

SUSTAINABILITY AND HUMAN RIGHTS POLICY



1-PURPOSE

This Policy states BYMA related guidelines on and commitment to Sustainability, Human Rights, inclusion and labor welfare, integrated in a single document.

2-SCOPE

This Policy applies to all BYMA Group companies, their staff and suppliers.

3-BASIS OF THIS SUSTAINABILITY AND HUMAN RIGHTS POLICY

This Policy is in line with the Code of Ethics and Professional Conduct¹, and with the Gender Equality Policy² and other BYMA policies and rules³.

In BYMA, we seek to strengthen strategic partnerships that contribute to the ecosystem. For this reason, we are proud to be a member of the United Nations Sustainable Stock Exchanges Initiative (SSE), which demonstrates BYMA's commitment to the development of products with impact and greater transparency.

Since 2018, we have adhered to UN Women and consequently to the principles of the Empowerment of Women.

In 2023, we adhered to the UN Global Compact - Red Argentina (local network) by aligning our strategies and operations to the Ten Principles of the UN Global Compact to promote Sustainable Development Goals (SDGs)⁴ in the corporate business sector.

BYMA strictly complies with labor conditions requirements established under local regulations. We respect the rights of individuals and we are not complicit in any kind of abuse or rights violations of any kind.

4-KEY DIMENSIONS

4.1.- COMMITMENT WITH OUR STAFF

We have a Value Proposition Policy⁵, a framework called EXPERIENCIA FLEX and collaboration channels in place. These main aspects are evidenced in the following actions:

DIVERSITY AND INCLUSION

We promote a diverse and inclusive work environment, based on respect, tolerance and non-discrimination values. We value merit and suitability, encouraging our staff personal and professional development, by ensuring equal opportunities and valuing capabilities diversity.

We conduct fair and equitable hiring practices, compensation, treatment, working conditions, access to promotion, training and professional development, therefore continuously supporting and promoting equal opportunities. We focus on building a work environment where each of our staff members' perspectives, skills and experiences are respected and taken into account.

We do not admit harassment or discrimination of any kind, whether based on ethnicity, nationality, language, religious or political beliefs, gender, sexual orientation, marital status, age, disability or any of the like. This applies to all labor cases and to the processes

1. https://www.byma.com.ar/wp-content/uploads/2021/03/LCC-81000.Rev_03-Codigo-de-Conducta-y-Etica-BYMA.pdf

2. https://www.byma.com.ar/wp-content/uploads/2023/02/BYMA-Politica_de_Iguadad_de_Genero.pdf

3. <https://www.byma.com.ar/relacion-con-inversores/documentos-gc/>

4. <https://www.un.org/sustainabledevelopment/es/objetivos-de-desarrollo-sostenible/>

5. <https://www.byma.com.ar/que-es-byma/trabaja-en-byma/>

followed in the hiring, selection, training, promotion, remuneration, disciplinary actions and termination of employment processes.

We are committed to building an inclusive, respectful, dignified and free of discrimination labor environment, where each staff member can fully develop and contribute to the organization success and well-being.

FORCED AND CHILD LABOR PROHIBITION

We do not endorse any type of forced or compulsory labor, slave labor or human trafficking within our operations. We respect children and adolescents rights. We prohibit and reject the use of child labor, forced or coerced labor in our operations, verifying that, in our staff members hiring processes, applicants are always of age under the pertinent labor regulations.

FREEDOM OF ASSOCIATION

We respect our staff decision to subscribe to unions falling under the scope of collective bargaining agreements or not.

HEALTH AND SAFETY

We offer a safe and healthy labor environment, complying with occupational health and occupational risk prevention standards and procedures. We comply with the regulations of the Occupational Health and Safety Law No. 19,587 and we have hired an external consultant who issues reports on safety conditions,

ergonomic and lighting studies, occupational risk surveys, and evacuation plans, among others.

We understand the importance of giving support to people in transitional moments in life, before and after taking maternity leaves. For this reason, we offer an option of a gradual paid return after maternity leave. This maternity leave also includes staff members who adopt children, and a breastfeeding space that complies with all the guidelines proposed by the Perinatal and Child Health Directorate.

Additionally, parents have the option to work remotely for 30 days after the birth.

