

## COMMITMENT OF ACS GROUP WITH HUMAN RIGHTS

In compliance with the [ten principles of the Global Compact](#), the ACS Group remains committed to respecting human rights in all of its operations and activities. The business commitment to [Human Rights](#) is a key aspect for the Group, based on the ethical principles and corporate culture that guide the development of its activities and the achievement of its purposes.

At the epicenter of the ACS Compliance Culture is the Code of Conduct, which sets out the behavior guidelines expected of all ACS members. In the [Human Rights Policy](#), approved in 2016, the ACS Group specifically states, through its Human Rights Policy, its responsibility to respect human rights in all of the activities carried out by the Group. This policy is aligned with International Bill of Human Rights and the eight fundamental conventions of the International Labour Organisation. Furthermore in the 2019 financial year, the Board of Directors, through the Audit Committee and the Compliance Committee, has approved and developed a Human Rights Risk Prevention System, consisting of the following policies and procedures, as a supplement to the Human Rights Policy, adopted by the Board on July 29, 2016:

- [Corporate Human Rights Due Diligence Protocol](#): The Protocol defines the conduct to prevent and arbitrate specific measures for such prevention. In this way, the management and mitigation of effects are facilitated, and complaints or claims are addressed that may be made by anyone who has been the subject of the aforementioned conduct. Its implementation ensures that all ACS Group Companies have a mechanism to identify, prevent, mitigate and respond to the possible negative consequences of their activities on human rights. The document sets out:

1. The basis for practical compliance with the company's commitment to Human Rights.
2. Mechanisms for the identification of impacts on human rights, their integration and management in the societies where the company operates.
3. Monitoring of the established prevention and management mechanisms.
4. Redress and mitigation mechanisms to cover violations caused directly and indirectly.
5. Guidelines for adapting measures to the size, scope and context of each risk.
6. Guidelines for the communication and accountability of the company's performance in the field of human rights and implementation of the Protocol.

This Corporate Human Rights Due Diligence Protocol is supported by the following documents:

- [Corporate Guide to the Protection of Human Rights](#): The document provides the keys to facilitate and optimize the in-depth understanding and application (at all levels of the ACS Group) of the Risk Analysis for human rights and the ACS Group's Corporate Due Diligence Protocol in human rights.
- [ACS Group Human Rights Positioning Framework](#): The document deals in depth with the relationships and main areas of interconnection between the effective development of ACS Group activities and the respect for and guarantee of human rights, taking as its main reference the United Nations Guiding Principles on Business and Human Rights, and the rights contained in the United Nations Universal Declaration of Human Rights.
- [Human Rights Risk Analysis in terms of the Potential to be Violated](#): The document develops a corporate tool to facilitate a consistent understanding that ensures understanding of the risks

of human rights violations that the ACS Group may be subjected to, based on their activities, and the relationships they establish with people from all levels of the organization. It establishes an overview and allows a deeper understanding of what these global risks are, which the ACS Group can be involved such as forced labour, freedom of association, right to collective bargaining, discrimination (including gender discrimination) , among others. These risks are assessed in the entire chain of value, including own employees, third party contracted labor as well as the impact in local communities (including indigenous people in those cases that applied). The analysis of Human Rights Risks is through the implementation of three phases of analysis:

- Phase A: Identification of human rights ( according to the [Universal Declaration of Human Rights](#)) and composition of the risk matrix in human rights.
- Phase B: Global map based on the level of protection of human rights by country and business area.
- Phase C: Classification of potentially vulnerable human rights by country and business area based on potential risk of human rights violations

As of 30 September 2020, the total risks of human rights infringements by the different entities belonging to the ACS Group had been assessed through a Human Rights Risk Score [Card](#), which measures the implementation status of the Corporate Protocol on Due Diligence in regard to Human Rights approved in 2019. As a result of the human rights management model, it is important to note that in 2020, there were no complaints from ACS Group companies about human rights violations.