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environmental management issues for the company. as well as regarding monitoring of the corporate responsibility strategic plan. Furthermore, the Board, directly or via its committees, remains abreast of a series of issues on which it is required to make decisions. These include approving policies on a wide range of issues. 102-28 Evaluating the highest governance body's performance Section C.1.18 of Ferrovial's Annual Corporate Governance Report 2021 102-29 Identifying and managing economic, environmental, and social impacts 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-30 Effectiveness of risk management processes 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial Ferrovial 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial	102-26 Role of highest governance body in setting purpose. values. and strategy	120-123	Ferrovial
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102-29 Identifying and managing economic. environmental. and social impacts Ferrovial Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 102-30 Effectiveness of risk management processes Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial	102-28 Evaluating the highest governance body's performance		Ferrovial
102-30 Effectiveness of risk management processes Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial 120-123 102-31 Review of economic. environmental. and social topics Apartado E del Informe Anual de Gobierno Corporativo 2021 de Apartado E del Informe Anual de Gobierno Corporativo 2021 de	102-29 Identifying and managing economic. environmental. and social impacts	Apartado E del Informe Anual de Gobierno Corporativo 2021 de	Ferrovial
102-31 Review of economic. environmental. and social topics Apartado E del Informe Anual de Gobierno Corporativo 2021 de	102-30 Effectiveness of risk management processes	Apartado E del Informe Anual de Gobierno Corporativo 2021 de	Ferrovial
	102-31 Review of economic. environmental. and social topics	Apartado E del Informe Anual de Gobierno Corporativo 2021 de	Ferrovial

