

Urbaser Compliance Model

Suppliers Training Document

#MakingComplianceReal

Internal Audit, Risks and Compliance

2025



Urbaser Compliance Model

Compliance Body

Code of Conduct

Corporate policies (among others):

- Corporate Anti-Corruption Policy
- Corporate Sanctions and Export Controls Policy
- Corporate Conflicts of Interest Policy
- Corporate Third Party Engagement Policy
- Corporate Whistleblower Policy
- Antitrust Corporate Compliance Policy
- Corporate Policy Procurement of Goods and Services
- Corporate Information Security Policy
- Corporate Sustainability Policy
- Corporate Data Protection Policy
- Supplier's Code of Conduct
- Corporate Human Rights Policy
- Corporate Anti-Money Laundering Policy

Criminal and Competition Risk Prevention Models

Ethics Channel

2. Code of Conduct

The Code of Conduct establishes the necessary guidelines so that everyone who forms part of Urbaser knows what is expected of them and where they should go if they need help in the application of the Company's ethical principles.



URBASER'S PRINCIPLES AND VALUES

Compliance with laws and ethical standards

Integrity

Respect for people

Workplace health and safety

Environmental protection

Protecting of information

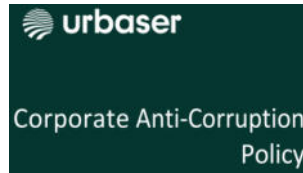


Code of Conduct



3. Corporate Anti-Corruption Policy

Rejection of Corruption and Bribery



Corporate principles

Fairness

Legality

Transparency

Urbaser **rejects all forms of corruption**, applying a **zero tolerance** policy to any indication of corruption or bribery committed by an Urbaser **professional** or by a **third party** acting on behalf of Urbaser and ensures **compliance with** applicable **legislation** to prevent and combat corruption in each jurisdiction in which it operates.

Urbaser **requires compliance** with anti-corruption laws and the principles set out in this Corporate Policy by **any person or organization** with which Urbaser **does business**, including customers, partners, consumers, contractors, **suppliers**, distributors, agents, advisors and consultants. Both active and passive bribery are prohibited:

Active
Bribery

It is strictly prohibited to pay, promise, authorize or offer anything of value to any person, including any public official, directly or indirectly, for the purpose of causing him to act or refrain from acting in violation of a legal duty, causing him to abuse or misuse his position, improperly obtaining or retaining business, or securing an improper advantage.

Passive
bribery

Personnel must refrain from accepting or receiving, for themselves, for the Company, or for any third party or relative, directly or through intermediaries, any benefit or advantage of any kind from any Public Official, supplier, customer, agent, or any other natural or legal person or any of their relatives or associates, in order to favor them over others for the acquisition or sale of goods or in the contracting of any of Urbaser's services.

Direct action or
through third parties

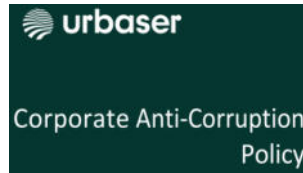
Simple offer is
sufficient

Public official or
private sector

Money or any consideration
in kind

3. Corporate Anti-Corruption Policy

5.2. Gifts, Meals and Entertainment



The provision and receipt of any gifts, entertainment, meals and/or travel must be: i) related to a legitimate **business purpose**, ii) provided in an **open and transparent manner**, iii) **permitted** under local law, iv) **of an occasional nature**, v) recorded in the accounting books and records and vi) considered **not excessive** under local law or industry standards.

General requirements (prohibitions)

- 1) Gifts of **cash** or cash equivalents (gift cards)
- 2) Making expenditures to public officials that **do not involve a demonstration of** the company's services, promotional activities, or the execution or performance of a contract and
- 3) Making Gifts, travel or entertainment to public officials (entertainment, concerts, etc.) with the exception of the use of season tickets.

Gifts, invitations and entertainment

- Gifts with a value of more than €200 are prohibited.
- Prior written authorization from the Regional Compliance Officer for gifts of + €100.

Meals

- Approved in advance and in writing by the Regional Compliance Officer for meals of **+150€/person**.
- All meals must be recorded in the Systems and supported by supporting documentation (date, names of those attending the meal and their company and reason for the expense).

