

Contents of non-financial information statements about Non-Financial Information and Diversity

Contents of Law 11/2018		GRI Standard*	Location / additional information	
Business Model	Description of the group's business model	A 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 evolution 102-2, 102-4, 102-6, 102-7, 102-15	Chapter Ferrovial in two minutes, pages 10-17 Chapter Strategy and Value Creation, pages 20-35	
Policies	Policies applied by the group	Policies applied by the group, including the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and to verify and control, as well as the measures that have been adopted 103-2 c) i	Chapter Integrity, pages 68-69	
Main risks	Main risks related to these issues linked to the group's activities	Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European or international reference frameworks for each subject. This should include information on the impacts that have been identified, giving a breakdown of these impacts, in particular on the main risks in the short, medium and long term 102-11, 102-15, 102-30 and 101-2	Chapter Risks, pages 84-87	
Information on environmental matters	Current and foreseeable impacts of the company's activities on the environment and, as the case may be, on health and safety	Procedures for environmental assessment or certification	102-15, 102-29, 102-31 102-11, 102-29 and 102-30	Chapter Environment. Page 72-74. Chapter Quality, page 66-67.
		Resources dedicated to environmental risk prevention	102-29	A total 503 people currently work at the Quality and Environment departments of Ferrovial and its subsidiaries, generating an approximate cost of 22.86 M€.
		Applying the principle of precaution	102-11	Chapter Risks, page 84-87 Chapter Environment, page 72-73
		Amount of provisions and guarantees for environmental risks	307-1	See Note 6.3 to the Consolidated Annual Financial Statements.
		Pollution	Measures to prevent, reduce or repair CO ₂ emissions that seriously impact the environment.	103-2, 302-4, 302-5, 305-5, 305-7
	Measures to prevent, reduce or repair emissions that generate atmospheric pollution (including noise and light pollution)		416-1	Chapter Quality, page 66-67.
	Circular economy and waste prevention and management	Waste prevention, recycling, reuse and other forms of waste recovery and elimination measures	103-2, 301-1, 301-2, 301-3, 303-3, 306-1, 306-2, 306-3	Chapter Environment, page 72-74.
		Actions to combat food wastage	N/A	Due to the nature of the company's business activities, this indicator is not considered material.
		Consumption and supply of water in compliance with local limitations	303-1, 303-2, 303-3	Chapter Environment, Water Footprint section, page 74.
	Sustainable use of resources	Consumption of raw materials and measures in place to ensure more efficient use of raw materials	301-1, 302-2, 302-3	Table of GRI Standards Indicators. Chapter Environment, Circular Economy section, page 72-74.
Direct and indirect energy consumption and measures in place to improve energy efficiency and use of renewable energies		302-1, 302-2, 302-3, 302-4 and 302-5	Table of GRI Standards Indicators.	
Climate change	Important aspects relating to the greenhouse gas emissions generated by the company's activities (including both goods and services)	305-1, 305-2, 305-3 and 305-4	Chapter Environment, Climate Strategy and Carbon Footprint section, page 72-73.	
	Measures in place to adapt to the consequences of climate change	102-15, 103-2, 201-2, 305-5	Chapter Environment, Climate Strategy and Carbon Footprint section, page 72-73.	
Protecting biodiversity	Goals for reducing greenhouse gas emissions in the medium and long run and measures put in place to reduce greenhouse gas emissions	103-2	Chapter Environment, Climate Strategy section, page 72-73 and chapter on Airports, page 29.	
	Measures put in place to conserve or restore biodiversity	304-3	Chapter Environment, Biodiversity, page 73.	
Information on social matters and employees	Employment	Impact caused by activities and operations in protected areas	304-1, 304-2 and 304-4	Chapter Environment, Biodiversity, page 73.
		Total number and distribution of employees by gender, age, country and professional category	102-7, 102-8, 405-1	Chapter People, page 58-59.
		Total number and distribution of employment contract by type	102-8	Table of GRI Standards Indicators.
		Annual average of open-ended contracts, temporary contracts and part-time contracts by gender, age and job category	102-8	Table of GRI Standards Indicators. Ferrovial's information systems do not compile this type of information by age. It will be available, however, in future editions of this report. However, the total workforce is presented.
		Number of dismissals by gender, age and job category	401-1	Table of GRI Standards Indicators.
		Average remuneration and trends, broken down by gender, by age, by job category	405-2	Table of GRI Standards Indicators. Ferrovial's information systems do not allow for the segregation of this information by age. However, if the average and median compensation is broken down by geographic area and category, which are the management indicators commonly used in the Group and those that have been considered material.

