

Appendix to GRI Indicators

2-6 Activities, value chain and other business relationships

Due to the diversity of activities carried out by Ferrovial, the supply chain typology is different for each business. Around 80% of suppliers are concentrated in Construction, where the largest volumes of orders are registered.

In the Construction area, the vast majority of purchases are destined for works in progress at any given time. A minimal part goes to the offices, departments and services that support the execution of these works. The supply chain is made up of suppliers (manufacturers and distributors) and subcontractors.

The specific characteristics of the construction supply chain are: a large number of suppliers; a significant degree of subcontracting, which varies depending on the type and size of the project and the country in which it is carried out; a high percentage of local suppliers, as the sector is closely linked to the country/area in which each project is executed; a wide variety of suppliers, ranging from large multinationals with a global presence and high technology to small local suppliers (mainly subcontractors) for less qualified work; and the need to adapt to the requirements of each local market.

In 2022, a large part of the Services business was divested, which has changed the composition of Ferrovial's supply chain as a whole, reducing the number of suppliers and orders.

2-7. Employees

Number of employees at year-end by type of workday and gender

	Total		2021	2022
Full Time	23,598	Men	37,156	19,660
		Women	12,953	3,938
Part Time	593	Men	3,237	480
		Women	9,724	113

Number of employees at year-end by type of employment contract and gender

	Total		2021	2022
Temporary contract	5,670	Men	7,494	4,960
		Women	3,820	710
Undefined contract	18,521	Men	32,899	15,180
		Women	18,856	3,341

Average number of employees by gender, type of contract and professional category

Category	Permanent		Temporary		Total		Total 2022	Total 2021
	Men	Women	Men	Women	Men	Women		
Manager y categoría superior (Executive, Senior Manager, Head of Department, etc)	2,490.7	616.6	121.3	19.7	2,612.0	636.3	3,248.3	5,034.4
Senior Professional / Supervisor	2,551.7	991.5	56.8	29.3	2,608.4	1,020.8	3,629.2	3,645.5
Professional	5,621.8	1,953.5	446.3	262.8	6,068.1	2,216.4	8,284.4	9,424.5
Administratives / Support	506.4	789.4	138.3	152.3	644.6	941.7	1,586.3	1,888.4
Blue Collar	11,703.4	2,291.4	3,391.6	215.2	15,095.0	2,506.6	17,601.6	58,541.4
Total	22,874.0	6,642.5	4,154.1	679.3	27,028.1	7,321.7	34,349.8	78,534.2

Data for 2021 can be found in the 2021 Integrated Annual Report, page 169.

Number of employees at year-end by region and gender

	2021			2022		
	Men	Women	Total	Men	Women	Total
Spain	15,059	15,640	30,698	4,502	911	5,413
United States	4,480	674	5,154	3,579	599	4,178
Canada	705	60	765	548	67	615
United Kingdom	9,939	4,222	14,161	867	293	1,160
Poland	4,557	1,442	5,999	4,568	1,534	6,102
Chile	4,211	408	4,619	4,468	376	4,844
Germany	913	4	917	880	4	884
Colombia	155	96	251	202	106	308
Portugal	126	61	187	119	60	179
Türkiye	0	0	0	158	23	181
Australia	42	18	60	97	45	142
Puerto Rico	92	9	101	94	15	109
France	19	8	27	19	7	26
Slovakia	38	22	60	15	4	19
Peru	4	4	8	5	4	9
Tunisia	1	0	1	1	0	1
Brazil	2	1	3	1	0	1
Saudi Arabia	39	2	41	7	0	7
Oman	6	0	6	5	0	5
Netherlands	2	1	3	4	1	5
Italy	0	2	2	0	2	2
Lithuania	4	2	6	1	0	1
Ireland	0	1	1	0	0	0
TOTAL	40,394	22,677	63,070	20,140	4,051	24,191

2-21 Annual total compensation ratio*

	2020	2021	2022
TOTAL Ferrovial	143.60	142.84	112.08
USA	8.59	8.61	8.99
Spain	29.41	24.93	13.18
Poland	30.21	17.95	17.26
United Kingdom	25.59	22.99	10.58
Chile	16.34	16.69	16.31

Percentage increase in annual total compensation ratio*

	2020	2021	2022
TOTAL Ferrovial	-0.69%	-5.85%	-0.49%
USA	-1.64%	-0.66%	-0.94%
Spain	-2.22%	18.64%	-0.13%
Poland	1.71%	38.81%	0.65%
United Kingdom	-2.26%	2.34%	2.89%
Chile	-0.07%	18.54%	0.75%

*93.23% of the average workforce is covered

2-30 Percentage of employees covered by collective bargaining agreements

	Total Workforce	Employees represented	% 2022	% 2021
Spain	5,413	5,402	99.8%	99.3%
United States	4,178	0	0.0%	6.8%
Canada	615	0	0.0%	19.9%
United Kingdom	1,160	53	4.6%	27.0%
Poland	6,102	4,875	79.9%	81.8%
Latin America	5,270	3,869	73.4%	62.8%
Other countries	1,453	127	8.7%	10.1%
TOTAL	24,191	14,326	59.2%	68.1%

201-1. Direct economic value generated and distributed

ECONOMIC VALUE GENERATED (M€)	2020	2021	2022
a) Revenues:			
Sales revenue	6,532	6,910	7,551
Other operating income	2	1	2
Financial income	43	24	104
Income from companies accounted for by the equity method	-424	1,198	180
TOTAL	6,169	8,133	7,837
ECONOMIC VALUE DISTRIBUTED (M€)	2020	2021	2022
b) Consumption and expenses (1)			
Consumption	990	1,085	1,197
Other operating expenses	3,926	3,922	4,182
c) Salaries and employee benefits			
Personnel expenses	1,212	1,293	1,446
d) Financial expenses and dividends			
Dividends to shareholders	119	190	132
Treasury stock transactions (2)	259	434	446
Financial expenses	243	334	320
e) Taxes			
Corporate income tax	-34	-9	30
TOTAL	6,715	7,249	7,753
ECONOMIC VALUE RETAINED (M €)	-546	884	84

(1) The Group's social action expenses, recorded under Other Operating Expenses, together with the Foundation's expenses, are detailed in the Community Chapter..

