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**ENVIRONMENTAL,  
SOCIAL, AND  
GOVERNANCE CRITERIA  
(ESG)**

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## INTRODUCTION

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Terra Inversiones is an investment firm with a diversified portfolio of companies that have independent legal and operational structures.

Terra Inversiones is committed to investing in accordance with the highest internationally recognized standards and frameworks and has established a strong track record in Latin America for promoting principles of responsible business conduct.

Our operations and investments are premised on Environmental, Social, and Governance (ESG) standards that enable us to set a leading example.

Terra Inversiones and the companies in which it invests rely upon these ESG instruments to ensure that our investments and business partnerships are equitable, sustainable, and transparent.

These ESG Criteria were developed by our Sustainability Committee in partnership with senior management and leading ESG experts, and encompasses best industry practices applicable to the companies. This Committee has directed our staff to monitor the progress on ESG implementation in a manner that promotes and advances our principles and values. The board of directors and senior management of each company are responsible for the authorization of its ESG Policy and is fully accountable for implementing and overseeing it within the operations of the companies. When necessary, they shall conduct internal and independent third-party assessments to ensure that their operations are implementing the standards articulated in their ESG Policy.

## COMMITMENTS

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We believe it is imperative that our business activities foster respect for human dignity, develop resources in an environmentally sustainable way, and conform to the strictest ethical business principles. Our Code of Ethics and Responsible Conduct (“Code of Ethics”) and other ESG related policies are premised on our core values: Trust, Respect, Passion, Creativity, and a Focus on Results.

We measure ESG progress against a defined set of key performance indicators, integrating compliance into our corporate culture in a manner that will help us meet our sustainability goals over the coming decades.

Committees in each company are responsible for developing, implementing, supervising, monitoring, and ensuring ESG progress throughout their operations.

Terra Inversiones and the companies in which we invest complies with all applicable local laws where we operate, allocate appropriate resources to achieve this goal, and expect that our partners, contractors, and other entities in our supply chains will do the same.

We endeavor to complement local laws and our own policies with internationally recognized ESG principles and frameworks. When local laws and international standards differ, we endeavor to follow best industry practices.

Terra Inversiones and the companies in which we invest are committed to communicating the ESG criteria, policies, procedures, guides and manuals to internal and external stakeholders.

## SCOPE

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These ESG Criteria apply to the companies in which we invest and their employees, including temporary personnel, and all other persons rendering and providing products and services or acting on behalf of the companies (“covered personnel”).

In addition, Terra Inversiones exerts its influence over businesses or joint venture projects in which we invest but do not directly control, as well as consultants, contractors, and franchisees in our supply chain, to reinforce our Expectation that our partners and their contractor will operate in a manner that is consistent with these ESG Criteria.

Personnel covered by these ESG Criteria are required to comply with all provisions thereof.

The companies, their boards of directors, and their management are responsible for implementation of the ESG Policy within their operations.

As described below, violations of the ESG Policy will not be tolerated and could lead to penalties.

## I. COMMITMENTS TO ENVIRONMENTAL SUSTAINABILITY

Environmental protection and sustainability are cornerstones of these ESG Criteria, and are given careful consideration throughout all aspects of our investments and operations. We work with our partners to ensure that our operations and the operations of the companies in which we invest are carried out in an environmentally sustainable manner.

To advance these goals, we recognize several international frameworks that provide our industry with guidance and principles for conducting operations in a manner that sustains the earth's resources. Terra Inversiones acknowledges the immediate importance of responsible energy and resource stewardship, and is also committed to the international community's long-term goals of transitioning to renewable energy or more efficient technologies that are more environmentally friendly.

Furthermore, we recognize the U.N. Intergovernmental Panel on Climate Change as an authoritative scientific body on human-induced climate change, and accordingly are committed to collective efforts by corporations and the global community to reverse climate change.

In addition, our environmental policies prioritize biodiversity, protecting conservation land, positively contributing to the preservation of flora and fauna that are endemic to the regions where we operate, and preventing desertification and species extinction in those regions.

### ➤ A. Our Offices, Facilities, and Projects

At Terra Inversiones, sustainability and respect for the environment begin with the way we use energy and resources within our operations and companies. These efforts across Latin America ensure the company's offices, facilities, and projects align with best environmental practices.