Sporting event tickets

- Only season tickets purchased by the company may be used.
- If they are civil servants: confirmation that there is no current bidding process. 1 invitation to an event/year.

4. Conflicts of interest

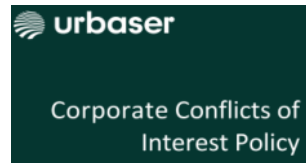
A situation in which the personal interest of an Urbaser professional influences, may influence or generate the perception of being able to influence the professional decisions of that professional, affecting their ability to act in the best interest of Urbaser, or interfere with their personal objectivity and obligations to the Company. Therefore, a conflict of interest exists when the personal interest of the professional and that of the Company directly or indirectly collide or may collide.

Related Person: i) spouse, ii) ascendants, descendants and siblings, as well as their spouses, iii) uncles, cousins or nephews, as well as the spouses of the former and iv) companies or entities in which the professional, or any of their related persons, are partners/shareholders, hold a position of administration, management or control or have any interest therein.

What to do in the event of a conflict of interest?

Act at all times with transparency, professionalism and loyalty to the Company, refraining from participating in the process or decision in which the Conflict of Interest has arisen.

In case of doubt, if you find yourself or may find yourself in a situation of Conflict of Interest or even if you know that another person is in such a situation with the Company, report it through the Ethics Channel.



7. Annex 1 – Declaration of Conflict of Interest

First and last name: _____

Title/Role/Position: _____

Urbaser Area/Department: _____

Date: _____

The Employee, DECLARES that (i) he/she is aware of the content of the guidelines for the management of conflicts of interest contained in the Corporate Policy on Conflicts of Interest and the Code of Conduct of the Urbaser Group and (ii) he/she will inform Urbaser about the following situations of conflicts of interest (including potential ones and even if they do not directly concern the Employee).

Please provide a description of the conflict of interest:

The signatory hereby undertakes to report promptly any change in the above circumstances relating to the conflict of interest.

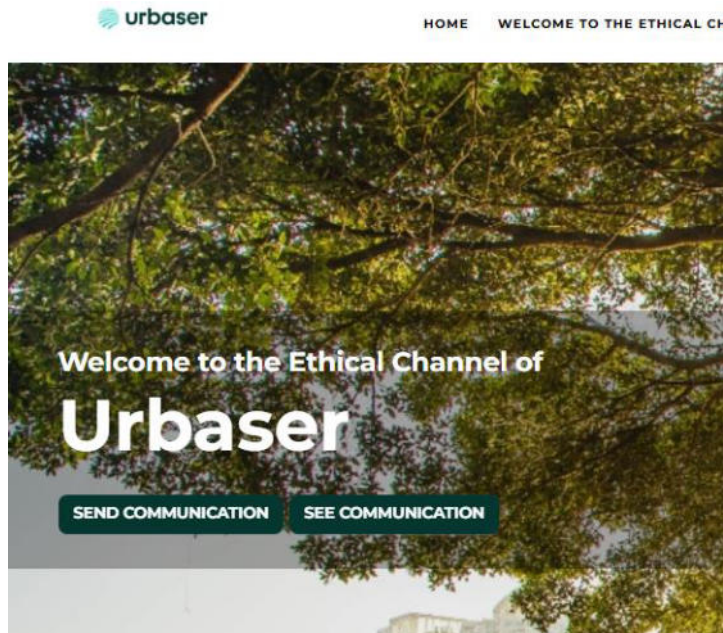
Signature: _____

5. Ethics Channel

Accessible through the **QR Code** or through this link: <https://urbaser.canaletico.app>



Corporate Whistleblower
Policy



1. It is **mandatory to** report any actual or potential violation or irregularity as soon as possible.
2. The communication can be **anonymous**.
3. The **confidentiality** of the informant and of the information provided in the Ethics Channel is guaranteed.
4. **Possibility of consulting** any issue related to the Code of Conduct or development regulations.
5. The functioning of the Ethical Channel is developed in the **Corporate Whistleblower Policy** - [Corporate-Whistleblower-Policy.pdf](#)