(2) Capital reduction through cancellation of treasury stock. For further information, see note 5.1.Shareholders' Equity of the Consolidated Financial Statements.

207-4. Tax: country-by-country report

The following table reflects the amounts paid by Ferrovial in 2021 in euros.

The data for 2021 are published and not those for 2022, in accordance with the obligation to communicate the Country-by-Country Report to the Spanish Tax Agency (in November of each year the report corresponding to the previous year is communicated).

Jurisdiction ¹	2021 (M€)							
	Number of employees ²	Revenue ³			Profit before income tax ³	Income tax (paid) ³	Income tax (accrued) ³	Tangible Assets ³
		Third parties	Associated	Total				
Germany	917	4741	0.00	4741	6.38	-0.95	-0.99	0.05
Saudi Arabia	2	7.27	0.34	7.60	-0.40	0.00	0.00	0.07
Argentina	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Australia	72	35.52	0.95	36.47	-3.01	-0.50	0.00	1.88
Bolivia	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Brazil	4	0.57	0.00	0.57	0.04	-0.15	-0.13	0.01
Canada	774	269.39	4.40	273.79	185.27	0.01	-0.42	4.47
Chile	4,641	323.16	0.46	323.62	12.86	-10.13	-2.21	113.79
Colombia	33	43.89	0.01	43.90	-2.47	-0.77	0.00	4.21
United Arab Emirates	0	0.00	0.00	0.00	0.32	0.00	0.00	0.00
Slovakia	19	126.83	0.19	127.02	-17.48	-0.31	-0.11	0.43
Spain	28,083	3,366.49	248.79	3,615.28	17.84	-33.37	-13.06	821.49
USA	5,314	3,869.47	25.81	3,895.28	1,123.69	5.78	-0.53	10,671.03
France	29	24.51	0.00	24.51	3.28	-3.95	-0.87	0.05
Greece	0	0.00	0.00	0.00	0.00	0.00	0.00	0.01
India	0	0.02	0.00	0.02	0.29	-0.01	0.00	0.00
Ireland	2	0.01	3.47	3.49	6.96	-2.45	-0.67	0.00
Italy	2	0.34	0.00	0.34	0.24	-0.05	0.00	0.00
Lithuania	6	19.88	0.00	19.88	13.78	0.00	0.00	0.00
Luxembourg	0	1.99	0.00	1.99	0.40	0.00	0.00	0.00
Morocco	0	0.00	0.00	0.00	0.48	0.00	-0.01	0.00
Mexico	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
New Zealand	0	0.05	0.00	0.05	0.04	0.00	0.00	0.91
Oman	6	-0.22	0.01	-0.21	0.11	0.00	0.00	0.00
Netherlands	11	7.85	12.35	20.20	-1,217.21	-2.28	-1.58	0.00
Peru	12	13.84	0.10	13.94	-0.31	-0.40	-0.41	0.23
Poland	6,000	1,791.98	0.06	1,792.04	103.31	-65.97	-45.79	197.13
Portugal	186	124.49	1.54	126.03	-16.03	-0.65	-1.41	275.21
Puerto Rico	105	21.91	0.30	22.21	1.13	-0.27	-0.93	1.57
Qatar	0	0.00	0.00	0.00	0.42	0.00	0.00	0.00
United Kingdom	14,208	3,529.34	3.77	3,533.12	-70.00	0.06	-1.59	131.42
Czech Republic	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dominican Republic	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tunisia	1.00	0.00	0.00	0.00	-1.78	0.00	0.00	0.00
Uruguay	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	60,427	13,625.98	302.55	13,928.54	148.16	-116.37	-70.69	12,223.96

(1) In the Consolidated Financial Statements for fiscal year 2022, Appendix II, the entities comprising the business group, their residence, as well as the activities they carry out are detailed.

(2) As for the number of employees, the total number of employees in full-time equivalence has been estimated. The information is homogeneous across jurisdictions and does not change from year to year.

(3) The average exchange rate for the year is used for revenues, income and taxes in foreign currencies and the year-end exchange rate for tangible assets.

Income tax: statutory vs. effective rate by jurisdiction

The following table reflects the qualitative explanation of the differences between the statutory and effective income tax rates with respect to the jurisdictions in which Ferrovial paid income tax in 2021 and 2020. Unlike the previous table, the following table only reflects the amounts paid for income tax by fully consolidated companies.

Jurisdiction	Legal tax rate	Effective tax rate	Difference	2021
				Income tax
				Explanation
Germany	15%	15%	0%	Effective and nominal rates are aligned.
Saudi Arabia	20%	0%	20%	Country in which losses have been generated so no tax is payable.
Australia	30%	0%	30%	Country in which losses have been generated so no tax is payable.
Canada	27%	0%	26%	The effective rate is lower than the nominal rate because exempt income (dividends) is included in the calculation base.
Chile	27%	17%	10%	There are companies with positive results in Construction that do not generate current expenses due to negative adjustments that generate tax losses and the use of non-activated tax losses.
Colombia	31%	0%	31%	Country in which losses have been generated and therefore no tax is payable.
UAE	0%	0%	0%	Effective and nominal rates are aligned.
Slovakia	21%	-1%	22%	Although there is a global loss, FC Slovakia generates tax payable.
Spain	25%	73%	-48%	There is no expense in the Spanish tax consolidated group due to tax losses. The expense shown is for the Service companies that after the divestment are taxed individually (Aurora perimeter).
USA	21%*	0%	21%	Country in loss in the federal tax consolidated group, only expense is accrued for the provision of the state tax.
France	28%	27%	1%	Effective and nominal rates are aligned.
Greece	29%	0%	29%	Country in which no activity has been carried out.
India	30%	0%	30%	There are tax losses from previous years.
Ireland	25%	10%	15%	The rate is distorted by the inclusion of portfolio provisions in the result.
Italy	28%	0%	28%	A tax loss is incurred and therefore no current tax is generated.
Lithuania	15%	0%	15%	There are tax losses from previous years.
Luxembourg	17%	0%	17%	There are tax adjustments that mean that there is no taxable income.
Morocco	30%	2%	28%	Despite the losses, a minimum tax expense is recorded.
Mexico	30%	0%	30%	Country in which no activity has been developed.
New Zealand	28%	0%	28%	Country in which no activity has been carried out.
Oman	15%	0%	15%	The effective rate is lower than the nominal rate due to the inclusion in its calculation base of losses from previous years.
Netherlands	25%**	-6%	31%	The rate is distorted by the inclusion of portfolio provisions in the result and expense for tax audits of previous years.
Peru	30%	-131%	161%	In Peru, each Consortium is a separate taxpayer from the Branches. It is not possible to offset losses of some with the profits of others.
Poland	19%	44%	-25%	The effective rate is much higher than the nominal rate because it includes in its calculation base non-deductible expenses that constitute permanent differences.
Portugal	22.5%	-9%	31%	Despite the pre-tax loss, a current tax expense is generated due to the limitation on the tax deductibility of financial expenses and the limitation on the use of tax losses.
Puerto Rico	29.0%	83%	-54%	The tax rate for the year is distorted because there are companies with profits and with losses that cannot offset profits since there is no tax consolidation.
Qatar	10%	0%	10%	Country in which no activity has been developed.
United Kingdom	19%	-2%	21%	In spite of the global losses generated in the fiscal year, there is tax to be paid by the companies that are outside the group relief system or due to the limitation in the use of tax losses.
Dominican Republic	27%	0%	27%	Country in which no activity has been developed.
Tunisia	25%	0%	25%	Country in which losses have been generated and therefore no tax is payable.

