

NON-FINANCIAL INFORMATION* AND DIVERSITY REFERENCE TABLE (DUTCH LAW)

Topic	Sub topic	Included (yes/no)	Page reference
Business model	Not applicable	Yes	Ferrovial in two minutes Chapter (qualitative information in Pages 18 and 19). Global strategy Chapter. Section Strategy (Pages 24 -25)
	A description of the policies pursued, including due diligence	Yes	People Chapter. Section Integrated management of talent (Pages 86-87) Social value Chapter. Table of Page 132
	The outcome of those policies	Yes	People chapter. Section Diversity and inclusion (Page 87-88) Health, Safety and Wellbeing Chapter (Pages 91 - 92) Sections Leadership, Competency and Resilience (Pages 92-93) Human Rights Chapter. Section Human rights governance and management model (Page 132) Table GRI Standards (GRI 416-2) (Page 315)
Relevant social and personnel matters (e.g. HR, safety etc.)	Principal risks in own operations and within value chain and how risks are managed	Yes	Risks Chapter. Section Ferrovia Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
	Non-financial key performance indicators	Yes	Appendix to GRI indicators 2-7. Employees (Pages 317-318) 2-30 Percentage of employees covered by collective bargaining agreements (Page 319) 401-1. New employee hires and employee turnover. Table The number of leaves and the turnover rate in 2023 and 2022 is as follows. (Page 329) 403-9. Injuries due to occupational accidents (Page 330) 403-10 Occupational diseases and illnesses (Page 330) 404-1. Average total training hours and average number of training hours per year per employee. (Page 330) 405-1. Diversity in governing bodies and employees (Page 331) 405-2 Ratio of basic salary and remuneration of women vs. Men (Pages 331-333)
Relevant environmental matters (e.g. climate-related impacts)	A description of the policies pursued, including due diligence	Yes	Value chain Chapter. Sections Supply chain (Page 123) and Quality (Page 127)
	The outcome of those policies	Yes	Creation Value, section Environmental (Page 29) Environment Chapter (Page 97) Sections Climate Strategy (Page 98-99) Carbon footprint (Page 99) and Offsetting (Page 100) Appendix GRI Standards Indicators Table GRI Standards (GRI 2-27) (Page 311)
	Principal risks in own operations and within value chain and how risks are managed	Yes	Risks Chapter. Section Ferrovia Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
	Non-financial key performance indicators	Yes	Table GRI Standards (GRI 304-1) (Page 313) Table GRI Standards (GRI 304-3) (Page 313) Appendix to GRI indicators 301-1. Materials used by weight or volume (Page 321) 301-2. Recycled materials consumed (Page 322) 305-1. Direct (Scope 1) GHG emissions (Page 324) 305-2. Energy Indirect (Scope 2) GHG emissions (Page 324) 305-3. Other indirect GHG emissions (Scope 3) (Page 325) 305-5. Reduction of GHG emissions (Page 326) 305-7. Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (Page 326) 303-5 Water consumption (Page 324) 306-3. Waste generated (Pages 326-327)

Relevant matters with respect to human rights (e.g. labour protection)	A description of the policies pursued, including due diligence	Yes	Social value Chapter. Table of Page 132
	The outcome of those policies	Yes	People chapter. Section Diversity and inclusion (Page 87-88) Social Value Chapter. Section Human rights governance and management model (Pages 132-133) Section Human and labor rights throughout the value chain (Pages 133-134) Section Dialogue and communication, key aspects. (Page 134) Social value chapter. Section Community investment, one more step in creating positive impact (Qualitative information on Pages 136-137) Ethical and Responsible management Chapter. Section Ethics channel (Page 189)
	Principal risks in own operations and within value chain and how risks are managed	Yes	Risks Chapter. Section Ferrovial Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
	Non-financial key performance indicators	Yes	Ethical and Responsible management Chapter. Section Ethics channel (Pages 189-190) Appendix to GRI indicators 2-30 Percentage of employees covered by collective bargaining agreements (Page 319)
Relevant matters with respect to anti-corruption and bribery	A description of the policies pursued, including due diligence	Yes	Social value Chapter. Table of Page 132 Ethical and Responsible management Chapter. Section Ferrovial's values: integrity (Page 186) Ethical and responsible management Chapter Section Anti-Corruption Policy (Page 188)
	The outcome of those policies	Yes	Creation of value Chapter. Governance section (Page 30) Taxonomy chapter. Section Social safeguards: (Pages 296)
	Principal risks in own operations and within value chain and how risks are managed	Yes	Risks Chapter. Section Ferrovial Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
	Non-financial key performance indicators	Yes	Ethical and Responsible management Chapter. Section Ethics channel (Page 189)
Insight into diversity (Supervisory Board and Executive Board)	A description of the policies pursued, including due diligence	Yes	People chapter. Section Diversity and inclusion (Page 87-88) Corporate Governance Chapter. Section 2.8.1 Diversity (Pages 161-162)
	The outcome of those policies	Yes	People chapter. Section Diversity and inclusion (Page 87-88) Corporate Governance Chapter. Section 2.8.1 Diversity (Pages 161-162)
	Principal risks in own operations and within value chain and how risks are managed	Yes	Risks Chapter. Section Ferrovial Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
	Non-financial key performance indicators	Yes	People chapter. Section Diversity and inclusion (Page 87-88) Corporate Governance Chapter. Section 2.8.1 Diversity (Pages 161-162) Appendix to GRI indicators: 2-7. Employees (Pages 317-319) 405-2 Ratio of basic salary and remuneration of women vs. Men (Pages 331-332)

* In compliance with 'Besluit bekendmaking niet-financiële informatie' which is the implementation of the EU Directive 2014/95/EU on Non-Financial information.