

# 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. 102-2, 102-4, 102-6, 102-7, 102-15	Chapter Ferrovial in two minutes (Pages 14-24). Chapter Strategy and value creation. (Pages 30-32)	
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	Chapter Integrity. (Pages 88-89)	
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. 102-11, 102-15, 102-30, 201-2.	Chapter Risks. (Pages 110-113)	
Information on environmental issues	Pollution	Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety.	102-15, 102-29, 102-31 Environment Chapter, (Pages 92-94) and GRI Standards Indicators Table (GRI 307).	
		Environmental assessment or certification procedures	102-11, 102-29 y 102-30 Quality Chapter. (Pages 86-87)	
		Resources dedicated to environmental risk prevention	102-29 Currently 346 (372 in 2020) people work in the different Quality and Environment departments of Ferrovial and its subsidiaries, which implies an approximate expenditure of 14.22 million euros (16.11 in 2020).	
		Application of the precautionary principle	102-11 Chapter Risks. (Pages 110-113) Environment Chapter (Page 92-94)	
		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 92-94) 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 86-87)	
	Circular economy and waste prevention and management	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 92-94) and table of GRI Standards Indicators (GRI 306).	
	Sustainable use of resources	Actions to combat food waste	Not applicable	Due to the nature of Ferrovial's activities, this indicator is considered non-material.
		Water consumption and supply in accordance with local constraints.	303-1, 303-2, 303-3	Environment chapter, Water Footprint section. (Page 94) and table of GRI Standards Indicators (GRI 303).
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 93-94).	
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 (Page 93-94), and table of GRI Standards Indicators (GRI 305).	
Climate change	Measures taken to adapt to the consequences of climate change.	102-15, 103-2, 201-2, 305-5	Environment Chapter, section Climate Strategy and Shadow Carbon Pricing (Page 93-94)	
	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 (Page 92-93) and Airports chapter (Page 36-37)	
Biodiversity protection	Measures taken to conserve or restore biodiversity.	304-3	Environment Chapter, Biodiversity section (Page 93-94) 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 Chapter Environment, section Biodiversity (page 93-94)
	Total number and distribution of employees by gender, age, country, and occupational classification.	102-7, 102-8, 405-1	People Chapter, (Pages 78-79) GRI Standards Indicator Table (102-8)
	Total number and distribution of employment contracts.	102-8	GRI Standards Indicator Table (102-8)
	Average annual number of permanent, temporary, and part-time contracts by gender, age, and occupational classification.	102-8	Table of GRI Standards Indicators. Year-end data are provided. 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	GRI Standards Indicators Table (401-1)
	Average salaries and their evolution broken down by gender, age and occupational classification	405-2	Table of Indicators GRI Standards (405-2)
Employment	Wage gap	405-2	Table of Indicators GRI Standards (405-2)
	Remuneration for equal or average positions in the company.	202-1	Table of GRI Standards Indicators
	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).	102-35, 102-36, 201-3	Remuneration Chapter (Pg 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 2021 amounted to 1,481 (1,538 in 2020).
Information on social and personnel issues	Organization of working time	102-8	The company has the tools to adapt the management of working time to the business needs and demands of employees, with the aim of improving both business competitiveness and the well-being of its workforce by 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. Chapter People, (Pages 76-77)
Work organization	Number of hours of absenteeism	403-9	Table of GRI Standards Indicators (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 80-81) Table of GRI Standards Indicators.
	Occupational accidents, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender.	403-9, 403-10	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.
	Organization of social dialogue, including procedures for informing, consulting, and negotiating with employees.	103-2	Human Rights Chapter (Pages 90-91)
Social relations	Percentage of employees covered by collective bargaining agreements by country.	102-41	GRI Standards Indicator Table (102-41)

	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 2021 was 1.052 (629 in 2020). 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 Safety and Health), thereby giving compliance and adaptation to the regulation in each country. In the collective bargaining held during 2021, 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	Policies implemented in the field of training.	404-2	People Chapter (Pages 78-79)
	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 workplace integration, all work centers are adapted to be accessible spaces in accordance with the commitments to the inclusion strategy as well as 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 90-91)
	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 90-91)
	Measures adopted to promote employment	103-2, 404-2	Chapters People, Human Rights and Local Community, (Pages 78-79, 90-91 and 98-99)
	Policy against all types of discrimination and, where appropriate, integration of protocols against sexual and gender-based harassment.	103-2	Human Rights Chapter (Pages 90-91)
	Protocols against all types of discrimination and, where appropriate, diversity management protocols.	103-2, 406-1	People Chapter (Pages 78-79) and Human Rights (Pages 90-91)
Information on respect for human rights	Implementation of human rights due diligence procedures.	414-2	Human Rights Chapter (Pages 90-91)
	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 88-89)
	Reporting of human rights abuses.	102-17, 419-1, 411-1	Integrity Chapter (Page 89). None of the complaints received were related to cases of human rights violations, neither in 2021 nor in the previous year. Human Rights Chapter (Page 90-91)
	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 90-91)
Information on anti-corruption and anti-bribery issues	Measures taken to prevent corruption and bribery.	103-2	Integrity Chapter (Pages 88-89)
	Measures to combat money laundering.	103-2	Responsible Tax Management Chapter (Pages 100-103)
	Contributions to foundations and non-profit organizations.	103-2, 201-1, 203-2, 415-1	Community Chapter (Pages 98-99). Contributions to non-profit entities in 2021 amounted to 4.2 million (5.7 million in 2020).
	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 (Page 88-89)
Relationships with local community stakeholders and the methods of dialogue with them	Relationships with local community stakeholders and methods of dialogue with them.	102-43, 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 2020, sponsorship actions were linked to the promotion of arts, culture, innovation or education. The company is a member of SEOPAN and of various national and international construction and infrastructure sector associations.	
Information on society	Inclusion of social, gender equality and environmental issues in purchasing policies.	103-3	Supply Chain Chapter (Pages 96-97)	
	Subcontracting and suppliers	102-9, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Supply Chain Chapter (Pages 96-97)	
	Monitoring and auditing systems and their resolution.	308-1, 308-2, 414-2	Supply Chain Chapter (Page 96-97). In 2021, 12,062 suppliers were evaluated (10,205 in 2020).	
	Consumers	416-1, 416-2, 417-1	Toll Roads chapter (Pages 32-33) and Innovation chapter (Pages 82-83)	
	Complaint and grievance systems received and resolution of complaints.	102-17, 418-1	Quality (Pages 86-87) and Integrity (Pages 88-89). In 2021, 363 (876 in 2020) customer complaints were recorded, of which 95% (96% in 2020) were resolved in 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			24,150-153	

\* The GRI Standards Indicator tables (Page 161) should be used to identify the information related to each GRI indicator.