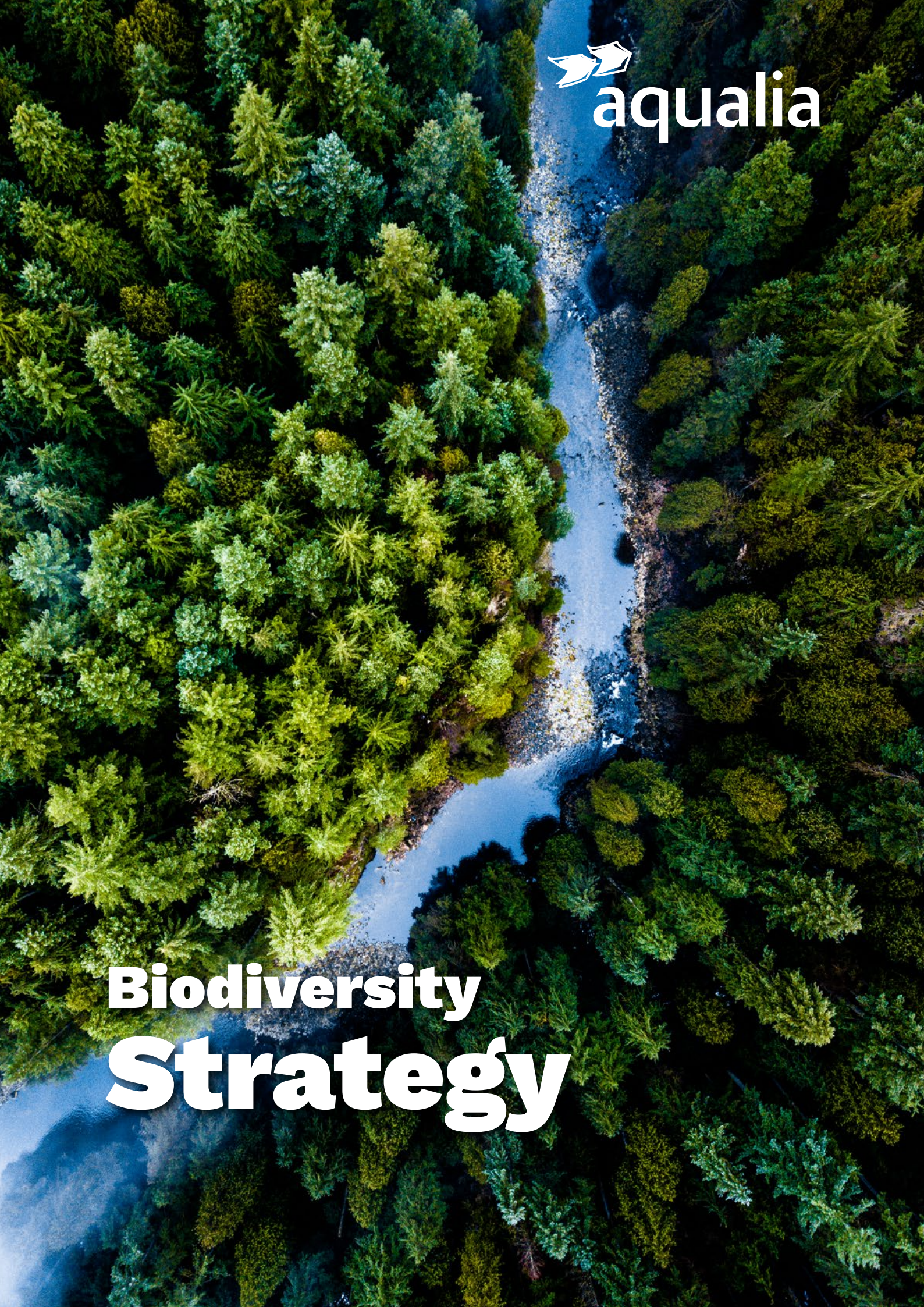

aqualia
Biodiversity
Strategy

Contents

BIODIVERSITY STRATEGY

Executive summary

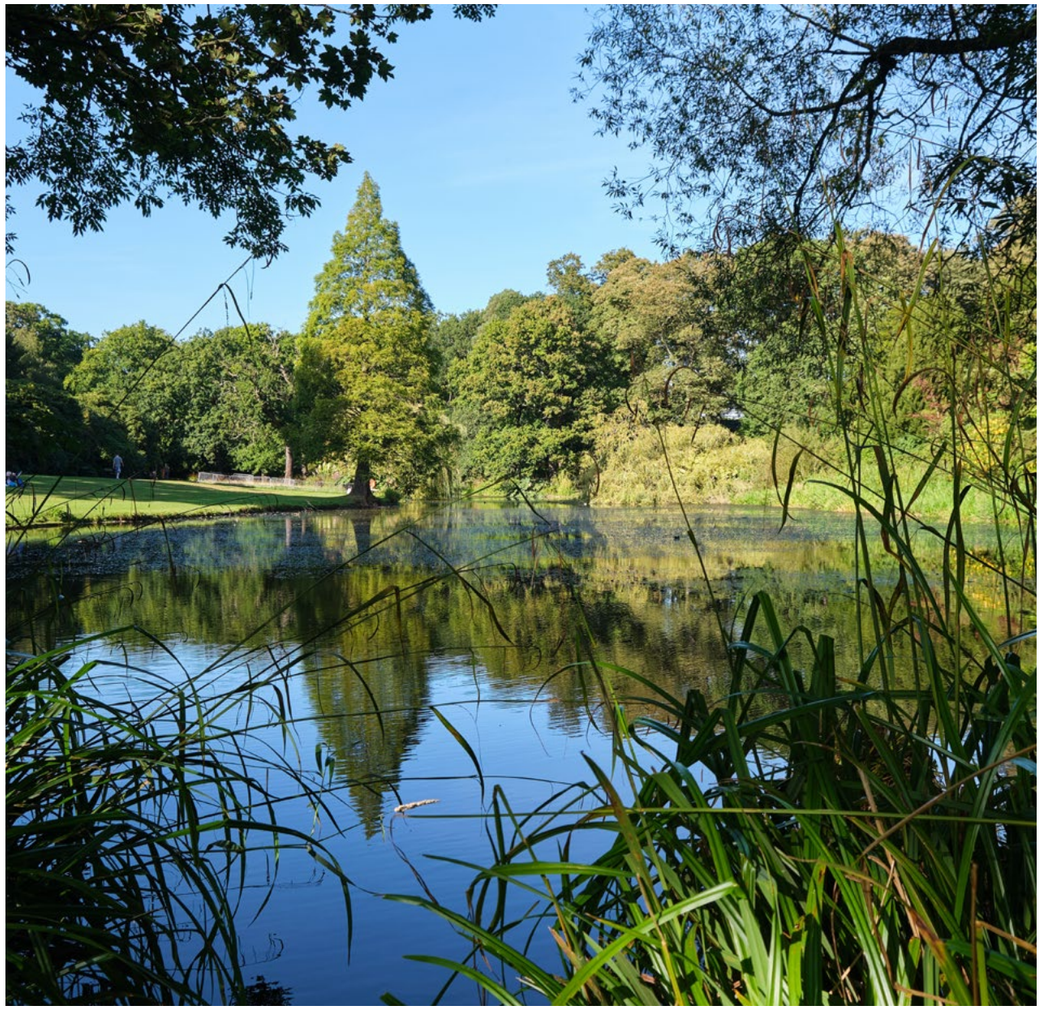
Aqualia's **Biodiversity Strategy** serves as the framework for designing and implementing actions to protect and restore nature in those territories where the company operates. Its objective is to consolidate a responsible management of biodiversity with respect to the infrastructure and services dedicated to the integrated management of the urban water cycle, to minimise any nature-related impacts, dependencies and risks of these activities and create shared value.

