



**POL\_C-QHSE-02**

**SUSTAINABILITY**

**CORPORATE POLICY**

Track record of changes		
Revision	Change	Date
00	Document created	November 13, 2024

## 1. OBJECT

This Policy seeks to lay down basic action principles in the GS Inima Group in sustainability matters, including flora and fauna, waste, water, energy and CO2 emissions.

These principles will promote compliance with commitments in the matter, when developing GS Inima Group's activities.

## 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

**Sustainability** refers to the management of resources to cover current needs, without jeopardizing future needs, taking social and economic development and environmental friendliness into account.

**ESG Corporate Committee** means a Committee consisting of the General Directorate, QHSE & ESG Directorate and Operations Directorate, People Management Directorate (with the possible specific participation of O&M, Supplies, Engineering & Construction), Concessions Directorate, Corporate Services Directorate, Representative Offices and Areas in other countries, entrusted with ESG management.

## 4. RESPONSIBILITIES

The QHSE Directorate, with support from the Corporate ESG Committee if necessary, will:

- Identify ESG and Sustainability policies and objectives, evaluating and supervising any strategic plans.
- Issue ESG reports and circulate information for internal and external interested parties, ensuring disclosure and the rendering of accounts.
- Guarantee the internal reporting of ESG information.
- Check regulatory compliance and ensure that ESG laws and regulations are fulfilled.

- Integrate ESG considerations into corporate decision-making processes.
- Supervise ESG performance, following up on key metrics and sustainable goals.
- Facilitate communication with key interested parties, such as employees, clients, investors and the local community.
- Promote an organizational culture that values and encourages sustainable and ethical practices.

## **5. GENERAL ACTION PRINCIPLES**

One of GS Inima Group's priorities is to manage its activities from a sustainable perspective, guaranteeing its development in accordance with what is established by the United Nations (UN), whilst generating mid and long-term value.

The GS Inima Group is guided by the following cross-sectional action principles:

### **5.1 Governance**

The GS Inima Group adopts Good Governance practices and follows its Code of Ethics and other regulatory documents.

#### **Compliance with current law**

The GS Inima Group upholds current law in each country where it is present.

#### **Transparency in reporting Non-Financial Information**

The GS Inima Group is committed to drafting and publishing non-financial reports, on a yearly basis, using internationally accepted methodologies and completing an audit through independent external parties.

#### **Responsible business**

The GS Inima Group implements its sustainability commitment by integrating environmental, social and governance (ESG) criteria in its business, as well as in its investment decisions.

#### **Responsible value chain**

As part of its management model, the GS Inima Group seeks to ensure environmental and socially responsible conduct with all its agents in the value chain, guaranteeing that they follow the principles established in the Group's policies and internal rules through rating and validation processes based on ESG criteria.

### **5.2 Social**

#### **Stakeholder communication and dialog**

The GS Inima Group promotes dialog, encouraging stakeholder communication and undertaking to interact with them transparently and impartially:

- Responding to the concerns and interests of the local community and stakeholders.



- Establishing and maintaining a positive relationship with its stakeholders, based on mutual respect and trust.
- Involving the local population and stakeholders who may be affected by GS Inima Group's activity.
- Promoting economic activity locally and regionally, recruiting local labor to the possible extent.

### Human Rights

The GS Inima Group upholds all internationally recognized human and labor rights, as well as local ones that may apply, in any case rejecting forced or child labor and guaranteeing the right to free association and collective bargaining. For this:

