



POL_C-CPL-01

**ANTI-BRIBERY AND CORRUPTION
CORPORATE POLICY**

Track record of changes

Revision	Change	Date
00	Document created	October 1, 2019
01	Update	September 1, 2022
02	Review and adaptation to the new format	October 9, 2024

1. PURPOSE

The GS Inima Group is committed to integrity, transparency, respect for legality and human rights.

The GS Inima Group is aware of the damage that corruption generates nationally and worldwide and, consequently, has proclaimed its intent to uphold the law and best business practices. It also takes recommendations into account, such as those of the OECD (amongst other entities), to include the OECD Due Diligence Guidance for Responsible Business Conduct.

The Anti-corruption Policy of the GS Inima Group is based on a “zero tolerance” attitude, while carrying out its activity, towards any practice that may potentially constitute corruption, bribery, kickbacks, whether by action or by omission, fraud in public procurement, misuse of privileged information, influence peddling and any other illicit dealings with authorities and civil servants, or any party directly or indirectly holding public office.

2. SCOPE

This Policy will apply to directors, officers and employees of:

- GS Inima Environment, S.A.U. and the rest of companies that make up the GS Inima Group.
- Temporary Business Associations (TBAs), Economic Interest Association, JVs or any other business partnership where GS Inima Group companies have a majority shareholding.

All affiliates, Temporary Business Associations, Economic Interest Associations, JVs or any other form of business partnership in which the GS Inima Group does not hold a majority shareholding, this Policy shall be applied as far as possible, and shall always apply to GS Inima employees assigned to such TBA or JV.

3. LEGISLATIVE FRAMEWORK

The GS Inima Group is committed to complying with all national, international and supranational anti-corruption regulations. In this regard, and as examples of the most relevant provisions to be taken into account are the Spanish Criminal Code, passed by the Organic Law (Ley orgánica) 10/1995, and its subsequent amendments the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act and any other laws to fight corruption that may apply, including the United Nations Convention against Corruption and the OECD Convention Combating Bribery of Foreign Public Agents in International Business Transactions.



The GS Inima Group is an international group that operates in different countries and geographical areas. Each country may have its own anti-corruption legislation. This means that GS Inima is required to comply with a wide variety of regulations.

4. DUE DILIGENCE AND ACCOUNTABILITY

This Policy cannot foresee all possible situations or issues. All directors, officers and employees are required to request information and guidance when handling new or unusual situations. If in doubt, each director, officer or employee should reach the Group's Compliance Management, or equivalent local entity, or address a query through the Group's Whistleblowing and Consultation Channel, or equivalent local entity, before taking any step.

Each country's anticorruption rules may impose specific requirements that are not considered in this Policy. In the event of inconsistency between this Policy and local regulations in each country, the most restrictive rules shall apply. Notwithstanding, if this Policy contradicts local regulations, you must previously reach the Compliance Management.

In any case, the consent by the Group's Regulatory Committee, or equivalent local entity, must be obtained prior to the approval of any procedure or internal regulatory document on the matter.

5. WHISTLEBLOWING DUTY

Any infringement of this Policy, if known or suspected in reasonable grounds, must be reported directly to the Group's Compliance Management, or equivalent local entity, or through the Group's Whistleblowing and Consultation Channel, or equivalent local internal information system.

The Policy and Internal Reporting System Procedure, the EU Directive 2019/1937 and any implementing legislation in each country, specify that whistleblowers will be protected effectively against retaliation when in good faith, (i) they report any breach of this Policy, (ii) provide evidence, or (iii) they participate in an investigation.

6. FORBIDDEN CONDUCTS

Any breach of anti-corruption laws will constitute an infringement of this Policy, to particularly include:

- To give, offer, promise, procure or authorize the delivery of any gift, offer of advantage, invitation, present; meal; entertainment, including tickets to events; travelling expenses; donations; favorable lending terms; third party services, internships or employment for relatives; equipment, supplies or facilities; scholarships; advertising or promotional expenses; training courses; job offers or other benefits for relatives, irrespective of tangible or economic value, which directly or indirectly seek to illegally influence an official act or decision and/or influence someone else to carry out his/her employment obligations in a disloyal or inappropriate manner.

- To request, receive or accept any gift or any of the foregoing items, which may result in employment obligations being performed in a disloyal or inappropriate manner.
- To sign contracts in breach of this Policy or without fulfilling due diligence obligations to prevent illegal conduct.
- To intentionally fail to keep accurate books and records, to conceal or embezzle funds or to actually or potentially conceal the sources of such funds.

7. COMMITMENTS

The GS Inma Group undertakes to implement the following: i) adequate controls and internal procedures to help prevent bribery or any other form of corruption, detecting any illegal transactions, and (ii) accounting practices that guarantee the accuracy of its books and records. It will be forbidden to conceal assets or liabilities, or to account for them incorrectly. All payments, expenses and transactions should be adequately accounted for in accordance with applicable accounting regulations, avoiding any hidden disbursement with the intention to conceal the true nature of any agreement; the required authorizations must be obtained, as set forth in the internal regulations that the GS Inima Group has in place.

Furthermore, the GS Inima Group undertakes:

- Not to influence a person's will or objectivity to obtain any benefit or advantage.
- Not to give, promise or offer, directly or indirectly, any asset of value, to any natural or legal person, in order to obtain undue advantages.
- Not to allow any facilitating payment.
- Not to finance or show support or assistance of any kind, directly or indirectly, to any political party, its representatives or candidates.
- Not to use donations to conceal undue payments.
- Not to unduly request or collect, directly or indirectly, commissions, payments or benefits from third parties, on the occasion of or with cause in the investments, divestments, financing or expenditure carried out.
- Promote training in the prevention and fight against corruption for employees and third parties.

8. DISCIPLINARY ACTIONS

Failure to fulfil this Policy or any applicable anti-corruption laws may result in GS Inima Group's criminal liability, as well as severe individual liability for offences committed for or on their behalf, and for its direct or indirect benefit.



The violation of this Policy will be sanctioned in proportion to the seriousness of the offence, taking applicable laws into account, in the jurisdiction where the event takes place.

Approved by the Board of Directors on January 17, 2025