

GRI STANDARDS INDICATORS

GRI Standard	Page / reference	Scope
GRI 2: General Disclosures 2021		
1. The organization and its reporting practices		
2-1 Organizational details	13, 22-24 Note 1.1 to Ferrovial's Consolidated Financial Statements 2023	Ferrovial
2-2 Entities included in the organization's sustainability reporting	Appendix I and II to Ferrovial's Consolidated Financial Statements 2023	Ferrovial
2-3 Reporting period, frequency and contact point	The period covered by the report is the 2023 financial year, and it is presented on an annual basis. The point of contact is indicated on the back cover of the report.	Ferrovial
2-4 Restatements of information	285	Ferrovial
2-5 External assurance	340-342	Ferrovial
2. Activities and workers		
2-6 Activities, value chain, and other business relationships	11-19, 22-24, 127-130 Notes 1.1, 1.2 and 1.3 to Ferrovial's 2023 Consolidated Financial Statements	Ferrovial
2-7 Employees	11-19, 84-88 and Appendix to GRI Indicators	Ferrovial
2-8 Workers who are not employees	84-88	Ferrovial
3. Governance		
2-9 Governance structure and composition	144-150	Ferrovial
2-10 Nomination and selection of the highest governance body	151	Ferrovial
2-11 Chair of the highest governance body	145	Ferrovial
2-12 Role of the highest governance body in overseeing the management of impacts	151-152	Ferrovial
2-13 Delegation of responsibility for managing impacts	151	Ferrovial
2-14 Role of the highest governance body in sustainability reporting	156-157	Ferrovial
2-15 Conflicts of interest	163-164	Ferrovial
2-16 Communication of critical concerns	189-190, 286	Ferrovial
2-17 Collective knowledge of the highest governance body	The Board of Directors is regularly informed of issues related to the company's environmental management and health and safety, as well as the monitoring of the Corporate Responsibility Strategic Plan. In addition, the Board reserves, either directly or through its Committees, knowledge of a series of matters on which it must express an opinion. These include approving policies on various matters	Ferrovial
2-18 Evaluation of the performance of the highest governance body	163	Ferrovial
2-19 Remuneration policies	198-207	Ferrovial
2-20 Process to determine remuneration	208-217	Ferrovial
2-21 Annual total compensation ratio	Appendix to GRI indicators	Ferrovial
4. Strategy, policies and practices		
2-22 Statement on sustainable development strategy	7, 26-29	Ferrovial
2-23 Policy commitments	135-139, 183	Ferrovial
2-24 Embedding policy commitments	182-187	Ferrovial
2-25 Processes to remediate negative impacts	129-132	Ferrovial
2-26 Mechanisms for seeking advice and raising concerns	186-187	Ferrovial
2-27 Compliance with laws and regulations	The amount of the most significant environmental fines paid in fiscal 2023 for non-compliance with environmental legislation was 72,828 euros (147,585 euros in 2022), corresponding to four proceedings imposed during fiscal 2023, and 1,341 euros corresponding to proceedings imposed in previous fiscal years (21,361 euros in 2022). The main fines are related to the use of unsuitable material in an embankment and the storage of waste in unsuitable areas. In fiscal year 2023, no proceedings and litigation related to the safety of workers, subcontractors and users have been closed with penalties (0 in 2022). Notes 6.3 and 6.5 of Ferrovial's 2023 Consolidated Financial Statements	Ferrovial
2-28 Membership associations	286	Ferrovial
5. Stakeholder participation		
2-29 Approach to stakeholder engagement	278, 286-288	Ferrovial
2-30 Collective bargaining agreements	137, Appendix to GRI indicators and Table of Contents of Non-financial reporting	Ferrovial

