

# Social information

## ESRS S1 OWN WORKFORCE

### SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

At Ferrovial, the workforce is at the heart of its operations, strategy, and business model. Each employee plays a key role in the Company's mission to deliver sustainable infrastructure solutions worldwide. Recognizing the complexity and challenges of its operating environments, Ferrovial has developed a clear understanding of the potential and actual impacts on its workforce, using this knowledge to adapt its strategy and shape its future.

The Company's operations carry inherent risks, particularly in sectors such as construction and infrastructure management. Health and safety is a top priority, given the potential for work-related accidents or injuries. These risks are carefully managed through robust safety protocols and ongoing training. While negative incidents such as individual accidents are not systemic within Ferrovial's operations, the Company treats each occurrence with the utmost seriousness, implementing measures to prevent recurrence and minimize potential reputational, operational, and financial risks. To address these risks, Ferrovial has integrated rigorous safety standards and monitoring systems into all projects, ensuring compliance and care for its workforce.

But it is not just about mitigating risks; it is also about seizing opportunities. Ferrovial sees its people as a source of strength and innovation. Programs focused on professional development, such as leadership development programs, enable employees to grow alongside the Company. This approach increases job satisfaction and productivity, while fostering loyalty and reducing turnover and improving working conditions which reflects Ferrovial's commitment to creating a supportive and inclusive environment. Likewise, the Company's emphasis on equality ensures that all employees feel valued, with mechanisms in place to address any concerns and safeguard their rights.

As Ferrovial embarks on its journey to sustainability, its workforce stands at the forefront of this transformation. The Company's energy transition strategies, present new opportunities for job creation, upskilling, and professional growth. Employees are empowered to adapt to new roles, particularly in energy transition projects and technological innovations, ensuring that they remain integral to Ferrovial's evolving mission.

Throughout this journey, Ferrovial leaves no room for practices that violate fundamental rights. Its operations are free from the risk of forced or child labor, backed by a comprehensive due diligence process that ensures compliance in all regions. This diligence reflects the Company's unwavering commitment to ethical practices and the well-being of its workforce.

Ferrovial understands that certain groups within its workforce face unique risks and opportunities. Younger employees benefit from structured development programs, while workers in high-risk environments receive enhanced safety measures tailored to their needs. Employees engaged in cutting-edge projects, such as digital infrastructure, are offered opportunities to improve their skills and contribute to transformative initiatives.

In every decision, Ferrovial ensures that its workforce remains central to its strategy. By aligning employee well-being with its broader goals, the Company not only navigates risks but also unlocks opportunities for growth, innovation, and sustainability. This holistic approach reinforces Ferrovial's commitment to its employees and paves the way for a resilient and inclusive future.

Own workforce	Stage*	Description	Likelihood of occurrence	Time horizon
<b>Working conditions</b>				
(+) Impact	OP	Improvement in working conditions due to an increase in permanent contracts and a reduction in temporary contracts, as well as the establishment of adequate wages.	Current	S
(+) Impact	OP	Improvement of the working environment through the implementation of mechanisms for complaints and employee protection, fostering a sense of belonging and inclusion, and always guaranteeing freedom of association and collective bargaining.	Current	S
(+) Impact	OP	Improvement of working conditions through the implementation and periodic review of the Human Rights Policy for all Group employees, as well as other commitments (Global Compact and United Nations Guiding Principles).	Current	S
(-) Impact	OP	Workforce displacement and role transformation resulting from automation and adoption of new technologies.	Current	S
Risk	OP, VC	Damaged reputation and loss of trust as a responsible company that does not comply with human rights.		M
Opportunity	OP, VC	Becoming a leader in the sector by promoting best practices in human rights across the value chain.		S
Opportunity	OP, VC	Differentiation and access to customers with high human rights standards requirements.		S
<b>Equal treatment and opportunities for all</b>				
(+) Impact	OP	Promoting the professional development of workers through attractive career guidance programs and services tailored to their needs, fostering corporate culture.	Current	S
Opportunity	OP	Attracting and retaining talent and reducing turnover by offering high-tech projects where they can develop their skills in highly attractive professional areas.		M
Risk	OP	Loss of competitiveness due to lack of diversity in the workforce.		S
Opportunity	OP	Increased employee productivity.		S

