DSA-POLI-10
ENVIRONMENTAL POLICY

Policy Owner:	Executive Direction for Sustainability and Customer Service
Approved by / Date:	2025 Board of Directors of ALEATICA SAU
Scope	This policy shall apply to all companies in which ALEATICA SAU has control.
Document classification:	Public

Related and applicable documentation

Code	Name of document
	Code of Ethics and Conduct
DCR-POLI-02	Anti-Corruption Policy
DOS-POLI-01	Safety and Security Policy
DPM-POLI-01	Regulatory and Quality Policy
	United Nations Global Compact
	Sustainable Development Goals (SDGs) of the 2030 Agenda
	Annual Non-Financial Information Report
ISO 14001:2015	Environmental Management System Standard
ISO 45001	Occupational Health and Safety Management System Standard
ISO	Quality Management System Standard
	Greenhouse Gas Protocol
Spanish Law 11/2018	Non-financial information and diversity
GRI	*Global Reporting Initiative Standards*
SASB	*Sustainability Accounting Standards Board*
IFRS	*International Financial Reporting Standards Foundation*
GRESB	*Global Real Estate Sustainability Benchmark*
CSA by S&P	*Corporate Sustainability Assessment by Standard & Poor's*
TCFD	*Task Force for Climate-related Financial Disclosures*

Review	Brief description of the change
01	This Policy repeals and incorporates the principles and commitments of the following Policies: DSA-POLI-03 Waste Policy, DSA-POLI-04 Materials Procurement Policy, DSA-POLI-05 Air Pollution Prevention and Control Policy, DSA-POLI-06 Habitat and Biodiversity Protection Policy, DSA-POLI-07 Energy and Greenhouse Gas Policy, DSA-POLI-08 Policy on Physical Risks Associated with Climate Change Effects.

ENVIRONMENTAL POLICY

This policy establishes the framework for promoting environmental sustainability at ALEATICA, seeking to strengthen the responsible management of natural resources and actively contribute to the protection of the environment.

The main objective of the Environmental Policy is to guide the organisation towards the protection, regeneration and care of nature through the prevention and control of pollution, mitigation and adaptation to climate change, and the promotion of the circular economy through the efficient management of materials, water and waste. In this way, we seek to consolidate an institutional culture that responds comprehensively to current and future environmental challenges to be able to deliver long-term value to our stakeholders through environmental risk mitigation.

In line with the environmental principles and commitments established in the DSA-POLI-01 Sustainability Policy, this Policy details the principles and commitments in the following areas:

- **Protection and Care of Nature**
  - Prevention and control of pollution and environmental impacts
  - Protection and regeneration of ecosystems and biodiversity
- **Climate**
  - Mitigation of greenhouse gas emissions and energy management
  - Adaptation and resilience to vulnerability associated with the effects of climate change
- **Circular economy**
  - Material supply
  - Waste management
  - Efficient use of water

The environmental principles that govern ALEATICA are:

- Comply with social and environmental regulations, as well as voluntarily assumed commitments.
- Generate a culture of environmental responsibility among ALEATICA employees through training and environmental awareness.
- Integrate criteria for control, prevention and mitigation of environmental risks in all Business Units based on their context.
- Allocate financial, human and technical resources to prevent and reduce the environmental impact of ALEATICA's operations.
- Integrate and maintain the Integrated Management System in accordance with ISO 14001 guidelines to ensure continuous improvement and effectiveness of processes.

PROTECTION AND CARE OF NATURE

Prevention and control of pollution and environmental impacts

ALEATICA recognises the risks associated with failing to prevent and control the environmental impacts of our operations, such as air, light and noise pollution, among others, to ensure a healthy environment and improve the quality of life of the society in which it operates.