We are committed to our staff well-being and comprehensive development, and these policies evidence how we focus on promoting a healthy and equitable labor environment.

COMMUNICATION WITH OUR STAFF

We promote open, honest communication and freedom of expression among all our staff members. We foster diverse channels for dialogue to build an environment where our staff feel comfortable to share their ideas and give their opinion.

Our organizational culture promotes inclusive and non-exclusive communication, free of sexism and any form of discrimination both inside and outside BYMA.

We seek to build an environment where every voice is heard and respected, regardless of origin, gender or any other personal characteristic.

We strongly believe in the power of communication to strengthen collaboration and mutual understanding, which leads to working together towards a common goal: “turning investment into growth and development” by creating an inclusive, respectful and enriching labor environment for all staff members.



4.2- OUR COMMITMENT TO SOCIETY

We are absolutely aware of the impact our business has on Society. We are committed to our community and strive to ensure that our activities have a positive impact on it. We seek to raise awareness of human rights while respecting the local culture and customs.

BYMA social responsibility is a key aspect of each decision we make and each action we take, as we seek to actively contribute to the well-being and sustainable development

of the community in which we operate. There follow some examples of the actions we take:

PRIVATE SOCIAL INVESTMENT

We support each social organization that is part of our Private Social Investment program through 3 key

dimensions: health, nutrition and education support. Every year we issue reports –such as the Annual Report and/or the Sustainability Report– clearly stating the impact made.

FINANCIAL EDUCATION

Financial education is a strategic pillar of BYMA. Through BYMAEDUCA we promote financial education as a means to empower people and provide them with the necessary tools to make informed and responsible financial decisions.

Our goal is to contribute to strengthening the financial well-being of society as a whole by ensuring that we take inclusive and equitable actions, focused on sustainable development.

SPONSORSHIP

Through the Cultural Sponsorship Program of the City of Buenos Aires, we finance, as much as possible, cultural projects with environmental and social impact which take into account diversity in all its dimensions.

We are proud to support and promote initiatives that enrich the culture of our community.

4.3- WE FIGHT AGAINST CORRUPTION

We are clearly committed to fighting and preventing corruption-related crimes or offenses. We reject all actions contrary to law and morality. For this reason, we have developed an Integrity Program⁶ in compliance with Law No. 27,401 and its amendments. Our main objective is to create a fair and transparent labor environment, based on the premise of zero appetite for the risk of corruption, as established in our “Risk Appetite Statement”.

We implement controls that allow us to know our suppliers, evaluate corruption risks and draft transparent and timely accounting information. We also promote ongoing training sessions to keep our staff members updated on

Integrity and Corruption Prevention.

We continually strive to maintain the highest standards of integrity and ethics in every aspect of our operations.

4.4-DIGITAL SECURITY / PRIVACY

Through our [Information Security Policy](#), we seek to manage and protect information resources and the technology we use to process data, protect it against internal, external, deliberate or accidental threats. Our goal is to ensure information confidentiality, integrity, availability, legality and reliability compliance.

We manage all our activities under reliable procedures, therefore ensuring our clients' data and information safety and security. We protect our business infrastructure and establish IT standards and procedures to maintain a safe and reliable IT environment.

4.5- ENVIRONMENT

BYMA aims to generate a positive impact in the ecosystem by creating suitable scenarios for markets, international investors and key investors.

We commit to sustainability in every action we take, both internal and external, and seek to actively contribute to a more sustainable and resilient future for our community and the environment.

At BYMA, we believe that sustainability is fundamental to our

long-term growth and success as a financial and corporate entity. We commit ourselves to promote ongoing innovation in our services, using digitalization and new technologies to generate a positive impact on the environment. We will also continue working on developing new products, services and technology that improve decision-making processes and meet the growing demand for sustainable investments. Our Sustainability programs include initiatives in different key dimensions, for example: #SerSustentables (BeSustainable).

In addition, we have established strategic alliances, such as adhering to the Circular Economy Network of the City of Buenos Aires and complying with the recommendations of the Task Force on Climate-related Financial Disclosure, including the measurement of our corporate carbon footprint, the mitigation and, if possible, the offsetting of BYMAs and/or BYMA Group companies' footprint.

