

Sustainability Policy



Scope and Objectives

Ascendi affirms its commitment to operating in a resilient and efficient manner, aligned with national, international and, in particular, European carbon neutrality objectives.

This Policy applies to all employees and to entities across Ascendi's value chain whose activities may influence the company's ESG performance.

The operation of road infrastructure has a significant impact on the social, environmental and economic contexts of the communities in which Ascendi operates. Ascendi is committed to acting in accordance with best practices in sustainability, with the aim of minimising negative impacts and maximising the positive impacts of its activities, while consistently integrating Environmental, Social and Governance (ESG) principles across all operations.

This commitment aims to ensure that these principles are embedded in management models, stakeholder relations and the development of a long-term sustainable vision, so that the needs of the present do not compromise those of future generations.

Ascendi's sustainability policy is guided by national and international sustainability benchmarks, including:

- the principles of the United Nations Global Compact;
- the Sustainable Development Goals (SDGs);
- the Paris Agreement;
- the guidelines of the European Union Taxonomy;
- the European Sustainability Reporting Standards (ESRS) under the Corporate Sustainability Reporting Directive (CSRD); and
- the recommendations of the Science Based Targets initiative (SBTi) applicable to climate risk management and alignment with emissions reduction trajectories for 2030 and 2050.

Guidelines

This Policy is based on a set of structuring and transversal principles that ensure coherence and continuity across the different ESG pillars:

Environmental

- Actively contribute to environmental protection and the preservation of biodiversity, in line with the Environment and Biodiversity Policies and the EU Taxonomy criteria for climate change mitigation and adaptation;
- Promote responsible consumption, waste reduction and the circular economy across all activities and throughout the value chain;
- Advance decarbonisation in line with internationally recognised trajectories, such as those defined by the SBTi, and in accordance with the Energy Management Policy;
- Identify and implement climate change adaptation measures that enhance the efficiency, resilience, safety and sustainability of operations, taking into account risks arising from extreme weather events;

- Promote the implementation of measures aimed at controlling and mitigating the carbon footprint across the entire value chain, in accordance with the provisions of the Procurement Policy;
- Support innovation, research, technological development and digital tools that strengthen operational resilience.

Social

- Ensure a safe and healthy working environment, in accordance with the provisions of the Occupational Health and Safety Policy;
- Contribute to the safety of infrastructure users by continuously reducing road accident indicators, in line with the Road Safety Policy;
- Promote a challenging and rewarding professional experience, such as to enhance loyalty, encourage mutual engagement and promote a good work-life balance;
- Promote respect for human and labour rights, equality, diversity, inclusion and non-discrimination, in line with the Diversity and Inclusion and Human Rights Policy;
- Foster meritocracy and equal access to the personal and professional development opportunities offered by the Human Resources Policy;
- Build positive, solid relationships with local communities and contribute to their development, as defined in the Donations and Sponsorships Policy.

Governance

- Create sustainable value for all stakeholders by promoting the integration of ESG criteria into strategic and operational decision-making;
- Strengthen continuous stakeholder engagement by ensuring transparent dialogue, identifying expectations and integrating ESG topics into decision-making processes;
- Adopt practices aimed at preventing corruption and ensuring transparency, information security and data protection, in accordance with the Anti-Corruption, Information Security, Personal Data Protection and Quality Policies;
- Promote ethical awareness among all stakeholders by encouraging compliance with the Code of Conduct and reinforcing a culture of integrity and responsibility;
- Develop, implement and monitor and review a sustainability strategy aligned with CSRD/ESRS requirements, ensuring continuous assessment of ESG performance and regular reporting in line with international best practice;
- Proactively monitor developments in the regulatory framework, particularly at European level, and continuously integrate applicable EU Taxonomy requirements into the management, planning and execution of Ascendi's activities.