Aqualia recognises that ecosystem health affects water availability and quality, and therefore its business model. Similarly, its operations may generate opportunities for biodiversity conservation and restoration beyond regulatory compliance.

The strategy adopts a preventive and proactive approach, aligned with international standards, which integrates biodiversity into decision-making, and guides the company towards no net loss and a positive impact on nature.

The strategy is implemented through three lines of action:

- **Governance and corporate culture,** integrating biodiversity into corporate governance, decision-making processes, and the company's internal culture, reinforcing Management's leadership and ensuring a consistent and transparent management.
- **Biodiversity management,** incorporating biodiversity criteria into the planning and operation of urban water cycle infrastructure, in order to guarantee a net zero or positive impact, as well as tangible improvements in the ecosystems where the company operates.
- **Partnerships and links with local communities,** promoting collaboration with institutions, local communities, the academic sector and specialised organisations, fostering shared knowledge, the development of joint initiatives, and co-responsibility in the protection of ecosystems linked to the urban water cycle.



Biodiversity: Current scenario, regulatory and legal context

- Biodiversity within the legal frameworks of conservation and restoration
- Biodiversity as a measure of corporate performance

Biodiversity, understood as the variety of life in all its forms, from genes to ecosystems, constitutes the life support of the planet.

The economy and social welfare—including food security, climate stability and the health of both humans and animals—depend on it (One Health).

Biodiversity provides essential ecosystem services, such as the provision of food and fresh water, crop pollination, air and water purification, climate regulation, and protection against extreme events. These services form the backbone of the economic system, supporting the productivity of strategic sectors and generating direct and indirect benefits across global value chains. Furthermore, in urban environments, increasing biodiversity and improving green infrastructure enhances air quality, reduces the urban heat island effect, and strengthens the connection between people and the environment.

However, biodiversity faces unprecedented pressure driven by five drivers of degradation: changes in land and sea use, exploitation of natural resources, climate change, pollution, and invasive species. These drivers interact with each other, accelerating the degradation of ecosystems. As a result, today about 75% of the Earth's land surface and 66% of the oceans have been altered by human activities, more than 85% of wetlands have disappeared and around one million species are at risk of extinction (IPBES, 2019; WWF, 2024).

This set of pressures limits the capacity of ecosystems to sustain the essential services on which cities and their economies depend. The interdependence between biodiversity, water, climate, soils and ecosystem services demonstrates the existence of a single system: the deterioration of the parts affects the whole, while the integrated restoration of nature strengthens urban resilience to global change.

Therefore, climate change and biodiversity loss are two linked crises that influence each other. Ecosystems play an essential role in climate regulation through the capture and storage of carbon, while climate change affects the structure, composition, and functioning of the ecosystems. This bidirectional relationship implies that the loss of biodiversity can accelerate climate change, just as global warming exacerbates the degradation of ecosystems. In fact, it is known that more than 20% of total greenhouse gases come from land degradation.

On the other hand, the loss of biodiversity itself has become a risk to the global economy, comparable in magnitude to financial or climate risks. The Taskforce on Nature-related Financial Disclosures (TNFD, 2024) highlights that exposure to nature-related risks is cross-cutting to multiple sectors. Those with a greater dependence on ecosystem services are the most affected and therefore must incorporate the management of these risks into their short-, medium- and long-term planning. Understanding and managing the interrelationships between biodiversity, operations and supply chains has become an essential element for business management and long-term planning.

Nearly 75% of the Earth's land surface and 66% of the oceans have been altered by human activities, more than 85% of wetlands have disappeared, and around one million species are at risk of extinction.

Biodiversity within the legal frameworks of conservation and restoration

Formal recognition of biodiversity on the international agenda was consolidated in the 20th century, but it was the **Convention on Biological Diversity** (CBD, 1992) that marked a turning point. This treaty establishes three pillars: conservation of biological diversity, the sustainable use of its components, and the fair and equitable sharing of benefits arising from the use of genetic resources.

On this basis, the **Kunming-Montreal Global Biodiversity Framework (2022)** guides current global action. This framework considers 23 targets for 2030, the most emblematic being the "30x30", which proposes to protect at least 30% of the planet's land and oceans by 2030. This agreement represents today's most ambitious international commitment on biodiversity.

This framework is complemented by other instruments that strengthen global governance, such as **CITES** (1973), which regulates the international trade in endangered species; the **Ramsar Convention (1971)**, which protects wetlands of international importance; the **Nagoya Protocol (2010)**, on access to and the sharing of the benefits of genetic resources; and the **High Seas Treaty (2023)**, which extends the protection to biodiversity in international waters.

Currently, Europe leads the way in the legal protection of biodiversity with the most consolidated and binding framework. Its central pillar is the **Natura 2000 network**, created through the **Birds Directive (1979)** and the **Habitats Directive (1992)**, which protects more than 18% of the European territory (in Spain this percentage rises to 27% of the territory). The **EU Biodiversity Strategy for 2030** reinforces this commitment with clear objectives, such as protecting 30% of land and sea, restoring degraded ecosystems and halving pesticide use. In this regard, the recent **Nature Restoration Law (2024)** establishes legally binding targets to restore at least 20% of terrestrial and marine ecosystems by 2030, with specific indicators for each type of habitat.

In Latin America, biodiversity occupies a central place in regional integration. It is worth highlighting the **Escazú Agreement (2018)**, a pioneering agreement that links human rights and environmental protection. Furthermore, through the **Cartagena Convention (1983)** and the **Cancun Declaration (2016)**, the region reinforces its role as custodian of one of the largest biological reserves on the planet. Likewise, legislation in several countries is growing and is geared towards meeting the goals of the Kunming-Montreal Agreement.