* The federal/national tax rate is taken into account.

** The first 245,000 euros are taxed at a 15% tax rate.

301-1. Materials used by weight or volume*

	2020	2021	2022
Paper (kg)	325,575	349,310	204,486
Wood (m3)	14,832	85,027	8,744
Bitumen (t)	182,067	464,342	106,329
Concrete (t)	6,145,987	7,178,860	6,177,323
Corrugated steel (t)	173,370	182,651	128,921
Aggregates (t)*	-	-	9,509,101
Cement (t)*	-	-	168,752
Asphaltic agglomerate (t)*	-	-	765,162

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

301-2. Recycled materials consumed*

	2020	2021	2022
Total recycled material (t)	893,607	1,023,529	1,130,955

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

302-1. Energy consumption within the organization*

		2009	2020	2021	2022	
Fuels used in Stationary and Mobile sources (total) (GJ)	Stationary	Diesel	711,628	1,488,822	1,163,035	829,084
		Fuel	344,186	100,551	77,191	50,848
		Gasoline	13,447	6,228	7,514	6,114
		Natural Gas	410,435	102,146	36,261	46,923
		Coal	0	268,802	309,389	272,166
		Kerosene	4,097	1,559	807	1,294
		Propane	1,629	361	389	2,921
	Mobile	LPG	175	2	64	3,149
		Diesel	1,901,642	878,858	743,048	677,998
		Fuel	0	1	0	0
		Gasoline	630,058	572,221	561,008	619,728
		Natural Gas	0	0	0	0
		Ethanol	0	0	0	118
		LPG	57	3,258	2,529	0
TOTAL		4,017,355	3,422,809	2,901,233	2,510,344	
Electricity Consumption from Non-Renewable Sources (GJ)	Corporation	5,359	3,837	3,926	3,879	
	Toll Roads	230,072	18,901	16,398	14,749	
	Airports	66,292	66,292	66,292	66,325	
	Construction	761,769	201,102	118,353	122,636	
	Energy Infrastructure and Mobility	30	0	0	0	
	Services	110,331	1,318	1,729	11,661	
	TOTAL	1,173,853	291,451	206,697	219,250	
Electricity Consumption from Renewable Sources (GJ)	Corporation	0	0	0	0	
	Toll Roads	2,393	30,749	29,988	31,001	
	Airports	0	0	0	0	
	Construction	599	474,164	354,105	335,227	
	Energy Infrastructure and Mobility	0	0	0	0	
	Services	25,772	99,492	199,337	127,600	
	TOTAL	28,764	604,405	583,430	493,828	

Energy consumption by region (GJ)	Non-renewable source	Renewable source
Spain	308,517	319,483
United States	811,422	28,609
United Kingdom	516,446	140,688
Poland	648,339	5,049
Latin America	299,670	0
Others	145,200	0
TOTAL	2,729,594	493,828

ENERGY PRODUCED (GJ)	2020	2021	2022
Electrical energy generated in Water Treatment Plants	110,829	143,106	136,123
Electrical energy generated in thermal drying plants	368,328	408,248	221,837
TOTAL	479,157	551,354	357,960

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

302-2. Energy consumption outside of the organization*

	2020	2021	2022	
Consumption of energy acquired, by primary sources (GJ)	Coal	38,991	36,720	37,304
	Diesel	11,896	11,334	11,338
	Gas	40,077	38,080	38,181
	Biomass	4,260	3,956	3,958
	Waste	1,152	1,102	1,095
	Others	142,955	135,256	134,242
	TOTAL	239,332	226,447	226,117

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022..

303-3 Water withdrawal*

	2020		2021		2022	
	Total water withdrawal	Water withdrawal in water-stressed areas	Total water withdrawal	Water withdrawal in water-stressed areas	Total water withdrawal	Water withdrawal in water-stressed areas
Supply network (m3)	1,063,757	721,030	1,040,901	571,143	647,490	477,089
Fresh surface water (m3)	309,450	309,450	293,066	293,066	576,586	576,586
Groundwater (m3)	619,655	16,383	615,597	12,325	656,245	52,973
Rainwater (m3)	0	0	0	0	6,580	6,580
Water from wastewater (m3)	1,601	0	0	0	0	0
Pre-treated water in Cadagua (m3)	2,543,636	2,543,636	2,657,762	2,657,762	2,581,448	2,581,448
Recycled - reused water (m3)	29,984	29,984	6,179	6,179	39,270	39,270
TOTAL (m3)	4,568,083	3,620,483	4,615,786	3,540,474	4,507,620	3,733,947

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

303-4 Water discharge*

	2020		2021		2022	
	Total water discharge	Water discharge in water-stressed areas	Total water discharge	Water discharge in water-stressed areas	Total water discharge	Water discharge in water-stressed areas
TOTAL (m3)	350,176	278,859	331,188	246,607	292,796	217,067

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

303-5 Water consumption*

	2020	2021	2022
Total water consumption (m3)	4,217,907	4,284,599	4,214,823
Water consumption in water-stressed areas (m3)	3,341,624	3,293,868	3,516,880

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022..

