



POL_C-CPL-04

**DONATIONS AND SPONSORSHIP
CORPORATE POLICY**

Track record of changes		
Revision	Change	Date
00	Document created	August 27, 2024



1. PURPOSE

The purpose of this Policy is to set the principles and criteria to be used as basis for GS Inima Group assessment and selection of Donation and Sponsorship initiatives. Those initiatives must be aligned with the Group corporate values.

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. DEFINITIONS

Donation: Collaboration that involves a cash contribution and/or the provision of assets or services (in-kind contribution) by the GS Inima Group for activities considered to be of general interest, without any form of compensation or promotion in return.

Sponsorship: Agreement whereby, in exchange for financial assistance or goods to support a sport, charitable, cultural, or other activity, the beneficiary entity (beneficiary) agrees to promote the GS Inima Group (sponsor). Activities implying a commercial exchange or the provision of services are expressly excluded.

Applicant: Person interested in the approval of a Donation or Sponsorship initiative.

4. GOVERNING PRINCIPLES

Relevance: Initiatives aligned with the Group mission, vision, and values, as well as its areas of strategic interest, will be prioritized.

Accountability: The Group is committed to monitoring and evaluating the Donation and Sponsorship projects carried out, in order to ensure their effectiveness and the achievement of established objectives.



5. ASSESSMENT OF BENEFICIARIES

The Applicant will inform the Compliance Management of its intention, so that it can conduct the corresponding due diligence process on the beneficiary from a compliance perspective. Once a favorable report on the initiative has been obtained, the General Management will be responsible for its approval.

6. MONITORING AND CONTROL

For each approved initiative, the Applicant must accredit the due execution of the Donation and Sponsorship project, in order to guarantee their effectiveness and the fulfillment of the established objectives.

7. NON-COMPLIANCE

Failure to comply with this Policy may result in disciplinary action for the employee, including the re-assessment of their participation in future decisions related to its subject matter.

Approved by the Board of Directors on October 10, 2025