Health & Safety				
<b>(+) Impact</b>	OP, Pt	Improved health and safety of workers by improving workplace conditions, including technological support (e.g. digitization of processes).	Current	S
<b>(-) Impact</b>	OP, Pt	Deterioration of workers' health.	Current	S
<b>(-) Impact</b>	OP, Pt	Death or disabling injuries.	Current	S
<b>(+) Impact</b>	OP, Pt	Promotion of innovation and digitalization to improve safety in projects, reducing accidents and risks for workers.	Current	S
<b>Risk</b>	OP, Pt	Reputational risk caused by the impact of a fatal accident or one with catastrophic consequences.		M
<b>Risk</b>	OP, Pt	Operational risk delays: caused by suspension of activities as a result of a fatal accident or damage to property.		S
<b>Risk</b>	OP, Pt	Financial risk: related to compensation or sanctions; Loss of contracts with customers with high security standards.		M
<b>Opportunity</b>	OP, Pt	Increased productivity, job satisfaction and employee retention thanks to the Group's care for the health and well-being of employees.		M
<b>Opportunity</b>	OP, Pt	Reduction of absenteeism from work derived from proper management of the health and well-being of employees that reduces the costs stemming from accidents at work and occupational diseases.		S

\*OP: Own operations; VC: Value chain; Pu: Purchases; C: Customers; Pt: Partners; S: Short term; M: Medium term; L: Long term.

## S1 - 1: POLICIES RELATED TO OWN WORKFORCE

Policy	Global Anti-Harassment and Anti-Discrimination Policy
<b>Description</b>	Ferrovia is committed to fostering a workplace free from any manner of harassment, discrimination, or abusive behavior. This policy establishes a framework for ensuring respect, equal opportunities, and a safe working environment for all employees. It aligns with Ferrovia's values and principles, reinforcing a culture of integrity, inclusion, and zero tolerance for harassment or discriminatory practices. The Company guarantees that all allegations are treated seriously and handled confidentially, impartially, and diligently.
<b>Objective</b>	The objectives of this Policy are: <ol style="list-style-type: none"> <li>To ensure that Company employees are treated with dignity and respect when working within the organization and externally at any company-sponsored event.</li> <li>To maintain and promote a work environment free from all forms of harassment, unlawful discrimination, and intimidation, in which customers, employees, suppliers, business partners, visitors, and shareholders are treated with dignity and respect.</li> <li>To provide all individuals concerned with an adequate procedure for the examination of complaints of harassment, unlawful discrimination, and intimidation.</li> </ol>
<b>Associated material impacts, risks, and opportunities</b>	<ul style="list-style-type: none"> <li>Material impacts: Negative effects on employee morale, productivity, and retention due to workplace conflicts.</li> <li>Risks: Legal and reputational damage resulting from harassment or discrimination incidents.</li> <li>Opportunities: Enhanced employee satisfaction, improved talent attraction, and strengthened corporate reputation by fostering a positive workplace culture.</li> </ul>
<b>Follow-up and remediation process</b>	Ferrovia ensures compliance with the policy by establishing clear reporting channels for employees, such as the Ethics Channel, and implementing internal investigation protocols to promptly address reported incidents. The Company also promotes awareness and prevention of harassment and discrimination through comprehensive training programs. Ferrovia also regularly monitors and updates its policies to align them with best practices and legal requirements, ensuring a robust and proactive approach to compliance.
<b>Scope of the policy</b>	
<b>Affected stakeholders</b>	All Ferrovia employees, contractors, and relevant third parties within the organization.
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Applies internally to Ferrovia's workforce and extends to external collaborators, ensuring alignment with corporate values of inclusion and non-discrimination.
<b>Exclusions from the application</b>	There are currently no exclusions; the policy applies to all areas of activity, geographies, and stakeholders globally.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Ferrovia CEO - responsible for approving and implementing the policy.

Other issues to report (if applicable)	
<b>Consistency with third-party instruments or standards</b>	The policy aligns with Ferrovial's Code of Ethics and Business Conduct, Corporate Responsibility Policy, and Human Rights Policy, as well as international standards such as the United Nations Global Compact, ILO conventions, and human rights frameworks.
<b>Stakeholder engagement</b>	The policy considers stakeholder expectations by promoting a safe and inclusive work environment.
<b>How it is made available</b>	The policy is available on Ferrovial's website (ferrovial.com) and on the Company's internal communication channels.
<b>Significant policy changes</b>	N/A – no changes have been made.

