

# CONTENTS OF NON-FINANCIAL INFORMATION STATEMENTS

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. 102-2, 102-4, 102-6, 102-7, 102-15	Section Ferrovial in two minutes (Pages 11-19). Section Strategy and value creation. (Pages 21-39)
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. 103-2 c) i	Section Integrity. (Pages 82-83)
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. 102-11, 102-15, 102-30, 201-2.	Section Risks. (Pages 100-103)
		Efectos actuales y previsibles de las actividades de la empresa en el medio ambiente y en su caso, la salud y la seguridad 102-15, 102-29, 102-31	Capítulo Medio Ambiente, (Pág 90-92) y tabla de Indicadores GRI Standards (GRI 307)
		Current and foreseeable effects of the company's activities on the environment and, where appropriate, on health and safety. 102-15, 102-29, 102-31	Environment Section, (Pages 86-88) and GRI Standards Indicators Table (GRI 307).
		Environmental assessment or certification procedures 102-11, 102-29 y 102-30	Quality Section. (Pages 80-81)
	Pollution	Resources dedicated to environmental risk prevention 102-29	Currently 372 (503 in 2019) people work in the different Quality and Environment departments of Ferrovial and its subsidiaries, which implies an approximate expenditure of 16.11 million euros (22.86 in 2019).
		Application of the precautionary principle 102-11	Section Risks. (Pages 100-103) Environment Section (Page 86-88)
		Number of provisions and safeguards for environmental risks 307-1	See note 6.5.3. of the Consolidated Financial Statements.
		Measures to prevent, reduce or remediate CO2 emissions that seriously affect the environment. 103-2, 302-4, 302-5, 305-5, 305-7	Environment Section (Page 86-87) and Annex to GRI Standards (GRI 305-7).
	Circular economy and waste prevention and management	Measures to prevent, reduce or remediate emissions of all forms of air pollution (including noise and light pollution). 416-1	Quality Section. (Pages 80-81)
		Measures for waste prevention, recycling, reuse and other forms of waste recovery and disposal. 103-2, 301-1, 301-2, 301-3, 303-3, 306-1, 306-2, 306-3	Environment Section. (Page 88) and table of GRI Standards Indicators (GRI 306).
		Actions to combat food waste No aplica	Due to the nature of Ferrovial's activities, this indicator is considered non-material.
Information on environmental issues	Sustainable use of resources	Water consumption and supply in accordance with local constraints. 303-1, 303-2, 303-3	Environment chapter, Water Footprint section. (Page 88) and table of GRI Standards Indicators (GRI 303).
		Consumption of raw materials and measures taken to improve the efficiency of their use. 301-1, 301-2, 301-3	Table of GRI Standards Indicators (GRI 301). Environment Section, Circular Economy section, (Page 88).

