

GRI STANDARDS INDICATORS

Standard GRI	Page / Reference	Scope
FUNDAMENTOS (GRI 101)		
GRI 102 General Disclosures 2016		
Organizational Profile		
102-1 Name of the organization	Note 1.1. of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
102-2 Activities, brands, products, and services	14-15 and 22	Ferrovial
102-3 Location of headquarters	Note 1.1. of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
102-4 Location of operations	14-15 and 22	Ferrovial
102-5 Ownership and legal form	Note 1.1. of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
102-6 Markets served	14-15 and 22	Ferrovial
102-7 Scale of the organization	12-19	Ferrovial
102-8 Information on employees and other workers	72-73 and Appendix to GRI Indicators	Ferrovial
102-9 Supply Chain	90-91 and Appendix to GRI Indicators	Ferrovial
102-10 Significant changes to the organization and its supply chain	Notes 1.1.2 and 1.1.3 of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
102-11 Precautionary Principle or approach	96-88 and 99-103	Ferrovial
102-12 External Initiatives	130	Ferrovial
102-13 Membership of associations	130	Ferrovial
Strategy		
102-14 Statement from senior decision-maker	9, 22-23, 100	Ferrovial
102-15 Key impacts, risks, and opportunities	9, 100-103	Ferrovial
Ethics and integrity		
102-16 Values, principles, standards, and norms of behavior	24, 82-83 and 92-93	Ferrovial
102-17 Mechanisms for advice and concerns about ethics	82-83	Ferrovial
Governance		
102-18 Governance structure	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-19 Delegating authority	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-20 Executive-level responsibility for economic, environmental, and social topics	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-21 Consulting stakeholders on economic, environmental, and social topics	130-131	Ferrovial
102-22 Composition of the highest governance body and its committees	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-23 Chair of the highest governance body	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-24 Nominating and selecting the highest governance body	106-108 Section C of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-25 Conflicts of interest	106-108 Section D.6 of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-26 Role of highest governance body in setting purpose, values, and strategy	106-108	Ferrovial
102-27 Collective knowledge of highest governance body	The Board of Directors is informed annually regarding environmental management issues for the company, as well as regarding monitoring of the corporate responsibility strategic plan. Furthermore, the Board, directly or via its committees, remains abreast of a series of issues on which it is required to make decisions. These include approving policies on a wide range of issues.	Ferrovial
102-28 Evaluating the highest governance body's performance	Sections C.1.19 to C.1.21 of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-29 Identifying and managing economic, environmental, and social impacts	106-108 Section E of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial

102-30 Effectiveness of risk management processes	106-108 Section E of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-31 Review of economic, environmental, and social topics	106-108 Section E of Ferrovial's Annual Corporate Governance Report 2020	Ferrovial
102-32 Highest governance body's role in sustainability reporting	128	Ferrovial
102-33 Communicating critical concerns	83, 128 and 130-131	Ferrovial
102-34 Nature and total number of critical concerns	83, 128 and 130-131	Ferrovial
102-35 Remuneration policies	110-111	Ferrovial
102-36 Process for determining remuneration	110-111	Ferrovial
102-37 Stakeholders' involvement in remuneration	110-111	Ferrovial
102-38 Annual total compensation ratio	See Appendix to GRI Indicators	Ferrovial
102-39 Percentage increase in annual total compensation ratio	See Appendix to GRI Indicators	Ferrovial

Stakeholders Engagement

102-40 List of stakeholder groups	130-131	Ferrovial
102-41 Collective bargaining agreements	85. See Appendix y and table of contents of non-Financial Information Statements	Ferrovial
102-42 Identifying and selecting stakeholders	2, 130-131	Ferrovial
102-43 Approach to stakeholder engagement	128 and 130-131	Ferrovial
102-44 Key topics and concerns raised	128-132	Ferrovial

Reporting practice

102-45 Entities included in the consolidated financial statements	Appendix II of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
102-46 Defining report content and topic Boundaries	2, 130-131	Ferrovial
102-47 List of material topics	131	Ferrovial
102-48 Restatements of information	130	Ferrovial
102-49 Changes in reporting	130	Ferrovial
102-50 Reporting period	Fiscal year 2020	Ferrovial
102-51 Date of most recent report	Fiscal year 2019	Ferrovial
102-52 Reporting cycle	Annual	Ferrovial
102-53 Contact point for questions regarding the report	Back cover	Ferrovial
102-54 Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the Comprehensive option of the GRI Standards.	Ferrovial
102-55 GRI content index	138	Ferrovial
102-56 External assurance	155	Ferrovial

GRI Standard	Indicator and description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	131	Ferrovial
	103-2 Management approach and components	12-15	Ferrovial
	103-3 Evaluation of the management approach	12- 15	Ferrovial

THEMATIC CONTENTS

Economic Performance

GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	See Appendix to GRI Indicators	Ferrovial
	201-2 Financial implications and other risks and opportunities due to climate change	86-88 Risks and opportunities are disclosed in the Carbon Disclosure Project report, which is publicly-available on the CDP website. Information for 2020 will be made available during 2020.	Ferrovial
	201-3 Defined benefit plan obligations and other retirement plans	Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2020 Note 6.2 of Ferrovial's Consolidated Financial Statements 2020	Ferrovial
	201-4 Financial assistance received from government	Note 6.1 of Ferrovial's Consolidated Financial Statements 2020 Note 6.4 of Ferrovial's Consolidated Financial Statements 2020	Ferrovial

