collaborate with affected stakeholders.

6. Significant/relevant risks to human rights

Molins periodically conducts the identification of significant/relevant human rights risks, which means that we identify those human rights to which our activities may have the most severe negative impact, to which we can contribute, or to which our products may be linked.

The stakeholders identified by Molins as affected can be classified into the following categories:

- Our collaborators.
- Associates in the value chain.
- the local communities.
- Indigenous communities.
- human rights activists.
- Customers and consumers.

The potential identified risk factors are as follows, and are described in detail in Annex I of this Policy:

- Adequate working conditions.
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- The health and safety of contributors.
- Freedom of association.
- Equal opportunity and equal treatment.
- Equality before the law.
- Elimination of child labor.
- Natural resources and the environment.
- Economic development.
- Peaceful coexistence.
- Physical integrity.
- Lands and territories of indigenous communities.
- Produces.

7. Approval, entry into force and revision

This Policy has been approved by the Board of Directors of Cementos Molins, S.A. and has entered into force on January 31, 2024.

The Corporate Development and Sustainability Department is responsible for ensuring the accurate implementation and appropriateness of this Policy and will therefore inform Associates of the principles of operation and periodically review its content. Audits will be subject to approval by the Board of Directors, once approved by the Audit and Compliance Committee, with immediate effect upon publication.

6.1 Audit Minutes

Internal reference	Version	Update Date	Subject matter of the audit
P.25.2025	3	29.01.2025	Updating and standardizing the policies of the Corporate Management System.

Annex I: Human Rights Risk Factors

Lands and territories of indigenous communities	For indigenous communities, the relationship with the land is not just a matter of ownership and production, but a material and spiritual element that they must fully enjoy, including preserving their cultural heritage and passing it on to future generations.
Economic development of the community	To ensure that every human being and all peoples have the power to participate in, contribute to, and enjoy economic, social, cultural, and political development, in which all human rights and fundamental freedoms can be fully realized.
Healthy environment and access to natural resources	All residents must enjoy a healthy, balanced environment, conducive to human development and productive activities that meet present needs without compromising the needs of future generations. Protection and access to natural resources must also be ensured.
Community health and safety	The World Health Organization defines the right to health as "a state of complete physical, mental and social well-being" that "includes not only access to medical care, but also access to all goods and services that are essential to or lead to a healthy life."

Peaceful coexistence	Peaceful coexistence is a form of knowledge and interpersonal relationships that represents a set of learnings and lessons learned that allow the acceptance of differences and pluralism, creating spaces of trust. Companies can have an impact regarding the use of security forces, social/ethnic/cultural conflicts in the areas in which they operate, internal conflicts, corruption, etc.
Physical integrity	It refers to the physical integrity of an individual, therefore, every person has the right to be protected from attacks that may affect or injure their body, whether by destroying it, causing physical pain or impairing health.
Adequate wages, benefits, benefits, and working conditions	This means having opportunities for productive work that generates a decent income, workplace security and social protection for families, better prospects for personal development and integration into society, freedom to express their opinions, organise and participate in decisions that affect their lives, and equality of opportunity and treatment for all women and men.
Equal opportunities and equal treatment of employees	In order for a certain behavior or act to be considered discriminatory, three elements must be met: different or unequal treatment; a motive or reason prohibited by law (race, ancestry, gender, ethnic or cultural identity, religion, opinion, political affiliation, sexual preference, dress or any other grounds); and an objective or result that nullifies or diminishes the recognition, exercise and fulfilment of a right.
Employee health and safety	Health and safety at work is a very broad discipline that encompasses several specialized areas. In its most general sense, it should aim to: promote and maintain the highest possible degree of physical, mental and social well-being of employees, regardless of their occupation; preventing the adverse effects of working conditions on the health of employees; protect employees in the workplace from risks that may arise from health hazards; providing and maintaining a working environment adapted to their physical or mental needs; and adaptation of work activity to humans.

Freedom of association and the right to organise trade unions	Freedom of association is the (fundamental) right of workers and their organizations to organize and defend their common interests. All these events are applicable to employers and their organizations.
Effective abolition of child labour	The term "child labour" is generally defined as any work that deprives children of their childhood, potential and dignity, and harms their physical and psychological development.
Equality before the law	The right to a fair trial implies the right of every person to be heard publicly before an independent and impartial tribunal when deciding on his or her rights and obligations. Although it is the duty of the state, companies must ensure that they do not intervene in this process.