BYMA's efforts in this area include the development of new products with environmental, social and corporate governance impact, such as: the [Sustainability Index](#), the [Social, Green and Sustainable Bonds Trading Panel](#) and the [Sustainability-Linked Bonds Trading Panel](#). These products aim to promote sustainable conditions for the entire local ecosystem.

4.6- SUPPLIERS

For the selection of suppliers, we

take into account their compliance with the rules established by AFIP (Argentine Tax Authority), both in respect to taxes and invoicing, and their compliance with labor and social security laws and regulations.

We also value those suppliers who have B Certification, integrated reports and/or sustainability reports and comply with ISO 27001 Standards, among others.

Suppliers⁷ shall also adhere to the principles and the core purpose of our Code of Ethics and Business Conduct and to this Sustainability and Human Rights Policy. Suppliers must adhere to these principles at the moment they enter into new agreements with us, thus ensuring we share a common vision of responsibility and commitment to integrity in all our operations.

BYMA values the business relationship with its suppliers and we are aware of the importance of working together to promote the use of best practices and to maintain Ethics and Conduct highest standards in all our interactions, building a

6. <https://www.byma.com.ar/relacion-con-inversores/programa-integridad/>

7. In the purchase of goods and service at department levels, the adherence to our Code of Ethics and Professional Conduct is not required because in most of the cases, they are non-regular purchases that do not require the execution of a Contract.

respectful and trustful business environment for all the parties involved.

BYMA does not enter into agreements with companies that do not comply with these principles and values. Our service contracts include “Boilerplate Clauses” regarding the “Integrity Program” to reinforce the ethical commitment of all the parties involved.

In addition, we have communication channels to strengthen our open communication policy with suppliers, ensuring that we maintain transparent and close relationships with them.

BYMA Purchasing and Hiring Department selects suppliers impartially, without preferential treatment, and establishes clear guidelines so that they are all aware of BYMA's position regarding this Policy. Our goal is to ensure that all our ecosystem participants share our values and commitment to integrity and ethics in every transaction and business relationship they conduct.

From the fiscal year 2024 onwards, critical suppliers will be sent a self-assessment report to learn more about their own Business Continuity and Sustainability programs. The results obtained from the answers to that report will be disclosed annually, in an aggregated manner, through the report BYMA deems convenient.

Educational material will be made available for the improvement and strengthening of the entire ecosystem. Please contact us via email in case of enquiries: sustentabilidad@byma.com.ar

4.7. DUE DILIGENCE AND INFORMATION TRANSPARENCY

BYMA aims to promote the dissemination of Sustainability and Human Rights best practices, always maintaining our transparency with stakeholders. We apply different methods to achieve this goal, for example, we issue a Sustainability Report, disclose news on our website and social networks, and we launch ESG products, as well as surveys and investment training, seeking to leverage people interest in these issues, and their development.

Our main objectives are as follows:

1. Promote respect for Sustainability and Human Rights within BYMA, internally strengthening our capabilities.
2. Generate conditions and training sessions for the value chain to become involved and move forward in respect to Sustainability and Human Rights topics.
3. Establish mechanisms to identify and prioritize suppliers working in this area. In this respect, the Purchasing Department plays a key role in validating that

suppliers expressly state their compliance with the principles of this policy.

4.8- COMMUNICATION CHANNELS

BYMA has an Integrity Program⁷ in place in accordance with the Corporate Criminal Responsibility Law No. 27,401 and the regulations of the Anticorruption Office and the National Securities Commission, and an Ethics Compliance Hotline⁸ managed by KPMG, a leading company in the protection of whistleblowing confidentiality and anonymous aspects, offering different communication channels to report, raise concerns or seek advise on suspected conducts contrary to BYMA principles.

7. <https://www.byma.com.ar/relacion-con-inversores/programa-integridad/>

8. Communication Channels of the Ethics Compliance Hotline
Phone No. 0800-122-0799
WhatsApp: +54-911-4409-5782
Email: lineaeticabyma@kpmg.com.ar
Website: <https://lineaeticabyma.lineaseticas.com>
Mail Address: Bouchard 710, Piso 6, C.P. 1001, Ciudad Autónoma de Buenos Aires, Argentina. To: "KPMG Línea Ética BYMA" (BYMA Ethics Compliance Hotline, managed by KPMG).