Processes and measures for collaboration and inclusion of staff perspectives:

Policy	Human Rights Policy
<b>Description</b>	<p>This policy is designed to ensure the protection and respect of human rights at Ferrovial and to raise awareness across the Company. It commits Ferrovial to complying with the principles outlined in this policy throughout its activities.</p> <p>Its principles include health and safety, protection of team members' rights, freedom of association and collective bargaining, promotion of equal opportunities and non-discrimination, children's rights and prevention of child exploitation, rejection of slavery and any form of forced labor, respect for the rights of local communities, with special attention to indigenous peoples and other minorities who may be particularly vulnerable, commitment to caring for the environment, the right to freedom of opinion, information, and expression, the fight against corruption, privacy, and intellectual property.</p>
<b>Objective</b>	Foster respect, protection, and management of human rights risks in all activities, promoting equality, dignity, and safety for stakeholders.
<b>Associated material impacts, risks and opportunities</b>	<ul style="list-style-type: none"> <li>Material impacts: human rights violations across the value chain.</li> <li>Risks: reputational damage, legal liabilities, and loss of stakeholder trust.</li> <li>Opportunities: strengthening trust, promoting ethical practices, generating positive impacts, and aligning with international human rights standards.</li> </ul>
<b>Follow-up and remediation process</b>	<p>Ferrovial's human rights due diligence process consists of several corporate tools that integrate human rights: Code of Business Ethics, Purchasing Policy, Risk Identification and Assessment Process (FRM), Third-Party Ethical Integrity Due Diligence Policy, and the equivalent procedure for suppliers. Ferrovial maintains an Ethics Channel for reporting incidents, accessible by telephone, postal mail, intranet, and website, with options for confidential or anonymous reporting. Issues are handled by the Compliance and Risk Management Department, which ensures the confidentiality and protection of whistleblowers.</p> <p>To ensure that Ferrovial remains aware of potential risks and emerging situations related to human rights, it actively participates in organizations and working groups focused on human rights and social impact, such as Forética (Social Impact Cluster) and the SERES Foundation (Human Rights Lab).</p>
Scope of the policy	
<b>Affected stakeholders</b>	<p>Primary stakeholders: employees, contractors, customers, suppliers, and partners (e.g., joint ventures).</p> <p>Secondary stakeholders: communities affected by Ferrovial's activities.</p>
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Encompasses all entities under Ferrovial's control, including suppliers and partners. Specific efforts are made to ensure compliance with the Company's Suppliers' Code of Ethics and other related policies.
<b>Exclusions from the application</b>	Not explicitly stated.
Policy approval flow	
<b>Responsible party</b>	Board of Directors – responsible for approving and implementing the policy.
Other issues to report (if applicable)	
<b>Consistency with third-party instruments or standards</b>	This policy is consistent with international frameworks, including: – the Universal Declaration of Human Rights – International Labor Organization (ILO) Conventions – United Nations Guiding Principles on Business and Human Rights – OECD Guidelines for Multinational Enterprises.
<b>Stakeholder engagement</b>	Actively engages with employees, communities, customers, suppliers, and contractors. Regular assessments and communication mechanisms ensure ongoing dialogue and feedback.
<b>How it is made available</b>	Published on Ferrovial's website and communicated through internal and external channels.
<b>Significant policy changes</b>	The Human Rights Policy has been updated and approved by the Board of Directors the 18th of June 2025.