Climate change	Consumption, direct and indirect; Measures taken to improve energy efficiency, use of renewable energies	302-1, 302-2, 302-3, 302-4, 302-5	GRI Standards Indicator Table (GRI 302).
	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	Section Environment, section Climate Strategy and Shadow Carbon Pricing (Page 86-87), and table of GRI Standards Indicators (GRI 305).
	Measures taken to adapt to the consequences of climate change.	102-15, 103-2, 201-2, 305-5	Section Environment, section Climate Strategy and Shadow Carbon Pricing (Page 86-87)
Biodiversity protection	Voluntary reduction targets established in the medium and long term to reduce GHG emissions and the means implemented to this end.	103-2	Environment Section, Climate Strategy section (Page 90) and Airports chapter (Page 30-31)
	Measures taken to conserve or restore biodiversity.	304-3	Environment Section, Biodiversity section (Page 90-92) and GRI Standards Indicators table (GRI 304)
Work organization	Total number and distribution of employees by gender, age, country, and occupational classification.	102-7, 102-8, 405-1	People Section, (Pages 72-73)  GRI Standards Indicator Table (102-8)
	Total number and distribution of employment contracts.	102-8	GRI Standards Indicator Table (102-8)
	Average annual number of permanent, temporary, and part-time contracts by gender, age, and occupational classification.	102-8	Table of GRI Standards Indicators.  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	GRI Standards Indicators Table (401-1)
	Average salaries and their evolution broken down by gender, age and occupational classification	405-2	Table of Indicators GRI Standards (405-2)
	Wage gap	405-2	People Section, (Page 73), and Table of Indicators GRI Standards (405-2)
	Remuneration for equal or average positions in the company.	202-1	Table of GRI Standards Indicators
	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).	102-35, 102-36, 201-3	" Remuneration Section (Pg 112-113) Consolidated Financial Statements, Note 6.6."
	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 2020 amounted to 1,538 (1,587 in 2019).
Health and safety	Organization of working time	102-8	The company has the tools to adapt the management of working time to the business needs and demands of employees, with the aim of improving both business competitiveness and the well-being of its workforce by 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. Section People, (Pages 76-77)
	Number of hours of absenteeism	403-9	Table of GRI Standards Indicators (403-9)
	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 conditions at work	103-2, 403-1, 403-3	Health and Safety Chapter (Pages 74-76)
Health and safety	Occupational accidents, in particular their frequency and severity, as well as occupational diseases; disaggregated by gender.	403-9, 403-10	Table of GRI Standards Indicators. 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	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 2020 was 629 (42 in 2019). 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 Safety and Health), thereby giving compliance and adaptation to the regulation in each country. In the collective bargaining held during 2020, 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	Policies implemented in the field of training.	404-2	People Chapter (Pages 72-73)
	Total number of hours of training by professional category.	404-1	Table of Indicators GRI Standards (404-1)
Accessibility	Universal accessibility of people	103-2	In order to promote workplace integration, all work centers are adapted to be accessible spaces in accordance with the commitments to the inclusion strategy as well as 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	Human Rights Chapter (Pages 84-85)
	Equality plans (Chapter III of Organic Law 3/2007, of March 22, for the effective equality of women and men).	103-2	Human Rights Chapter (Pages 84-85)
	Measures adopted to promote employment	103-2, 404-2	Chapters People, Human Rights and Local Community, (Pages 72-73, 84-85 and 92-93)
Information on respect for human rights	Policy against all types of discrimination and, where appropriate, integration of protocols against sexual and gender-based harassment.	103-2	Chapter Human Rights (Pages 80-81)
	Protocols against all types of discrimination and, where appropriate, diversity management protocols.	103-2, 406-1	Chapter People (Pages 72-73) and Human Rights (Pages 84-85)
	Implementation of human rights due diligence procedures.	414-2	Chapter Human Rights (Pages 84-85)
	Prevention of risks of Human Rights violations and, where appropriate, measures to mitigate, manage and remedy possible abuses committed.	410-1, 412-1	Integrity Chapter (Page 82-83)
	Reporting of human rights abuses.	102-17, 419-1, 411-1	Integrity Chapter (Page 83). None of the complaints received were related to cases of human rights violations, neither in 2020 nor in the previous year. Human Rights Chapter (Page 84-85)
	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.	103-2	Human Rights Chapter (Pages 84-85)

Information on anti-corruption and anti-bribery issues	Measures taken to prevent corruption and bribery.	103-2	Chapter Integrity (Pages 82-83)
	Measures to combat money laundering.	103-2	Integrity Chapter (Pg 82-83)
	Contributions to foundations and non-profit organizations.	103-2, 201-1, 203-2, 415-1	Community Chapter (Pages 92-93). Contributions to non-profit entities in 2020 amounted to €5.7 million (€2.7 million in 2019).
Información sobre la sociedad	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	Community Chapter (Page 92-93)
	Relationships with local community stakeholders and the methods of dialogue with them	102-43, 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 2020, sponsorship actions were linked to the promotion of arts, culture, innovation or education. The company is a member of SEOPAN and of various national and international construction and infrastructure sector associations.
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in purchasing policies.	103-3	Chapter Supply Chain (Pages 90-91)
	Consideration of social and environmental responsibility in relations with suppliers and subcontractors.	102-9, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Supply Chain Chapter (Pages 90-91)
	Monitoring and auditing systems and their resolution.	308-1, 308-2, 414-2	Supply Chain Chapter (Page 90-91). In 2020, 10,205 suppliers were evaluated (14,458 in 2019). The decrease compared to the previous year is due to the exit of Broadspectrum Australia and New Zealand.
Consumers	Measures for the health and safety of consumers.	416-1, 416-2, 417-1	Toll Roads chapter (Pages 26-28) and Innovation chapter (Pages 76-78)
	Complaint and grievance systems received and resolution of complaints.	102-17, 418-1	Quality (Pages 80-81) and Integrity (Pages 82-83). In 2020, 876 (509 in 2019) customer complaints were recorded, of which 96% (96% in 2019) were resolved in the year.
Tax information	Country-by-country profitability	201-1	Consolidated Financial Statements, note 2.8.1 (P. 31)
	Profit taxes paid	201-1	Consolidated Financial Statements, note 2.8.1 (Page 31)
	Government subsidies received	201-4	Consolidated Financial Statements, note 6.1 (Page 72)

\* The GRI Standards Indicator tables (Page 141) should be used to identify the information related to each GRI indicator.