102-32 Highest governance body's role in sustain	ability reporting	120-123		Ferrovial
102-33 Communicating critical concerns		89 and 148-149		Ferrovial
102-34 Nature and total number of critical conce	erns	89 and 148-149		Ferrovial
102-35 Remuneration policies		124-125		Ferrovial
102-36 Process for determining remuneration		124-125		Ferrovial
102-37 Stakeholders' involvement in remunerati	on	124-125		Ferrovial
102-38 Annual total compensation ratio		See Appendix to G	RI Indicators	Ferrovial
102-39 Percentage increase in annual total com	pensation ratio	See Appendix to G	RI Indicators	Ferrovial
Stakeholders Engagement				
102-40 List of stakeholder groups		148-149		Ferrovial
102-41 Collective bargaining agreements		90. See Appendix Information State	y and table of contents of non-Financial ments	Ferrovial
102-42 Identifying and selecting stakeholders		2, 148-149		Ferrovial
102-43 Approach to stakeholder engagement		146-149		Ferrovial
102-44 Key topics and concerns raised		146-149		Ferrovial
Reporting practice				
102-45 Entities included in the consolidated fina	ncial statements	Appendix II of Ferr	ovial's Consolidated Financial Statements 2021	Ferrovial
102-46 Defining report content and topic Bound	aries	2,148		Ferrovial
102-47 List of material topics		149		Ferrovial
102-48 Restatements of information		148		Ferrovial
102-49 Changes in reporting		148		Ferrovial
102-50 Reporting period		Fiscal year 2021		Ferrovial
102-51 Date of most recent report		Fiscal year 2020		Ferrovial
102-52 Reporting cycle		Annual		Ferrovial
102-53 Contact point for questions regarding the	report	Back cover		Ferrovial
102–54 Claims of reporting in accordance with th	ne GRI Standards	This report has be option of the GRIS	en prepared in accordance with the Comprehensive standards.	Ferrovial
102-55 GRI content index		161-168		Ferrovial
102-56 External assurance				
102-30 Externat assurance		189-193		Ferrovial
	Indicator and description		Page / Reference	
GRI Standard	Indicator and description 103-1 Explanation of material limitations	1	Page / Reference	Scope Ferrovial
	103-1 Explanation of material limitations	issue and its	149	Scope Ferrovial
GRI Standard	103-1 Explanation of material limitations 103-2 Management approach	issue and its	149 30,149	Scope
GRI Standard	103-1 Explanation of material limitations	issue and its	149	Scope Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016	103-1 Explanation of material limitations 103-2 Management approach	issue and its	149 30,149	Scope Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana	issue and its and components gement approach	149 30, 149 30, 149	Scope Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS	103-1 Explanation of material limitations 103-2 Management approach	issue and its and components gement approach	149 30,149	Scope Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana	issue and its and components gement approach enerated and	149 30, 149 30, 149	Scope Ferrovial Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana 201-1 Direct economic value g distributed	issue and its and components gement approach enerated and and other risks and nange	30, 149 30, 149 30, 149 See Appendix to GRI Indicators 92-94, 110-113 Risks and opportunities are disclosed in the Carbon Disclosure Project report, which is publicly-available on the CDP website. Information for 2021 will be made available	Scope Ferrovial Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana 201-1 Direct economic value g distributed 201-2 Financial implications a opportunities due to climate cl	issue and its and components gement approach enerated and and other risks and nange	30, 149 30, 149 30, 149 See Appendix to GRI Indicators 92–94, 110–113 Risks and opportunities are disclosed in the Carbon Disclosure Project report. which is publicly-available on the CDP website. Information for 2021 will be made available during 2022 Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.2 of Ferrovial's Consolidated Financial	Scope Ferrovial Ferrovial Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS Economic Performance	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana 201-1 Direct economic value g distributed 201-2 Financial implications a opportunities due to climate cl	issue and its and components gement approach enerated and and other risks and nange	30, 149 30, 149 30, 149 30, 149 See Appendix to GRI Indicators 92-94, 110-113 Risks and opportunities are disclosed in the Carbon Disclosure Project report. which is publicly-available on the CDP website. Information for 2021 will be made available during 2022 Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.2 of Ferrovial's Consolidated Financial Statements 2021 Note 6.1 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial	Ferrovial Ferrovial Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS Economic Performance GRI 201 Economic Performance 2016	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana 201-1 Direct economic value g distributed 201-2 Financial implications a opportunities due to climate cl	issue and its and components gement approach enerated and and other risks and nange ligations and eived from	30, 149 30, 149 30, 149 30, 149 See Appendix to GRI Indicators 92-94, 110-113 Risks and opportunities are disclosed in the Carbon Disclosure Project report. which is publicly-available on the CDP website. Information for 2021 will be made available during 2022 Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.2 of Ferrovial's Consolidated Financial Statements 2021 Note 6.1 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial	Ferrovial Ferrovial Ferrovial Ferrovial
GRI Standard GRI 103 Management approach 2016 THEMATIC CONTENTS Economic Performance GRI 201 Economic Performance 2016	103-1 Explanation of material limitations 103-2 Management approach 103-3 Evaluation of the mana 201-1 Direct economic value g distributed 201-2 Financial implications a opportunities due to climate climate climate retirement plans 201-4 Financial assistance recigovernment	issue and its and components gement approach enerated and nd other risks and nange ligations and eived from	30, 149 30, 149 30, 149 30, 149 See Appendix to GRI Indicators 92–94, 110–113 Risks and opportunities are disclosed in the Carbon Disclosure Project report. which is publicly-available on the CDP website. Information for 2021 will be made available during 2022 Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.2 of Ferrovial's Consolidated Financial Statements 2021 Note 6.1 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial Statements 2021 The relationship betwen entry level wage and the local minimum wage in relevant countries by gender (Men/Women) is as follows: Spain: 1,12 / 1,12 (1,28 / 1,28 in 2020) United Kingdom: 1,74 / 1,46 (1,3 / 1,3 in 2020) USA: 1,66 / 1,66 (1,66 / 1,66 in 2020) Poland: 1/1 (1 / 1 in 2020)	Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial

Indirect economic impacts			
	203-1 Infrastructure investments and services supported	98-99	Ferrovial
GRI 203: Indirect economic impacts 2016	203-2 Significant indirect economic impacts	16-17, 22-23, 32-36, 42, 76, 98-99	Ferrovial
Procurrent practices			
GRI 204: Procurrent practices 2016	204-1 Proportion of spending on local suppliers	96	Ferrovial
Anti-corruption			
	205-1 Operations assessed for risks related to corruption	88-89	Ferrovial
	205-2 Communication and training about anti- corruption policies and procedures	88-89	Ferrovial
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	88-89	Ferrovial
Anti-competitive			
GRI 206: Anti-competitive 2016	206-1 Legal actions for anti-competitive behavior. anti-trust. and monopoly practices	In 2021, two cases and litigations related to monopoly practices were open (two in 2020). Note 6.5 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
	207-1 Approach to tax	100-103	Ferrovial
	207-2 Tax governance. control. and risk management	100-103	Ferrovial
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	100-103	Ferrovial
	207-4 Country-by-country reporting	100 Appendix to GRI Indicators	Ferrovial
GRI Standard	Indicator and descriptio n	Page / Reference	Scope
	103-1 Explanation of material issue and its limitations	149	Ferrovial
	103-2 Management approach and components	92-94	Ferrovial
GRI 103 Management approach 2016	103-3 Evaluation of the management approach	92-94	Ferrovial
Materials			
	301–1 Materials used by weight or volume	See Appendix to GRI Indicators. It is given information about the most representative used material for each division. The most significant material could change every year, so it is not comparable.	Ferrovial
Materials GRI 301: Materials 2016	301-1 Materials used by weight or volume 301-2 Recycled input materials used	information about the most representative used material for each division. The most significant material could change every year, so it is not	Ferrovial Ferrovial
GRI 301: Materials 2016		information about the most representative used material for each division. The most significant material could change every year, so it is not comparable.	
	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with	Ferrovial
GRI 301: Materials 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with	Ferrovial
GRI 301: Materials 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators	Ferrovial
GRI 301: Materials 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators	Ferrovial Ferrovial
GRI 301: Materials 2016 Energy	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from	Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared	Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared to 2020 (543,466 GJ)	Ferrovial Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy GRI 302: Energy 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared to 2020 (543,466 GJ)	Ferrovial Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy GRI 302: Energy 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of products and services	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared to 2020 (543,466 GJ)	Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy GRI 302: Energy 2016 Water	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of products and services 303-1 Interactions with water as a shared resource 303-2 Management of water discharge-related	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared to 2020 (543,466 GJ) 92-94	Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial
GRI 301: Materials 2016 Energy GRI 302: Energy 2016	301-2 Recycled input materials used 301-3 Reclaimed products and their packaging materials 302-1 Energy consumption within the organization 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of products and services 303-1 Interactions with water as a shared resource 303-2 Management of water discharge-related impacts	information about the most representative used material for each division. The most significant material could change every year, so it is not comparable. See Appendix to GRI Indicators The activity of the company does not include the production of goods destined for sale with packaging See Appendix to GRI Indicators See Appendix to GRI Indicators Energy intensity is 619.18 GJ/M€ (726.99 GJ/M€ in 2020). 2020 data have been recalculated due to the deconsolidation of part of the Services business. The denominator includes sales from continuing and discontinued operations. Energy consumption reduced 8.22% compared to 2020 (543,466 GJ) 92-94	Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial Ferrovial

Biodiversity			
GRI 304: Biodiversity 2016	304-1 Operational sites owned. leased. managed in. or adjacent to. protected areas and areas of high biodiversity value outside protected areas	In 2021, Ferrovial worked on 5 projects subject to Environmental Impact Statement (or equivalent figures), according to the legal framework of each country (18 in 2020)	Construction business and Ferrovial Services Spain
	304-2 Significant impacts of activities. products. and services on biodiversity	The most significant impacts on biodiversity have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures	Ferrovial
	304–3 Habitats protected or restored	Ferrovial carries out the ecological restoration of habitats affected by the construction and operation of its infrastructures in accordance with the regulations in force in each country, introducing wherever possible improvements over the minimum requirements as well as ecological restoration criteria that ensure better long-term results.	Ferrovial
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	See Appendix GRI Indicators	Ferrovial
Emisions	anected by operations		removiac
	305-1 Direct (Scope 1) GHG emissions	92. See Appendix GRI Indicators	Ferrovial
	305-2 Energy indirect (Scope 2) GHG emissions	92. See Appendix GRI Indicators	Ferrovial
	305-3 Other indirect (Scope 3) GHG emissions	92. See Appendix GRI Indicators. Scope 3 emissions are limited to the scope described in table 305-3 of the GRI Indicators Appendix.	Ferrovial
GRI 305: Emisions 2016	305-4 GHG emissions intensity	Greenhouse emissions intensity is 67,48 tCO2/M€ in 2021 (72,01 tCO2/M€ in 2020)	Ferrovial
	305-5 Reduction of GHG emissions	92-93. See GRI Indicators Appendix.	Ferrovial
	305-6 Emissions of ozone-depleting substances (ODS)	This data is not considered material because Amey no longer has operational control over centers using refrigeration equipment, which use refrigerants based on fluorinated gases or ozone depleting substances.	Ferrovial
	305-7 Nitrogen oxides (NOX). sulfur oxides (SOX). and other significant air emissions	See Appendix to GRI Indicators.	Ferrovial
Effluents and Waste			
	306-1 Waste generation and significant waste- related impacts	93-94	Ferrovial
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	93-94	Ferrovial
	306-3 Waste generated	See Appendix to GRI Indicators.	Ferrovial
	306-4 Waste diverted from disposal	See Appendix to GRI Indicators.	Ferrovial Servicios España
	306-5 Waste directed to disposal	See Appendix to GRI Indicators.	Ferrovial Construction
Environmental Compliance			
GRI 307 Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	The most significant penalties paid in 2021 for non-compliance with environmental legislation were \leqslant 17,002 (\leqslant 19,228 in 2020), corresponding to one case imposed in 2021, and \leqslant 33,961 corresponding to two cases imposed in previous years (\leqslant 76,551 in 2020).	Ferrovial
Supplier Environmental Assessment			
	308-1 New suppliers that were screened using environmental criteria	96-97	Ferrovial
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	In Construction, the negative environmental impacts had by the supply chain are evaluated, identifying potential risks and substandard work. The measures adopted range from expulsion from the project and/or rejection of the supplier, to warnings that improvements are required in less serious cases. In the Services division, face-to-face audits are carried out on a sample	
		of suppliers.	Ferrovial