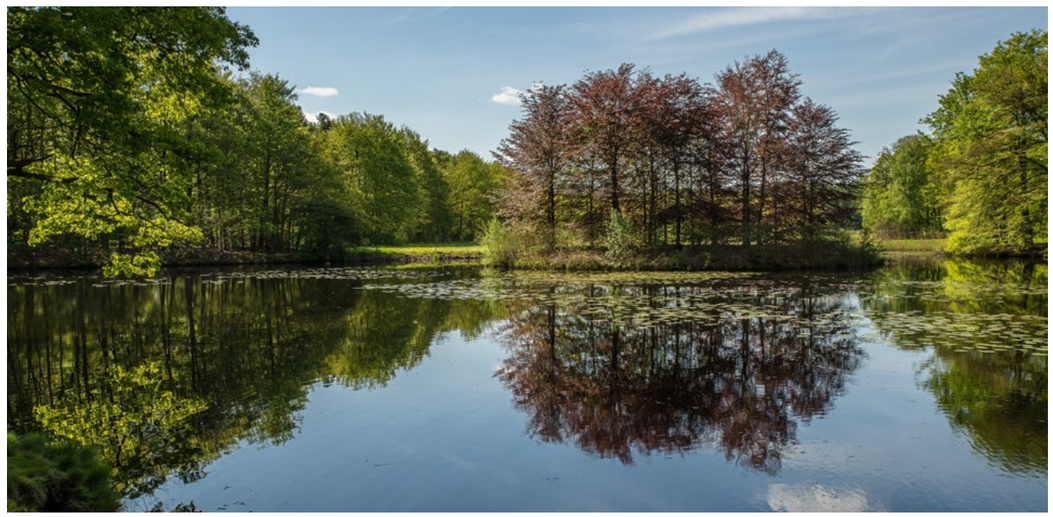
Although the United States has not ratified the CBD, the country maintains one of the most robust national conservation systems. The **Endangered Species Act (ESA, 1973)** and the **National Environmental Policy Act (NEPA, 1970)** constitute historical pillars of environmental protection. The **"America the Beautiful" initiative (2021)** aligns federal policy with

the global 30x30 goal for the first time, highlighting locally led conservation and integrating indigenous territories as effective conservation areas.

In **the Middle East and North Africa**, the transition to more sustainable models is accelerating. The **Saudi Green Initiative (2021)** aims to protect 30% of the territory and plant 10 billion trees, while countries like Egypt and Algeria are making progress in creating protected areas and in regional projects such as the **Great Green Wall**, aimed at restoring the ecosystems of the Sahel.

In the case of Spain, the protection and restoration of biodiversity is structured through a solid legal and strategic framework, aligned with European regulations. The fundamental pillar is Spanish **Law 42/2007, on Natural Heritage and Biodiversity**, which establishes the principles of conservation, sustainable use and restoration of ecosystems, regulates the Natura 2000 network, and requires the planning and management of protected areas. This framework is reinforced by the **State Strategy for Green Infrastructure and Ecological Connectivity and Restoration** (approved in 2021), which promotes a coherent network of natural, semi-natural and restored areas to improve ecological connectivity and resilience to climate change. Similarly, Spanish **Law 7/2021 on Climate Change and Energy Transition** explicitly incorporates nature-based solutions and ecosystem restoration as key tools for mitigation and adaptation. Added to that are planning instruments, such as the regional biodiversity strategies and plans, the management plans for the Natura 2000 network, the **Spanish Forest Strategy 2050**, and the hydrological and river restoration plans, which together form an integrated regulatory framework to conserve, restore and enhance the value of the country's natural capital. Currently, the Spanish Ministry for Ecological Transition and the Demographic Challenge (MITERD) is in the process of developing the National Restoration Plan to align with the objectives of the European Nature Restoration Law.

The Kunming-Montreal Global Biodiversity Framework (2022) is currently the most ambitious international commitment to biodiversity.



Biodiversity as a measure of corporate performance

The evidence that biodiversity is key to the prosperity of the economy and, therefore, of companies, has led to its integration into frameworks that assess corporate environmental performance. Voluntary and mandatory standards call on companies not only to identify, prevent and mitigate their nature-related impacts and risks, but also to demonstrate net positive contributions, in line with the international goals for ecosystem conservation and restoration.

The Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) require companies to integrate biodiversity into the double materiality analysis. It is also established that biodiversity should be integrated into organisations through policies, objectives, metrics, especially for those activities for which relevant impacts and risks on nature are identified or that are located in sensitive areas.

In the voluntary sphere, the main international standards broaden expectations of transparency and action. For example, Global Reporting Initiative (GRI) 101 (Biodiversity) requires companies to identify significant impacts on species and ecosystems, the measures implemented for their management, and the results obtained. Another case is the Carbon Disclosure Project (CDP), which also requests detailed information on governance, objectives, metrics, and results. Since 2024, the reporting on water, forests and other nature-related initiatives has been combined in a single unified questionnaire, facilitating the quantification of actions. The Dow Jones Sustainability Index (DJSI) evaluates, using quantitative and qualitative criteria, the integration of biodiversity into corporate strategy, governance systems, and actions implemented by the company in favour of biodiversity.

These frameworks converge towards a common goal: the quantification of positive impact and the demonstration of measurable results in conservation, mitigation and restoration. Biodiversity actions must be aligned with international strategies, such as the Kunming-Montreal Global Biodiversity Framework, the 2030 Agenda, the EU Biodiversity Strategy and the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), which guide the management of nature-related impacts, dependencies, risks and opportunities.

Aqualia and biodiversity: the company's history of environmental stewardship

- Identification of impacts, dependencies, risks and opportunities
- Community participation and shared value creation

The countries in which Aqualia operates have diverse regulatory frameworks that reflect a growing global commitment to nature.

Aqualia's activity focuses on the integrated management of the urban water cycle, encompassing everything from collection and purification to distribution, treatment and reuse. In addition, it offers operation and maintenance services for existing facilities and specialised solutions for the industrial sector, effluent treatment, desalination and reuse, thus contributing to the circular economy and water security. Aqualia's international presence allows it to apply best practices, comply with demanding local regulations, and consolidate its position as a global benchmark in sustainable water management.

For Aqualia, protecting biodiversity also represents an opportunity to develop its activity and manage some of the risks that affect the company, as well as create shared value for people, communities and the planet. Integrating biodiversity into the business strategy not only strengthens the activity, but also consolidates a greater purpose: to generate a positive and sustainable impact in each territory where the company operates.