Policy	Flexibility and Work-Life Balance Policy
Description	Ferrovia's Flexibility and Work-Life Balance Policy includes a series of leave options and improvements, such as the extension of maternity and adoption leave, the possibility of taking a sabbatical, the purchase of additional vacation days, and flexible working hours. In addition, there are specific measures for caring for family members, exceptional recoverable leave, and facilities for employees with disabilities or disabled family members. These measures are managed by the Human Resources Department, ensuring that each request is tailored to individual needs and complies with current labor regulations.
Objective	The objective of Ferrovia's Flexibility and Work-Life Balance Policy is to promote an appropriate balance between the personal and professional lives of its employees. To this end, Ferrovia offers a series of leave options and improvements, all of which are described below, without prejudice to the rights and leaves already provided for in applicable labor legislation, such as the Workers' Statute or Sectoral or Provincial Collective Bargaining Agreements.
Associated material impacts, risks and opportunities	<ul style="list-style-type: none"> <li>Material impacts: improvement of working conditions through the implementation and periodic review of the Human Rights Policy for all Group employees, and the improvement of the work environment through the implementation of reporting and protection mechanisms.</li> <li>Opportunities: increased productivity, job satisfaction, and employee retention thanks to the Group's focus on the health and well-being of its workers.</li> </ul>
Follow-up and remediation process	These mechanisms include regular reviews and audits conducted by the Human Resources Department to ensure compliance and effectiveness of the policy. The policy is supported by an action plan detailing specific measures and initiatives to promote work-life balance, such as flexible working hours, additional leave options, and support for employees with caregiving responsibilities.
<b>Scope of the policy</b>	
Affected stakeholders	All staff members of any company belonging to the Ferrovia Group in Spain.
Geographic areas	Spain
Value chain application	Ferrovia's Flexibility and Work-Life Balance Policy applies mainly to the internal stages of the value chain, i.e., to the Company's direct employees. However, Ferrovia also promotes work-life balance practices in its relationships with suppliers and business partners, encouraging them to adopt similar policies that benefit their own employees.
Exclusions from the application	Business units that expressly exclude any of the policy measures.
<b>Policy approval flow</b>	
Responsible party	Chief Executive Officer—responsible for approving and implementing the policy
<b>Other issues to report (if applicable)</b>	
Consistency with third-party instruments or standards	Ferrovia's Flexibility and Work-Life Balance Policy is aligned with its Human Rights Policy, which is governed by international frameworks such as the United Nations Global Compact and the United Nations Guiding Principles on Business and Human Rights.
Stakeholder engagement	Ferrovia ensures continuous and permanent information through effective communication channels, leveraging new technologies and maintaining cooperation and transparency with stakeholders. It actively engages with employees, through regular assessment and communication mechanisms that ensure continuous dialogue and feedback.
How it is made available	Available on the Ferrovia Intranet.
Significant policy changes	N/A – no changes have been made.
Policy	Health and Safety Policy
Description	Ferrovia's Health and Safety Policy aims to create safe working environments for everyone, every day. The policy establishes fundamental requirements to promote a consistent and positive safety culture across the Group.
Objective	The policy aims to ensure compliance with legislation and best practices, to implement reliable risk assessment processes, and to promote effective communication, training, and resource allocation to maintain safe working conditions.
Associated material impacts, risks, and opportunities	<ul style="list-style-type: none"> <li>Material impacts: safe working environments, compliance with legal standards, and continuous improvement in health and safety performance.</li> <li>Risks: legal and reputational risks, as well as risks associated with workplace health and safety.</li> </ul>
Follow-up and remediation process	The policy includes mechanisms for regular measurement, monitoring, and reporting of health and safety performance. It also involves investigating incidents and accidents to prevent recurrence and ensure continuous improvement.
<b>Scope of the policy</b>	
Affected stakeholders	The policy impacts Ferrovia employees, managers, customers, investors, supply chain partners and other stakeholders involved in maintaining and promoting health and safety in the workplace.

<b>Geographic areas</b>	Global
<b>Value chain application</b>	The policy applies to all stages across the value chain, ensuring compliance with health and safety principles in all Ferrovia operations.
<b>Exclusions from the application</b>	There are no exclusions from the application of this policy.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Board of Directors – responsible for approving and implementing the policy.
<b>Other issues to report (if applicable)</b>	
<b>Consistency with third-party instruments or standards</b>	The policy aligns with applicable legislation and best practices in the field of health and safety.
<b>Stakeholder engagement</b>	The policy addresses the interests of key stakeholders in its establishment and implementation.
<b>How it is made available</b>	This policy is available on the Ferrovia website (ferrovia.com) and on the intranet.
<b>Significant policy changes</b>	The Health, Safety and Well-being Policy has been updated and approved by the Board of Directors the 18th of December 2025.

