

Contents of Non-Financial Information Statements

11/2018 Law contents		GRI Standard	Location / additional information	
Business Model	Description of the Group's business model	Brief description of the group's business model, including its business environment, organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future development.	2-1, 2-6	Chapter Ferrovial in two minutes (Pages 12-23). Chapter Strategy and value creation (Pages 26-28).
Policies	Policies applied by the Group	Policies applied by the group, including due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted.	103-2 c) i	Integrity Chapter (Pages 94-95).
Main risks	Main risks related to issues linked to the group's activities	Key risks related to issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that could have an adverse effect on those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international frameworks of reference for each subject. Information on the impacts that have been identified should be included, providing a breakdown of these impacts, in particular the main short, medium and long-term risks.	3-3, 102-30, 201-2.	Risks Chapter (Pages 112-116).
Pollution		Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety.	2-69, 102-31	Environment Chapter, (Pages 80-87) and GRI Standards Indicators table (GRI 307).
		Environmental assessment or certification procedures	3-3, 2-69 y 102-30	Quality Chapter (Pages 92-93).
		Resources dedicated to environmental risk prevention	2-12	Currently 276 people (346 in 2021) work in the different Quality and Environment departments of Ferrovial and its subsidiaries, which implies an approximate expenditure of 16.06 million euros (14.22 in 2021).
		Application of the precautionary principle	3-3	Risks Chapter (Pages 112-116) Environment Chapter (Pages 80-87)
		Number of provisions and safeguards for environmental risks	307-1	See note 6.3. of the Consolidated Financial Statements.
		Measures to prevent, reduce or remediate CO2 emissions that seriously affect the environment.	103-2, 302-4, 302-5, 305-5, 305-7	Environment Chapter (Page 80-87) and Annex to GRI Standards (GRI 305-7).
		Measures to prevent, reduce or remediate emissions of all forms of air pollution (including noise and light pollution).	416-1	Quality Chapter (Pages 92-93).
		Measures for waste prevention, recycling, reuse and other forms of waste recovery and disposal.	103-2, 301-1, 301-2, 301-3, 303-3, 306-1, 306-2, 306-3	Environment Chapter (Page 92) and table of GRI Standards Indicators (GRI 306).
		Actions to combat food waste	No aplica	Due to the nature of Ferrovial's activities, this indicator is considered non-material.
	Information on environmental issues		Water consumption and supply in accordance with local constraints.	303-1, 303-2, 303-3
Sustainable use of resources		Consumption of raw materials and measures taken to improve the efficiency of their use.	301-1, 301-2, 301-3	Table of GRI Standards Indicators (GRI 301). Environment Chapter, Circular Economy section, (Page 86)
		Consumption, direct and indirect; Measures taken to improve energy efficiency, use of renewable energies	302-1, 302-2, 302-3, 302-4, 302-5	GRI Standards Indicator Table (GRI 302).
		Significant elements of greenhouse gas emissions generated as a result of the company's activities (including goods and services produced).	305-1, 305-2, 305-3, 305-4	Environment Chapter, section Climate Strategy and Shadow Carbon Pricing (Pages 80-87), and table of GRI Standards Indicators (GRI 305).