These ESG Criteria and related company procedures establish strict standards for our management and disposal of solid waste, effluents, emissions, and other noxious materials that may be generated in the course of our operations, investments, and projects. We use engineering practices to separate and dispose of waste in a way that promotes environmental stewardship of resources and that minimizes the risk of injury to those who work in our facilities.

In line with our efforts to help mitigate and adapt to climate change, the companies monitor, evaluate, and report on sources of greenhouse gases associated with our operations. Our environmental policies call on us to learn from this data and take steps to use our resources more efficiently in order to reduce greenhouse gases in the countries where we conduct business.

Our environmental policies also direct us to monitor and measure our consumption of water, paper, and electricity. As a result, we are constantly incorporating new methods and practices that more efficiently and sustainably use such resources.

## ➤ B. Commitments to Global Environmental Initiatives

Terra Inversiones recognizes the important role industry and business can play in helping to meet the United Nations Sustainable Development Goals (SDGs). As an entity with companies that develop resources and conduct operations in highly biodiverse regions, we give particular attention to SDG 6 (clean water and sanitation), SDG 7 (affordable and clean energy), SDG 12 (responsible consumption and production), SDG 13 (climate action), and SDG 15 (life on land). In addition to setting high environmental standards for our facilities and projects, Grupo Terra Investments also works with its partners on efforts that advance the SDGs.

Terra Inversiones additionally aims to conduct our operations in accordance with the principles for corporate environmental sustainability articulated in the U.N. Global Compact.

In addition, our environmental policies also reference the provisions on sustainability as articulated in the International Organization for Standardization's Standard on Social Responsibility (ISO 26000) and the Standard on Environmental Management (ISO 14001), among others.

The Compact's three environmental principles call for precautionary measures to address environmental challenges; promote greater environmental responsibility; and encourage the development and diffusion of environmentally friendly technologies. The Global Compact was designed to energize corporate commitments to the SDGs, and both frameworks serve as holistic complements to our environmental approach.

Terra Inversiones seeks to ensure that its offices and companies facilities operate in a manner that protects the air, water, and land that local communities rely on, based on both the applicable laws where we operate and international environmental standards.

## ➤ C. Environmental Protection in the Community

Terra Inversiones seeks to ensure that our business activities generate positive benefits for local communities; accordingly, our company place particular focus on ways we can sustain the environment and protect the resources of the communities in which we operate.

The companies implement community-based programs and projects that contribute to efficient resource management, sustainability, and raise awareness of the environment at the local level.

## II. COMMITMENTS TO SOCIETY & HUMAN RIGHTS

Terra Inversiones and the companies are committed to complying with all applicable local laws on human rights where we operate, and expect that our partners and the entities in their supply chains will do the same. We also endeavor to complement local laws with internationally recognized human rights principles and frameworks.

The United Nation's International Bill of Human Rights encompasses all inalienable human rights, and Terra Inversiones references this document in determining its human rights obligations.

We reinforce our commitment to the rights articulated under the International Bill of Human Rights by premising our human rights policies on the corporate commitments articulated in the United Nations Global Compact, particularly the principles on respect for human rights and worker rights, and the United Nations Guiding Principles on Business and Human Rights (UNGPs), which serves as the primary framework for identifying, assessing, and remedying human rights harms that may arise from our investments and operations.

Terra Inversiones and the companies in which it invests encompasses a wide range of projects, products, and services across diverse regions of Latin America. We work with our partners and contractors to encourage their adherence to the UNGPs and the implementation of procedures that remedy any human rights harms that are associated with their operations and investments.

### ➤ A. Worker Rights

Terra Inversiones aligns its labor policies and practices with the Conventions of the International Labour Organization (ILO), particularly the ILO Declaration on Fundamental Principles and Rights at Work.

We respect the rights of our employees to freedom of association, collective representation, reasonable working hours, safe working conditions, fair wages, proper equipment, and other fundamental worker rights. The companies also expect our partners and contractors to respect the same fundamental worker rights.

Terra Inversiones' companies stretches across multiple countries in Latin America, including regions identified as environments of high risk for worker rights abuses. As established in our Code of Ethics and labor policies, we have a zero-tolerance policy regarding forced labor of all kinds, including child labor and modern slavery, and we use a variety of mechanisms to eliminate them from our supply chains.