GRI Standard	Indicator and description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	287-288	Ferrovial
	103-2 Management approach and components	23-25, 287-288	Ferrovial
	103-3 Evaluation of the management approach	23-25, 287-288	Ferrovial
THEMATIC CONTENTS			
Economic Performance			
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	See Appendix to GRI Indicators 102, 232-234	Ferrovial
	201-2 Financial implications and other risks and opportunities due to climate change	In addition, Ferrovial publicly reports on risks and opportunities in the CDP report. Information relating to 2023 will be available during 2024.	Ferrovial
	201-3 Defined benefit plan obligations and other retirement plans	Note 6.6.4. of Ferrovial's Consolidated Financial Statements 2023 Note 6.2. of Ferrovial's Consolidated Financial Statements 2023	Ferrovial
	201-4 Financial assistance received from government	Note 6.1. of Ferrovial's Consolidated Financial Statements 2023 Note 6.4. of Ferrovial's Consolidated Financial Statements 2023	Ferrovial
Market presence			
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The ratio between the starting wage and the local minimum wage in countries with significant presence by gender (Male / Female) is as follows: Spain: 1.1 / 1.1 (1.2 / 1.2 in 2022) United States: 1.66 / 1.66 (1.66 / 1.66 in 2022) Poland: 1 / 1 (1 / 1 in 2022) Chile: 1 / 1 (1 / 1 in 2022)	Ferrovial
	202-2 Proportion of senior management hired from the local community	In 2023, the proportion of local managers was 97% (96% in 2022).	Ferrovial
Indirect economic impacts			
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	131-138	Ferrovial
	203-2 Significant indirect economic impacts	14, 35-39	Ferrovial
Procurement practices			
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	96.9%	Ferrovial
Anti-corruption			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	185-190	Ferrovial
	205-2 Communication and training about anti-corruption policies and procedures	185-190	Ferrovial
	205-3 Confirmed incidents of corruption and actions taken	185-190	Ferrovial
Anti-competitive			
GRI 206: Anti-competitive 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2023, two cases and litigations related to monopoly practices were open (two in 2022). Note 6.5 of Ferrovial's Consolidated Financial Statements 2023	Ferrovial
GRI 207: Tax 2019	207-1 Approach to tax	191-195	Ferrovial
	207-2 Tax governance, control, and risk management	191-195	Ferrovial
	207-3 Stakeholder engagement and management of concerns related to tax	191-195	Ferrovial
	207-4 Country-by-country reporting	Appendix to GRI Indicators	Ferrovial
GRI Standard			
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	287-288	Ferrovial
	103-2 Management approach and components	97-106	Ferrovial
	103-3 Evaluation of the management approach	97-106	Ferrovial
Materials			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	See Appendix to GRI Indicators	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 105.9 MWh/M€ (105.5 MWh/M€ in 2022)	Ferrovial
	302-4 Reduction of energy consumption	Energy consumption with respect to 2022 has decreased by 11% (1,018,534 MWh).	Ferrovial
	302-5 Reductions in energy requirements of products and services	Energy consumption compared to 2022 has decreased by 11% (1,018,534 MWh).	Ferrovial
Water			
	303-1 Interactions with water as a shared resource	105-106	Ferrovial
	303-2 Management of water discharge-related impacts	105-106	Ferrovial
GRI 303: Water 2016	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			
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	In 2023, Ferrovial worked on 54 new projects (34 in 2022) subject to Environmental Impact Statements (or equivalent figures), according to the legal framework of each country.	Construction business in Spain
	304-2 Significant impacts of activities, products, and services on biodiversity	The most significant impacts on protected areas are: land occupation, habitat disturbance and possible disturbance to protected species (due to atmospheric, noise and light pollution). These impacts 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, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required according to the provisions of said declarations or equivalent figures.	Ferrovial
GRI 304: Biodiversity 2016	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			
	305-1 Direct (Scope 1) GHG emissions	99. See Appendix GRI Indicators	Ferrovial
	305-2 Energy indirect (Scope 2) GHG emissions	99. See Appendix GRI Indicators	Ferrovial
	305-3 Other indirect (Scope 3) GHG emissions	99. 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: Emissions 2016	305-4 GHG emissions intensity	The intensity of greenhouse gas emissions is 43.26 tCO ₂ /M€ in 2023 (42.91 tCO ₂ /M€ in 2022)	Ferrovial
	305-5 Reduction of GHG emissions	98-99. See GRI Indicators Appendix.	Ferrovial
	305-6 Emissions of ozone-depleting substances (ODS)	This data is not considered material because Ferrovial does not have 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	104-105	Ferrovial
	306-2 Management of significant waste-related impacts	104-105	Ferrovial
	306-3 Waste generated	See Appendix to GRI Indicators.	Ferrovial
	306-4 Waste diverted from disposal	See Appendix to GRI Indicators.	Ferrovial
	306-5 Waste directed to disposal	See Appendix to GRI Indicators.	Ferrovial Construction

Supplier Environmental Assessment

GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	123-124	Ferrovial
	308-2 Negative environmental impacts in the supply chain and actions taken	123-126 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.	Ferrovial

GRI Standard	Indicator and description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	287-288	Ferrovial
	103-2 Management approach and components	85-89	Ferrovial
	103-3 Evaluation of the management approach	85-89	Ferrovial

Employment

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	89 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
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Occupational Health and Safety

GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	91-95	Ferrovial
	403-2 Hazard identification, risk assessment, and incident investigation	91-95	Ferrovial
	403-3 Occupational health services	91-95	Ferrovial
	403-4 Worker participation, consultation, and communication on occupational health and safety	91-95	Ferrovial
	403-5 Worker training on occupational health and safety	91-95	Ferrovial
	403-6 Promotion of worker health	91-95	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

	404-1 Average hours of training per year per employee	See Appendix to GRI Indicators	Ferrovial
GRI 404 Training and education 2016	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 29.77% (30,44% in 2022)	Ferrovial
Diversity and Equality of Opportunities			
GRI 405: Diversity and equality of opportunities 2016	405-1 Diversity of governance bodies and employees	87-88, 161-162 See Appendix to GRI Indicators	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	189-190 Information about complaints received through the Corporate Whistleblowing Channel 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	131-135	Ferrovial
Child Labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	131-135	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	131-135	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 2022 and 2023 there hasn't been detected incidents of violations involving rights of indigenous people	Ferrovial
Local Communities			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	136-138	Ferrovial
	413-2 Operations with significant actual and potential negative impacts on local communities	During 2022 and 2023 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	123-124	Ferrovial
	414-2 Negative social impacts in the supply chain and actions taken	123-124	Ferrovial
Public Policy			
GRI 415: Public Policy 2016	415-1 Political contributions	286	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	91-95	Ferrovial
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2023, no cases and litigation related to the safety of workers subcontractors and users were open (0 in 2022). Note 6.3 and 6.5 of Ferrovial's Consolidated Financial Statements 2023	Ferrovial
Marketing and labeling			

GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	76-77	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 2022 and 2023	Ferrovial
	417-3 Incidents of non-compliance concerning marketing communications	There has not been identified non-compliance incidents on this subject in 2022 and 2023	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 2022 and 2023	Ferrovial

REPORTING PRINCIPLES

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.