<b>Policy</b>	<b>Belonging and Inclusion Policy</b>
<b>Description</b>	It is Ferrovia's expectation that all of its employees enjoy equal opportunities in the development of their professional careers irrespective of age, gender identity or expression, sexual orientation, marital status, race, color, nationality, genetic information, ancestry, disability status, medical condition, pregnancy, religion, and religious creed, or any other personal or social characteristic protected by (local) law, regulation or ordinance, and a workplace free of personal harassment or illegal discrimination of any kind. The Company expects employment decisions such as hiring, promotion, pay, termination, and career development opportunities to follow this principle.
<b>Objective</b>	This policy is designed to promote a culture of belonging and inclusion, a work environment that fosters talent development and innovation, including a wide range of perspectives and experiences at Ferrovia, in each case subject to and in accordance with applicable laws.
<b>Associated material impacts, risks, and opportunities</b>	<ul style="list-style-type: none"> <li>• Material impacts: worker health and occupational injuries or accidents.</li> <li>• Risks: reduced competitiveness due to a lack of diversity within the workforce.</li> <li>• Opportunities: increased productivity, greater job satisfaction, and talent retention, reduction in absenteeism and costs associated with workplace accidents and occupational illnesses, and the attraction of professionals through the implementation of high-value technology projects.</li> </ul>
<b>Follow-up and remediation process</b>	Ferrovia will adopt practices and controls to promote the implementation, monitoring, and verification of compliance with this policy, in each case subject to and in accordance with applicable laws. Ferrovia has an Ethics Channel through which employees, managers, and other stakeholders can report irregularities, non-compliance, or unethical or illegal behavior. The Ethics Channel can be accessed from the Ferrovia website or by calling the toll-free numbers or writing to the postal address listed on the website.
<b>Scope of the policy</b>	
<b>Affected stakeholders</b>	All staff.
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Act in accordance with Ferrovia's values and promote equal treatment of the Company's employees through measures that enable fair and non-discriminatory conditions.
<b>Exclusions from the application</b>	None specified.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Board of Directors – responsible for approving and implementing the policy.
<b>Other issues to report (if applicable)</b>	
<b>Consistency with third-party instruments or standards</b>	This policy has been prepared under the recommendations 2.1.5 and 2.1.6 of the Dutch Corporate Governance Code, and is aligned with Ferrovia's Code of Ethics and Business Conduct, Human Rights, Corporate Responsibility and Sustainability Policies. This policy is published on Ferrovia's website.
<b>Stakeholder engagement</b>	Ferrovia ensures continuous and permanent information through effective communication channels, leveraging new technologies and maintaining cooperation and transparency with the competent authorities and regulators.
<b>How it is made available</b>	This policy is available on the Ferrovia website (Ferrovia.com) and on the intranet.
<b>Significant policy changes</b>	The Belonging and Inclusion Policy has been updated and approved by the Board of Directors the 28th of May 2025.

## S1 - 2: PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

Ferrovia's workforce is at the heart of its operations and success. In recognition of this, the Company has developed a comprehensive approach to human rights, inclusion, and employee engagement that integrates respect for international standards, structured worker participation mechanisms, and specific measures addressing vulnerable groups. This holistic framework ensures that the well-being, rights, and effective participation of employees are prioritized in all aspects of its operations.

A key pillar of this approach is the systematic inclusion of workers' perspectives in decision-making related to managing actual and potential impacts on workers. Ferrovia has activated mechanisms to actively engage employees and their representatives, ensuring that their views meaningfully contribute to shaping policies and addressing challenges. Through structured initiatives such as climate surveys, risk assessments, and performance evaluations, employees can provide valuable feedback, which is subsequently discussed with managers to propose improvements. The Company's individual and collective representative bodies, including staff representatives, union sections and committees, as well as the Social Dialogue and Negotiation Committee with the legal representatives of the workers, ensure ongoing dialogue between the Company and its employees and the defense of their fair and legitimate rights and interests.

At the same time, Ferrovia's institutional participation through the Negotiating Committees for Collective Agreements applicable to its employees in the different sectors and activities in which it operates not only ensures strict compliance with workers' rights, but also transparency and alignment with all labor issues and matters that affect them. By way of example, Ferrovia signed a commitment to the International Federation/Alliance of the most representative trade unions in the sector (Framework Agreement). The Framework Agreement acknowledges the decisive role of the trade unions involved in the infrastructure sector in which Ferrovia operates globally and ensures compliance with the applicable regulations and legislation in the countries where it operates. These legal frameworks guarantee workers' participation in company policies through collective bargaining.

