

## CONTENTS OF NON-FINANCIAL INFORMATION STATEMENTS (SPANISH LAW)

11/2018 Law contents		GRI Standard	Location / additional information
Business Model	Description of the Group's business model	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 development 2-1, 2-6	Ferrovial in two minutes Chapter (qualitative information in Pages 18 and 19 ). Global strategy Chapter. Section Strategy. (Pages 24 -25)
Policies	Policies applied by the Group	Policies applied by the group, including due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures that have been adopted 3-3	Creation of value Chapter. Governance section (Page 30) Value chain Chapter. Sections Supply chain (Page 123) and Quality (Page 127) Social value Chapter. Table of Page 132 Ethical and Responsible management Chapter. Section Ferrovial's values: integrity (Page 186) Table GRI Standards (GRI 2-17) (Page 311)
Main risks	Main risks related to issues linked to the group's activities	Key risks related to issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that could have an adverse effect on those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international frameworks of reference for each subject. Information on the impacts that have been identified should be included, providing a breakdown of these impacts, in particular the main short, medium and long-term risks 3-3, 2-12, 201-2	Creation of value Chapter. Governance section. Page 30 Risks Chapter. Section Ferrovial Risk Management (Pages 230 and 231 and ESG-related risks of the page 232 table).
		Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety 2-69, 2-12	Creation Value, section Environmental. Page 29 Appendix GRI Standards Indicators Table GRI Standards (GRI 2-27) (Page 311)
		Environmental assessment or certification procedures 3-3, 2-69 and 2-12	Value Chain Chapter. Sections Quality and Integrated Management System (Page 127)
		Resources dedicated to environmental risk prevention 2-12	Currently 251 people (276 in 2022) work in the different Quality and Environment departments of Ferrovial and its subsidiaries, which implies an approximate expenditure of 15.94 million euros (16.06 in 2022).
	Pollution	Application of the precautionary principle 3-3	Risks Chapter. Section Ferrovial Risk Management (Page 230) Creation Value, section Environmental (Page 29)
		Number of provisions and safeguards for environmental risks 307-1	See note 6.3 of the Consolidated Financial Statements.
		Measures to prevent, reduce or remediate CO2 emissions that seriously affect the environment 3-3, 302-4, 302-5, 305-5, 305-7	Environment Chapter. Sections climate strategy, carbon footprint and offsetting (Page 98 - 100) Appendix to GRI indicators 305-5. Reduction of GHG emissions (Page 326)
		Measures to prevent, reduce or remediate emissions of all forms of air pollution (including noise and light pollution) 416-1	Value chain chapter, section Legal requirements and technical standards (Page 128) Appendix to GRI indicators 305-7. Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (Page 327)
	Circular economy and waste prevention and management	Measures for waste prevention, recycling, reuse and other forms of waste recovery and disposal 3-3, 301-1, 301-2, 301-3, 303-3, 306-1, 306-2, 306-3	Environment Chapter, Section Circular economy (Pages 104 and 105) Appendix to GRI indicators 306-3. Waste generated (Pages 326-327)
		Actions to combat food waste Not applicable	Due to the nature of Ferrovial's activities, this indicator is considered non-material.
Information on environmental issues		Water consumption and supply in accordance with local constraints 303-1, 303-2, 303-3	Environment Chapter. Section Water Footprint section (Page 105) Appendix to GRI indicators 303-5 Water consumption (Page 324)
	Sustainable use of resources	Consumption of raw materials and measures taken to improve the efficiency of their use 301-1, 301-2, 301-3	Environment Chapter, Section Circular economy (Pages 104 and 105) Appendix to GRI indicators 301-1. Materials used by weight or volume (Page 321) 301-2. Recycled materials consumed (Page 322)
		Consumption, direct and indirect; Measures taken to improve energy efficiency, use of renewable energies 302-1, 302-2, 302-3, 302-4, 302-5	Creation Value. Section Environmental. Page 29 Environment Chapter. Section Climate Strategy and Carbon footprint. (Pages 98 - 99) Appendix to GRI indicators 302-1. Energy consumption within the organization (Page 322)