304-4. Species appearing on the IUCN Red List and national conservation lists whose habitats are in areas affected by the operations

Conservation status of the species	IUCN Red List	Regional list
Critically endangered (CR)	4	
Endangered (EN)	8	
Vulnerable (VU)	7	
Near Threatened (NT)	12	
Least Concern (LC)	55	
Other categories		26
TOTAL	86	26

305-1. Direct (Scope 1) GHG emissions (tCO₂ eq)*

BY BUSINESS	2009 (base-year)	2020	2021	2022
Corporation	375	151	166	53
Toll Roads	6,593	2,586	2,353	2,918
Airports	1,296	1,296	1,296	1,296
Construction	163,232	192,541	169,735	144,998
Energy Infrastructure and Mobility	41	13	13	14
Services	252,999	239,387	225,824	232,062
TOTAL	424,536	435,975	399,387	381,341

BY SOURCE	2009 (base-year)	2020	2021	2022
Mobile	181,965	104,940	94,256	92,990
Stationary	212,095	282,897	249,735	225,834
Fugitive	185	136	243	125
Diffuse	30,291	48,002	55,153	62,391
TOTAL	424,536	435,975	399,387	381,341

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

305-2. Energy indirect (Scope 2) GHG emissions (tCO₂ eq)*

BY BUSINESS	2009 (base-year)	2020	2021	2022
Corporation	521	365	373	319
Toll Roads	20,006	1,936	1,745	1,631
Airports	7,624	7,624	7,624	7,624
Construction	88,143	29,641	20,692	22,845
Energy Infrastructure and Mobility	4	0	0	0
Services	14,291	85	102	626
TOTAL	130,588	39,651	30,536	33,045

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

GHG emissions (Scope 1 + Scope 2) (tCO₂ eq/revenues (M€))

	2009 (base-year)	2020	2021	2022
Relative emissions (tCO ₂ eq/M€)	162.36	72.01	67.48	42.91

305-3. Other indirect GHG emissions (Scope3) (tCO₂ eq) *

The activities, products and services included in Scope 3 are as follows:

- Purchased goods and services: include emissions related to the life cycle of materials purchased by Ferrovial that have been used in products or services that the company offers. This is limited to emissions derived from the purchase of wood, water and other relevant materials (concrete and asphalt) described in indicator 301-1. Data from subcontractors are not included.
- Capital goods: Includes all upstream emissions (i.e., cradle to gate) from the production of capital goods purchased or acquired by the company in the year, based on the information contained in the Consolidated Financial Statements.
- Fuel and energy related activities: this section includes the energy required to produce the fuels and electricity consumed by the company and the loss of electricity in transportation.
- Upstream transportation and distribution: includes emissions from the transportation and distribution of the main products acquired during the year.
- Waste generated in operations: Emissions in this section are related to waste generated by the company's activity.
- Business travel: Includes emissions associated with business travel: train, plane and cabs reported by the main travel agency with which the group works in Spain.
- Employee commuting: Includes emissions from employee commuting from their homes to their workplaces at the head offices in Spain.
- Investments: Investments include emissions related to investments in British airports and toll roads over which the Group does not have operational control. All airports carry out independent external verification of their emissions. At the date of publication of this report, data for 2022 is not available, so emissions for 2021 have been considered. These assumptions account for 16.7% of the emissions in this category.
- Use of sold products: Ferrovial calculates emissions from the use of land transport infrastructures managed by Cintra.
- End of life treatment of sold products: This category includes exclusively emissions from the disposal of waste generated at the end of the useful life of products sold by Ferrovial in the reporting year. Only emissions derived from products (wood, asphalt and concrete) reported in the Purchased goods and services category have been taken into consideration.
- Upstream leased assets: Includes emissions related to the electricity consumption of those client buildings where Amey carries out maintenance and cleaning and manages consumption.

	2012 (base-year)	2020	2021	2022
Purchased goods and services	1,756,724	1,021,375	1,144,190	867,951
Capital Goods	569,407	411,535	191,884	761,835
Fuel and energy related activities	124,282	76,367	65,458	69,525
Upstream transportation and distribution	560,420	476,642	552,731	454,426
Waste generated in operations	191,948	127,603	94,059	122,540
Business travel	5,065	1,159	1,964	3,805
Employee commuting	792	1,645	1,673	1,245
Upstream leased	1,405	0	0	0

Downstream transportation and distribution	0	0	0	0
Processing of sold products	0	0	0	0
Use of sold product	686,941	392,929	473,640	498,782
End of life treatment of sold products	57,368	23,152	59,894	19,224
Downstream leased assets	0	0	0	0
Franchises	0	0	0	0
Investments	2,113,068	1,180,634	1,186,539	1,195,960
TOTAL	6,067,420	3,713,041	3,772,032	3,995,293

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

Biogenic CO2 (tCO2/eq)	2009 (base-year)	2020	2021	2022
Construction	768	128,792	62,404	60,240
Services	704,104	899,476	611,752	822,703
TOTAL	704,872	1,028,268	674,156	882,943

305-5. Reduction of GHG emissions*

	2020	2021	2022
Renewable electricity purchase (t CO2eq)	29,814	38,010	36,952
For triage activity (t CO2eq)	184,390	168,505	169,067
For biogas capture in water treatment plants (t CO2eq)	406,842	553,059	529,337
For energy generation in water treatment plants (t CO2eq)	45,533	52,435	29,326
TOTAL	666,579	812,010	764,682

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022..