For years, Aqualia has actively worked on the protection and recovery of ecosystems and biodiversity, with special attention to the effects of its activity on protected species and ecosystems. Currently, biodiversity is addressed as part of the environmental commitment within the Environmental, Social and Governance (ESG) framework, and is specifically integrated into both its sustainability policy and the Strategic Sustainability Plan (ASSP). For its part, the sustainability policy prioritises the protection of natural resources, biodiversity and ecosystems, promoting restoration initiatives and favouring the use of nature-based solutions in urban environments. The ASSP establishes strategic lines aimed at protecting aquatic and terrestrial ecosystems, as well as promoting innovative solutions that improve their condition.

These frameworks recognise that Aqualia's activity interacts directly with nature in the urban environments where it operates and that this relationship requires special attention in areas where natural resources are limited or show signs of deterioration.

Integrating biodiversity into the business strategy not only strengthens the activity, but also consolidates a greater purpose: to generate a positive and sustainable impact in each territory where the company operates.

Identification of impacts, dependencies, risks and opportunities

Aqualia's concern for nature has extended beyond legal requirements and materialised in the project "Analysis of nature-related risks and opportunities"*: a comprehensive analysis of nature-related risks using the Taskforce on Nature-related Finance Disclosures (TNFD) and its LEAP (Locate, Evaluate, Assess and Prepare) methodology as a reference framework for prioritising the impacts and risks of human activities on nature. The study considered Aqualia's own operations in the countries where it is present**, covering the different technologies that make up the end-to-end water cycle: Drinking water treatment plants, seawater desalination plants and wastewater treatment plants.

The TNFD analysis made it possible to identify the facilities located in environmentally sensitive areas. The results yielded two clear conclusions: Aqualia does not have a direct negative effect on biodiversity, but nature protection and restoration may represent a great opportunity for the development of its activity. Specifically, this study showed that the effects of Aqualia's activity on spaces and species are indirect and in the form of accidental spills that modify the water quality in the receiving ecosystems. At the same time, the analysis revealed a high dependence of Aqualia's operations on environmental services such as hydrological regulation, the bioremediation and water purification capacity of ecosystems, flood control, and the ability of ecosystems to curb the advance and establishment of certain invasive species.

Physical and transitional risks related to flooding, saltwater intrusion, regulatory changes, and the meeting of stakeholder expectations regarding nature protection were also identified.

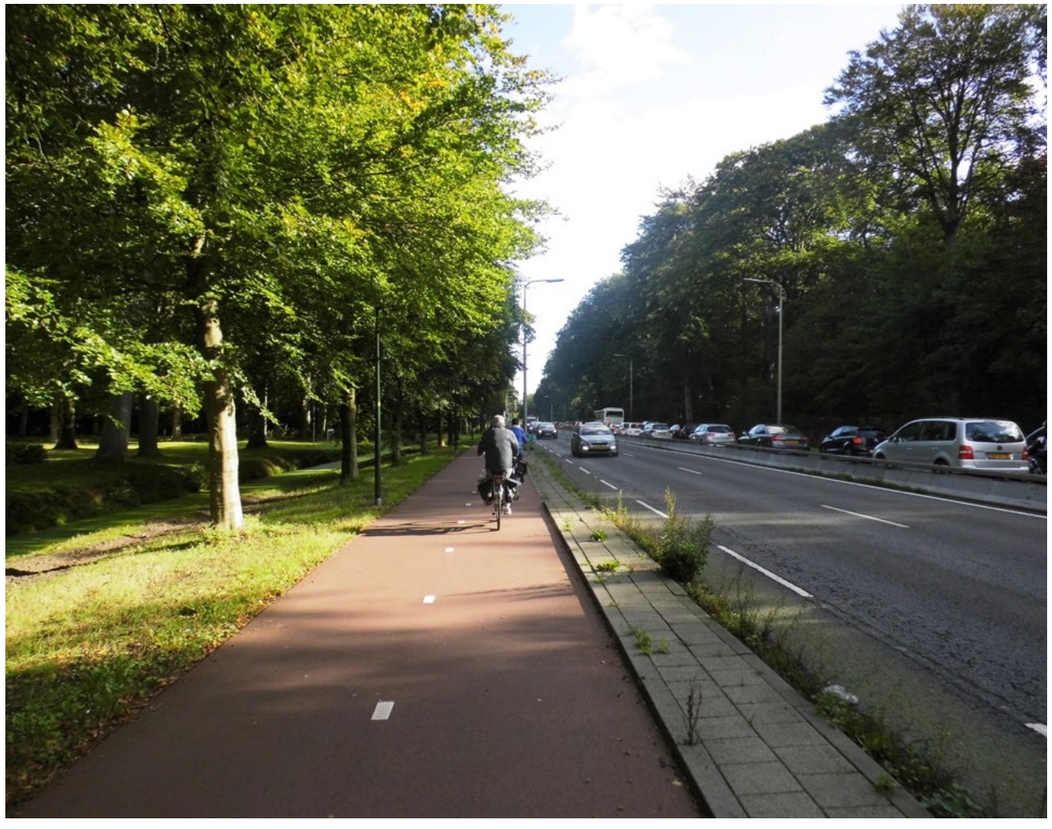
*Analysis of Aqualia's activities using 2024 as the base year. This analysis is expected to be updated if there are any relevant changes to the company's business model, or reviewed periodically every 2 years if there are no relevant changes.