### ➤ B. Inclusive Workforce & Equal Opportunity

Terra Inversiones is committed to an inclusive and diverse workforce. We recognize that the companies operate in an era of unprecedented global integration. The business community has a duty to create workplaces where individuals of diverse origins, backgrounds, and beliefs can develop to their maximum potential.

Our human resource managers set our policies regarding the recruitment, hiring, and retention of personnel. Such policies emphasize the importance of providing our employees with a safe and healthy workplace, decent work, skill development, and opportunities for merit-based promotion.

In line with the International Bill of Human Rights, our Code of Ethic, and the national laws of where we operate, we do not tolerate any discrimination based on race, religious belief, political affiliation, national or ethnic origin,

cultural identity, disability, age, marital status, gender, and/or sexual orientation.

The companies expect partners and contractors to abide by the same standard in ensuring that their workplaces and workers are protected from discrimination, harassment, and any other form of hostility.

We also take the goals of diversity, equity, and inclusion initiatives into close consideration as part of our hiring and employee retention process. We expect and actively encourage our partners and contractors to commit to these same principles with respect to their workforce.

### › C. A safe & Healthy Workplace

Terra Inversiones is committed to a work environment that minimizes hazards, in accordance with national laws and the ILO's Conventions that address occupational health and safety. Moreover, we do not tolerate any form of discrimination, harassment, or retaliation that contributes, or could contribute to, a hostile workplace. As described in our Code of Ethics and our labor and human resource policies, we prohibit harassment, including sexual harassment, and we protect covered personnel from retaliation when reporting violations of company policy and local laws.

In accordance with our policies on occupational health and safety, the companies seek to identify and prevent incidents before they occur. The Health, Safety, Security and Environment Teams (HSSE Teams) have implemented rigorous policies, procedures, guidances, and manuals for ensuring the safety and health of those who support our operations and investments, and establish clear guidance for all covered personnel to follow.

When safety breaches and other dangerous incidents do occur at our facilities or within our project sites, HSSE Teams have codified a set of detailed procedures that must be pursued to thoroughly respond, investigate, and remedy any negative consequence derived from them. These investigations involve members of the HSSE Teams of the companies in which we invest, those involved in the incident, and, where applicable, members of the Emergency Response Team.

We require the investigative team to apply a rigorous methodology for establishing facts, identifying the cause of the incident, determining who is responsible, and issuing a final report. The companies seek to incorporate the findings of the report into its policies, procedures, guidance, and manuals, in an effort to learn from the incident and prevent its reoccurrence in the future.

Our Communications Strategy and related tools are also carefully designed to effectively communicate and coordinate a company response to external and internal crises that may emerge, including: operational accidents, incidents, and interruptions; legal, political, and regulatory actions taken by the governments where we operate; natural and environmental disasters; labor incidents that pose risks to the company and employees; social unrest, including protests in the vicinity of our investment's operations; criminal and terrorist activities that compromise the companies operations and threaten safety; economic and political crises; and products made by the company that could cause harm.

## ➤ D. Community Relations & Stakeholder Engagement

Our Code of Ethics and responsible business policies call for us to go beyond making a profit: we are committed through our policies to ensuring that all of our activities are conducted in a manner that is responsive to the needs and interests of local communities. Our activities seek to contribute positively to economic growth, social development, environmental sustainability, and the welfare of local communities in the regions where we are active.

Our Policies on Corporate Social Responsibility and Sustainability aligns with the U.N. Sustainable Development Goals for fostering inclusive social development. Our community engagement strategy gives particular focus to SDG 3 (health and wellbeing), SDG 4 (quality education), SDG 8 (decent work and economic growth), SDG 10 (reducing inequality), and SDG 11 (sustainable cities and communities). We also promote these objectives through relationships with partners and contractors operating in our supply chains.

Terra Inversiones has a long history of providing meaningful, and often transformational, support to the communities in which we operate. We consider it essential to the responsible development of resources the social license to operate from local communities. Accordingly, we seek to establish a collaborative, mutually beneficial relationship with such communities that is based on respect and trust. We also encourage our partners and contractors to engage regularly with community members both before a project commences and throughout the project's lifecycle.

