



Corporate Policy for the Procurement of Goods and Services

Board of Directors
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VERSION CONTROL

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V1	01/07/2019	New Creation
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1. Purpose

The Corporate Policy for the acquisition of goods and services aims to define the framework of action and the basic guidelines that must govern purchases in Urbaser S.A.U., together with its subsidiaries, investee companies and UTEs (hereinafter "URBASER" or the "Company") integrating them into the business model and strategy of the Company.

These basic guidelines are translated into principles of action that are transferred to the organization through specific procedures, thus facilitating their compliance by URBASER.

URBASER operates in various countries, so it is exposed to different legislation. Therefore, purchasing actions must comply with the applicable legislation in each of them, avoiding any conduct that could damage the reputation of URBASER and produce adverse consequences for the Company.

This Corporate Policy for the acquisition of goods and services is complemented by the involvement of all URBASER Management in achieving adequate management of purchases and, therefore, the achievement of the proposed objectives. For this reason, the maintenance of an active and two-way dialogue between the different Managements and the Corporate Purchasing Department is encouraged.

2. Scope of Application

This Policy is applicable to all directors, managers and employees, including managers and members of the governing bodies of the different companies that make up URBASER, its subsidiaries and wholly or majority-owned companies and the UTEs controlled by the management of URBASER or in which it has a majority participation. It is the responsibility of all people who work at URBASER to act in a professional manner and protect the Company's reputation.

3. Contents

URBASER defines the following priority objectives in relation to purchasing management:

- **Compliance with current legislation:** all URBASER suppliers must comply with current legislation applicable in each of the countries in which they operate, avoiding any conduct that could damage URBASER's reputation and produce adverse consequences for the Company or its environment.
- **Competitiveness and transparency:** the selection of suppliers and the awarding of purchases must be carried out following competitive and transparent procedures in accordance with the procedures established in the purchasing and supply regulations.
- **Development of relationships of trust:** URBASER is committed to establishing a framework of trust and collaboration with all its suppliers and contractors, so that it serves to establish stable and lasting business relationships based on honesty, transparency and trust with the objective to achieve continuous improvement.
- **Compliance with international agreements:** URBASER promotes that all its suppliers, contractors and collaborators carry out all their activities in compliance with the accepted international agreements regarding Transparency and Business Ethics, Human and Labor Rights, Environment, Quality and Safety and Health.
- **Commitment to the Code of Conduct:** all people who perform purchasing and supply functions within URBASER must act in accordance with the provisions of the Code of Conduct, following the Ethical Conduct Guidelines established therein. Likewise, they must comply with all the procedures of the management systems that apply to them.
- **Responsible contracting and purchasing with solvent and prestigious suppliers:** in general, all purchases must be made with recognized suppliers in their sector and geographical area, guaranteeing the quality of the goods and services purchased. For the most critical purchases, suppliers will also be required to demonstrate their solvency, in such a way

that the supply risk is reduced. All suppliers must comply with the URBASER Supplier Code of Ethics.

- **Improvement in the control and traceability of URBASER purchases:** there must be guidelines and systems that guarantee the control and traceability of purchases, as well as compliance with the guidelines established in the specific purchasing procedures.
- **Sustainable Purchasing:** URBASER will work and train all its purchasing teams in sustainable purchasing concepts, so that special attention is paid to the necessary requirements from a sustainability point of view (waste management, reduction of the carbon footprint). carbon, social impact on supplies, etc.), all in accordance with the URBASER Sustainable Purchasing Manual and the Purchasing Master Plan.
- **Supplier Selection:** The Purchasing Department will implement procedures to detect, prevent and reduce the risks of its suppliers from a social, environmental and good governance point of view and will include sustainability and environmental impact criteria in those purchasing categories in which these criteria are applicable.
- **Approval of Suppliers:** based on criticality and the purchasing category, the approval process will include as many economic criteria as human rights and sustainability criteria. The risks associated with the supplier and its purchasing category will be evaluated, as well as risks due to geography. Supplier audits will be carried out periodically, in accordance with the approved annual audit plan, and training actions will be carried out with suppliers who require it with the aim of reducing the environmental impact of the supply chain, as well as to establish possible measures. mitigation measures to reduce risks. In the event that the supplier does not comply with what is established in the training plan, it will be considered a NON GO supplier to work with URBASER.
- **Responsible Purchasing:** URBASER encourages the hiring of suppliers that meet Sustainability and Corporate Social Responsibility criteria, that promote and subscribe to the United Nations Sustainable Development Goals and that have some type of ESG certification, either through membership in indices. sustainable, or through certifications in the matter.
- **Train and raise awareness among all buyers and suppliers** on ethics and compliance, as well as ESG aspects, and promote the transfer of this commitment to their supply chain (Tier 2 suppliers).
- **Ensure that Human and Labor Rights are respected** by evaluating the performance of suppliers according to the following principles:
 - **Respect the applicable laws of all countries** where URBASER works.
 - **Pay a decent wage to its employees** always higher than the minimum interprofessional wage, respect the prevention of child labor and forced labor, respect non-discrimination and equal opportunities and respect freedom of association, the right to collective bargaining and the elimination of excessive working hours.
 - **Offer a safe work environment**, complying with all occupational health and safety standards.
- **Use sustainable practices that respect the environment**, demanding from its suppliers commitments in the use of renewable energy, actions aimed at reducing emissions and polluting agents that prevent climate change, respect for biodiversity, sustainable use of natural resources and reduction of waste.
- **Promote the acquisition of goods and services from local suppliers** or those with local implementation that favor the development of all the communities where we work.
- **Favor all those suppliers with the best performance in ESG** and who supply goods and services to URBASER, with recognition programs or in the evaluations of the tenders themselves.

4. Doubts, Communications or Complaints

Queries within the scope of this Policy should be directed to the URBASER Corporate Purchasing Department. Any incident in relation to non-compliance with the provisions of this Policy and related procedures, or its alignment with the provisions of the Group's Code of Conduct, must be directed to the corresponding regulatory compliance body through the Ethical Channel enabled on the Group's website. (<https://urbaser.canaletico.app/>).

5. Training and Dissemination

The training and awareness actions necessary for the knowledge, implementation and monitoring of this Purchasing Policy will be promoted, through the provision of the necessary resources that allow its promotion, compliance and development. The policy will be made available to URBASER's interest groups and interested parties, for their information and knowledge, through publication on the website and on the Group's corporate intranet.

6. Breaches

This Policy is considered a mandatory rule, so its violation will constitute a violation of this Policy and the Company will adopt the disciplinary, contractual or legal measures that are appropriate, if applicable, without prejudice to other responsibilities in which the offender could have incurred.

7. Review and Update

The Corporate Purchasing Department will review the content of the policy on a minimum annual basis or when a substantial change occurs in the context of the organization that impacts this policy to, if deemed necessary, collect new recommendations and best practices, proposing thus the modifications and updates that contribute to its development and continuous improvement.



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