



# Corporate Sustainability Policy

Chief Executive Officer  
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**VERSION CONTROL**

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V1	01/07/2019	New Creation
V2	12/12/2024	Update

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# 1. Purpose

URBASER is a global company that offers a comprehensive model of environmental solutions for citizens, businesses and society, enhancing the value of the planet's resources every day, to build a more sustainable tomorrow. The Company promotes a paradigm shift in the entire waste value chain through efficiency, competitiveness and innovation, seeking the best way to collaborate with its customers and contributing to be an active agent in the transition to the circular economy.

URBASER is inspired by the 10 Principles of the United Nations Global Compact, which are related to human rights, labor, environmental protection, and anti-corruption, integrating them into its business model.

Through this Policy, URBASER intends to establish the guidelines and principles of action to reflect its commitment to Sustainability, understood as the long-term commitment that reinforces the principle of economic and financial soundness, in order to generate shared value for all its stakeholders, anticipating and connecting strategic challenges and business solutions, and making circularity a reality.

## Scope of Application

This Policy applies to all directors, managers and employees, including managers and members of the governing bodies of the various companies that make up URBASER, its subsidiaries and wholly or majority-owned companies and joint ventures controlled by URBASER management or in which URBASER has a majority interest. It is the responsibility of all URBASER employees to act in a professional manner and to protect the reputation of the Company.

## 3. Content

The purpose of this Policy is to formalize and specify the principles that guide the management of sustainability and the commitments established with the stakeholders that constitute URBASER's framework of action with Sustainability.

This determination is materialized in its mission, vision, values and purpose that form the basis of the Company's behavior. The principles and values described in this Corporate Policy serve as the basis and grouping for all other policies related to sustainability in URBASER.

Based on these fundamentals, the Company has defined four main areas for managing sustainability:

### **Ethics and Corporate Governance**

- URBASER will adopt the most demanding requirements in terms of corporate governance, integrity and business ethics, preventing bribery, corruption, conflicts of interest and money laundering in all its activities, anticipating regulatory requirements and observing the best practices in good governance at the international level.
- The Company will ensure that all relationships with its third parties are conducted with honesty, ethical behavior, integrity and in a transparent manner.
- Whistle-blowing channels (such as the Ethics Channel) will be available for stakeholders to report risks of violations of the Code of Conduct.
- The Company will establish good information security governance to ensure the proper management and operation, in accordance with applicable requirements, of customer and other stakeholder data,

and will implement the necessary security measures to ensure the confidentiality, integrity and availability of information security throughout its life cycle.

- URBASER will guarantee responsible management of personal data, ensuring its integrity and confidentiality.
- URBASER will ensure the proper measurement and management of risks from a preventive approach, minimizing negative impacts and maximizing their positive impacts.
- URBASER will periodically report on its progress on the principles set out in this Policy through its annual Non-Financial Information Statement or in the future Sustainability Report, in a truthful and transparent manner to its stakeholders.

## Stakeholder engagement

- URBASER will reject any form of abuse or violation of human rights among employees, suppliers, contractors, collaborators, partners, competitors or society in general.
- URBASER will engage in active listening and fluid dialogue with all its stakeholders, collecting and responding to their expectations, as far as possible and within the existing communication channels.

### Employees

- URBASER is committed to offering a safe and suitable environment that favors professional development and the promotion of talent, ensuring the resources to encourage innovation and the active participation of its employees.
- URBASER will promote respect for diversity, respectful treatment, integrity, and will apply human resources rules that guarantee equal opportunities in the tasks of recruiting, selecting and promoting employees, considering diversity in all its variables as a cultural value of the workforce that enriches and represents it.
- URBASER declares its zero tolerance towards harassment and discrimination against employees and any third parties with whom they may be in contact and is committed to a hostility-free work environment.
- URBASER is committed to providing safe and healthy working conditions for its workers, promoting a culture of safety in the company.
- The Company will evaluate potential health and safety risks at the earliest stages of its processes, establishing action plans to prevent or, in those cases where it is not possible, reduce such risks.
- URBASER will provide training, resources and conditions to promote a culture of health and safety among employees, as this is an integral and fundamental part of the Company's activity and its overall management.

### Suppliers

- The Company will promote that any third party that supplies goods or provides services to the Company performs all its activities in compliance with international agreements on transparency and business ethics, human and social rights, health and safety, quality, environment and energy, through the evaluation and approval of suppliers.
- URBASER will extend its commitment to sustainability to the supply chain, encouraging sustainable practices among its suppliers through procurement requirements, in addition to the initiatives carried out in ESG training and awareness.

