



Corporate Charitable Contributions and Sponsorships Policy

CEO
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1. Purpose

URBASER's Corporate Policy on Charitable Contributions and Sponsorships reaffirms the Company's commitment to support initiatives that promote a positive social, environmental and cultural impact on communities, consistent with its sustainable business model and core values.

URBASER's actions are developed under the principles and behaviors contained in the Code of Conduct, the Corporate Sustainability Policy and the Corporate Anti-Corruption Policy, which serve as reference frameworks for this policy.

This framework ensures ethical and responsible management of contributions, aimed at minimizing risks and optimizing benefits. In addition, priority is given to strategic alignment with initiatives that promote sustainability and ensure compliance with current regulations in the regions where URBASER operates.

Scope of Application

This Policy is applicable 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 it has a majority stake. It is the responsibility of all persons working in URBASER to act in a professional manner and to protect the reputation of the Company.

3. Content

URBASER's Corporate Policy on Charitable Contributions and Sponsorships details the principles, guidelines and mechanisms that govern the making of this type of contributions, ensuring that they are developed in an ethical, transparent and aligned manner with the Company's values and strategic objectives in terms of Sustainability.

Definition

Charitable Contribution: "Charitable Contribution" is understood as any initiative in which URBASER collaborates voluntarily for the benefit of communities, and whose sole purpose is to have a positive impact on social welfare, following a principle of transparency in the selection, impartiality in the decision, unconditionality in the collaboration and due control of the contributions made.

Sponsorship: "Sponsorship" is understood as any initiative in which URBASER supports through an economic amount or in kind the association of URBASER's name to an activity, article, organization or property, without implying a waiver of the beneficial effect it may have on the corporate reputation, being a reflection of the ethical commitments of the company.

General guidelines

- URBASER orients its charitable contributions towards three strategic axes, with the objective of generating a positive and sustainable impact, prioritizing the local communities where operations are located:
 - **Environmental education and awareness:** we support initiatives that foster a society that is more informed, aware and committed to sustainability. We promote educational programs, outreach activities and activities that promote knowledge of the circular economy, responsible consumption and the adoption of sustainable habits.
 - **Social inclusion and humanitarian causes:** We promote equal opportunities and commitment to

society, collaborating with entities that provide assistance to vulnerable groups. We support solidarity campaigns and humanitarian initiatives that help to strengthen social cohesion and support those most in need.

- **Community development:** We contribute to strengthening the social and economic environment in the places where we operate, fostering a close and lasting relationship with the communities. Priority is given to actions that promote cohesion, local dynamism and the sustainable development of the territory.
- In the area of sponsorship, URBASER also establishes three strategic lines that reinforce its responsible positioning and aligned with corporate values:
 - **For a sustainable planet:** initiatives that promote environmental awareness, conservation of natural resources and commitment to sustainability. These actions reinforce Urbaser's active role in the protection of the environment and the fight against climate change.
 - **For a positive lifestyle:** Actions that promote responsible habits, well-being and citizen participation, contributing to the development of healthier, more inclusive and cohesive communities. The aim is to promote behaviors aligned with an active, sustainable and conscious life.
 - **For a more advanced future:** Projects linked to innovation, science or technology, which help to promote social and environmental progress. This axis reflects Urbaser's commitment to transformative solutions, with a vision of the future and a high positive impact.
- URBASER's charitable contributions and sponsorships are framed within these areas of action, and may be materialized through the support deemed appropriate and in accordance with the Company's ethical principles.
- URBASER will ensure transparency in the selection and impartiality in the decision, applying the duty of due diligence in the analysis of opportunities for charitable contributions and sponsorships, will guarantee the unconditionality of the collaboration, developing actions that contribute to the progress of its stakeholders, and will safeguard the due control of the contributions made, through the application of control mechanisms that allow their traceability and thus ensure compliance with the commitments established in this Policy.
- Charitable contributions and sponsorships must always be made in compliance with applicable laws, and under no circumstances may they be intended to influence commercial, professional or administrative relationships or business decisions. Likewise, they may not be related, directly or indirectly, to illegal acts or improper benefits, nor may they be used to promote or favor the personal interests of any member of the Company.
- Those responsible for ensuring compliance with the law and the applicable internal rules shall be those involved in the process of selecting and monitoring the actions and contributions made, as detailed in the Procedure for the Management of Charitable Contributions and Advertising Sponsorship, ensuring that the contributions are managed in an ethical and transparent manner.

4. Questions, communications or complaints

Queries within the scope of this Policy should be addressed to URBASER's Corporate Sustainability and Climate Change Department in the case of Charitable Contributions and to URBASER's Corporate Communications Department in the case of Sponsorships .

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 Compliance Unit through the Ethics Channel enabled on the Group's website (<https://urbaser.canaletico.app/>).

5. 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.

6. Non-compliance

This Policy is considered a mandatory rule, so that its violation will be a breach of it and the Company will adopt the appropriate disciplinary, contractual or legal measures, as appropriate, without prejudice to other responsibilities that the offender may have incurred. Likewise, URBASER shall reserve the right to take the measures it deems appropriate against business partners who violate it.

7. Revision and Updating

The Corporate Management of Sustainability and Climate Change and the Corporate Management of Communication will review the content of the policy at least once a year or when there is a substantial change in the context of the organization that impacts on this policy in order to, if deemed necessary, collect new recommendations and best practices, thus proposing modifications and updates that contribute to its development and continuous improvement.



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