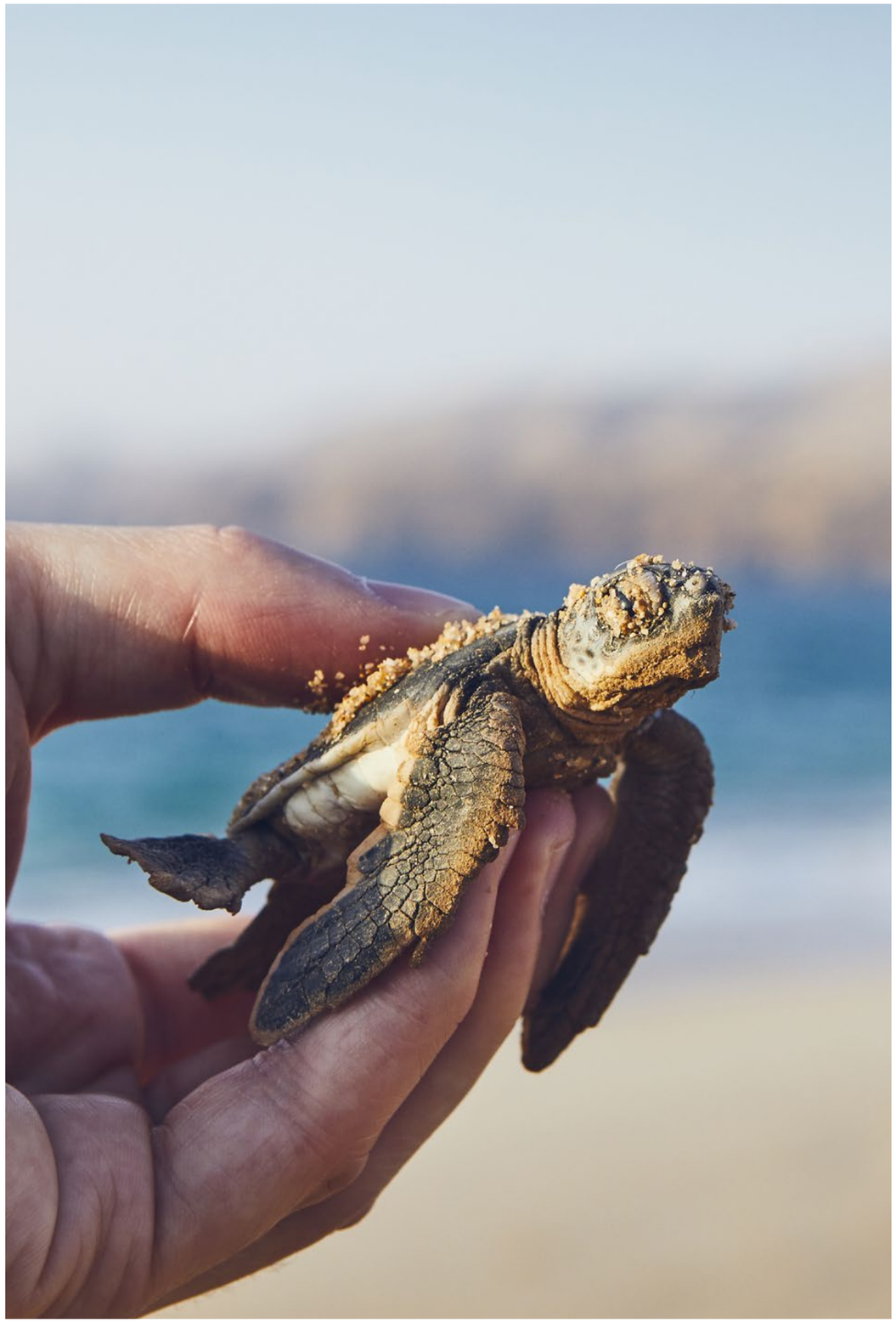
**Algeria, Saudi Arabia, Colombia, Chile, Egypt, United Arab Emirates, Spain, France, Georgia, Italy, Mexico, Oman, Portugal, Qatar, and the Czech Republic. Romania, USA, Peru and Japan were excluded from the study.

Community participation and shared value creation

Aqualia views the protection of biodiversity as a collective effort. Therefore, it develops active collaborations with local communities, public administrations, academic institutions and social organisations. The company promotes spaces for dialogue and co-creation so as to identify needs and opportunities that integrate the sustainable management of the urban water cycle with nature conservation and recovery.

Through ecosystem restoration, environmental education, and volunteering programmes, of particular relevance in towns and cities where natural spaces are essential for quality of life, Aqualia promotes the empowerment of the population, fosters co-responsibility in the use of natural resources, and generates social, environmental, and economic benefits that transcend the operation of its facilities. This approach makes it possible for each project to become a space in which all social agents contribute to sustainable development, and where environmental value also translates into well-being and resilience for the people and territories.





Strategic pillars

Aqualia's efforts in relation to nature protection and restoration have been successful to date. However, given the updating of regulatory frameworks and the evidence of nature-related impacts, dependencies, risks and opportunities, the company is considering moving forward with corporate alignment and the systematisation of actions in favour of biodiversity.

Therefore, Aqualia has worked on developing its **Biodiversity Strategy**, which is structured around three pillars:

BIODIVERSITY PILLARS

Corporate governance and culture

Integrating biodiversity into corporate governance, decision-making processes and the company's internal culture, reinforcing Management's leadership and ensuring a consistent and transparent management.

Biodiversity management

Incorporating biodiversity criteria into the planning and operation of the urban water cycle infrastructure, in order to guarantee a net zero or positive impact, as well as tangible improvements in the ecosystems where the company operates.

Partnerships and links with local communities

Promoting collaboration with institutions, local communities, the academic sector and specialised organisations, fostering shared knowledge, the development of joint initiatives and co-responsibility in the protection of ecosystems linked to the urban water cycle.

Each pillar is implemented through a series of lines of action and specific actions with defined time frames: short term (2026-2027) and medium term (2028-2030).

Lines of action

- Corporate governance and culture
- Biodiversity management
- Partnerships and links with local communities

Corporate governance and culture

Corporate governance and culture relating to biodiversity are developed on the basis of the principles of good governance, transparency and purpose, ensuring that nature-related risks and opportunities are integrated into decision-making. By means of the following lines of action, Aqualia converts environmental stewardship into a shared value that guides its corporate vision and inspires action in its business relationships and operations.

Governance and oversight framework for biodiversity

At Aqualia, governance of ESG issues is embedded in a robust and structured corporate framework that allows for board-level oversight and strategic integration across all activities. The Board of Directors is the company's highest governing body and delegates key responsibilities to the Chief Executive Officer (CEO), who, in coordination with the Management Committee—which also acts as the Sustainability Committee—leads the company's initiatives relating to the management of ESG matters in an integrated and cross-functional manner.

Incorporating biodiversity into Aqualia's corporate governance involves the Management Committee actively overseeing the implementation of this strategy. Similarly, biodiversity must be mainstreamed into decision-making through regular, structured meetings with relevant information. The strategy will be led towards the businesses by the Sustainability and Innovation Department, which will be responsible for coordinating all efforts and resources to ensure that objectives are met.

Biodiversity regulatory alignment

To integrate biodiversity into its business strategy and business relationships, Aqualia must ensure compliance with the relevant regulatory frameworks. To this end, the company will align and update, where necessary and in accordance with the established internal procedures, corporate policies relating to biodiversity and nature, including the Sustainability Policy and other relevant corporate-level policies.

Furthermore, any process for updating the strategy will be subject to a regular review of the biodiversity initiatives and actions in order to ensure strategic coherence and guarantee that objectives are met, recognising that the results of these actions require a long-term timeframe and that frequent changes may undermine their effectiveness.