GRI Standard	Indicator and descriptio n	Page / Reference	Scope
	103-1 Explanation of material issue and its	149	F
GRI 103 Management approach 2016	limitations 103-2 Management approach and components	78-81	Ferrovial Ferrovial
	103-3 Evaluation of the management approach	78-81	Ferrovial
Employment	103-3 Evaluation of the management approach	70-01	renovial
Employment	401-1 New employee hires and employee		
	turnover	See Appendix to GRI Indicators	Ferrovial
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social benefits for each country and business are offered equally to full-time employees and part-time employees. In some cases, employees need to have held their posts for at least one year to be eligible for certain social benefits.	Ferrovial
	401-3 Parental leave	Ferrovial does not consider this a risk, as the countries where it operates have protectionist legislation in place for such matters. Such information is therefore not subject to specific managerial procedures.	Ferrovial
Labor Relations			
GRI 402: Labor Relations 2016	402-1 Minimum notice periods regarding operational changes	Ferrovial complies with the advance notice periods established in labor legislations or those enshrined. if applicable, in the collective agreements pertinent to each business, with no corporate advance notice periods having been established.	Ferrovial
Occupational Health and Safety			
	403-1 Occupational health and safety management system	80-81	Ferrovial
	403-2 Hazard identification. risk assessment. and incident investigation	80-81	Ferrovial
	403-3 Occupational health services	80-81	Ferrovial
	403-4 Worker participation. consultation. and communication on occupational health and safety	80-81	Ferrovial
	403-5 Worker training on occupational health and safety	80-81	Ferrovial
GRI 403 Occupational Health and Safety 2018	403-6 Promotion of worker health	80-81	Ferrovial
	403–7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Risk of developing occupational diseases is detected through risk assessments conducted by the Safety and Health Department and controlled through the health surveillance. where relevant relevant protocol according to the risk exposure of the workers are defined and applied.	Ferrovial
	403-8 Workers covered by an occupational health and safety management system	See Appendix to GRI Indicators	Ferrovial
	403-9 Work-related injuries	See Appendix to GRI Indicators	Ferrovial
	403-10 Work-related ill health	See Appendix to GRI Indicators	Ferrovial
Training and education			
GRI 404 Training and education 2016	404-1 Average hours of training per year per employee	See Appendix to GRI Indicators	Ferrovial
	404-2 Programs for upgrading employee skills and transition assistance programs	All training and development programs are aimed at improving the employability of the candidate. In the case of early retirement or restructuring plans (e.g. redundancy packages) specific training plans may be negotiated as part of other outplacement plans	Ferrovial
	404-3 Percentage of employees receiving regular performance and career development reviews	The percentage of employees receiving regular assessments of Ferrovial's performance and professional development is 29,41% (31,94 % in 2020)	Ferrovial
Diversity and Equality of Opportunities			
GRI 405: Diversity and equality of opportunities 2016	405-1 Diversity of governance bodies and employees	See Appendix to GRI Indicators Section C of Annual Corporate Governance Report 2021	Ferrovial
	405-2 Ratio of basic salary and remuneration of women to men	See Appendix to GRI Indicators	Ferrovial