305-7. Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

	NOx (Tn)	CO (t)	COVNM (t)	SOx (t)	Particles (t)
Emissions from boilers	40.37	15.99	3.80	51.35	10.11
Emissions caused by motor vehicles	380.12	1,934	214.78		27.71
Emissions caused by electricity	16.01	6.22	0.12	25.08	1.36
	NOx (g/Kg)	CO (g/Kg)	COVNM (g/Kg)	SOx (g/kg)	Particles (g/Kg)
Emissions caused by mobile equipment used in construction works	1,260.69	3,834.33	388.84	0	46.28

Data for 2021 can be found in the Integrated Annual Report 2021, page 178.

306-3. Waste generated*

306-4. Wastes diverted from disposal*

306-5. Waste directed for disposal*

Type of waste	Treatment	2020	2021	2022
Construction and demolition waste**	VALORIZATION (t)	3,098,930	3,285,924	3,294,545
	Reuse (t)	893,607	1,023,529	1,130,955
	Recycling (t)	1,916,678	2,262,394	2,163,590
	Other valorization (t)	288,645	0	0
	DISPOSAL or unknown treatment (t)	1,037,325	947,068	844,348
	Landfill (t)	1,030,087	947,068	844,348
	Incineration (t)	N/A	N/A	N/A
	Other disposal or unknown treatment (t)	7,238	0	0

	VALORIZATION (t)	286,326	256,917	330,758
	Reuse (t)	0	0	0
	Recycling (t)	72	192,133	263,331
	Other valorization (t)	286,253	64,783	67,427
Non-hazardous waste	DISPOSAL or unknown treatment (t)	105,801	12,433	37,630
	Landfill (t)	109	4,427	18,327
	Incineration (t)	0	582	19,303
	Other disposal or unknown treatment (t)	105,691	7,424	0
	VALORIZATION (t)	873	3,070	2,789
	Reuse (t)	0	0	0
	Recycling (t)	16	2,189	1,907
	Other valorization (t)	857	881	882
Hazardous waste	DISPOSAL or unknown treatment (t)	11,867	6,011	4,748
	Landfill (t)	N/A	N/A	N/A
	Incineration (t)	N/A	N/A	N/A
	Other disposal or unknown treatment (t)	11,867	6,011	4,748
	VALORIZATION (t)	3,386,129	3,545,910	3,628,092
	Reuse (t)	893,607	1,023,529	1,130,955
	Recycling (t)	1,916,766	2,456,717	2,428,828
	Other valorization (t)	575,756	65,664	68,309
TOTAL	DISPOSAL or unknown treatment (t)	1,154,992	965,512	886,725
	Landfill (t)	1,030,196	951,495	862,674
	Incineration (t)	0	582	19,303
	Other disposal or unknown treatment (t)	124,796	13,435	4,748
TOTAL		4,541,121	4,511,422	4,514,817

**The target for reuse of CDW is 70%, having reached 80% in 2022.

Soil	2020	2021	2022
Soil moved (m3)	14,342,867	21,550,537	17,671,012
Soil reused (m3)**	13,727,460	20,011,311	15,874,857

*Data for 2020 and 2021 have been restated to match the organization's perimeter at the end of 2022.

***The land reuse target is 80%, having reached 90% in 2022.

CRE8. Type and number of sustainability certifications, ratings and labeling systems for new construction, management, occupancy and reconstruction.

Sustainable construction certifications obtained in Spain, Poland and Chile:

Region	BREEAM	CES	LEED	LEED + WELL	Energy certification A	Energy certification B
Chile		1				
Spain	10		8	1	12	7
Poland	2		1			
TOTAL	12	1	9	1	12	7

401-1. New employee hires and employee turnover

Throughout 2022, the total number of new hires was 14,466 (28,676 in 2021), which corresponds to a total hiring rate of 42.11% (36.51% in 2021), compared to the year-end workforce. The breakdown by country, gender and age is as follows:

		<30	30 - 45	>45	Subtotal	TOTAL
Spain	Men	174	339	351	864	1,012
	Women	50	68	30	148	
USA	Men	610	718	610	1,938	2,204
	Women	86	109	71	266	
Canada	Men	80	138	219	437	491
	Women	14	19	21	54	
United Kingdom	Men	612	608	507	1,727	2,547
	Women	285	299	236	820	
Poland	Men	221	379	184	784	1,069
	Women	142	120	23	285	
Latin America	Men	1,866	2,556	1,504	5,926	6,258
	Women	114	172	46	332	
Rest of countries	Men	160	338	327	825	885
	Women	18	26	16	60	
TOTAL	Men	3,723	5,076	3,702	12,501	14,466
	Women	709	813	443	1,965	
Subtotal		4,432	5,889	4,145		

The voluntary and involuntary turnover rate for 2022, broken down by professional category, age and gender, is as follows

	Voluntary						Involuntary*						Total						Total por categoría
	Men			Women			Men			Women			Hombres			Mujeres			
	<30	30-45	>45	<30	30-45	>45	<30	30-45	>45	<30	30-45	>45	<30	30-45	>45	<30	30-45	>45	
Executives	0.02	0.33	0.20	0.00	0.15	0.03	0.00	0.08	0.17	0.00	0.03	0.01	0.02	0.40	0.36	0.00	0.18	0.04	1.01
Senior Professional / Supervisor	0.09	0.31	0.20	0.03	0.14	0.05	0.01	0.06	0.05	0.00	0.02	0.02	0.09	0.37	0.25	0.03	0.15	0.07	0.96
Professional	0.95	1.13	0.75	0.35	0.92	0.15	0.09	0.24	0.15	0.04	0.12	0.01	1.05	1.37	0.90	0.40	1.04	0.16	4.91
Administratives / Support	0.19	0.07	0.05	0.16	0.19	0.11	0.05	0.09	0.03	0.06	0.08	0.05	0.24	0.16	0.08	0.22	0.26	0.16	1.12
Blue Collar	3.42	4.28	2.96	0.33	0.54	0.48	4.96	8.20	6.94	0.20	0.52	0.33	8.38	12.49	9.90	0.53	1.07	0.81	33.17
Subtotal by age	4.68	6.12	4.16	0.87	1.94	0.82	5.11	8.67	7.34	0.30	0.76	0.42	9.78	14.79	11.49	1.17	2.70	1.23	
Subtotal by gender	14.95			3.62			21.12			1.48			36.06			5.11			41.17
Total	18.57						22.60						41.17						

* The total number of layoffs in 2022 was 7,762 (10,208 in 2021).