* The GRI Standards indicator tables (pages 119-124) should be used to identify the information relating to each GRI Indicator.

Contents of Law 11/2018		GRI Standard*	Location / additional information
Information on social matters and employees	Employment	Salary gap	405-2 Chapter People, page 59, and appendix to indicators.
		Remuneration for similar work positions or average remuneration at the company	202-1 Table of GRI Standards Indicators.
		Average remuneration of board members and executives (including variable pay, per diem allowances, compensation and severance, payments to long-term pension and savings schemes and any other remuneration, broken down by gender)	102-35, 102-36, 201-3 Chapter Remuneration, pages 94-95 and Directors' Remuneration Report.
	Work organization	Implementation of job disconnection policies	402-1 Ferrovial is developing an internal policy in relation to digital disconnection in the workplace. The working group created to establish practical and effective measures to ensure business continuity and provide the necessary technological means for compliance is made up of the Privacy Office, the Compliance and Legal Advice Department, the Human Resources Department and Security together with the legal representation of the workers.
		Disabled employees	405-1 The number of employees with disabilities in 2019 it amounted to 1,587
		Organization of working hours	102-8 The company has the tools to adapt working time management to business needs and the demands of employees, with the aim of improving both the business competitiveness and the well-being of its staff allowing a company-oriented culture to be generated to results. In addition, it facilitates the adoption of measures of flexibility and conciliation according to the needs of each employee attending to their life cycles. Chapter on People, page 58-59.
	Health and safety	Absenteeism in hours	403-2 Table of GRI Standards Indicators.
		Measures to improve the work-life balance of employees and to ensure an appropriate balance between mother and father	401-3 Ferrovial has an internal Flexibility and Reconciliation policy that is accessible to all employees and whose main objective is to promote an appropriate balance between the personal and professional lives of its employees, while encouraging joint responsibility.
		Occupational health and safety conditions	103-2 Chapter Health and Safety, page 60-61.
	Labor relations	Workplace accidents, especially frequency and severity, as well as occupational diseases, broken down by gender.	403-2, 403-3 Table of GRI Standards Indicators. Ferrovial draws no distinction by gender when compiling injury rates, since its health and safety measures apply equally across the company, with no difference whatsoever between gender
		Enabling and organizing dialog with employees (including procedures for reporting, consulting and negotiating with employees)	102-43, 402-1, 403-1 Chapter Human Rights, page 70-71.
		Percentage of employees covered by collective bargaining agreement, by country	102-41 Chapter Human Rights, page 71, and table of GRI Standards Indicators.
	Training	List of collective agreements (especially in the field of occupational health and safety)	403-1, 403-4 The number of company collective agreements signed in 2019 was 42. In the above-mentioned collective agreements there are provisions, articles, chapters or even specific titles that regulate different obligations in the field of occupational risk prevention, (Health and Safety at Work), thus complying with and adapting to the regulations in each country. In the collective bargaining process held during 2019, 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 workers and their occupational health and safety.
		Policies implemented in the field of training	404-2 Chapter People, page 58-59.
		Total number of training hours by job category.	404-1 Table of GRI Standards Indicators.
	Equality	Universal accessibility for people	103-2 In order to promote labor integration, all work centers are adapted to be accessible spaces according to the commitments of the inclusion strategy as well as to particular demands that may exist in response to the diversity of the workforce.
		Measures put in place to champion equal treatment and opportunities between women and men	103-2 Chapter Human Rights, page 70-71.
		Equality plans (Chapter III of Organic Law 3 of March 22, 2007, on the effective equality between women and men)	103-2 Chapter Human Rights, page 70-71.
	Information on social matters and employees	Measures put in place to foster employment	103-2, 404-2 Chapters People, Human Rights and Local Community, pages 58-59, 70-71 and 78-79.
Policy against discrimination in all its forms and, as the case may be, integration of protocols against sexual and gender-based harassment		103-2 Chapter Human Rights, page 70-71.	
Protocols against discrimination in all its forms and, as the case may be, to ensure the proper management of diversity		103-2, 406-1 Chapter People, page 58-59 and Human Rights, page 70-71.	