Our communications policies set guidance for how our offices, companies, and contractors are to disseminate information regarding our investments, operations, and activities to external stakeholders, including local communities. These policies are also used to establish a variety of channels through which we communicate our objectives and activities to internal and external stakeholders, including through: direct dialogue with communities, press releases and coverage of our activities that are coordinated with media outlets; bulletins on community information boards; company-led digital media efforts; events; and other initiatives.

Our communications and community relations policies seek to ensure that local communities and their interests will be taken into account in any environmental, social, and human rights impact assessments related to a project. Before a proposed project can commence, our community relations and responsible business policies require the companies to determine the regions and communities that could be impacted; closely evaluate the potential economic, environmental, political, legal, socio-cultural, health, and human rights contexts and impacts; and map in detail the stakeholders who could be affected through an extensive stakeholder engagement process. In addition, we follow inclusive development metrics such as the Social Progress Index to gain a better understanding of the complex socio-economic needs of local communities, and to make better informed decisions regarding our social development investments in those communities.

Our policies on community relations also empower Fundación Terra to serve as a partner for driving social development and community empowerment in the regions where we have a presence.

## ➤ E. Grievance Mechanisms

Terra Inversiones has established multiple grievance mechanisms for the local communities where we operate as well as for covered personnel and other stakeholders. Such mechanisms facilitate the resolution of concerns related

to environmental and social performance, human rights, and workplace matters that may be associated with our operations or the activities of our partners and contractors.

The Companies Ethics Line is one of the channels for anonymously and confidentially submitting grievances and feedback. Overseen by our Ethics Committee, the Ethics Line is accessible to all covered personnel and external stakeholders. The Ethics Line guarantees that any complaints or grievances, in particular those related to unethical or illegal activities, will be taken seriously and thoroughly investigated.

Our Code of Ethics and community relations policies provide a range of conduits to offer feedback to supervisors, the Human Resources Department, the Legal Department, and the Companies Ethics Committee. These lines of communication include community forums and meetings; telephone hotlines; website forms; and direct dialogue with supervisors and managers at our offices.

The companies expect our partners and contractors to provide similarly robust mechanisms for submitting grievances. In addition, we provide training and information sessions to these entities regarding their obligations to implement effective grievance mechanisms.

## F. Community Development

As noted above, Terra Inversiones believes in the importance of a social license to operate from local communities. As part of our stakeholder engagement and community relations efforts, we seek to operate in a manner that empowers and benefits impacted communities.

We work with our communities – including Indigenous communities – during the development, construction, and operational stages of our projects with the purpose of implementing programs designed to improve community health and education, and foster sustainable, inclusive development.

Terra Inversiones implements social development programs through its companies, and in partnership with Fundación Terra, to foster positive change in the regions and local communities where we operate. Our community development initiatives are dedicated to enhancing the quality of life for community members by improving hygiene, housing solutions, improving schools infrastructure, and providing medical assistance.

For over 20 years, Fundación Terra has been closely involved in the communities that we serve, with a particular focus on economic empowerment and opportunity, health, and education programs.

Fundación Terra's education initiatives are focused on supporting the academic development of students in schools in the Latin American countries where we operate. The range of educational programs that we support aim to help develop their scholastic capacities and make them agents for positive change in their communities.

Fundación Terra's mission also gives focus to initiatives that help address socioeconomic challenges in local communities. Additionally, Fundación Terra seeks out opportunities to convene community dialogue sessions and other community-based events that involve members of Fundación Terra and Terra Inversiones' covered personnel.

As an entity that has been working in the Latin American region for decades, Fundación Terra has forged strong ties with international institutions, government agencies, and civil society organizations.

To further foster social development, Terra Inversiones has launched Un Día Para, a special program that encourages

covered personnel to volunteer their professional time in service to an array of community programs that have been approved by the companies. Volunteer work through this program is credited and factors into the employee's annual performance review.

## ➤ G. Security

At Terra Inversiones, we are committed to ensuring that security is provisioned in a manner that protects life and respects human rights.

The HSSE Teams monitor and oversees our company's policies on the contracting of private security at our offices, facilities, and projects. In addition, our Manual on the Management of Physical Security Services sets specific requirements regarding proportional use of force and protecting human rights, based on the Voluntary Principles on Security and Human Rights.