Note: turnover data are given as ratios only, as they reliably represent the variations in headcount during the year.

403-1. Worker representation on formal worker-company health and safety committee

	2020	2021	2022
Percentage of employees represented in Health and Safety Committees	67.5	74.6	85.0

403-8 Workers covered by an occupational health and safety management system (ISO 45001)

	2020	2021	2022
403-8 Workers covered by an occupational health and safety management system (%)	93	93	87

403-9. Injuries due to occupational accidents

403-10 Occupational diseases and illnesses

	2020	2021	2022
Frequency rate	9.2	8.8	3.2
Frequency rate (including contractors)	7.2	6.7	3.3
Total recordable frequency rate	2.0	1.9	0.8
Total recordable frequency rate (including contractors)	1.6	1.4	0.7
Severity rate	0.26	0.28	0.10
Absenteeism rate	7.13	6.64	5.61
Occupational Disease Frequency Rate	0.26	0.29	0.65
Absenteeism hours (mill.hours)	10.85	9.28	4.12
Number of employee fatalities	2	2	3
Number of contractor fatalities	3	6	2

The number of cases of occupational diseases was 48 in 2022 (41 in 2021).

Frequency rate = number of accidents with sick leave*1,000,000/No. hours worked

Total recordable frequency rate = total recordable accidents*200,000/No. hours worked

Severity rate = number of lost days*1,000,000/no. hours worked

Note: accident rate data are given as ratios only, as they are a reliable representation of the company's health and safety performance.

404-1 Average total training hours and average number of training hours per year per employee

			2022							Hours by empl. And categ. 2022	Horas by business line 2022
	2020	2021	Manager y categoría superior (Executive, Senior Manager, Head of Department, etc.)	Senior Profesional/ Supervisor	Professional	Admin / Support	Blue Collar	Subtotal			
Corporation	9,209	18,770	Men	4,082	5,799	223	5	0	10,108	38.5	37.7
			Women	2,089	4,711	159	651	0	7,610	36.6	
Toll Roads	6,819	9,629	Men	2,473	809	2,082	147	2,389	7,900	21.2	24.6
			Women	1,121	1,364	2,133	516	271	5,404	32.0	
Airports	630	1,014	Men	389	771	2,201	477	1,280	5,117	24.7	24.6
			Women	241	58	334	544	3	1,179	24.2	
Construction	186,602	118,857	Men	58,217	28,921	32,361	7,333	23,722	150,555	10.7	12.1
			Women	13,479	13,930	20,907	5,116	1,540	54,972	18.6	
Services	517,926	635,263	Men	2,866	21,505	43,395	3,356	150,518	221,639	18.2	16.0
			Women	500	3,392	6,086	4,904	20,718	35,598	9.0	
			Men	68,027	57,805	80,262	11,317	177,910	395,320	14.6	
Subtotal			Women	17,429	23,455	29,617	11,730	22,532	104,763	14.3	
Subtotal by category				85,456	81,260	109,879	23,047	200,441			14.6
TOTAL	721,186	783,532				500,084					

405-1. Diversity in governing bodies and employees

		2022							
		Manager y categoría superior (Executive, Senior Manager, Head of Department, etc.)	Senior Professional / Supervisor	Professional	Administratives / Support	Blue Collar	Subtotal	TOTAL	
Corporation	Men	139	123	17	6	0	285	511	
	Women	75	106	14	31	0	226		
Toll Roads	Men	103	55	49	1	240	448	632	
	Women	31	40	39	21	53	184		
Airports	Men	26	18	59	15	80	198	239	
	Women	6	3	10	21	1	41		
Construction	Men	2,261	1,271	2,314	532	8,149	14,527	17,608	
	Women	501	546	1,180	541	313	3,081		
Services	Men	65	80	131	11	4,395	4,682	5,201	
	Women	23	25	81	54	336	519		
TOTAL	Men	2,594	1,547	2,570	565	12,864	20,140	24,191	
	Women	636	720	1,324	668	703	4,051		

Data for 2021 can be found in the 2021 Integrated Annual Report, page 182.

405-2 Ratio of basic salary and remuneration of women vs. men

Gender pay gap 2022 (expressed in local currency). Data as of 12.31.2022 - Base Salary + Salary Supplements (*):

Country	Gender	N° employees	% employees	Median salary	Average salary	% gender pay gap (median salary)	% gender pay gap (average salary)
Spain	Women	911	16.8%	€41,018	€49,637	-13.05%	0.32%
	Men	4,502	83.2%	€36,284	€49,795		
United Kingdom	Women	293	25.3%	£40,557	£45,627	12.90%	15.58%
	Men	867	74.7%	£46,566	£54,047		
USA	Women	599	14.3%	\$72,818	\$82,726	-15.38%	1.02%
	Men	3,579	85.7%	\$63,113	\$83,577		
Poland	Women	2,525	25.0%	\$103,530	\$118,472	-21.86%	1.94%
	Men	3,577	75.0%	\$84,960	\$120,812		
Chile	Women	376	7.8%	18.037.839 CLP	21.963.069 CLP	-7.12%	-12.45%
	Men	4,468	92.2%	16.839.497 CLP	19.530.994 CLP		
Canada	Women	67	10.9%	75,173	77,202	-0.10%	3.97%
	Men	548	89.1%	75,095	80,398		

(*): Salary supplements are understood to be those remunerations received by employees which, together with the base salary, make up the total salary structure. These amounts are related to the work performed by employees (night work, overtime, etc.), to their personal or professional conditions (such as languages or productivity), or to the company's results (such as the annual variable).