In this regard, ALEATICA seeks to:

1. Analyse, evaluate and, as far as possible, opt for the use of construction, maintenance and operating materials that generate less air pollution in all phases of our infrastructure.
2. Identify the points of highest generation of air pollutant emissions in ALEATICA's construction, maintenance and operation processes with the aim of prioritising reduction efforts at the most critical points.
3. Identify and assess the risks associated with air pollution.
4. Identify the most relevant stakeholders to establish partnerships aimed at preventing and reducing emissions into the atmosphere.
5. Promote the development of projects and actions to control, prevent and mitigate air, light and noise pollution, measuring the positive impact they generate.

Protection and regeneration of ecosystems and biodiversity

ALEATICA is aware of the environmental impacts generated by its operations and recognises the risks associated of failing to preserve habitats and biodiversity to ensure sustainable development. In this regard, we seek to:

1. Respect and preserve the ecosystems and biodiversity of the area in which we operate.
2. Identify, assess and controll risks to ecosystems and biodiversity arising from the company's operations in order to prevent impacts and improve the implementation of controls in our infrastructure.
3. Identify, assess, mitigate and offset impacts on ecosystems and biodiversity resulting from the company's operations.
4. Participate in and/or create research, conservation and awareness projects for the conservation of biodiversity and ecosystems in the areas of influence.
5. Collaborate with local, national and international stakeholders to develop programmes and projects that address risks and impacts on biodiversity, as well as promote its conservation and development in the territories where the Business Units operate.
6. Establish indicators and objectives with criteria for their evaluation and monitoring in terms of ecosystem and biodiversity conservation and regeneration.
7. Communicate internally and externally the projects and programmes implemented in the area of ecosystems and biodiversity, as well as progress on indicators and targets.

CLIMATE CHANGE

Mitigation of greenhouse gas emissions and energy management

ALEATICA, aware of the risk and consequences of the global climate crisis, seeks to contribute efforts and commitments to reduce greenhouse gas (GHG) emissions in the countries where it operates globally. To this end, it develops programmes and implements measures that reduce GHG emissions associated with the operations of its Business Units and seeks to:

1. Contribute to the 2015 Paris Agreement and the fulfilment of Sustainable Development Goals (SDGs) 7 and 13 through mitigation actions to limit global warming and promote the sustainability of the company and the communities, social systems and ecosystems where ALEATICA operates.

2. Maintain a Carbon Management System (CMS) for quantifying, measuring, assessing, reporting and monitoring scope 1, 2 and 3 emissions and mitigation actions, ensuring the relevance, integrity, consistency, transparency and accuracy of data and results, under the guidelines of the GHG Protocol and includes the following mechanisms:
    - Governance of the GHG Emissions Mitigation Strategy (responsibilities of the ESG Committee, identification of risks and opportunities, and employee involvement).
    - Management of the GHG Emissions Mitigation Strategy (emissions targets, implementation of policies, standards, processes, and control of emissions in the supply chain).
    - Monitoring, reporting and disclosure of our carbon footprint in accordance with GHG Protocol guidelines and international standards.
    - Engagement through climate leadership in the sector, as well as establishing partnerships with local and international external stakeholders.
    - Promote innovation in climate matters.
3. Ensure compliance with the mitigation targets established in the Mitigation Strategy, considering the methodology of the *Science Based Targets Initiative* (SBTi), and monitor the effectiveness of the measures implemented in terms of emissions reduction to meet the established targets.
4. Promote ALEATICA's strategic positioning in the sector in terms of GHG emissions mitigation through internal (ALEATICA and Business Units) and external (stakeholders) dissemination of the mitigation measures implemented.

Adaptation and resilience due to vulnerability to the effects of climate change

Climate change brings multiple climate threats that translate into physical risks to infrastructure globally. Variations in temperature and precipitation patterns, sea level rise and extreme events lead to flooding, droughts, fires and heat waves, among others. The adverse effects of climate change on infrastructure can have a significant economic impact and affect the well-being of the population (UNECE, 2020).

Adaptation comprises actions and capabilities aimed at reducing vulnerability and increasing the resilience of vulnerable entities, which, in the case of ALEATICA, include physical infrastructure, operations, workers, users, neighbours, communities and other stakeholders (BSI EN ISO, 2019).

