



**SUSTAINABILITY AND CSR POLICY**

**GRUPO COPISA**

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## **1. INTRODUCTION**

The Copisa Group, hereinafter referred to as "the Group," operates in the construction, industrial projects, and maintenance sectors. Today, our organization holds a strong presence in the global market, aiming to help shape fairer societies within increasingly sustainable environments. For this reason, in 2010 we joined the United Nations Global Compact, and in 2013 we became part of the Spanish Network of the Global Compact.

One of the Group's main objectives is to create value in all the geographic areas where it operates, acting as an economic and social driver through the development of infrastructure and industry.

As a transformation driver, innovation fosters our progress in the application of construction processes and new materials, thereby making us more efficient and competitive in the development of more sustainable and high-quality infrastructure, contributing to economic progress and the well-being of people.

We aspire to increasingly ambitious goals, such as those currently proposed by the United Nations Development Programme (UNDP), by contributing to the achievement of its 17 Sustainable Development Goals (SDGs), aiming to have an impact on climate change, economic inequality, innovation, sustainable consumption, peace, and justice.

## **2. PURPOSE**

This Sustainability and Corporate Social Responsibility (CSR) Policy establishes the general principles and the foundations of the Group's sustainable development strategy, with the aim of ensuring that all its activities are carried out in a way that promotes the creation of long-term value for all our stakeholders (society at large, the communities where the Group operates, employees, clients, and suppliers).

In this way, the values of sustainability are promoted, and the achievement of the Sustainable Development Goals (SDGs) is encouraged, particularly those where our contribution can be most significant.

Furthermore, this policy serves as a framework to address, in a cross-cutting manner, the Group's commitments regarding sustainability and corporate social responsibility, integrating social, environmental, and ethical criteria into decision-making processes and the development of our activities.

## **3. SCOPE OF APPLICATION**

This Policy applies to all activities of the subsidiaries (where the Group holds at least 50% ownership) that form part of the Group, regardless of their business area, location, or activities.

## **4. PRINCIPLES**

### **4.1 Ethical integrity and regulatory compliance**

The Group bases its activities on the principles of integrity, transparency, and business ethics, applying a zero-tolerance policy toward the commission of criminal acts, corruption, or any illegal practices across all areas of operation.

This commitment is articulated through a Code of Ethics and Conduct, which sets forth the principles and standards of behavior that must guide the actions of all members of the organization, reinforcing a culture of compliance and corporate responsibility.

### **4.2 Human rights**

Respect for human rights is a cross-cutting principle in all of the Group's operations.

The organization promotes a safe, dignified, and inclusive work environment, where respectful treatment, equal opportunities, and non-discrimination prevail.

In addition, it recognizes and protects the rights to freedom of association, collective bargaining, and decent and paid work.

The Group prohibits any form of child labor or forced labor and safeguards the rights of vulnerable groups, including Indigenous peoples, ethnic, religious, or linguistic minorities, and migrants.

This approach is guided by fundamental principles such as respect for human dignity and diversity, the eradication of all forms of labor exploitation, adherence to the United Nations Guiding Principles on Business and Human Rights and the conventions of the International Labour Organization (ILO), as well as the implementation of due diligence mechanisms.

#### **4.3 Contribution to sustainable development**

The Group directs its strategy towards a responsible business model that promotes economic, social, and environmental development.

The company participates in action plans and adopts best practices that contribute to the achievement of the SDGs, focusing on areas where its activities can have the greatest positive impact, such as innovation, energy efficiency, quality employment, and the protection of the natural environment.

#### **4.4 Innovation and quality**

Innovation is conceived as a driving force for transformation, enabling the evolution of processes and the optimization of results.

The Group fosters a culture of innovation at all organizational levels, investing in research and technological development, with the aim of ensuring the quality of services, improving operational efficiency, and securing long-term sustainability.

Technical excellence and continuous learning are fundamental parts of this vision.

#### **4.5 Climate change, biodiversity and circular economy**

The Group reaffirms its commitment to environmental protection, actively working to minimize the impact of its operations on the natural environment.

The Group promotes the preservation of ecosystems and biodiversity in all areas where it operates, integrating sustainable and responsible practices into its business model.

In this regard, the organization drives the reduction of greenhouse gas emissions and the continuous improvement of energy efficiency, encourages the responsible and sustainable use of natural resources, paying special attention to water and energy and works on the prevention and mitigation of environmental impacts in areas of high ecological, landscape, scientific, or cultural value.

