

Environmental, Social and Governance (ESG) Policy

15 DECEMBER 2023

INTERCAMBIADOR TRANSPORTES PRÍNCIPE PÍO SA and its Holding Company (collectively 'the Company') will take a proactive role in identifying, managing and monitoring environmental, social and governance (ESG) risks and opportunities overseen by the Company's Board of Directors ('the Board').

The Company aims to provide a high quality, reliable service to its' client and a safe environment for users and those engaged in delivering the Company's services.

The Company's activities will be conducted in alignment with the following requirements, or for each requirement, application of local and/or national law, whichever is the more stringent: [UN Global Compact's 10 Principles

- International Finance Corporation (IFC) Performance Standards or similar best practice standards
- UN Guiding Principles on Business and Human Rights including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labour Organisation on Fundamental Principles and Rights at Work and International Bill of Human Rights.
- Adherence to the principle of 'do no significant harm' to the following objectives:
 - Climate change mitigation
 - Climate change adaptation
 - Sustainable use and protection of water and marine resources
 - Transition to a circular economy (including waste prevention and recycling)
 - Pollution prevention and control
 - Protection of healthy ecosystems
 - Greenhouse Gas Emissions

The Management will oversee development and maintenance of the following policies at the Subcontractor and or Company level as appropriate:

- a Health and Safety Policy and Management System
- an Environmental Management Policy and Management System
- an Anti-bribery and Corruption Policy and Management System
- a Whistle-blower and Grievance Policy
- an Anti-Fraud Policy
- a Cybersecurity Policy
- Net zero policy
- A human rights due diligence policy and associated procedures consistent with the [draft] EU Taxonomy minimum safeguards

The Company will be proactive in engaging with stakeholders and regularly report performance to appropriate stakeholders.

The Management are committed to ensuring the Company acts responsibly in relation to the impact it has on the environment and society and recognises the importance of good Governance. ESG aspects, risk and opportunities for performance enhancement, are regularly considered at Board meetings.

Signed

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Position: Financial Manager

Date: 15/12/2023