No discrimination			
GRI 406: No discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	89. Information about complaints received through the Corporative Whistleblowing Channel in Spain is given.	Ferrovial
Freedom of association			
GRI 407 Freedom of association 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	96-97	Ferrovial
Child Labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	96-97	Ferrovial
Forced or compulsory labor			
GRI 409 Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	96-97	Ferrovial
Security practices			
GRI 410 Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	Security guards at Ferrovial offices are hired via a company that certifies that said personnel have received the due training	Ferrovial headquarters
Rights of indigenous people			
GRI 411: Rights of indigenous people 2016	411–1 Incidents of violations involving rights of indigenous peoples	During 2020 and 2021 there hasn't been detected incidents of violations involving rights of indigenous people	Ferrovial
Human Rights Assessment			
	412–1 Operations that have been subject to human rights reviews or impact assessments	90-91	Ferrovial
GRI 412 Human Rights Assessment 2016	412-2 Employee training on human rights policies or procedures	88	Ferrovial
	412–3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	88-91,98-99	Ferrovial
Local Communities			
	413-1 Operations with local community engagement. impact assessments. and development programs	98-99	Ferrovial
GRI 413:Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	During 2020 and 2021 there has not been detected situations in which Ferrovial activities had caused a negative impact on local communities.	Ferrovial
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	96-97	Ferrovial
un 114. Supplier Social Assessment 2010	414-2 Negative social impacts in the supply chain and actions taken	96-97	Ferrovial
Public Policy			
GRI 415: Public Policy 2016	415-1 Political contributions	149	Ferrovial
Customer Health and Safety			
	416-1 Assessment of the health and safety impacts of product and service categories	86-87	Ferrovial
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2021, no cases and litigation related to the safety of workers subcontractors and users were open (0 in 2020). Note 6.3 of Ferrovial's Consolidated Financial Statements 2021 Note 6.5 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
Marketing and labeling			
	417-1 Requirements for product and service information and labeling	86-87	Ferrovial
GRI 417: Marketing and labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	There has not been identified non-compliance incidents on this subject in 2020 and 2021	Ferrovial
	417-3 Incidents of non-compliance concerning	There has not been identified non-compliance incidents on this subject in 2020 and 2021	Ferrovial

Customer Privacy			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There has not been identified non-compliance incidents on this subject in 2020 and 2021	Ferrovial
Socioeconomic Compliance			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	In 2021, no cases and litigation related to the safety of workers subcontractors and users were open (0 in 2020). Note 6.3 of Ferrovial's Consolidated Financial Statements 2021 Note 6.5 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial

REPORTING PRINCIPLES

AA1000 AP2018 Standard

The standard is based on four fundamental principles:

- Inclusiveness: This principle analyzes whether the company has identified and understood the relevant aspects of its sustainable performance and presents sufficient information in terms of quality and quantity. For more information, please refer to the "Material Issues" section in this chapter.
- Materiality: The information must be the information required by the stakeholders. In other words, it ensures disclosure of all those material aspects whose omission or distortion could influence its stakeholders' decisions or actions. For more information, please refer to the GRI Standards Indicators Table.
- Responsiveness: This report includes the information relating to Ferrovial's response to stakeholder expectations.
- Impact: the company monitors the impact of its activity on its surroundings, not only in economic terms but also from a social and environmental point of view. It also evaluates the return on investment of its social action programs. For more information, see the sections in two minutes, environment and community

GRI STANDARDS GUIDELINES

The GRI Guidelines principles applied are:

Establishing report contents:

- Materiality: Aspects that reflect the significant social, environmental and economic impacts had by the organization or those that could have a substantial influence on stakeholder decisions.
- Stakeholder engagement: Identifying stakeholders and describing in the report how their expectations and interests have been addressed.
- Sustainability context: Presenting the company's performance within the broader context of sustainability.
- $\bullet \ \textbf{Completeness:} \ \textbf{Coverage should enable stakeholders to assess the performance of the reporting organization} \\$

Establishing the quality of the report:

- Balance: The report must reflect both the positive and the negative aspects of the company's performance.
- Comparability: Stakeholders should be able to compare the information over time and with other companies.
- Accuracy: The published information must be accurate and detailed.
- \bullet $\pmb{\text{Clarity:}}$ The information must be presented in a way that is clear and accessible to everyone.
- Reliability: The information must be of high quality and it should establish the company's materiality.