Additionally, it ensures strict compliance with applicable environmental regulations and adopts best practices that go beyond legal requirements.

As part of its commitment to sustainability, the Group integrates the principles of the circular economy into its operations, promoting the reuse, recycling, and optimization of materials throughout all phases of its projects.

#### **4.6 Diversity, equity and inclusion**

The Group promotes the development of a diverse, equitable, and inclusive work environment, where the uniqueness of each individual is valued and respected.

We foster equal opportunities in all recruitment, training, and internal promotion processes, without distinction of age, sex, marital status, race, nationality, ethnic origin, disability, sexual orientation, gender identity, political or trade union opinions, religion, or any other personal, physical, or social condition.

Staff recruitment and promotion within the Copisa Group are carried out based on merit and ability, ensuring fair and equitable treatment for all members of the organization.

Our commitment to diversity and inclusion is reflected in the creation of accessible, respectful, and discrimination-free work environments, in accordance with the principles established in our Diversity, Equity, and Inclusion Policy.

#### **4.7 Employment, work-life balance, and talent development**

The Group's commitment to people is reflected in the promotion of a safe, fair, supportive, and stimulating work environment.

The Group ensures compliance with occupational health and safety regulations, fosters professional development through continuous training programs, promotes equal opportunity policies, and encourages work-life balance.

Internally generated knowledge is protected, and talent and intellectual capital are leveraged to drive efficiency and innovation.

#### **4.8 Respect for communities and the environment**

The Group acts with respect towards the communities where it operates, maintaining an open attitude to dialogue and fostering social cohesion.

The company recognizes cultural and social diversity and is committed to respecting the customs and principles of the people affected by its activities.

#### **4.9 Value chain**

Relationships with suppliers, subcontractors, and partner companies are based on the principles of legality, ethics, and transparency.

The Group requires its business partners to comply with ethical, social, and environmental standards equivalent to its own, incorporating ESG (Environmental, Social, and Governance) criteria into approval and procurement processes.

Selection processes are conducted impartially, objectively, and based on quality, efficiency, and sustainability criteria, promoting the responsible development of the entire value chain.

#### **4.10 Fiscal responsibility**

The Group acts responsibly in fulfilling its tax obligations, developing a transparent, efficient, and best-practice-compliant tax model. The company maintains a cooperative relationship with tax authorities, ensuring a fair contribution in each territory and strengthening public trust in its economic management.

#### **4.11 Risk management**

Risk management is an essential component of the Group's sustainability model. A structured methodology is applied to identify, assess, and manage the risks that may affect its activities, integrating this practice into both strategic and operational planning. This proactive approach enables the organization to anticipate potential negative impacts, strengthen organizational resilience, and ensure the continuity and stability of the business.

### **5. REGULATORY INSTRUMENTS**

To achieve the objectives set out, the Group has the following regulatory instruments: This Policy; the Occupational Risk Prevention Policy; the Integrated Policy on Quality, Environment, R&D&I, and Energy; the Compliance Policy; the Code of Ethics and Conduct; the Human Rights Policy; the Diversity, Equity, and Inclusion Policy; the People Management and Labor Relations Policy; the Protocol for Prevention and Action in Cases of Harassment; the Digital Disconnection Procedure; the Data Protection Policy; and the Supplier Code of Ethics and Conduct.

The ESG Committee will monitor and evaluate the Group's contribution to the achievement of the United Nations (UN) Sustainable Development Goals (SDGs), as well as oversee the impacts, risks, and opportunities (IROs).

The Compliance Committee is responsible for ensuring awareness and compliance with the Code of Conduct and the Code of Ethics, resolving incidents or doubts regarding their interpretation, and ensuring their fair application in complaint procedures.

Any violation of this Policy must be reported through the channel established in the Group's Code of Ethics.

## **6. DISSEMINATION OF INFORMATION**

Grupo Copisa is committed to disseminating information transparently and truthfully to its stakeholders, promoting awareness of this Policy, which is available on the corporate website [www.grupocopisa.com](http://www.grupocopisa.com) and through internal communication channels for all employees.

## **7. VALIDITY AND AMENDMENT OF THE SUSTAINABILITY AND CSR POLICY**

This Policy, which repeals the previous Sustainability Policy and the previous CSR Policy, updating and merging both documents into a single one for the sake of practicality and efficiency, was approved by the Board of Directors of GRUPO COPISA on April 28, 2025, and will remain in force until its review, update, or repeal is approved.