In this regard, we establish the minimum basis for preventing and reducing the impacts of physical risks associated with climate threats. With this, we seek to promote the implementation of prevention measures that are more cost- effective in the long term than remediation measures within the framework of ALEATICA's Adaptation Strategy, which seeks to:

1. Increase the adaptation capacity and resilience of the Business Units to respond to physical risks associated with climate changeby ensuring the allocation of human, economic and technical resources for the implementation of measures to reduce physical vulnerability to the effects of climate change and the maintenance of robust multi-stakeholder collaboration platforms.
2. Advance ALEATICA's culture of sustainability to comply with commitments on sustainable development and climate action.
3. Identify, assess and comprehensively monitor physical risks for the proper implementation of measures that enable greater adaptive capacity and resilience to the effects of climate change.
4. Promote ALEATICA's strategic positioning in the sector in terms of climate change adaptation through internal (ALEATICA and Business Units) and external (stakeholders) dissemination of the adaptation measures implemented.

CIRCULAR ECONOMY

Supply of materials

The nature of ALEATICA's business and the quality of its assets make it necessary to keep infrastructure in optimal condition. Therefore, the main materials used for the company's activities are those used in the maintenance, expansion or modification of projects, as well as the acquisition of assets, regardless of the construction or operational stage of the Business Units.

ALEATICA is aware of the environmental impact generated by the use of construction, maintenance and operating materials for its infrastructure. It therefore expresses its commitment to favouring the acquisition and use of materials that demonstrate the lowest environmental impact compared to similar materials, provided that they comply with current legislation, are economically feasible, and meet the expected quality standards. To this end, we seek to:

1. Plan the purchase and acquisition of materials taking into account the quality of the materials and their environmental impact throughout their life cycle.
2. Promote research and development with relevant stakeholders such as suppliers, research centres, universities, and laboratories for the creation of circular processes our construction materials that are more efficient, of higher quality and have a lower environmental impact compared to existing materials.
3. Identify and evaluate the various types of materials used in infrastructure construction, maintenance and operation projects, with the aim of generating strategies to optimise processes and promote the rational use of resources.
4. Favour the acquisition of materials that have undergone life cycle analysis and demonstrate lower environmental impact, greater efficiency and performance.
5. Encourage the development of skills, abilities and capacities with material suppliers with the aim of promoting continuous improvement in the development and implementation of materials with a lower environmental impact within the supply chain.

Waste management

ALEATICA is committed to reducing its ecological footprint and impact on the environment. To this end, we have developed guidelines for the comprehensive management of waste that seek to minimise, reuse, recover and dispose of waste in a controlled manner, with a circular economy approach. In this regard, we seek to:

1. Establish and implement the Circular Economy Guide for proper comprehensive waste management in each of the Business Units' activities and operations, with the aim of preventing pollution.
2. Establish mechanisms for minimisation at source and increase the reuse and recovery of the waste generated.
3. Classify the types of waste generated to identify and control sources of generation, quantify and analyse the type of disposal, and set targets for minimisation, reuse and recovery.
4. Encourage employee participation and responsibility in comprehensive waste management.
5. Promote the creation of partnerships with suppliers and organisations that contribute to the recovery or controlled disposal of waste.
6. Encourage collaboration among all areas of ALEATICA to develop programmes and strategies that minimise, reuse and recover the waste generated.

Efficient use of water

ALEATICA recognises the importance of responsible use and care of water resources, given their scarcity and vital importance. Reaffirming our commitment to caring for natural resources, we promote the efficient use of water resources in our operations, considering best practices in the circular economy through the following actions:

1. Integrate water monitoring and control processes as well as saving, treatment, and rainwater harvesting technologies into our operations to reduce water consumption, improve efficiency and safe reuse in applicable processes.
2. Promote water recycling and reuse practices among our employees and operations to reduce demand on the water network.
3. Collaborate with external organisations to develop water conservation and efficiency initiatives.