Net Zero Policy

Modificación:	Fecha	Revisión
Initial Drafting	25/11/2024	A
Incorporation of the Mobility Plan	26/02/2026	B

ÍNDICE

1. INTRODUCTION

Concesionaria Hospital Universitario Son Espases is the company responsible for managing the non-clinical services of Hospital Universitario Son Espases, hereinafter the “**Company**”. It is a company established for the construction, maintenance and operation of the new Son Espases University Hospital in accordance with the Technical Specifications for the construction, maintenance and operation of the new Son Espases University Hospital, entered into with Ib-Salut, hereinafter the “**Authority**”.

The shareholders of the company are:

a) 49.9% Aberdeen Infrastructure B.V., hereinafter referred to as abrdn (Aberdeen Asset Managers Limited, a company incorporated under the laws of Scotland with registration number SC108419 and registered office at 10 Queen's Terrace, Aberdeen, AB10 1XL 2LL). It is a fund manager acting on behalf of the shareholder defined herein.

b) 49.5% Gestión de Centros Sanitarios Insulares S.L., hereinafter referred to as Gestión de Centros Sanitarios Insulares, a company incorporated under the laws of Spain with Tax ID No. B-87696589 and registered office at Avda. del Camino de Santiago 50, 28050, Madrid.

c) 0.35% Melchor Mascaró S.A., hereinafter referred to as Melchor Mascaró, a company incorporated under the laws of Spain with Tax ID No. A-07045248 and registered office at calle Vía Palma 142, 07500 Manacor, Balearic Islands.

d) 0.25% Iridum S.L.U., hereinafter referred to as Iridium, a company incorporated under the laws of Spain with Tax ID No. A-82452087 and registered office at Avda. del Camino de Santiago 50, 28050, Madrid.

abrdn has signed the Net Zero Asset Managers initiative.

The Company has a Management Committee and employees under its responsibility.

The Company engages a number of subcontractors in order to fulfil its obligations in the management, design, operation and maintenance of the project.

The Company applies a number of internal policies to ensure that it conducts its business in an ethical and transparent manner. The Company requires all its subcontractors and suppliers, as well as any third party providing services to or on behalf of the Company, to confirm in writing that they have policies and procedures in place that comply with applicable regulations and industry good practices, and to provide copies of such policies and procedures upon request. The Company considers that having a policy relating to climate change, including net zero ambitions, is good industry practice, and this policy is set out below.

2. OBJECTIVE

The Company's objective is to move progressively and verifiably towards reducing its greenhouse gas emissions in Scopes 1 and 2, as well as in those relevant Scope 3 categories, with particular attention to employee commuting, through the implementation of energy efficiency, sustainable mobility and responsible resource management measures, with the aim of aligning with a net zero emissions trajectory before the end of the concession period.

3. INITIAL NET ZERO STATEMENT

The objective of achieving net zero emissions is important because of the impacts of climate change on the environment, and it affects us all. Evidence shows that the world has been warming. According to the World Meteorological Organization, the 20 warmest years on record have occurred within the last 22 years, and the most recent year is among the warmest.

Science clearly shows that, in order to avoid the worst impacts of climate change and preserve a livable planet, the increase in global temperature must be limited to 1.5°C above pre-industrial levels. The Earth is already approximately 1.1°C warmer than it was in the late nineteenth century, and emissions continue to rise. To keep global warming to no more than 1.5°C, as called for in the Paris Agreement, global emissions must be reduced by 45% by 2030 and reach net zero by 2050.

Net zero emissions means reducing greenhouse gas emissions as close to zero as possible; the transition to a net zero world is one of the greatest challenges facing the world.

While, as a company, we are in the early stages of aligning with net zero objectives, we recognise the importance of mitigating climate-related risks and are committed to:

- Working in partnership with the public administration and our subcontractors (as defined above, involved in the management, design, operation and maintenance of the project) to establish decarbonisation targets, in line with the ambition of achieving net zero emissions by 2050 or earlier, taking into account that the project expiry date (when it will be returned to the Authority for its management) is 09/10/2039.
- Establishing interim carbon reduction targets [to be managed in line with achieving net zero emissions by 2050 or earlier than 2025].
- Reviewing an interim target at least every five years.

In order to meet the above commitments, the **Company** undertakes to:

1. Assess the activities that release Greenhouse Gas (GHG) emissions, and categorise such activities within Scope 1 (including, among others, fuel combustion in boilers and other equipment, owned transport, process emissions and fugitive emissions) and Scope 2 (including, among others, purchased electricity, heat, steam and cooling consumption).
2. Calculate the energy use contributing to Scope 1 and 2 emissions and/or calculate Scope 1 and 2 emissions (whichever is practically possible) and report this regularly to stakeholders, at least annually.
3. To the extent possible, define the activities that release GHG emissions forming part of Scope 3 (including, among others, purchased materials, transport-related activities, waste disposal, leased assets and subcontracting, sold goods and services, etc.).
4. To the extent possible, calculate the energy use contributing to Scope 3 emissions and report this regularly to stakeholders, at least annually.
5. Implement a management and stakeholder engagement strategy involving the Company’s stakeholders and participants in order to achieve net zero emissions.
6. Make reasonable efforts to establish carbon footprint reduction initiatives by 2025.
7. Make reasonable efforts to develop and implement a credible decarbonisation strategy by 2025.

4. INTEGRATION OF THE MOBILITY PLAN INTO NET ZERO STRATEGY

The Company acknowledges that employee commuting constitutes one of the main sources of indirect greenhouse gas emissions (Scope 3), and therefore the Mobility Plan is considered a key instrument within the decarbonisation strategy and the objective of achieving net zero emissions.

In this regard, the Company incorporates the Sustainable Mobility Plan as a priority line of action in order to:

- Reduce dependence on private vehicles for commuting between home and work.
- Encourage the use of public transport, active mobility (walking and cycling), and car sharing.
- Promote safer, healthier mobility habits with a lower environmental impact.
- Contribute to the reduction of Scope 3 emissions through awareness-raising, training and employee participation measures.

Likewise, the Company will develop periodic awareness campaigns, training actions, incentives for modal shift, and systems for monitoring mobility habits, in order to assess their impact and continuously improve the effectiveness of the measures implemented.

The Mobility Plan will provide structured information on commuting patterns and their associated carbon footprint, thereby facilitating the identification of emission reduction opportunities and the definition of specific actions within the roadmap towards Net Zero.

These actions are aligned with the Company's commitment to work collaboratively with employees, suppliers and public authorities to progressively reduce indirect emissions and move towards a low-carbon operating model.

5. REVIEW

The Management Committee shall review this **Policy** and the associated management systems on an annual basis.

Preparado

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