0. Background

The Board of Directors of Abertis Infraestructuras, S.A. is responsible for approving the Sustainability Policy.

In this role, the Board of Directors approves this policy, which forms part of the Abertis Group's Policy Book, and sets out the strategy regarding environmental, social, and corporate governance (ESG) issues, sustainability issues, as well as its commitment to applying good practices in accordance with international benchmark standards.

1. Objective and scope

1.1 Objective. The objective of this policy is to establish the Abertis Group's sustainability framework of reference, basic principles, and criteria, to establish the bases for extending these commitments throughout the value chain, and to ensure that these commitments are monitored systematically.

1.2 Scope of application. This policy is mandatory for all Abertis Group controlled companies[1] and the different stakeholders involved in the Abertis Group's value chain.

2. Basic principles

2.1 Reference framework. The commitments enshrined in this policy are based upon compliance with the applicable local, European, and international legal regulatory framework.

Likewise, the different international initiatives to which the Abertis Group adheres and/or recognises as benchmarks in sustainability matters provide the basis and context for the commitments of this policy. Specifically, these initiatives are as follows:

- United Nations Global Compact Principles (UNGC)
- Business and Human Rights Principles (Ruggie)
- Sustainable Development Goals (SDGs)
- Core Conventions of the International Labour Organisation (ILO)
- OECD Guidelines for Multinational Enterprises (OECD)
- Paris Agreement on combating climate change
- European Sustainable Financing Framework

[1] **Controlled companies:** companies in which Abertis holds a stake of more than 50% or, failing this, in which the shareholders' agreement so provides.

In line with these standards, the global management framework adopted by the Abertis Group is based on the recommendations contained in ISO 26000, the AA1000APS stakeholder relations principles and the recommendations of the CNMV's code of good governance for listed companies.

2.2 Fundamental commitments

In line with the standards outlined in the previous point, the Abertis Group recognises two basic, cross-cutting principles that apply to and underpin the implementation of all its courses of action and commitments:

1. Human Rights: Protecting and respecting universally recognised Human Rights within the Group's sphere of influence and non-complicity in their violation, as well as remediating any damage caused in the event of violation. Operationally, this basic principle will be implemented through formal Human Rights Due Diligence processes.

2. Stakeholders: Identifying the organisation's stakeholders, considering the business' entire value chain, developing communication and participation channels, and their direct and indirect engagement in identifying material aspects and assessing Abertis Group's performance. Operationally, this basic principle will be implemented through formal double materiality analysis and stakeholder engagement procedures.

The Abertis Group has also stablished a series of commitments focused on ensuring that land transport infrastructures and mobility services actively contribute to the current economic, environmental, and social challenges, structured in three principal areas:

1. Transparency and demand:
   - Excellence in good governance.
   - Rejection of all forms of corruption.
   - Transparency, good faith, and cooperation with tax administrations in tax matters.
   - Protection of personal and professional data.
   - Promotion of ethical and responsible business conduct and prevention of all conduct that may lead to criminal liability.
   - Responsible communication, avoiding manipulation of information and protecting integrity and honour.

2. Eco-efficiency and respect:
   - Proactive fight against climate change, taking the necessary actions to ensure that the Group's activities contribute positively to mitigating climate change, in accordance with the relevant international agreements.
   - Adaptation of infrastructure and services provided to the physical risks and transitional opportunities arising from climate change.

- Enhancement and conservation of natural capital in line with physical planetary boundaries.
- Sustainable use of natural resources within physical planetary boundaries.
- Circular economy principle-based innovation in processes and materials.
- Elimination of generated waste disposed in landfills.

3. Responsibility and awareness:
   - Reduction of road accidents and fatalities in line with the UN Decade for Road Safety, our ambition being to achieve zero casualties.
   - Protection of employees' and workers' health and safety, our ambition being to achieve zero accidents and zero fatalities.
   - Generation of positive synergies with the local communities in which the Group operates.
   - Promotion of a work culture based on respect, inclusion, collaboration, attraction and retention of multicultural talent and commitment.
   - Ensuring equal opportunities between groups.

3. Specific guidelines

This policy is complemented by internal regulations related to each material environmental, social and governance topics covered by the commitments of this policy.

Through regular updating of the Abertis Group's double materiality analysis, which includes the stakeholders map and stakeholders communication and engagement channels, together with the related expectations, will allow permanent monitoring of the environmental, social, and good governance topics that are relevant to the organisation, ensuring that the strategic mechanisms implemented remain in force.

This policy is rolled out and practically implemented through the "Sustainability Strategy 2022-2030" and the three-year "ESG Plans" which are formalised by ensuring specific objectives, as well as detailing the actions and resources necessary to achieve them.

The mechanisms necessary for implementing the actions and control measures required to ensure compliance with this policy's commitments will vary according to management capacity, as well as the type of relationship existing between the Abertis Group and its different stakeholders.

4. Monitoring and control

The provisions of the Abertis Group's Board of Directors Regulations state that the Audit, Control and Sustainability Committee is the highest governing body responsible for supervising the effectiveness of this policy and its compliance. This Committee reports periodically to the Board of Directors on the risks and opportunities identified in applying the policy and is responsible for approving and monitoring the organisation's material environmental, social, and good governance topics, as well as for monitoring the "Sustainability Strategy 2022-2030" and the related three-year "ESG Plan".

The Abertis Group’s Corporation Sustainability area is responsible for coordinating the "Sustainability Strategy 2022-2030"; for internally and externally monitoring any applicable legislative and technical developments and ensuring collaboration between all stakeholders involved in the implementation and effective deployment of this policy.

All areas of the Abertis Group’s Corporation participate directly and indirectly in implementing and then monitoring the specific actions, in line with the corresponding scope of competence and responsibilities defined in the Abertis Group's sustainability governance model.

The policy defined herein establishes the minimum requirements that all controlled companies of the Abertis Group must meet. Each company’s chief executive must ensure that internal regulations are developed and/or adapted in line with this policy and the applicable legal regulations.

Periodically, and at least once a year, the Abertis Group will publicly disclose information related to sustainability progress, explaining the organisation's material environmental, social and governance topics-related performance, in accordance with applicable regulatory and technical standards.

Sustainability Policy
Date of publication: 27/02/2024
Approved by: Board of Directors