	Significant elements of greenhouse gas emissions generated as a result of the company's activities (including goods and services produced)	305-1, 305-2, 305-3, 305-4	Environment Chapter, section Carbon footprint (Pages 98), Appendix to GRI indicators 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 (Scope3) (Page 325)
Climate change	Measures taken to adapt to the consequences of climate change	3-3, 201-2, 305-5	Environment Chapter, Climate Strategy section (Page 98 - 99)
	Voluntary reduction targets established in the medium and long term to reduce GHG emissions and the means implemented to this end	3-3	Environment Chapter, Climate Strategy section (Page 98 - 99)
Biodiversity protection	Measures taken to conserve or restore biodiversity	304-3	Environment Chapter, Biodiversity and natural capital section (Pages 103 and 104) Table GRI Standards (GRI 304-3) (Page 313)
	Impacts of activities or operations on protected areas	304-1, 304-2 y 304-4	Environment Chapter, Biodiversity and natural capital section (Pages 103 and 104) Table GRI Standards (GRI 304-1) (Page 313) Table GRI Standards (GRI 304-3) (Page 313)
Employment	Total number and distribution of employees by gender, age, country, and occupational classification	2-6, 2-7, 405-1	Appendix to GRI indicators 2-7. Employees (Pages 317-318) 405-1. Diversity in governing bodies and employees (Page 331)
	Total number and distribution of employment contracts	2-7	Appendix to GRI indicators. 2-7. Employees (Pages 317-318)
	Average annual number of permanent, temporary, and part-time contracts by gender, age, and occupational classification	2-7	Appendix to GRI indicators. 2-7. Employees (Pages 317-318) Data is provided at the end of the year. Ferrovial's information systems do not allow segregation of contracts by age as this is not considered material information.
	Number of dismissals by gender, age and occupational classification	401-1	Appendix to GRI indicators, 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)
	Average salaries and their evolution broken down by gender, age and occupational classification	405-2	Appendix to GRI indicators, 405-2 Ratio of basic salary and remuneration of women vs. Men (Pages 331-332)
	Gender pay gap	405-2	Appendix to GRI indicators, 405-2 Ratio of basic salary and remuneration of women vs. Men (Pages 331-332)
	Remuneration for equal or average positions in the company	202-1	Appendix to GRI indicators, 405-2 Ratio of basic salary and remuneration of women vs. Men (Pages 331-332)
	Average remuneration of directors and executives (including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender)	2-19, 2-20, 201-3	Average remuneration of executives Chapter Remuneration Report. Section 3.4. Evolution of Remuneration of Executives (Page 215) Average remuneration of directors Chapter Remuneration Report. Section 6.4. Total remuneration of senior management (Pages 227)
	Implementation of policies of disconnection from work	402-1	Ferrovial has an internal policy for the exercise of the right to digital disconnection in the workplace, the purpose of which is to regulate Ferrovial's internal policy regarding the right to digital disconnection in the workplace of its professionals, as well as the methods for exercising this right and the training and awareness actions for personnel on the reasonable use of technological tools, in the context of exercising this right.
	Employees with disabilities	405-1	The number of employees with disabilities in 2023 amounted to 121 (107 in 2022).
Information on social and personnel issues	Organization of working time	2-7	The company has the tools to adapt working time management to the business needs and demands of employees, with the aim of improving both business competitiveness and the well-being of its workforce, enabling a results-oriented company culture to be generated. In addition, it facilitates the adoption of flexibility and conciliation measures according to the needs of each employee, taking into account their life cycles.

Work organization	Number of hours of absenteeism	403-9	Appendix to GRI indicators 403-9. Injuries due to occupational accidents (Page 330) 403-10 Occupational diseases and illnesses (Page 330)
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by parents	401-3	Ferrovial has an internal Policy on Flexibility and Reconciliation, to which all employees have access and whose main objective is to promote an appropriate balance between the personal and professional lives of its employees, while encouraging co-responsibility.
Health and safety	Health and safety conditions at work	3-3, 403-1, 403-3	Health, Safety and Wellbeing Chapter (Pages 91 - 92) Sections Leadership, Competency and Resilience (Pages 92-93) Table GRI Standards (GRI 416-2) (Page 320)
	Occupational accidents, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender	403-9, 403-10	Appendix to GRI indicators 403-9. Injuries due to occupational accidents (Page 330) 403-10 Occupational diseases and illnesses (Page 330) Ferrovial makes no distinction in its accident rates by gender, as health and safety measures are applied equally throughout the company, without differentiating between genders.
Social relations	Organization of social dialogue, including procedures for informing, consulting, and negotiating with employees	3-3	Social Value Chapter. Dialogue and communication, key aspects. (Page 134)
	Percentage of employees covered by collective bargaining agreements by country	2-30	Appendix to GRI indicators 2-30 Percentage of employees covered by collective bargaining agreements (Page 319)
	Balance of collective bargaining agreements (particularly in the field of occupational health and safety)	403-1, 403-4	The number of company collective bargaining agreements signed in 2023 was 134 (147 in 2022). In the aforementioned collective bargaining agreements there are provisions, articles, chapters or even specific titles that regulate different obligations in terms of occupational risk prevention (occupational health and safety), thus complying with and adapting to the regulations in each country. In the collective bargaining held during the year 2023, the 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 employees and their health and safety at work.
Training	Mechanisms and procedures available to the company to promote employee involvement in the management of the company, in terms of information, consultation and participation	2-30	Social Value Chapter. Section Dialogue and communication, key aspects. (Page 134)
	Policies implemented in the field of training	404-2	People Chapter. Section Integrated management of talent (Pages 86-87)
Accessibility	Total number of hours of training by professional category	404-1	Appendix to GRI indicators 404-1. Average total training hours and average number of training hours per year per employee. (Page 330)
	Universal accessibility of people	3-3	In order to promote integration in the workplace, all work centers are adapted to be accessible spaces in accordance with the commitments to the inclusion strategy as well as to any particular demands that may exist due to the diversity of the workforce.
Equality	Measures taken to promote equal treatment and opportunities for women and men	103-2	People chapter. Section Diversity and inclusion (Page 87-88) Human Rights Chapter. Section Human rights governance and management model (Page 132)
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men).	103-2	Social Value Chapter. Section Human rights governance and management model (Page 132)
	Measures adopted to promote employment	103-2, 404-2	Social Value Chapter. Section Human rights governance and management model (Page 132)
	Policy against all types of discrimination and, where appropriate, integration of protocols against sexual and gender-based harassment	103-2	Social Value Chapter. Section Human rights governance and management model (Page 132)
	Protocols against all types of discrimination and, where appropriate, diversity management protocols	103-2, 406-1	Social Value Chapter. Section Human rights governance and management model (Page 132)
	Implementation of human rights due diligence procedures	414-2	Social Value Chapter. Section Human and labor rights throughout the value chain. (Pages 129-130)