Market presence			
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The relationship between entry level wage and the local minimum wage in relevant countries by gender (Men/Women) is as follows: Spain: 1.28 / 1.28 (1.34 / 1.34 in 2019) United Kingdom: 1.3 / 1.3 (1 / 1 in 2019) USA: 1.66 / 1.66 (1.71 / 1.71 in 2019) Poland: 1 / 1 (1 / 1 in 2019) Chile: 1 / 1 (1.04 / 1.04 in 2019)	Ferrovial
	202-2 Proportion of senior management hired from the local community	In 2020, the proportion of senior management was 84.3% (85.79% in 2019)	Ferrovial
Indirect economic impacts			
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	92-93	Ferrovial
	203-2 Significant indirect economic impacts	14-15, 26,30,33,36,39,76,80,81	Ferrovial
Procurement practices			
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	91	Ferrovial
Anti-corruption			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	82-83	Ferrovial
	205-2 Communication and training about anti-corruption policies and procedures	82-83	Ferrovial
	205-3 Confirmed incidents of corruption and actions taken	82-83	Ferrovial
Anti-competitive			
GRI 206: Anti-competitive 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2020, three cases and litigations related to monopoly practices were open (two in 2019). Note 6.5 of Ferrovia's Consolidated Financial Statements 2020"	Ferrovial
GRI 207: Tax 2019	207-1 Approach to tax	94-96	Ferrovial
	207-2 Tax governance, control, and risk management	94-96	Ferrovial
	207-3 Stakeholder engagement and management of concerns related to tax	94-96	Ferrovial
	207-4 Country-by-country reporting	94-96 Appendix to GRI Indicators	Ferrovial
GRI Standard	Indicator and description	Page / Reference	Alcance
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	129	Ferrovial
	103-2 Management approach and components	86-88	Ferrovial
	103-3 Evaluation of the management approach	86-88	Ferrovial
Materials			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	See Appendix to GRI Indicators. It is given information about the most representative used material for each division. The most significant material could change every year, so it is not comparable.	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			
GRI 302: Energy 2016	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
	302-3 Energy intensity	Energy intensity is 566.0 GJ/M€ (555.4 GJ/M€ in 2019). The 2019 data have been recalculated with the information available in 2020.	Ferrovial
	302-4 Reduction of energy consumption	Energy consumption reduced 4.46% compared to 2020.	Ferrovial
	302-5 Reductions in energy requirements of products and services	86-88	Ferrovial

Water			
GRI 303: Water 2016	303-1 Interactions with water as a shared resource	See Appendix to GRI Indicators. Data reported for 2020 include estimates based on the best information available at the date of preparation of the report. The main consumptions have been estimated based on average water consumption prices per country.	Ferrovial
	303-2 Management of water discharge-related impacts	See Appendix GRI Indicators. Water abstractions require authorization, which limits the volume that can be abstracted, always below the maximum limits established by the competent authority. For this reason, it is considered that the water abstractions carried out by Ferrovial, in accordance with these authorizations, do not significantly affect the water resource.	Ferrovial
	303-3 Water withdrawal	See Appendix GRI Indicators	Ferrovial
	303-4 Water discharge	Total wastewater discharge amounted to 868,052 m ³ (1,127,466 m ³ in 2019). The discharge data has been calculated based on standard discharge indicators for certain activities published by various sources, not constituting actual discharge measurements.	Ferrovial
	303-5 Water consumption	See Appendix GRI Indicators.	Ferrovial
Biodiversity			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	In 2020, Ferrovial worked on 18 projects subject to Environmental Impact Statement (or equivalent figures), according to the legal framework of each country. (17 in 2019).	Construction business and Ferrovial Services Spain
	304-2 Significant impacts of activities, products, and services on biodiversity	The most significant impacts on biodiversity 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. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.	Ferrovial
	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			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	91. See Appendix GRI Indicators	Ferrovial
	305-2 Energy indirect (Scope 2) GHG emissions	91. See Appendix GRI Indicators	Ferrovial
	305-3 Other indirect (Scope 3) GHG emissions	91. See Appendix GRI Indicators. Scope 3 emissions are limited to the scope described in table 305-3 of the GRI Indicators Appendix.	Ver Anexo Indicadores GRI
	305-4 GHG emissions intensity	Greenhouse emissions intensity is 72.01 tCO ₂ /M€ in 2020, (75.55 tCO ₂ /M€ in 2019).	Ferrovial
	305-5 Reduction of GHG emissions	91. See GRI Indicators Appendix.	Ferrovial
	305-6 Emissions of ozone-depleting substances (ODS)	This data is not considered material because Amey no longer has 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: Effluents y waste 2016	306-1 Water discharge by quality and destination	Total wastewater discharge amounted to 868,052 m ³ (1,127,466 m ³ in 2019). The discharge data has been calculated based on standard discharge indicators for certain activities published by various sources, not constituting actual discharge measurements.	Ferrovial
	306-2 Waste by type and disposal method	See Appendix to GRI Indicators. Data reported for 2020 include estimates based on the best information available at the date of preparation of the report.	Ferrovial
	306-3 Significant spills	During 2019 and 2020 no significant spills have been recorded.	Ferrovial
	306-4 Transport of hazardous waste	During 2020 the amount of transboundary waste transported was 151.56 t (47.32 t in 2019).	Ferrovial Servicios España
	306-5 Water bodies affected by water discharges and/or runoff	In the projects developed by Ferrovial in 2020, 23 had high quality watercourses in their vicinity (19 in 2019), of which 2 started in 2020.	Ferrovial Construction
Environmental Compliance			
GRI 307 Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	The most significant penalties paid in 2020 for non-compliance with environmental legislation were €19,228 (€25,200 in 2019), corresponding to one case imposed in 2020, and €76,551 corresponding to two cases imposed in previous years (€90,751 in 2019).	FS España Oficinas Centrales (Ferrovial Servicios, S.A.) y Ferrovial Construction Portugal
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	90-91	Ferrovial
	308-2 Negative environmental impacts in the supply chain and actions taken	90-91. 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. In the Services division, face-to-face audits are carried out on a sample of suppliers.	Ferrovial
GRI Standard	Indicator and description	Page / Reference	Scope
GRI 103 Management approach 2016	103-1 Explanation of material issue and its limitations	130-131	Ferrovial
	103-2 Management approach and components	72-75	Ferrovial
	103-3 Evaluation of the management approach	72-75	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	Social benefits for each country and bussiness 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