Gender pay gap 2022 (expressed in euros). Data as of 12.31.2022 - Base Salary + Salary Supplements (*):

Country	Gender	N° employees	% employees	Median salary	Average salary	% gender pay gap (median salary)	% gender pay gap (average salary)
Spain	Women	911	16.8%	€41,018	€49,637	-13.05%	0.32%
	Men	4,502	83.2%	€36,284	€49,795		
United Kingdom	Women	293	25.3%	€47,564	€53,510	12.90%	15.58%
	Men	867	74.7%	€54,611	€63,385		
USA	Women	599	14.3%	€69,133	€78,539	-15.38%	1.02%
	Men	3,579	85.7%	€59,919	€79,348		
Poland	Women	1,534	25.0%	€22,099	€25,289	-21.86%	1.94%
	Men	4,568	75.0%	€18,135	€25,788		
Chile	Women	376	7.8%	€19,659	€23,937	-7.12%	-12.45%
	Men	4,468	92.2%	€18,353	€21,286		
Canada	Women	67	10.9%	€54,878	€56,359	-0.10%	3.97%
	Men	548	89.1%	€54,820	€58,692		
GLOBAL GENDER PAY GAP 2022	Women	3,780	21.4%	€36,424	€42,199	-8.87%	3.24%
	Men	18,532	78.6%	€33,457	€43,610		
GLOBAL GENDER PAY GAP 2021	Women	22,565	37.0%	€23,541	€26,697	23.26%	24.65%
	Men	38,382	63.0%	€30,675	€35,429		

Note: as shown in the table, the reduction in the overall gender pay gap from 2021 to 2022 is mainly due to the sale of most of the Services business, basically due to the decrease in the number of women within the professional category Blue Collar (the percentage of Women has decreased from 41% to 5%) and this category includes the lowest paid employees of the company, leaving this distribution composed of 95% of Men and 5% of Women. In addition, this category is very important within the company's workforce, representing 55% of the total workforce. The workforce included in the analysis represents 92.23% of the total workforce at the end of the year.

(*) Salary supplements are understood to be those remunerations received by employees which, together with the base salary, make up the total salary structure. These amounts are related to the work performed by employees (night work, overtime, etc.), to their personal or professional conditions (such as languages or productivity), or to the company's results (such as the annual variable).

Gender pay gap 2022 (expressed in local currency) by professional category. Data as of 12.31.2022 - Base Salary + Salary Supplements (*):

Country	Professional category	Gender	N° employees	% employees	Average salary	% Gender pay gap
	Executives/Senior Manager/Manager	Women	184	18.1%	€89,612	18.67%
		Men	834	81.9%	€110,180	
	Senior Professionals/Supervisors	Women	243	30.9%	€50,326	11.80%
		Men	544	69.1%	€57,056	
	Professionals	Women	201	24.2%	€40,102	12.70%
		Men	631	75.8%	€45,935	
Spain	Administratives/Support	Women	113	30.7%	€34,637	-8.16%
		Men	255	69.3%	€32,022	
	Blue Collars	Women	170	7.1%	€26,857	7.68%
		Men	2,238	92.9%	€29,091	
TOTAL 2022		Women	911	16.8%	€49,637	0.32%
		Men	4,502	83.2%	€49,795	
TOTAL 2021		Women	15,820	50.9%	€25,393	20.78%
		Men	15,271	49.1%	€32,055	

United Kingdom	Executives/Senior Manager/Manager	Women	37	24.8%	£84,227	21.02%
		Men	112	75.2%	£106,638	
	Senior Professionals/Supervisors	Women	63	27.2%	£59,247	13.45%
		Men	169	72.8%	£68,453	
	Professionals	Women	78	29.5%	£39,785	11.62%
		Men	186	70.5%	£45,015	
	Administratives/Support	Women	73	70.2%	£29,847	7.94%
		Men	31	29.8%	£32,420	
	Blue Collars	Women	42	10.2%	£23,740	32.78%
		Men	369	89.8%	£35,315	
	TOTAL 2022	Women	293	25.3%	€45,627	15.58%
		Men	867	74.7%	€54,047	
	TOTAL 2021	Women	4,217	29.9%	€23,614	34.34%
		Men	9,881	70.1%	€35,963	
USA (**)	Executives/Senior Manager/Manager	Women	83	29.7%	\$149,718	23.54%
		Men	196	70.3%	\$195,821	
	Senior Professionals/Supervisors	Women	100	26.7%	\$99,025	17.18%
		Men	274	73.3%	\$119,563	
	Professionals	Women	165	28.1%	\$82,638	24.44%
		Men	423	71.9%	\$109,368	
	Administratives/Support	Women	134	69.8%	\$59,521	28.99%
		Men	58	30.2%	\$83,820	
	Blue Collars	Women	117	4.3%	\$50,570	22.45%
		Men	2,628	95.7%	\$65,210	
	TOTAL 2022	Women	599	14.3%	€82,726	1.02%
		Men	3,579	85.7%	€83,577	
	TOTAL 2021	Women	680	13.2%	€73,406	-1.42%
		Men	4,477	86.8%	€72,376	
Poland	Executives/Senior Manager/Manager	Women	306	19.0%	zł185,394	15.89%
		Men	1,297	81.0%	zł220,423	
	Senior Professionals/Supervisors	Women	270	45.4%	zł146,586	10.17%
		Men	325	54.6%	zł163,190	
	Professionals	Women	727	46.2%	zł93,327	8.15%
		Men	845	53.8%	zł101,612	
	Administratives/Support	Women	197	70.6%	zł69,885	13.18%
		Men	82	29.4%	zł80,497	
	Blue Collars	Women	34	1.7%	zł50,170	10.62%
		Men	2,019	98.3%	zł56,129	
	TOTAL 2022	Women	1,534	25.0%	€118,472	1.94%
		Men	4,568	75.0%	€120,812	
	TOTAL 2021	Women	1,443	24.0%	€111,202	1.22%
		Men	4,559	76.0%	€112,575	
Chile	Executives/Senior Manager/Manager	Women	8	14.8%	€71,898,643	17.28%
		Men	46	85.2%	€86,917,375	
	Senior Professionals/Supervisors	Women	24	13.0%	€33,793,271	10.95%
		Men	160	87.0%	€37,950,567	
	Professionals	Women	61	20.6%	€22,557,246	14.32%
		Men	235	79.4%	€26,328,450	
	Administratives/Support	Women	73	43.5%	€15,063,257	11.07%
		Men	95	56.5%	€16,938,683	
	Blue Collars	Women	210	5.0%	€16,183,775	7.51%
		Men	3,932	95.0%	€17,498,399	
	TOTAL 2022	Women	376	7.8%	€21,963,069	-12.45%
		Men	4,468	92.2%	€19,530,994	
	TOTAL 2021	Women	405	8.8%	€16,136,709	-8.30%
		Men	4,194	91.2%	€14,899,985	