Climate change	Measures taken to adapt to the consequences of climate change.	103-2, 201-2, 305-5	Environment Chapter, section Climate Strategy and Shadow Carbon Pricing (Pages 80-85)
	Voluntary reduction targets established in the medium and long term to reduce GHG emissions and the means implemented to this end.	103-2	Environment Chapter, Climate Strategy section (Pages 80-85)
Biodiversity protection	Measures taken to conserve or restore biodiversity.	304-3	Environment Chapter, Biodiversity section (Page 86) and GRI Standards Indicators table (GRI 304)
	Impacts of activities or operations on protected areas.	304-1, 304-2 y 304-4	Environment Chapter, section Biodiversity (Page 86), section Biodiversity
Employment	Total number and distribution of employees by gender, age, country, and occupational classification.	2-6, 102-8, 405-1	People Chapter, (Pages 76-77) Table of GRI Standards Indicators (2-7)
	Total number and distribution of employment contracts.	2-7.	Table of Indicators GRI Standards (2-7)
	Average annual number of permanent, temporary, and part-time contracts by gender, age, and occupational classification.	2-7.	Table of GRI Standards Indicators. Data is provided at the end of the year. Ferrovial's information systems do not allow segregation of contracts by age as this is not considered material information.
	Number of dismissals by gender, age and occupational classification.	401-1	Table of GRI Standards Indicators (401-1)
	Average salaries and their evolution broken down by gender, age and occupational classification	405-2	Table of GRI Standards Indicators (405-2)
	Wage gap	405-2	GRI Standards Indicator Table (405-2)
	Remuneration for equal or average positions in the company.	202-1	Table of Indicators GRI Standards
	Average remuneration of directors and executives (including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender).	2-19, 2-20, 201-3	Remuneration Chapter (Pages 124-125) Consolidated Financial Statements, note 6.6.
	Implementation of policies of disconnection from work	402-1	Ferrovial has an internal policy for the exercise of the right to digital disconnection in the workplace, the purpose of which is to regulate Ferrovial's internal policy regarding the right to digital disconnection in the workplace of its professionals, as well as the methods for exercising this right and the training and awareness actions for personnel on the reasonable use of technological tools, in the context of exercising this right.
	Employees with disabilities	405-1	The number of employees with disabilities in 2022 amounted to 107 (1,481 in 2021).
Information on social and personnel issues	Organization of working time	2-7.	The company has the tools to adapt working time management to the business needs and demands of employees, with the aim of improving both business competitiveness and the well-being of its workforce, enabling a results-oriented company culture to be generated. In addition, it facilitates the adoption of flexibility and conciliation measures according to the needs of each employee, taking into account their life cycles. People Chapter (Pages 76-77)
	Work organization	Number of hours of absenteeism	403-9
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by parents.	401-3	Ferrovial has an internal Policy on Flexibility and Reconciliation, to which all employees have access and whose main objective is to promote an appropriate balance between the personal and professional lives of its employees, while encouraging co-responsibility.
Health and safety	Health and safety conditions at work	103-2, 403-1, 403-3	Health and Safety Chapter (Pages 76-77)

	Occupational accidents, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender.	403-9, 403-10	Table of GRI Standards Indicators. Ferrovial makes no distinction in its accident rates by gender, as health and safety measures are applied equally throughout the company, without differentiating between genders.
Social relations	Organization of social dialogue, including procedures for informing, consulting, and negotiating with employees.	103-2	Human Rights Chapter (Page 96-97)
	Percentage of employees covered by collective bargaining agreements by country.	2-11.	Table of GRI Standards Indicators (2-11)
	Balance of collective bargaining agreements (particularly in the field of occupational health and safety).	403-1, 403-4	The number of company collective bargaining agreements signed in 2022 was 147 (1,052 in 2021). In the aforementioned collective bargaining agreements there are provisions, articles, chapters or even specific titles that regulate different obligations in terms of occupational risk prevention (occupational health and safety), thus complying with and adapting to the regulations in each country. In the collective bargaining held during the year 2021, the matters and obligations relating to occupational health and safety have been renewed, or even improved in some cases, as a result of Ferrovial's commitment to the welfare of its employees and their health and safety at work.
Training	Mechanisms and procedures available to the company to promote employee involvement in the management of the company, in terms of information, consultation and participation.	2-30	144-146
	Policies implemented in the field of training.	404-2	People Chapter (Pages 76-77)
	Total number of hours of training by professional category.	404-1	Table of Indicators GRI Standards (404-1)
Accessibility	Universal accessibility of people	103-2	In order to promote integration in the workplace, all work centers are adapted to be accessible spaces in accordance with the commitments to the inclusion strategy as well as to any particular demands that may exist due to the diversity of the workforce.
Equality	Measures taken to promote equal treatment and opportunities for women and men.	103-2	Human Rights Chapter (Pages 96-97)
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men).	103-2	Human Rights Chapter (Pages 96-97)
	Measures adopted to promote employment	103-2, 404-2	People, Human Rights and Community Chapters, (Pages 76-77, 96-97 and 102-103)
	Policy against all types of discrimination and, where appropriate, integration of protocols against sexual and gender-based harassment.	103-2	Human Rights Chapter (Page 96-97)
	Protocols against all types of discrimination and, where appropriate, diversity management protocols.	103-2, 406-1	People Chapter (Pages 76-77) and Human Rights (Pages 96-97)
Information on respect for human rights	Implementation of human rights due diligence procedures.	414-2	Human Rights Chapter (Pages 96-97)
	Prevention of risks of Human Rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed.	410-1, 412-1	Integrity Chapter (Page 94-95)
	Reporting of human rights abuses.	102-17, 419-1, 411-1	Integrity Chapter (Page 95) and Human Rights Chapter (Pages 96-97)
	Promotion and enforcement of the provisions of core ILO conventions concerning respect for freedom of association and the right to collective bargaining, elimination of discrimination in respect of employment and occupation, elimination of forced or compulsory labor, and the effective abolition of child labor.	103-2	Human Rights Chapter (Pages 96-97)
Information on anti-corruption and anti-bribery issues	Measures taken to prevent corruption and bribery.	103-2	Integrity Chapter (Pages 94-95)
	Measures to combat money laundering.	103-2	Chapter Responsible Fiscal Management (Pages 104-105)
	Contributions to foundations and non-profit organizations.	103-2, 201-1, 203-2, 415-1	Community Chapter (Pages 102-103). Contributions to non-profit entities in 2022 amounted to 1.76 million euros (1.58 million euros in 2021).