Occupational Health and Safety			
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	42, 74-75	Ferrovial
	403-2 Hazard identification, risk assessment, and incident investigation	74-75	Ferrovial
	403-3 Occupational health services	42, 74-75	Ferrovial
	403-4 Worker participation, consultation, and communication on occupational health and safety	74-75	Ferrovial
	403-5 Worker training on occupational health and safety	75	Ferrovial
	403-6 Promotion of worker health	74-75	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			
GRI 404 Training and education 2016	404-1 Average hours of training per year per employee	See Appendix to GRI Indicators	Ferrovial
	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 31.94% (33.12%)	Ferrovial
Diversity and Equality of Opportunities			
GRI 405: Diversity and equality of opportunities 2016	405-1 Diversity of governance bodies and employees	See Appendix to GRI Indicators Section C of Annual Corporate Governance Report 2020	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	83. Information about complaints received through the Corporate Ethics Line in Spain 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	90-91	Ferrovial
Child Labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	90-91	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	90-91	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 2019 and 2020 there hasn't been detected incidents of violations involving rights of indigenous people	Ferrovial

Human Rights Assessment			
GRI 412 Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	84-85	Ferrovial
	412-2 Employee training on human rights policies or procedures	82	Ferrovial
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	82-86, 90-91	Ferrovial
Local Communities			
GRI 413:Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	92-93	Ferrovial
	413-2 Operations with significant actual and potential negative impacts on local communities	During 2020 there has not been detected situations in which Ferrovia 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	90-91	Ferrovial
	414-2 Negative social impacts in the supply chain and actions taken	90-91	Ferrovial
Public Policy			
GRI 415: Public Policy 2016	415-1 Political contributions	82-83, 130	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	80-81	Ferrovial
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2020, no cases and litigation related to the safety of workers, subcontractors and users were open (109 in 2019). Note 6.3 of Ferrovia's Consolidated Financial Statements 2020 Note 6.5 of Ferrovia's Consolidated Financial Statements 2020	Ferrovial
Marketing and labeling			
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	80-81	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 2019 and 2020	Ferrovial
	417-3 Incidents of non-compliance concerning marketing communications	There has not been identified non-compliance incidents on this subject in 2019 and 2020	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 2019 and 2020	Ferrovial
Socioeconomic Compliance			
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	In 2020 no files and disputes relating to the safety of workers, subcontractors and users were closed with a penalty (109 in 2019). Note 6.3 of Ferrovia's Consolidated Financial Statements 2020 Note 6.5 of Ferrovia's Consolidated Financial Statements 2020	Ferrovial

REPORTING PRINCIPLES

AA1000 APS2008 Standard

The standard is based on three fundamental principles:

- **Inclusiveness:** This principle analyzes whether the company has identified and understood the relevant aspects of its sustainable performance and presents sufficient information in terms of quality and quantity. For more information, please refer to the “Material Issues” section in this chapter.
- **Materiality:** The information must be the information required by the stakeholders. In other words, it ensures disclosure of all those material aspects whose omission or distortion could influence its stakeholders’ decisions or actions. For more information, please refer to the GRI Standards Indicators Table.
- **Responsiveness:** This report includes the information relating to Ferrovial’s response to stakeholder expectations.
- **Impact:** the company monitors the impact of its activity on its surroundings, not only in economic terms but also from a social and environmental point of view. It also evaluates the return on investment of its social action programs. For more information, see the sections In two minutes, environment and community

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.