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Contents of Law 11/2018	GRI Standard*	Location / additional information		
Information on social matters and employees	Implementation of due diligence processes on the subject of human rights	414-2	Chapter Human Rights, page 70-71.	
	Preventing the risk of committing human rights breaches and, as the case may be, measures to mitigate, manage and repair possible abuses committed	410-1, 412-1	Chapter Integrity, page 69.	
	Reports of cases where human rights have been breached	102-17, 419-1, 411-1	Chapter Human Rights, page 68-69, and chapter on ethics and integrity page 70-71.	
	Promoting and observing the fundamental conventions of the International Labor Organization governing respect for freedom of association and the right to collective bargaining, eliminating discrimination in the workplace and when hiring, eradication of forced labor and the effective eradication of child labor	103-2	Chapter Human Rights, page 70-71.	
	Measures put in place to prevent corruption and bribery	103-2	Chapter Integrity, page 68-69.	
	Anti-money laundering measures	103-2	Chapter Integrity, page 68-69.	
	Contributions to foundations and non-profit entities	103-2, 201-1, 203-2, 415-1	Chapter Community, page 78-79 and stakeholders, page 113.	
Information on the fight against corruption and bribery	Measures put in place to prevent corruption and bribery	103-2	Chapter Integrity, page 68-69.	
	Anti-money laundering measures	103-2	Chapter Integrity, page 68-69.	
	Contributions to foundations and non-profit entities	103-2, 201-1, 203-2, 415-1	Chapter Community, page 78-79	
Information on society	The impact of the company's business on employment, local development and the natural environment	203-1, 203-2, 204-1, 413-1, 413-2	Chapter Community, page 78-79.	
	Relations with agents from the local communities and forms of dialog with such associations and people	102-43, 413-1	Most of the projects undertaken by Ferrovial require a preliminary environmental impact assessment. In some cases, the performance of the project may generate certain impacts on the local communities where they are carried out. Where this is the case, the company ensures two-way dialog and explains to the affected communities the possible implications of each phase of the project. It also sets up communication channels to collect grievances, suggestions and complaints. The company also carries out a two-year consultation process with its stakeholders as part of its materiality study, and provides an Ethics Channel on its website, which is available to absolutely everyone.	
	Association or sponsorship actions	102-13, 203-1, 201-1	All donation, sponsorship, patronage and association ventures are scrutinized in strict accordance with the company's own internal Procedure for approving and monitoring sponsorship, patronage and donation projects. In 2019, the company engaged in sponsorship action to promote art, culture, innovation and education. The company belongs to SEOPAN and various associations from the construction and infrastructure sectors both at home and abroad.	
Information on society	Subcontracting and suppliers	Inclusion of a procurement policy that champions social issues, gender equality and environmental protection	103-3	Chapter Supply Chain, page 76-77.
		Making its social and environmental responsibility values part of its relations with suppliers and subcontractors	102-9, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Chapter Supply Chain, page 76-77.
		Oversight systems, audits and troubleshooting processes	308-1, 308-2, 414-2	Chapter Supply Chain, page 76-77.
	Consumers	Measures to improve the health and safety of consumers	416-1, 416-2, 417-1	Chapter Toll Roads, page 30 and chapter Innovation, page 62.
		Reporting and whistleblowing systems and grievances received and resolved	102-17, 418-1	Chapter Quality, page 66-67 and chapter on Integrity, page 69.
	Tax information	Profits obtained by country	201-1	Note 2.B.1 to the Consolidated Annual Financial Statements.
		Taxes paid on profits	201-1	Chapter Responsible Tax Management, page 81.
	Public subsidies and aid received	201-4	Note 6.1 to the Consolidated Annual Financial Statements.	

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