- It establishes health and safety management systems, conducting periodic inspections and checks at all work places, to guarantee that all workers have safe and healthy employment surroundings.
- It forbids the use of prisoner employees or other form of forced labor, enslavement or bondage in its projects.
- It upholds children's rights and forbids the use of child labor in its activity and supply chain. In general, the minimum working age will be 18 years, unless:
  - There is a higher minimum age under the laws of the country of operation.
  - It is possible, under local law, provided that there is a formative purpose, to hire persons under such minimum age. In this case, the GS Inima Group will ensure that all recruitment follows ILO Conventions on the minimum working age and worst forms of child labor.
- It promotes an environment free of discrimination and harassment.
- It endorses the freedom of association.
- It guarantees dignified wages and fair working conditions for all its employees.
- It promotes the achievement of UN Sustainable Development Goals (SDGs).
- It upholds the rights, culture and traditions of the local community. The Group recognizes and undertakes to uphold the specific rights of indigenous peoples, as gathered in the UN Declaration on the Rights of Indigenous Peoples and ILO Indigenous and Tribal Peoples Convention No. 169
- It upholds the local community's right to a clean, healthy and sustainable environment, effectively using any natural resources, protecting biodiversity and reducing and controlling greenhouse gas emissions.
- It upholds the right to water, seeking greater access to water in the local community, mitigating its shortage and improving the quality of available water for consumer use.



### Boosting social responsibility

The GS Inima Group is involved in the social development of those countries where it is present, and has also adhered the UN Global Compact. For this reason:

- It carries out actions that seek to generate a long lasting positive impact on the local community, enabling the transformation and improvement of its surroundings.
- It promotes education and awareness in environmental and sustainability issues, to help achieve the goals of the UN 2030 Agenda in the matter.

The Group facilitates labor inclusion and equal opportunities for vulnerable groups; it promotes the social development of the local community through cultural projects and ventures with social entities, and gets its employees involved in charitable and volunteer work, as reflected in its Corporate Policy on People Management.

### 5.3 Environmental Sustainability

The GS Inima Group is committed to sustainable development and acts towards environmental improvement, water and biodiversity protection, the mitigation of climate change, prevention of pollution, an efficient management of resources and the promotion of a circular economy.

#### Water and hydric print

- It prevents water pollution and guarantees water quality to preserve hydric resources, the conservation of biodiversity and aquatic ecosystems.
- It minimizes discharge and promotes an efficient management of hydric resources, reducing their consumption and encouraging water reuse and recycling in its processes.
- It measures and evaluates the environmental impact on water through the hydric print, in order to minimize and compensate any adverse effects, promoting the rational use of water and improving the Group's performance, whilst focusing on the "Water Positive" goal.

#### Biodiversity and conservation

- It prevents, mitigates and, if necessary, takes action for environmental restoration, conservation and compensation, thus promoting preservation of its surroundings. For damaged surroundings, remedies and restoration are promoted.
- It supervises its activities to reduce any impact on flora and fauna, including protected species, community interest sites, natural parks and other protected areas, particularly during felling, clearing, the construction of access points and blasting.



#### Climate change, energy efficiency and carbon print

- It helps mitigate climate change and a decarbonized business model by progressively reducing atmospheric emissions and climate vulnerability, in order to adapt its processes to various climate scenarios.
- It undertakes to reduce and compensate emissions by using the carbon print as a tool for sustainable practices in all its activities and supply chain. This includes generating renewable energy, promoting energy efficiency, reducing consumption and mitigating the adverse effects of climate change, in addition to adaptation devices.
- It promotes energy efficiency innovation by incorporating new technologies to improve the energy performance of equipment and facilities. This helps reduce the effects and causes of climate change, and to avoid and minimize environmental impact.

#### Circular economy

- It reintegrates assets and materials into the production cycle, reducing the use of non-renewable resources, promoting the use of recycled materials and lowering the volume of generated waste.

## 6. SUPERVISION AND CONTROL

The Corporate QHSE & ESG Directorate has established supervision and control devices with which to guarantee that this Corporate Policy is effectively applied, based on the context of each project, including periodic meetings, qualitative and quantitative reporting, verifications and/or audits.

The Corporate QHSE & ESG Directorate has adopted a transparency commitment in its ESG performance reports to enable effective decision-making.

**Approved by the Board of Directors on January 17, 2025**