

MASATS understands its contribution to sustainable development in its social, environmental and economic aspects, through ethical, transparent and responsible business management, beyond legal compliance. We are committed to the principles set out in the United Nations Global Compact and the 17 Sustainable Development Goals (SDGs) of the 2030 Agenda, adopting this Sustainability Policy.

Objective:

The purpose of this Policy is to establish the basic principles and commitments of MASATS in terms of sustainability and to serve as a reference framework for decision-making and actions, taking into account the impact that these have on its environment, the creation of value, the expectations of stakeholders and its contribution to sustainable development, through ethical, transparent and responsible behaviour.

Due to the cross-cutting nature of sustainability, this Policy establishes the principles that guide the organisation's sustainable action, especially in [environmental, social and good governance matters](#), and is therefore developed and complemented by the rest of MASATS' Policies that specific issues.

This Policy applies to all MASATS personnel, members of the Management Committee and members of the Board of Directors, who are obliged to know, understand and comply with the provisions contained in this Policy.

Principles for action:

MASATS' principles of action in terms of sustainability are as follows:

- [To ensure the economic viability and sustainability of the organisation](#) as an efficient and competitive entity, guaranteeing the generation of value for both the company and its stakeholders.
- [Encourage the search for sustainable business](#), promoting the creation of social value, establishing alliances and partnerships for business development, innovation and technology with other that result in improved service, progress and sustainable development of the sector and society.
- [Respect and protect the economic, social and environmental environment](#) in the performance of the organisation's activities, promoting a socially responsible commitment, beyond legal and contractual responsibilities, promoting and projecting the public transport sector, for the benefit of sustainable development and the fulfilment of the goals of the United Nations 2030 Agenda.
- [Integrate sustainability](#) into all business areas, ensuring the availability of the necessary resources, taking into account the perspective.
- [To know and periodically analyse the needs and expectations](#) of its various stakeholders, such as authorities, employees, customers, suppliers, local communities and society in general.

- To **guarantee information** to stakeholders on corporate sustainability, issuing reliable, rigorous and complete information in a transparent manner through economic, environmental and social performance indicators.
- To **transfer the culture of sustainability** to the workforce and the stakeholders that make up the value chain, promoting the recognition of good sustainability practices internally and externally as a socially responsible business entity.

Commitments:

To this end, the company makes the following commitments::

COMMITMENT TO SOCIETY:

As an industrial company, we are committed to contributing to the social and economic development of the communities in which we operate, promoting the well-being of our employees, suppliers, customers and other stakeholders. This includes:

- 1) Employment generation and training:**
We promote local employment and provide professional and personal development opportunities for our employees, ensuring an inclusive and safe working environment. We implement continuous training programmes to improve the competencies and skills of our employees.
- 2) Support for education and culture:**
We invest in educational, research and development programmes, as well as in cultural initiatives, that favour the integral formation of new generations and contribute to the sustainable development of our community.
- 3) Promoting health and well-being:**
We promote the health and well-being of our employees by implementing occupational risk prevention programmes, promoting healthy habits and improving access to medical services.
- 4) Respect for human rights:**
Freedom of association, the right of association and collective bargaining, the non-existence of child labour, the elimination of forced or compulsory labour, declaring the organisation's absolute opposition to practices that may involve a violation of individual or collective dignity.
- 5) Ensure equal opportunities and non-discrimination:**
(in particular for reasons of race, nationality, social origin, marital status, sexual orientation or identity, age, religion, political ideology, disability or any other personal, physical or social condition), as well as the promotion of diversity, the management, attraction and retention of talent and the reconciliation of professional and personal life.

ENVIRONMENTAL COMMITMENT:

Recognising our responsibility to the environment, we implement industry practices that minimise the environmental impact of our operations. This includes:

- 1) Efficient use of resources:**
We encourage the reduction, reuse and recycling of resources and materials in order to reduce waste in our industrial activities.

2) Minimisation of pollution:

We adopt technologies and processes that reduce emissions of polluting gases, industrial waste and the impact on the environment. We ensure compliance with all local, national and international environmental regulations.

3) Energía renovable y eficiencia energética:

Invertimos en fuentes de energía renovables y en la mejora de la eficiencia energética de nuestros procesos, promoviendo un modelo de negocio más sostenible.

4) Potenciar la transición a una economía circular:

Y la disminución del uso de recursos en todos sus procesos y en su cadena de valor, gestionando adecuadamente los residuos

Good Governance: Ethics and Transparency:

Our company is governed by ethical standards, seeking transparency in our operations and accountability to our stakeholders. In this regard, we strive to:

- 1)** Maintain and promote a management model based on good governance, which favours sustainable, ethical and integral growth, based on its corporate values with the necessary systems and guarantees, in a responsible and transparent manner towards its stakeholders.
- 2)** To ensure the economic sustainability of the company in the medium and long term, guaranteeing the generation of sustainable economic value for both the organisation and its stakeholders, adopting responsible investment practices and corporate governance management based on ethics, transparency and integrity, managing risks in accordance with effective and responsible business management.
- 3)** To guarantee ethical behaviour recognised by all stakeholders and society in general, condemning any illegal or fraudulent practice, form of corruption, bribery or extortion in its activity and in its value chain.
- 4)** Promote transparency, reliability and accuracy of information on its activities and in its relations with stakeholders.
- 5)** Maintain a regulatory compliance system that provides an adequate response to the legal and regulatory requirements to which the entity is subject or to which it submits itself on its own initiative.

INNOVATION AND SUSTAINABILITY:

We are committed to the constant search for innovative solutions that enable our company to move towards a more sustainable future, integrating social and environmental criteria in the development of new products, processes and services.

SUPERVISION:

The body responsible for overseeing the operation of and compliance with this policy is the ESG Sustainability Team.

PUBLICITY AND OUTREACH:

In compliance with the requirements of the International Standards and transparency practices, this Policy will be available for information and consultation by all interested parties on the MASATS website.

Likewise, the appropriate dissemination and internal communication will be carried out through existing tools (employee manual and supplier manual), for its understanding and application by all persons acting on behalf of MASATS, in order to increase the environmental awareness and training of the staff and the environment on the activity of MASATS.

This policy will be reviewed annually and will remain in force until such time as it is amended and will be appropriately communicated.

CONCLUSION:

Sustainability is a fundamental pillar for our company, as we seek not only economic profitability, but also to generate a positive impact on society and the . This policy reflects our vision of being an ethical, sustainable organisation committed to the well-being of all our stakeholders.

Ignacio Elburgo

CEO

December 2024

