

# GRI standards Indicators

GRI Standard	Page / reference	Scope
<b>GRI 101 Foundation 2016</b>		
<b>GRI 102 General Disclosures 2016</b>		
<b>Organizational Profile</b>		
102-1 Name of the organization	Note 1.1. of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
102-2 Activities, brands, products, and services	16-17 and 30	Ferrovial
102-3 Location of headquarters	Note 1.1. of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
102-4 Location of operations	16-17 and 30	Ferrovial
102-5 Ownership and legal form	Note 1.1. of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
102-6 Markets served	16-17 and 30	Ferrovial
102-7 Scale of the organization	14-25	Ferrovial
102-8 Information on employees and other workers	77-78 and Appendix to GRI Indicators	Ferrovial
102-9 Supply Chain	96-97 and Appendix to GRI Indicators	Ferrovial
102-10 Significant changes to the organization and its supply chain	Notes 1.1.2 and 1.1.3 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
102-11 Precautionary Principle or approach	92-94 and 110-114	Ferrovial
102-12 External Initiatives	148	Ferrovial
102-13 Membership of associations	148	Ferrovial
<b>Strategy</b>		
102-14 Statement from senior decision-maker	9, 30-31	Ferrovial
102-15 Key impacts, risks, and opportunities	9, 110-114	Ferrovial
<b>Ethics and integrity</b>		
102-16 Values, principles, standards, and norms of behavior	31, 88-89 and 98-99	Ferrovial
102-17 Mechanisms for advice and concerns about ethics	88-89	Ferrovial
<b>Governance</b>		
102-18 Governance structure	120-123 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-19 Delegating authority	120-123 and 146-147 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-20 Executive-level responsibility for economic, environmental, and social topics	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-21 Consulting stakeholders on economic, environmental, and social topics	148-149	Ferrovial
102-22 Composition of the highest governance body and its committees	120-123 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-23 Chair of the highest governance body	120-123 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-24 Nominating and selecting the highest governance body	120-123 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-25 Conflicts of interest	120-123 Section C of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-26 Role of highest governance body in setting purpose, values, and strategy	120-123	Ferrovial
102-27 Collective knowledge of highest governance body	The Board of Directors is informed annually regarding 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.	Ferrovial
102-28 Evaluating the highest governance body's performance	Section C.1.18 of Ferrovial's Annual Corporate Governance Report 2021	Ferrovial
102-29 Identifying and managing economic, environmental, and social impacts	120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial	Ferrovial
102-30 Effectiveness of risk management processes	120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial	Ferrovial
102-31 Review of economic, environmental, and social topics	120-123 Apartado E del Informe Anual de Gobierno Corporativo 2021 de Ferrovial	Ferrovial

102-32 Highest governance body's role in sustainability reporting	120-123	Ferrovial
102-33 Communicating critical concerns	89 and 148-149	Ferrovial
102-34 Nature and total number of critical concerns	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 remuneration	124-125	Ferrovial
102-38 Annual total compensation ratio	See Appendix to GRI Indicators	Ferrovial
102-39 Percentage increase in annual total compensation ratio	See Appendix to GRI Indicators	Ferrovial

**Stakeholders Engagement**

102-40 List of stakeholder groups	148-149	Ferrovial
102-41 Collective bargaining agreements	90. See Appendix y and table of contents of non-Financial Information Statements	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 financial statements	Appendix II of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
102-46 Defining report content and topic Boundaries	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 the GRI Standards	This report has been prepared in accordance with the Comprehensive option of the GRI Standards.	Ferrovial
102-55 GRI content index	161-168	Ferrovial
102-56 External assurance	189-193	Ferrovial

GRI Standard	Indicator and description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	149	Ferrovial
	103-2 Management approach and components	30, 149	Ferrovial
	103-3 Evaluation of the management approach	30, 149	Ferrovial

THEMATIC CONTENTS

Economic Performance

GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	See Appendix to GRI Indicators	Ferrovial
	201-2 Financial implications and other risks and opportunities due to climate change	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	Ferrovial
	201-3 Defined benefit plan obligations and other retirement plans	Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2021 Note 6.2 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial
	201-4 Financial assistance received from government	Note 6.1 of Ferrovial's Consolidated Financial Statements 2021 Note 6.4 of Ferrovial's Consolidated Financial Statements 2021	Ferrovial

Market presence

GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The relationship between 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) Chile: 1 / 1 (1 / 1 in 2020)	Ferrovial
	202-2 Proportion of senior management hired from the local community	In 2021, the proportion of senior management was 83,9% (84,3% in 2020)	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
Procurement practices			
GRI 204: Procurement 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 description	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			
GRI 301: Materials 2016	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
	301-2 Recycled input materials used	See Appendix to GRI Indicators	Ferrovial
	301-3 Reclaimed products and their packaging materials	The activity of the company does not include the production of goods destined for sale with packaging	Ferrovial
Energy			
	302-1 Energy consumption within the organization	See Appendix to GRI Indicators	Ferrovial
	302-2 Energy consumption outside of the organization	See Appendix to GRI Indicators	Ferrovial
GRI 302: Energy 2016	302-3 Energy intensity	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.	Ferrovial
	302-4 Reduction of energy consumption	Energy consumption reduced 8.22% compared to 2020 (543,466 GJ)	Ferrovial
	302-5 Reductions in energy requirements of products and services	92-94	Ferrovial
Water			
	303-1 Interactions with water as a shared resource	92-94	Ferrovial
GRI 303: Water 2016	303-2 Management of water discharge-related impacts	92-94	Ferrovial
	303-3 Water withdrawal	See Appendix GRI Indicators	Ferrovial
	303-4 Water discharge	See Appendix GRI Indicators	Ferrovial
	303-5 Water consumption	See Appendix GRI Indicators	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
Emissions			
GRI 305: Emissions 2016	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
	305-4 GHG emissions intensity	Greenhouse emissions intensity is 67,48 tCO <sub>2</sub> /M€ in 2021 (72,01 tCO <sub>2</sub> /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			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	93-94	Ferrovial
	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 €17,002 (€19,228 in 2020), corresponding to one case imposed in 2021, and €33,961 corresponding to two cases imposed in previous years (€76,551 in 2020).	Ferrovial
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	96-97	Ferrovial
	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 standard 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 description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	149	Ferrovial
	103-2 Management approach and components	78-81	Ferrovial
	103-3 Evaluation of the management approach	78-81	Ferrovial
<b>Employment</b>			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	See Appendix to GRI Indicators	Ferrovial
	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
<b>Labor Relations</b>			
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
<b>Occupational Health and Safety</b>			
GRI 403 Occupational Health and Safety 2018	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
	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
<b>Training and education</b>			
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 Ferrovia's performance and professional development is 29,41% (31,94 % in 2020)	Ferrovial
<b>Diversity and Equality of Opportunities</b>			
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 Corporate 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			
GRI 412 Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	90-91	Ferrovial
	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			
GRI 413:Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	98-99	Ferrovial
	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
	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			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	86-87	Ferrovial
	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			
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	86-87	Ferrovial
	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 marketing communications	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.
- **Completeness:** 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.
- **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.