Information on respect for human rights	Prevention of risks of Human Rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed	410-1, 412-1	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)	
	Reporting of human rights abuses	102-17, 419-1, 411-1	Taxonomy chapter. Section Social safeguards: (Pages 296)	
	Promotion and enforcement of the provisions of core ILO conventions concerning respect for freedom of association and the right to collective bargaining, elimination of discrimination in respect of employment and occupation, elimination of forced or compulsory labor, and the effective abolition of child labor	3-3	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)	
Information on anti-corruption and anti-bribery issues	Measures taken to prevent corruption and bribery	3-3	Ethical and responsible management Chapter Section Anti-Corruption Policy (Page 188)	
	Measures to combat money laundering	3-3	Ethical and responsible management Chapter Section Anti-Corruption Policy (Page 188)	
	Contributions to foundations and non-profit organizations	103-2, 201-1, 203-2, 415-1	Contributions to non-profit entities in 2023 amounted to 1.51 million euros (1.76 million euros in 2022).	
Relationships with local community stakeholders and the methods of dialogue with them	Impact of the company's activities on employment and local development, local populations and the territory	203-1, 203-2, 204-1, 413-1, 413-2	Social value chapter. Section Community investment, one more step in creating positive impact (Qualitative information on Pages 136-137)	
	Relationships with local community stakeholders and methods of dialogue with them	2-28, 413-1	Most of the projects developed by Ferrovial require the prior completion of an environmental impact study. Furthermore, in certain cases, their execution entails certain impacts on the local communities where they are carried out. In these circumstances, the company promotes a two-way dialogue, informing those affected of the possible implications of each of the phases, and also in the provision of communication channels to collect complaints, suggestions or reports. The company also carries out a biennial consultation with its stakeholders as part of its materiality study, and also has an Ethics Channel available to anyone on its website.	
	Partnership or sponsorship actions	102-13, 203-1, 201-1	All donation, sponsorship, patronage and partnership projects are subject to analysis under the internal regulations that establish the Procedure for the approval and monitoring of Sponsorship, Patronage and Donation projects. In 2023, sponsorship actions were linked to the promotion of the arts, culture, innovation or education. The company is a member of SEOPAN and of various national and international associations in the construction and infrastructure sector.	
Information on society	Inclusion of social, gender equality and environmental issues in purchasing policies	3-3	Value Chain Chapter . Section Integrating ESG principles (Page 124)	
	Subcontracting and suppliers	Consideration of social and environmental responsibility in relations with suppliers and subcontractors	2-6, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Value Chain Chapter . Section Integrating ESG principles (Page 124)
	Monitoring and auditing systems and their resolution	308-1, 308-2, 414-2	Value Chain Chapter. Section Supply chain (Pages 123-124). In 2023, 7,562 suppliers were evaluated (12,189 in 2022).	
	Consumers	Measures for the health and safety of consumers	416-1, 416-2, 417-1	Value Chain Chapter. Sections Quality and Integrated Management System (Page 127)
	Complaint and grievance systems received and resolution of complaints	2-26, 418-1	Ethical and responsible management Chapter. Section Ferrovial's values: integrity (Page 186) and Section Ethics Channel (Page 189-190). In 2023, 495 (416 in 2022) customer complaints were recorded, of which 94% (83% in 2022) were resolved during the year.	
Tax information	Country-by-country profitability	201-1	Consolidated Financial Statements, note 2.7.	
	Profit taxes paid	201-1	Consolidated Financial Statements, note 2.7.	
	Government subsidies received	201-4	Consolidated Financial Statements, note 6.1.	
Requirements of the Taxonomy Regulation (EU) 2020/852			298-305-307	

\* To identify the information related to each GRI indicator, the GRI Standards Indicator tables should be used (page 319).