Public and private security providers are often required to protect company assets, particularly in high-risk areas that are subject to internal conflict and weak rule of law. The potential for human rights violations is greater if human rights considerations are not appropriately factored into security activities. To mitigate against potential human rights harms, the companies expect that the public and private security providers protecting our assets, and the assets of our partners, will operate in a manner that is consistent with the Voluntary Principles on Security and Human Rights, and that adequate training regarding the proportionate use of force will be provided to private security contractors in these settings.

## ➤ H. The Rights of Indigenous Peoples

When our operations overlap with indigenous communities, we seek to engage with them to diminish any adverse aspects from our operations and maximize health, education, and sustainable development.

We seek to ensure that our relationships with Indigenous Peoples are governed by the national laws of the countries in which we work, many of which are premised upon the principles outlined in the United Nations Declaration on the Rights of Indigenous Peoples.

## ➤ I. Protecting Human Rights Defenders

Terra Inversiones understands that we operate in regions where there are serious human rights challenges. We support the right to peaceful protest and the freedom to express opinions. As such, does not condone any harassment, threats of violence, or physical attacks against human rights defenders, including those who oppose our business activities or the business activities of our partners. We expect our partners and contractors to collaborate with government authorities and civil society to respect and protect human rights defenders.

### III. PROMOTING GOOD GOVERNANCE & ETHICAL BUSINESS PRACTICES

Our Code of Ethics and good governance policies commit us to conducting all of our activities with integrity, in line with sound and ethical business practices, while building and maintaining trustworthy relationships with our employees, commercial partners, contractors, shareholders, government authorities, and communities. We know that acting with integrity in all aspects of our operations and companies determines our reputation, financial strength, and public confidence in our activities.

#### ➤ A. Compliance Management

The companies that we invest ensures that our operations and activities fully comply with policies and guidelines related to the prevention of money laundering, financing for terrorism and other illicit activities, bribery, and corruption; and compliance with economic sanctions. To manage these risks, Companies' compliance adheres to all local laws and regulations and complements its risk management efforts by following related international best practices. In addition, the Audit and Compliance Committees provide oversight and share best practices that help us effectively measure, assess, monitor and report compliance risks throughout the organization.

#### ➤ B. Preventing Corruption and Bribery

Terra Inversiones recognizes and fully supports efforts by the public and private sectors to stop all forms of corruption, and commits itself to such efforts by ensuring that our business strategy, activities, and covered personnel, follow local laws and international best practice regarding the eradication of corrupt practices. As part of this, the companies closely evaluates and monitors its activities to prevent any quid pro quo relationship between covered personnel and government officials.

Terra Inversiones partners with other industry members and governments on efforts to stop corruption and bribery. Where called for, the companies will fully cooperate with any anti-corruption proceedings and/or investigations that are carried out by relevant government authorities in the countries where we operate. We expect our partners and contractors to abide by the same ethical standards and to support government efforts to end corruption and bribery, and we will not conduct business with entities that are ethically compromised or that fail to conform to such standards.

#### ➤ C. Conflicts of Interest

Our Code of Ethics provides detailed guidance to our employees regarding potential situations in which an individual's personal interest or position in a transaction interferes or has the potential to interfere with our interests. Terra Inversiones prohibits covered personnel from seeking to obtain advantages for themselves or related persons that are improper or in any other way jeopardize our interests.

In situations where conflicts of interest are less apparent – for example, through the exchange of gifts – companies call on employees to be transparent and exercise their best judgement in order to avoid undue influence or create the appearance of impropriety. Covered personnel are required to complete a form disclosing any potential conflicts

of interest to their direct supervisors and/or the Companies Ethics Committee.

#### **➤ D. Freedom from Retaliation**

At Terra Inversiones, we know that our reputation depends upon the actions of our employees and all other persons acting on our behalf. As discussed in our Code of Ethics and Section V(E) of these ESG Criteria, we provide a number of channels for covered personnel to report grievances, including potential impropriety.

Terra Inversiones will not retaliate against any employee for reporting, in good faith, any integrity concerns or any suspected breach of the law, the Code of Ethics, or any other company policies.