Culture, training and transparency

Building a strong corporate culture with regard to biodiversity involves ensuring that all stakeholders have access to the relevant information. In line with this, Aqualia will launch biodiversity awareness programmes aimed at senior staff and management teams. Similarly, technical training programmes will be designed and implemented for employees in roles that have a direct environmental impact.

With a view to engaging the company's employees, certain employees will be encouraged to assume the role of biodiversity ambassadors both inside and outside of the organisation. Finally, to recognise the efforts made by the businesses in driving this strategy forward and to encourage innovation and internal participation, the "Aqualia Biodiversity" Award will be presented to the best local initiative.

Biodiversity management

The lines of action included in this strategic pillar seek to integrate environmental stewardship into every stage of Aqualia's operations, with the aim of achieving neutrality and a positive impact on biodiversity in the coming years.

Operational management of biodiversity

Integrating biodiversity into the company's operations involves analysing the state of the habitats and the key ecosystem services on which Aqualia depends, when entering into new contracts and renewing existing ones.

The company will also be responsible for updating its technical guidelines on biodiversity, incorporating the collection of specific data on the sensitivity of the urban environments in which it operates, as well as clear guidelines for managing and monitoring its impacts and dependencies. In this way, the company ensures consistency, traceability and compliance with the objectives set out in the strategy.

Finally, to facilitate the integration of biodiversity into the management and planning of Aqualia's operations, relevant information on ecosystems and species will be included on the GEO platform: a tool based on geographic information systems (GIS) that the company uses to monitor its activities.

No net loss of biodiversity

Environmental impact statements set out the necessary corrective and compensatory measures to ensure there is No Net Loss of biodiversity in Aqualia's activities. However, the TNFD analysis revealed that, at some facilities, residual impacts and dependencies remain that could pose risks to the company.

For this reason, Aqualia will design and implement actions at the priority sites identified in the analysis. These actions will include remediation, restoration, conservation and monitoring measures, with the aim of ensuring a net improvement in key ecological indicators and helping to offset the impacts and dependencies—both in natural environments and in urban areas—associated with the end-to-end water cycle.

Aqualia will also systematise the analysis of sensitive sites in all new contracts, gathering information on the importance, ecological integrity and condition of species and habitats. This will enable us to effectively define and update new initiatives in the future.

Initiatives with a positive impact

Priority actions

To ensure Aqualia has a positive impact in the territories, the company aims to prioritise support for initiatives located within the ecosystems where its operations are concentrated, or where ecosystem protection and restoration will help to manage the company's risks more efficiently or drive new business opportunities. In this regard, Priority Biodiversity Actions (PBA) will be defined as those actions taking place in forests and riparian ecosystems, freshwater or marine ecosystems. Specifically, PBAs will seek to both conserve and restore ecosystems, biodiversity and ecosystem services that are key to the company, such as the provision of water resources, the maintenance of the water cycle, water quality, flood control, and the control of invasive species.

PBAs will be approved by the regional management and reported to the Management Committee; to this end, proponents will be required to provide specific details regarding the actions. Furthermore, PBAs will be designed in accordance with objectives and targets that are aligned with global biodiversity conservation frameworks, and will be implemented using conservation and restoration approaches that ensure these objectives are met and are scientifically and technically sound. PBAs will require ongoing monitoring, which will involve the regular reporting of metrics that demonstrate progress and the achievement of objectives. PBAs will also have adaptive management plans setting out scenarios or alternative courses of action to be taken in the event that the established targets are not met.

The types of projects that Aqualia will promote as PBAs are as follows:

RESTORATION OF FORESTS AND OTHER FOREST ECOSYSTEMS AFFECTED BY FIRE OR OTHER PROCESSES OF DEGRADATION, WITH A VIEW TO RESTORING AND ENHANCING THE WATER CYCLE

These projects focus on interventions in forests and forest ecosystems through:

- Elimination of factors contributing to degradation (forest management, firebreaks, etc.).
- Replanting or reintroduction of native plant populations.
- Improvement of physical and chemical conditions and microhabitats to support the development of plant populations.
- Improvements to ecological connectivity.
- Erosion control, restoration of degraded soils and increase of organic matter.
- Protection of natural seed sources in areas surrounding the degraded site.

Projects of this kind help to restore environmental goods and services essential to Aqualia's operation, such as the provision of fresh water, climate regulation, flood control and water quality in the source ecosystems.

CONSERVATION AND RESTORATION OF POSIDONIA OCEANICA SEAGRASS BEDS AND/OR EQUIVALENT SEAGRASS ECOSYSTEMS

These projects focus on taking action in marine areas by:

- Eliminating factors causing degradation.
- Actively restoring seagrass beds through the transplanting of cuttings or seedlings from healthy populations.
- Improving the physical and chemical conditions of the marine environment.
- Enhancing ecological connectivity between seagrass patches and adjacent marine habitats.
- Capturing blue carbon.

Projects of this kind restore ecosystems that could potentially be affected by Aqualia's operations, whilst also reducing the risks associated with extreme weather events.

CONSERVATION AND RESTORATION OF WETLANDS TO RESTORE THEIR ABILITY TO FILTER OUT POLLUTANTS OR SUBSTANCES THAT AFFECT WATER QUALITY

These projects focus on restoring wetland areas by:

- Eliminating factors contributing to degradation, such as changes to the water regime, the introduction of pollutants, or soil compaction.
- Restoring native vegetation to promote the filtration and retention of nutrients and pollutants.
- Restoring natural water dynamics.
- Improving the physical and chemical conditions of water and soil.
- Restoring ecological connectivity between wetlands and other ecosystems.
- Promoting natural colonisation and the protection of natural seed and shoot banks.
- Erosion control and the restoration of degraded land.

Projects of this kind help to restore the environmental goods and services essential to Aqualia's operations, such as the provision of fresh water, climate regulation, flood control and water quality in the source ecosystems.

MONITORING AND CONTROL OF INVASIVE SPECIES

These projects focus on restoring marine ecosystems by:

- Eliminating or correcting the factors that contribute to the spread of invasive species.
- Systematic monitoring for the early detection of the presence of invasive species, to track their development and anticipate risks.
- Preventive measures to avoid their introduction or spread.
- Implementing corrective control and reduction measures.

Protecting native species and sensitive habitats.

Projects of this kind help to reduce the operational risks associated with the maintenance of the facilities (seawater desalination plants) caused by the introduction of these species.