	Impact of the company's activities on employment and local development, local populations and the territory.	203-1, 203-2, 204-1, 413-1, 413-2	Community Chapter (Pages 102-103)
Relationships with local community stakeholders and the methods of dialogue with them	Relationships with local community stakeholders and methods of dialogue with them.	2-28, 413-1	Most of the projects developed by Ferrovial require the prior completion of an environmental impact study. Furthermore, in certain cases, their execution entails certain impacts on the local communities where they are carried out. In these circumstances, the company promotes a two-way dialogue, informing those affected of the possible implications of each of the phases, and also in the provision of communication channels to collect complaints, suggestions or reports. The company also carries out a biennial consultation with its stakeholders as part of its materiality study, and also has an Ethics Channel available to anyone on its website.
	Partnership or sponsorship actions	102-13, 203-1, 201-1	All donation, sponsorship, patronage and partnership projects are subject to analysis under the internal regulations that establish the Procedure for the approval and monitoring of Sponsorship, Patronage and Donation projects. In 2022, sponsorship actions were linked to the promotion of the arts, culture, innovation or education. The company is a member of SEOPAN and of various national and international associations in the construction and infrastructure sector.
Information on society	Inclusion of social, gender equality and environmental issues in purchasing policies.	103-3	Chapter Supply Chain (Pages 100-101)
Subcontracting and suppliers	Consideration of social and environmental responsibility in relations with suppliers and subcontractors.	2-6, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Chapter Supply Chain (Page 100-101)
	Monitoring and auditing systems and their resolution.	308-1, 308-2, 414-2	Supply Chain Chapter (Page 100-101). In 2022, 12,189 suppliers were evaluated (12,062 in 2021).
Consumers	Measures for the health and safety of consumers.	416-1, 416-2, 417-1	Toll Roads chapter (Pages 32-33) and Innovation chapter (Pages 89, 91).
	Complaint and grievance systems received and resolution of complaints.	2-26, 418-1	Quality Chapter (Pages 92-93) and Integrity Chapter (Pages 94-95). In 2022, 416 (363 in 2021) customer complaints were recorded, of which 83% (95% in 2021) were resolved during the year.
Tax information	Country-by-country profitability	201-1	Consolidated Financial Statements, note 2.8.1
	Profit taxes paid	201-1	Consolidated Financial Statements, note 2.8.1
	Government subsidies received	201-4	Consolidated Financial Statements, note 6.1
Requirements of the Taxonomy Regulation (EU) 2020/852			84, 148-155

* To identify the information related to each GRI indicator, the GRI Standards Indicator tables should be used (page 167).