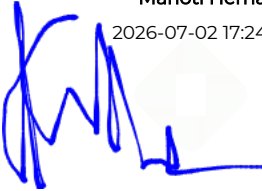
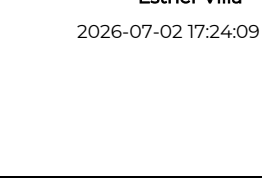


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Drafted and reviewed:

	Name	Signature
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ESG	Esther Villa	 Marioti Hernandez 2026-07-02 17:24:08 UTC
		 Esther Villa 2026-07-02 17:24:09 UTC

Approved:

	Name	Signature
CEO	Juan Naya	
		Juan Naya 2026-07-02 17:24:08 UTC

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1. Introduction

At ISDIN, we are firmly committed to the highest ethical standards across all our operations and throughout our supply chain. While our Code of Ethics defines the values and behaviors expected of all employees, our Third-Party Code of Ethics establishes the standards that external partners must meet to qualify as ISDIN suppliers.

These commitments are grounded in internationally recognized principles, including the UN guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration on Human Rights, the Declaration of Helsinki on Human Rights, the UN Convention on the Rights of the Child, the International Bill of Human Rights, the UN Guidelines for Multinational Enterprises on Responsible Business Conduct, the International Labor Organization (ILO) Conventions, and relevant national and international regulations.

This policy reflects our dedication to ethical business conduct, the respect and protection of human rights, and the promotion of a safe, healthy, and inclusive work environment.

Its purpose is to establish the principles that guide ISDIN's approach to respecting internationally recognised human rights, promoting fair labour practices and integrating these commitments into its governance, business activities and value chain.

It also aims to continuously improve working conditions, with a focus on employee safety, health, and well-being.

We believe that lasting progress in preventive measures can only be achieved through ongoing communication, consultation, and the active participation of employees at all levels. For this reason, ISDIN integrates labor practices and human rights into its core strategy, making employee well-being and health promotion a key priority of our corporate policy.

By implementing this policy, ISDIN aims to create a respectful, safe, and inclusive workplace, ensuring that our business operations positively impact our employees, partners, and the communities we serve while preventing, mitigating and, where appropriate, contributing to the remediation of adverse human rights impacts.

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2. Scope

This policy applies to all ISDIN employees, contractors, suppliers, and any third parties working on our behalf. We expect all contractors, suppliers, third parties with whom we work and other stakeholders to adhere to these principles in all locations where we operate. Further, ISDIN recognizes that its responsibility to respect human rights extends beyond its workforce and direct business partners and, accordingly, this Policy also applies to the impacts that the Company's activities, products, services and business relationships may have on consumers, patients, local communities and other potentially affected stakeholders throughout the value chain including vulnerable or potentially at-risk groups where relevant.

This corporate Policy is provided to all Group entities, regardless of their activity or location, as a reference document. Each entity must draft and approve internal regulations to apply this Policy, with necessary adaptations to comply with applicable laws and regulations. Approval requires prior validation from the ESG Area, People Area and Legal & Compliance Area.

The implementation of this Policy shall follow a risk-based approach, taking into account the nature, scale and context of ISDIN's activities and business relationships.

In case of conflict between this Policy and applicable laws or sector codes, the more restrictive rule will apply.

3. Core Principles

3.1 Compliance with Laws and Regulations

- Ensure full compliance with all applicable labor laws, regulations, and international standards, including the International Labour Organization (ILO) conventions and the Universal Declaration of Human Rights.

3.2 Fair Labor Practices

- Prohibit all forms of forced labor, child labor, and human trafficking.
- Ensure living wages, reasonable working hours, and respect for work-life balance. ISDIN is fully committed to ensuring that all its employees and relevant external workers receive at least a living wage. Assess regularly and adjust salary structures in comparison to recognized living wage standards and benchmarks.
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- Promote equal opportunity and prohibit discrimination based on race, color, gender, age, religion, sexual orientation, or any other protected characteristic.
- Regularly collect and review key workforce metrics, including pay gaps, non-employee workforce composition, and other indicators of equity and inclusion. This supports our commitment to transparency, fairness, and data-driven decision-making.

3.2.1 ISDIN Initiatives to Ensure a Living Wage

As part of its strong commitment to fair and dignified compensation, ISDIN implements a series of proactive initiatives designed to guarantee that all employees and key external workers receive a living wage. These efforts go beyond legal compliance and reflect our dedication to continuous improvement in wage practices.