We prohibit retaliation against any person who participates in an investigation into suspected misconduct. Except in cases where it is required by law, the companies will make every effort to guarantee the anonymity and confidentiality of those who report violations of our policies.

#### **➤ E. Preventing Monopolistic Practices**

Terra Inversiones believes that society benefits the most from a free and independent market where businesses can actively compete. We do not support business practices that could harm the integrity of free markets, including collusion with other corporations, participation in cartels, or other practices that contribute to monopolistic behavior.

The companies are committed to comply with all anti-monopoly laws where we operate, without exception. As called for in our Code of Ethics, we prohibit covered personnel from engaging in price fixing, boycotting certain clients or providers, refusing or limiting the sale or distribution of any company product, and any other practices that could engender monopolistic practices.

## PENALTIES FOR NON-COMPLIANCE

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As described in our Code of Ethics, violation of the ESG Policies will not be tolerated and may lead to internal disciplinary action, up to and including dismissal from the company. Such violations will be assessed on a case-by-case basis, taking into consideration the circumstances and severity of the infringement. For incidences in which laws have been violated, applicable penalties may also be warranted.

## WHOM TO CONTACT

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Any questions regarding these ESG Criteria or its implementation  
may be directed to  
**Terra Inversiones**  
at:  
*esg@terra-servicios.com*

## REFERENCES

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### A. Environmental Frameworks

- *U.N. Sustainable Development Goals*
- *U.N. Global Compact*
- *U.N. Intergovernmental Panel on Climate Change*
- *The International Organization for Standardization's International Standard 14000 on Environmental Management*

### B. Human Rights Frameworks

- *U.N. Sustainable Development Goals*
- *U.N. International Bill of Human Rights*
- *U.N. Global Compact*
- *The International Organization for Standardization's International Standard 26000 on Corporate Social Responsibility; and International Standard 45000 on Occupational health and Safety Management Systems*
- *U.N. Guiding Principles on Business & Human Rights*
- *Conventions of the International Labour Organization*
- *The International Labour Organization's Forced Labour Protocol*
- *The Voluntary Principles on Security & Human Rights*
- *U.N. Declaration on the Rights of Indigenous Peoples*

### C. Governance Frameworks

- *U.N. Sustainable Development Goals*
- *OECD Guidelines for Multinational Enterprises*
- *U.N. Global Compact*
- *The International Organization for Standardization's International Standard 37301 on Compliance Management Systems; International Standard 31000 on Risk Management; 31010 Risk Management - Risk assessment techniques; International Standard 22301 on Business Continuity Management Systems; International Standard 9000 on Quality Management Systems and International Standard 37001 on Anti-Bribery Anti-Bribery*

## D. Key Policies of Terra Inversiones Companies

- *Code of Ethics and Corporate Responsibility Conduct*
- *Policies on Corporate Social Responsibility and Sustainability*
- *Policy on Occupational Health, Security and the Environment*
- *Policy on the Recruitment, Selection, and Hiring of Human Talent*
- *Policy on Preventing Bribes & Corruption*
- *Policy on Information Security*
- *Manual on the Management of Corporate Social Responsibility and Sustainability*
- *Manual on the Management of Occupational Health, Security and the Environment System*
- *Manual on Preventing Labor Risks*
- *Manual on Emergencies in Buildings and Corporative Sites*
- *Manual on Crisis and Communication Management*
- *Manual on Management for Asset Security Services*
- *Manual on Administration of Human Talent*
- *Manual on the Management of Risks Related to Illicit Activities and the Financing of Terrorism*
- *Guidance on Risk Management*
- *Guidance on Materiality Mapping*
- *Guidance on Community Relations*
- *Guidance on Stakeholder Relations*
- *Guidance on Strategic Communications*
- *Guidance on Crisis Management in Social Networks*
- *Guidance on Investigations and Communications Related to Labor Incidents*
- *Guidance on Monitoring & Measuring Consumption of Water, Paper, and Energy*
- *Regulation on Volunteer Work in the “Un Dia Para” Program*
- *Procedure on Solid Waste Management*
- *Procedures on Quantifying the Impact of Greenhouse Gases*
- *Procedures on the Registration of Donations to Fundación Terra*