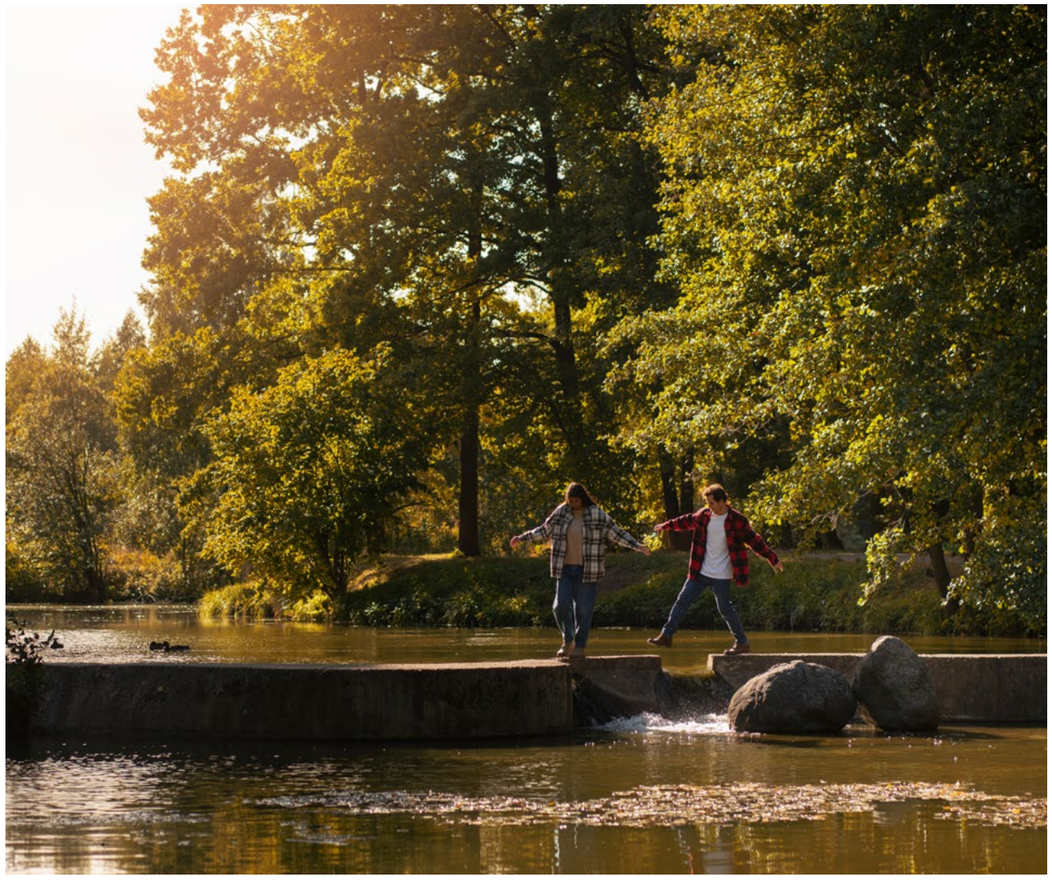
RENATURALISATION AND ENHANCEMENT OF URBAN ECOSYSTEMS AND GREEN INFRASTRUCTURE

These projects focus on intervening in urban ecosystems by:

- Eliminating factors causing degradation.
- Implementing measures to improve thermal comfort.
- Creating habitats and promoting urban biodiversity.
- Restoring the urban water cycle and measures to manage urban runoff.
- Promoting ecological connectivity.

Projects of this kind help to improve the urban environments in which the company operates and can help to strengthen its business relationships with local authorities.

The criteria for the approval, design, implementation and monitoring of PBAs are described in detail in procedure PAQ-MA-04 "Biodiversity Management".



Additional actions

In parallel, the company will promote Complementary Biodiversity Actions (CBA) that contribute to the conservation and restoration of biodiversity, which may include conservation or restoration actions for areas or species of national or international conservation interest, as well as other R&D&I initiatives aimed at generating knowledge regarding habitats and species, incorporating Nature-Based Solutions and new technologies.

Some examples of measures that can be used as benchmarks for CBAs are as follows:

Conservation of emblematic or endemic species in areas of interest to Aqualia. (e.g. The freshwater turtle release project on the Sinú River (Colombia) or the birdlife plans at the Lagares wastewater treatment plant (Vigo, Spain).

Restoration or enhancement of habitats for threatened species on a global scale (e.g., the installation of beehives in Decarbo de Mareil (France)).

The implementation of these initiatives will also involve establishing internal mechanisms to identify, evaluate and scale up innovative solutions and R&D&I initiatives related to environmental management and biodiversity monitoring, with a particular focus on the challenges specific to the urban water cycle. Some types of CBAs carried out by Aqualia that can serve as examples of innovative initiatives include:

Utilisation of biomass resulting from the wastewater treatment process using Aqualia's ANPHORA® technology at the Linares Wastewater Treatment Plant (WWTP) (the first 100% solar-powered anaerobic eco-factory) to enhance the fertilisation of agricultural soils

MARadentro: Managed Aquifer Recharge using reclaimed water in Medina del Campo.

These additional measures will be approved by regional management and reported to the Management Committee. They will be designed according to a series of feasibility and relevance criteria set out in procedure PAQ-MA-04 "Biodiversity Management". Similarly, a limited set of metrics will be required to assess the positive impact generated by this type of initiative.

Partnerships and links with local communities

Convinced that transformation requires collaboration, Aqualia will foster partnerships with local institutions, organisations and communities. These synergies will help generate shared knowledge and innovative solutions to enhance the positive impact on local ecosystems.

To this end, Aqualia will establish selection criteria for the suppliers and strategic partners with whom it will collaborate on specific initiatives to promote biodiversity. Agreements will be formalised with the relevant institutions to strengthen technical capabilities, share resources and scale up projects relating to restoration, conservation, the renaturalisation of urban environments, green infrastructures and nature-based solutions. Priority will be given to public-private partnerships in order to maximise impact and ensure long-term sustainability.

Similarly, clear criteria will be established for involving local communities and relevant stakeholders in the planning and implementation of biodiversity projects. Processes must be transparent, respect traditional knowledge and promote co-responsibility, ensuring that actions address local needs and build mutual trust.

Aqualia will participate in and promote engagement with working groups and sector-specific biodiversity platforms to share best practices, accelerate innovation, and ensure alignment with international standards (SBTN, TNFD, GRI).

These synergies will help generate shared knowledge and innovative solutions to enhance the positive impact on local ecosystems.

