



POL_C-IDI-01

**RESEARCH, DEVELOPMENT &
INNOVATION CORPORATE POLICY**

Track record of changes		
Revision	Change	Date
00	Document created	October 09, 2024

1. OBJECT

The aim of this Policy is to regulate the action framework of RDI activities in the GS Inima Group.

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. RESPONSIBILITIES

RDI Committee, consisting of all GS Inima Group Managers

- To evaluate and award prizes for the innovating ideas competition.

General Directorate

- To receive information from the RDI Manager on RDI activity performance in the GS Inima Group and proposals to improve RDI Management.
- To approve strategies proposed by the RDI Directorate.
- To approve procedures and documents for the RDI Management System.
- To complete an annual check on the RDI Management System.
- To provide the necessary resources to achieve RDI objectives.

RDI Directorate

- To guarantee that the RDI Policy:
 - Is in line with the Group's purpose.
 - Includes a commitment to meet the requirements of Standard UNE 166002 and continuous improvement of the RDI Management System.
 - Provides a reference framework to establish RDI objectives.
 - Is circulated and understood within the Group and made available to its stakeholders.

- To study and propose global strategies in RDI matters for approval by the General Directorate and, once approved, to be accountable for their adequate implementation.
- To draft or amend RDI procedures and documents for approval by the General Directorate.
- To report to the General Directorate with data on the RDI Management System, for review.
- To arrange and manage RDI Directorate resources for the execution of technical, technical feasibility and finance studies related to RDI projects, following up on any RDI projects developed.
- To control, through any necessary audits, any activity in the matter.
- To procure and maintain certificates issued by renowned third parties, confirming the implantation of the RDI Management System.
- To actively participate in RDI Directorate training.
- To actively participate in courses, conferences, studies and other events related to RDI.
- To represent the GS Inima Group in RDI matters.

4. DEFINITIONS

RDI Management System: Part of the general management system that includes the organizational structure, activity planning, responsibilities, practices, procedures, processes and resources for development, to implement, execute, review and keep the organization's RDI Policy updated (UNE 166002).

5. PRINCIPLES

5.1 RDI PRINCIPLES

The following are GS Inima Group's RDI principles:

- To offer the best solutions in water and energy management. To do this, engineering and technology activities are carried out. Water and energy are fundamental natural resources for daily life and should be used optimally and in an environmentally-friendly manner. We thus seek to become a reference Group in efficient water and energy management.
- To use innovation and technology to improve products, processes and services offered in the GS Inima Group, optimizing existing technology or creating new technological resources to promote water and energy management.
- To promote and carry out the necessary RDI actions to obtain and use new technologies, products and processes, with which to increase productivity, reduce costs, increase

competitiveness, improve process efficient and stand out from its competitors by increasing GS Inima Group's competitive advantages.

- To incorporate RDI in its business strategy, establishing and developing an RDI Management System based on Standard UNE 166002.
- To encourage the participation of GS Inima Group staff in RDI matters through various worldwide campaigns, such as Awards to the Best Innovating Idea.
- To ensure that RDI projects and activities launched by the GS Inima Group cover its clients' needs and expectations.
- To promote a transfer of knowledge within the GS Inima Group when developing innovating projects, to include water and energy technologies.
- To encourage partnerships between national and international enterprises and organizations, for RDI studies and ventures.
- To search for, present and procure national and international funds, for subsidies and soft loans, towards the viability of RDI projects.
- Financial treatment and follow-up on RDI, as well as any subsidies and aid received.
- To ensure the implementation of RDI in GS Inima's projects, providing assistance and support to the Technical Department involved.

These principles should be followed within feasible limits, in both technical and economic terms.

5.2 PRINCIPLES TO PROTECT AND EXPLOIT RDI RESULTS

The GS Inima Group treats the protection and exploitation of RDI results as a fundamental part of its activity and is aware of the importance and need to take action in order to adequately protect and exploit its RDI results, allowing it to obtain return on its invested resources.

It will therefore ensure that:

- All RDI results are effectively managed.
- The Group's intellectual property is protected.
- Patents, trademarks and NDAs are generated.

6. SUPERVISION AND CONTROL

The RDI Directorate is in charge of supervising, controlling and adjusting this Policy. In addition, it conducts an annual review on the RDI Management System Report, in compliance with Standard ISO 166002/2014.

Approved by the Board of Directors on January 17, 2025