### Customers

- URBASER will ensure that all products and services supplied to customers are adequate, safe and reliable, and that they meet specified or applicable requirements, maintaining the highest levels of quality that meet customer expectations.

- The Company will pursue continuous improvement of processes and assets, and will continuously monitor all aspects related to service quality.

### Local communities

- URBASER will work to bring value to the communities where it operates through quality employment, knowledge generation, technology transfer to other geographies, and a work culture based on the ethics and integrity of its employees.
- URBASER will foster stable relationships with the communities where the Company operates, strengthening relationships of trust with institutional clients, providing solvency, credibility and quality services to citizens.

### Charitable contributions and sponsorships

- URBASER's charitable contributions and sponsorships are aligned with strategic action areas and may be implemented through support considered appropriate and consistent with the Company's ethical principles, as determined in the documented procedure established by the Company.
- Contributions and sponsorships shall be transparent and diligently managed, guaranteeing the unconditional nature of the collaboration, supporting the progress of its stakeholders and complying with the Company's ethical principles.
- Those responsible for ensuring compliance with the law and the internal rules of application shall be the people involved in the process of selection and monitoring of the actions and contributions made, as detailed in the Procedure for the Management of Charitable Contributions and Advertising Sponsorships.

### Environmental Protection and Innovation

- URBASER will develop its activities minimizing its environmental impact and promoting innovation processes to create value, improve operational efficiency and minimize the consumption of resources.
- URBASER will evaluate potential risks to the environment in order to reduce their impact at the earliest stages of its processes and will establish action plans for their prevention and, in those cases where this is not possible, their reduction to a reasonable level.
- The Company is committed to contributing to the mitigation of climate change by promoting energy efficiency measures and working to establish carbon footprint reduction goals.
- The adoption of measures to protect the environment will be promoted by preventing pollution, reducing the impact of activities, respecting the value of natural resources and the environment, and applying solutions to transform waste into resources through innovation and the latest technologies.
- URBASER will support the promotion, protection and conservation of biodiversity and the natural heritage of the territories and communities in which it operates, encouraging initiatives that respect local ecosystems and contribute in a responsible manner to the environmental balance of the communities.

## 4. Relationship with other policies

URBASER has a set of standards that not only seek to comply with current regulations, but also promote the adoption of best practices and recommendations in terms of sustainability.

In this way, the Sustainability Policy is complemented by other internal Company standards:

- Code of Conduct
- Corporate Anti-Corruption Policy

- Corporate Conflicts of Interest Policy
- Corporate Money Laundering Prevention Policy
- Corporate Third Party Diligence Policy
- Ethical Channel Corporate Policy
- Corporate Data Protection Policy
- Corporate Information Security Policy
- Corporate Human Rights Policy
- Corporate Training and People Development Policy
- Corporate Digital Disconnection Policy
- Corporate Equality and Diversity Policy
- Corporate Anti-Harassment Policy
- Corporate Quality, Health and Safety, Environment and Energy Policy
- Corporate Policy for the Acquisition of Goods and Services
- Supplier Code of Ethics
- Corporate R&D&I Policy

All group entities shall take this Policy as a reference for drawing up their own regulations, allowing for the necessary adaptations, whether due to compliance with local legislation or to the recommendations and requirements of regulatory bodies.

## 5. Questions, communications or complaints

Inquiries within the scope of this Policy should be directed to URBASER's Corporate Sustainability Management.

Any incident regarding non-compliance with the provisions of this Policy and related procedures, or its alignment with the provisions of the Group's Code of Conduct, should be addressed to the corresponding regulatory compliance body through the Ethics Channel enabled on the Group's website (<https://urbaser.canaletico.app/>).

## 6. Training and dissemination

The necessary training actions will be promoted for the knowledge of this Policy.

The Chief Executive Officer and the Management Committee will promote and supervise the implementation of the Policy in all areas of the company.

The Policy will be made available to URBASER's stakeholders and interested parties, for their information and knowledge, through publication on the Group's corporate website and will be periodically communicated through the channels provided for this purpose.

## 7. Non-compliance

This Policy is considered a mandatory rule, so that its violation will be a violation of this and the Company will take disciplinary action as appropriate, if necessary, without prejudice to other responsibilities that the offender may have incurred. Likewise, URBASER reserves the right to take measures it deems appropriate against business partners who

violate it.

## 8. Review and Update

The Corporate Sustainability Management will periodically review the content of this Corporate Policy, ensuring that it reflects the recommendations and best practices in force for the proper integration of the mission, vision, values and purpose in the Company's strategy and operations. It will also propose modifications and updates that contribute to its development and continuous improvement.





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