- **Annual salary level analysis** compared to recognized living wage benchmarks using internationally validated methodologies
- **Oversight and governance by the Remuneration Committee**
- **Implementation of corrective action plans** to close identified wage gaps, prioritizing categories or regions at greater risk
- **Cost of living adjustments** that match inflation rates in each country where ISDIN operates.
- **Bonuses and profit-sharing schemes** that contribute to improving employees' total compensation and financial well-being.

3.3 Health and Safety

- Provide a safe and healthy work environment for all employees and contractors.
- Implement robust health and safety policies, conduct regular risk assessments, and ensure access to necessary protective equipment and training.
- Require subcontractors working on ISDIN premises to comply with our health and safety standards.
- Develop, implement, and maintain updated Prevention Plans for all activities
- Promote a culture of prevention, ensuring the participation and information of all employees and their representatives
- Ensure the well-being of people by providing safe and healthy working conditions.

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3.4 Freedom of Association and Social Dialogue

- Respect the rights of employees to form and join trade unions and to engage in collective bargaining.
- Foster open communication and constructive dialogue between management and employees and, where applicable, their representatives, to address workplace issues and improve working conditions.
- Engage in social dialogue initiatives to contribute to sustainable development and the well-being of our workforce.

4. Implementation and Accountability

ISDIN is committed to allocating the necessary resources to ensure the effective implementation of this policy. It will provide training and resources to employees and contractors to promote a clear understanding of the policy and ensure full adherence. Compliance will be monitored through regular audits and assessments.

With respect to third parties with whom ISDIN establishes relationships, due diligence processes will be conducted prior to the formalization of any collaboration agreements, assessing their policies and practices in the area of human rights labour practices and, where appropriate, other ESG-related matters relevant to the nature of the relationship.

Furthermore, ISDIN is committed to implementing an ongoing human rights due diligence process across its own operations and value chain to identify, prevent, mitigate and, where appropriate, remediate actual and potential adverse human rights impacts through the following actions:

- Identify and periodically assess actual and potential salient human rights impacts across ISDIN's own operations and value chain.
- Prioritize suppliers and other relevant business relations based on human rights risks and potential impacts.
- Define and implement appropriate prevention, mitigation, and where necessary, remediation measures to address identified human rights impacts.
- Monitor the effectiveness of these measures on an ongoing basis.
- Communicate, as appropriate, the progress and outcomes of this process to relevant stakeholders on an annual basis.

The Legal Area and Compliance Area shall support the implementation of this Policy by ensuring alignment with applicable laws, international standards and emerging legal and compliance requirements related to human rights, labor practices and responsible business conduct.

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Human rights governance at ISDIN shall be supported through a cross-functional approach involving People, ESG, Compliance, Legal and other relevant business areas.

These areas shall collaborate to ensure that human rights considerations are appropriately integrated into business decisions, stakeholder engagement processes, risk management systems and value chain oversight activities while promoting continuous improvement and effective oversight of human rights performance.

ISDIN shall promote coordination among these functions to identify possible risks, monitor performance, assess remediation measures and support continuous improvement in human rights management.

5. Continuous Improvement

- Commit to ongoing evaluation and improvement of our labor practices and human rights initiatives, including our human rights due diligence process in our operations and supply chains.
- Stay informed about emerging best practices and adapt our policies accordingly.

6. Communication

- Communicate this policy to all employees, contractors, suppliers, and relevant stakeholders.
- Report publicly on our labor practices and human rights performance (as expressed in section 4).

7. B-Right Channel

Any potential breaches of the commitments set out in this policy, as well as of any other guidelines and standards of conduct established in the Code of Ethics, should be submitted through the B-Right Channel, available via the following secure, external, and confidential platform: <https://isdin.integrityline.com/>, which is also accessible through the MY ISDIN intranet and the corporate website.

All reports will be treated with the utmost confidentiality, and there will be no retaliation against the person reporting. Any report can be done anonymously.

8. Approval

This Policy was approved by the Chief Executive Officer (CEO) of ISDIN.

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Any modification to this Policy must be approved by the Board of Directors.

9. Related regulations

Without prejudice to other relevant internal regulations, the internal policies listed below are related to key aspects addressed in this Policy.

- (a) The Code of Ethics of ISDIN
- (b) The Code of Ethics for third parties of ISDIN

For more information, please contact ISDIN's ESG Area, People Area and Legal & compliance Area.

Approved by CEO on 01/07/2026.