Canada (**)	Executives/Senior Manager/ Manager	Women	5	25.0%	\$138,790	27.79%
		Men	15	75.0%	\$192,191	
	Senior Professionals/Supervisors	Women	3	60.0%	\$124,533	19.27%
		Men	2	40.0%	\$154,260	
	Professionals	Women	1	10.0%	\$95,000	19.59%
		Men	9	90.0%	\$118,147	
	Administratives/Support	Women	12	85.7%	\$64,694	29.90%
		Men	2	14.3%	\$92,293	
	Blue Collars	Women	46	8.1%	\$70,297	7.73%
		Men	520	91.9%	\$76,190	
	TOTAL 2022	Women	67	10.9%	€77,202	3.97%
		Men	548	89.1%	€80,398	
TOTAL 2021	Women	680	13.2%	€73,406	-1.42%	
	Men	4,477	86.8%	€72,376		

(*) Salary supplements are understood to be those remunerations received by employees which, together with the base salary, make up the total salary structure. These amounts are related to the work performed by employees (night work, overtime, etc.), to their personal or professional conditions (such as languages or productivity), or to the company's results (such as the annual variable).

(**) The presentation criteria for data corresponding to the United States and Canada has been modified from 2021 to 2022, the latter being reported separately, whereas in 2021 they were reported jointly.

Gender pay gap 2022 (expressed in local currency) by age group. Data as of 12.31.2022 - Base Salary + Salary Supplements (*)

Country	Age group	Gender	Nº employees	% employees	Average salary	% Gender pay gap	
Spain	0-30	Women	120	27.7%	€34,347	-10.67%	
		Men	313	72.3%	€31,034		
	30-45	Women	360	19.8%	€47,352	-6.76%	
		Men	1,462	80.2%	€44,354		
	>45	Women	431	13.6%	€56,158	-1.86%	
		Men	2,727	86.4%	€55,135		
	TOTAL 2022	Women	911	16.8%	€49,637	0.32%	
		Men	4,502	83.2%	€49,795		
	TOTAL 2021	Women	15,820	50.9%	€25,393	20.78%	
		Men	15,271	49.1%	€32,055		
	United Kingdom	0-30	Women	75	32.3%	£35,282	5.26%
			Men	157	67.7%	£37,240	
30-45		Women	147	28.9%	£50,654	8.45%	
		Men	361	71.1%	£55,329		
>45		Women	71	16.9%	£46,154	23.44%	
		Men	349	83.1%	£60,286		
TOTAL 2022		Women	293	25.3%	€45,627	15.58%	
		Men	867	74.7%	€54,047		
TOTAL 2021		Women	4,217	29.9%	€23,614	34.34%	
		Men	9,881	70.1%	€35,963		
USA (**)		0-30	Women	169	14.8%	\$68,106	-19.10%
			Men	972	85.2%	\$57,185	
	30-45	Women	249	16.8%	\$86,916	12.93%	
		Men	1,233	83.2%	\$99,818		
	>45	Women	181	11.6%	\$90,310	-4.75%	
		Men	1,374	88.4%	\$86,218		
	TOTAL 2022	Women	599	14.3%	€82,726	1.02%	
		Men	3,579	85.7%	€83,577		
	TOTAL 2021	Women	680	13.2%	€73,406	-1.42%	
		Men	4,477	86.8%	€72,376		

Poland	0-30	Women	409	39.0%	zł86,954	-3.99%
		Men	631	61.0%	zł83,618	
	30-45	Women	917	27.0%	zł123,871	8.25%
		Men	2,392	73.0%	zł135,015	
	>45	Women	208	12.0%	zł172,555	-45.31%
		Men	1,545	88.0%	zł118,750	
	TOTAL 2022	Women	1,534	25.0%	€118,472	1.94%
		Men	4,568	75.0%	€120,812	
	TOTAL 2021	Women	1,443	24.0%	€111,202	1.22%
		Men	4,559	76.0%	€112,575	
Chile	0-30	Women	109	9.1%	15.520.651 CLP	0.99%
		Men	1,087	90.9%	15.676.283 CLP	
	30-45	Women	189	8.2%	22.803.377 CLP	-14.49%
		Men	2,104	91.8%	19.916.613 CLP	
	>45	Women	78	5.8%	18.044.799 CLP	17.89%
		Men	1,277	94.2%	21.975.528 CLP	
	TOTAL 2022	Women	376	7.8%	21.963.069 CLP	-12.45%
		Men	4,468	92.2%	19.530.994 CLP	
	TOTAL 2021	Women	405	8.8%	16.136.709 CLP	-8.30%
		Men	4,194	91.2%	14.899.985 CLP	
Canada (**)	0-30	Women	12	12.9%	\$83,475	-2.76%
		Men	81	87.1%	\$81,236	
	30-45	Women	26	13.0%	\$81,863	3.42%
		Men	174	87.0%	\$84,764	
	>45	Women	29	9.0%	\$70,428	9.21%
		Men	293	91.0%	\$77,574	
	TOTAL 2022	Women	67	10.9%	€77,202	3.97%
		Men	548	89.1%	€80,398	
	TOTAL 2021	Women	680	13.2%	€73,406	-1.42%
		Men	4,477	86.8%	€72,376	

(*) Salary supplements are understood to be those remunerations received by employees which, together with the base salary, make up the total salary structure. These amounts are related to the work performed by employees (night work, overtime, etc.), to their personal or professional conditions (such as languages or productivity), or to the company's results (such as the annual variable).

(**) The presentation criteria for data corresponding to the United States and Canada has been modified from 2021 to 2022, the latter being reported separately, whereas in 2021 they were reported jointly.