Deployment and monitoring

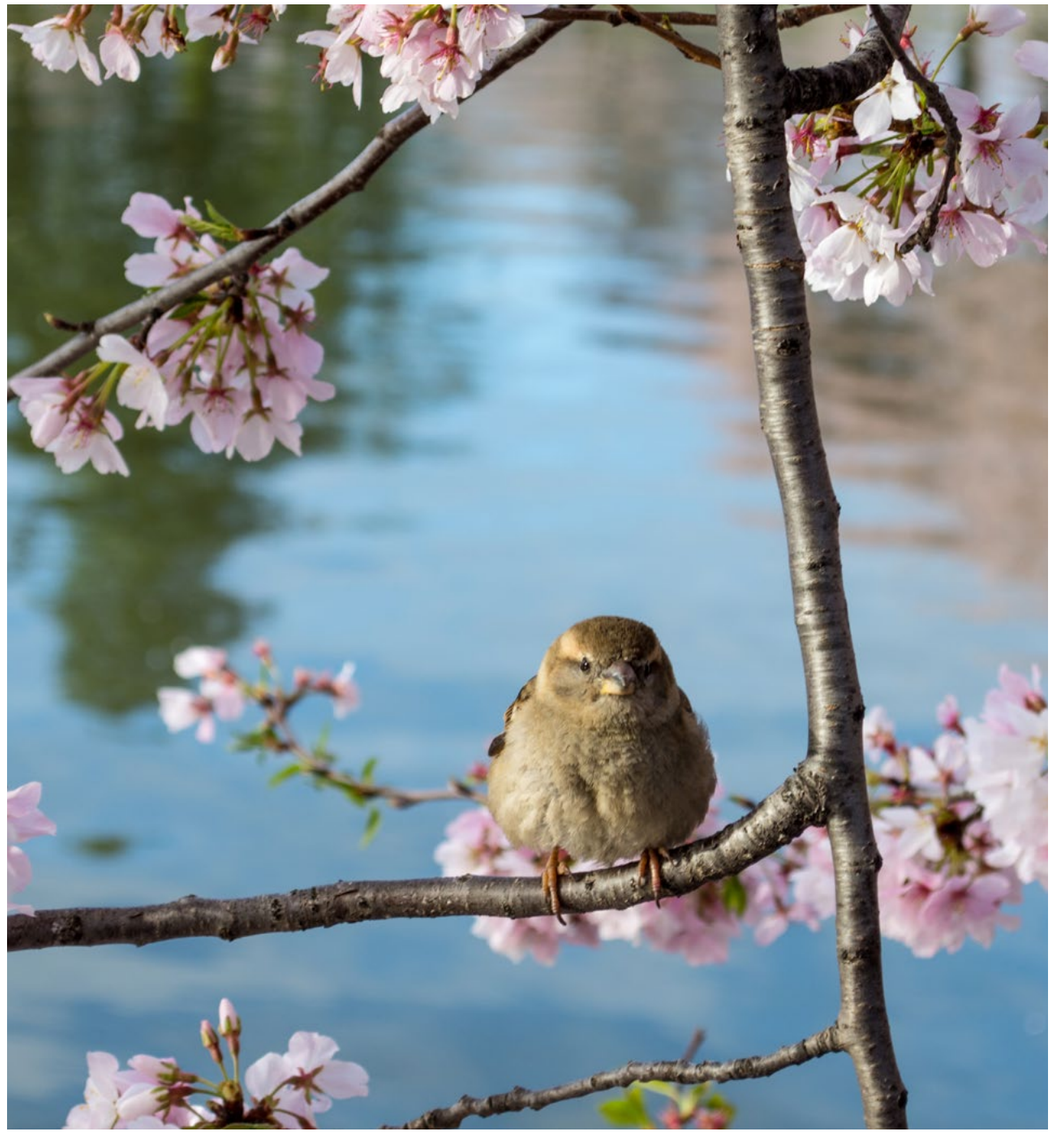
To facilitate compliance with the **Biodiversity Strategy**, the specific actions and implementation period for each strategic pillar are listed below.

Corporate governance and culture

Action	Evidence/Documentation	Term
Periodic review and approval of the biodiversity strategy by the Management Committee.	Committee Minutes	Short term
Inclusion of biodiversity protection as a differentiating element in the Strategic Sustainability Plan (ASSP) and in the annual sustainability report.	Strategic sustainability plan, annual sustainability report	Short term
Approval of biodiversity protection projects by the regional management and information to the Management Committee according to the specific procedure of the Management System.	Project proposals, Committee minutes	Medium term
Creation of the annual "Aqualia Biodiversity" award to recognise the best nature protection initiatives.	Award guidelines, proposals, Committee minutes	Medium term
Incorporation of biodiversity training into the training plan, aimed at managers and middle managers.	Records of training activities	Short term
Implementation of biodiversity awareness activities for all staff.	Record of awareness-raising actions	Medium term

Biodiversity management

Action	Evidence/Documentation	Term
Approval of the specific procedure of the Management System for biodiversity projects.	Management System Document Manager	Short term
Verification of compliance with biodiversity project objectives according to the strategic sustainability plan.	Committee Minutes	Short term
Annual update of the nature-related risks report (TNFD methodology) on managed infrastructures.	Risk report	Short term
Identification and monitoring of actions derived from the annual nature-related risks report.	Action plans	Short term
Integration and updating of biodiversity information in contracts operated in the AqualiaLIVE GEO tool.	AqualiaLIVE platform	Medium term



Partnerships and links with local communities

Action	Evidence/Documentation	Term
Establishment of collaboration agreements with strategic partners for biodiversity protection projects.	Selection criteria, signed agreements	Medium term
Participation in recognised sectoral working groups, associations or platforms for biodiversity.	Membership or participation documents	Medium term

Conclusions

Aqualia's **Biodiversity Strategy** integrates nature into the core of the company's decision-making, recognising the dependence on healthy ecosystems.

At the governance level, the strategy incorporates biodiversity into corporate decision-making bodies and aligns policies and procedures with the most demanding international frameworks, ensuring coherence, transparency and a long-term vision in the face of regulatory and social risks.

This strategy also allows biodiversity to be integrated into Aqualia's activity, from new contracts to the daily management of its facilities. It also promotes the updating of internal systems, the implementation of Biodiversity Action Plans in key sites, and the promotion of actions with a positive impact on the ecosystems where it operates. The complementary biodiversity actions and nature-based innovation projects that Aqualia has developed to date are a tangible example of this commitment.

This strategy also recognises that environmental transformation requires a corporate culture committed to education, technical training, and leadership, through working with employees. In addition, Aqualia will focus on generating new alliances with local communities, scientific institutions, public administrations and specialist organisations, to develop projects that provide real solutions and ensure the positioning of the company with respect to biodiversity.

Taken as a whole, this strategy transforms environmental stewardship into opportunities for operational improvement, innovation, collaboration, and positioning, consolidating a more responsible business model aligned with global challenges. In order to ensure the resilience of this strategy in view of future changes in the regulatory context, or other situational or internal changes in the company, a periodic review is planned.

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