At the same time, compliance mechanisms, such as the Ethics Channel, ensure that employees have access to a confidential and anonymous platform to raise concerns, with explicit protections against retaliation, thereby reinforcing confidence in the process. The main mechanisms established are as follows:

	Description	Responsible party
<b>Opinion and climate surveys</b>	<p>Objective: To gather information on employee job satisfaction, corporate culture, and belonging and inclusion.</p> <p>Coordinated by the Culture and Engagement function, Ferrovia conducts annual employee satisfaction surveys among its professionals, which include 32 indicators related to satisfaction, loyalty, happiness, culture, belonging, and inclusion, along with two open-ended questions that allow employees to make suggestions on an anonymous basis. Once this information has been collected, specific action plans are defined for each business unit.</p> <p>Social dialogue at Ferrovia is ongoing, covering both regularly scheduled commitments and ad hoc commitments required by labor regulations, as well as those initiated by the Company or employee representatives whenever necessary. Ferrovia conducts annual workforce satisfaction surveys that include aspects such as sense of belonging, professional development, compensation, reputation, work experience, culture and inclusion. Ferrovia continues to strengthen the role of managers as key actors responsible for the work environment and team engagement, providing them with tools to analyze and improve them. The latest survey, conducted in December 2025, achieved a participation rate of 78.17% and an overall satisfaction score of 7.9 out of 10.</p>	Human Resources
<b>Risk assessments and results</b>	<p>Objective: To include feedback meetings with managers to address individual and collective concerns.</p>	Human Resources
<b>Legal representation of workers (RLT)</b>	<p>Objective: to channel individual and collective requests through staff representatives, Works Councils, and Trade Union Sections.</p> <p>The social dialogue process is conducted at various levels of collective bargaining: At the sectoral level (construction, industry, and water sectors), through participation in negotiating tables and joint committees at both the national and regional levels, as Ferrovia is recognized as one of the most representative companies in its fields of activity.</p> <p>At the Company level, through ongoing dialogue with trade union branches and formal negotiation processes with the various collective and individual representative bodies, including works councils and staff representatives.</p> <p>Although collective bargaining represents the formal basis of this dialogue, these mechanisms also serve as day-to-day communication channels to address employee concerns and ensure employee involvement in all labor policies that affect them.</p>	Human Resources
<b>Ethics Channel</b>	<p>The process is managed by the Compliance function, with the support of Internal Audit in the analysis of certain priority communications, to ensure the timely and effective resolution of reports to the Ethics Channel. The Chief Compliance Officer reports on a quarterly basis to the Audit and Control Committee and annually to the Board of Directors.</p>	Compliance and Human Resources

Effectiveness assessment. The effectiveness of collaboration is measured through:

- Annual employee satisfaction surveys: These cover topics such as sense of belonging, professional development, compensation, reputation, work experience, culture, and inclusion. Ferrovia continues to strengthen the role of managers as those responsible for the work environment and team engagement, providing them with tools to analyze and improve these aspects.
- Feedback processes: Performance evaluations and assessment of the impact on work dynamics.
- Dialogue with workers' legal representatives: Regular meetings to address specific problems and propose corrective measures.

Regarding specific measures to promote gender equality in Spain, Ferrovia has implemented more than 60 equality measures, which fall within the following areas of action:

1. Equality Responsible
2. Recruitment and hiring
3. Training
4. Career development and promotion
5. Working conditions
6. Remuneration policy
7. Occupational health and wellbeing
8. Shared responsibility and work-life balance
9. Female underrepresentation
10. Prevention of workplace harassment, sexual harassment, and harassment on grounds of sex
11. Protection for victims of gender-based violence
12. Communication

Compliance with the measures is monitored through audits conducted by the Equality Committee and through the results of employee opinion surveys, which include specific questions on belonging and inclusion.

Furthermore, Ferrovia does not apply a specific classification of vulnerable workers, as the Company ensures that everyone's needs are heard and addressed through established listening and engagement mechanisms. These procedures allow all employees to share their perspectives, which are then taken into account. These listening mechanisms are strictly confidential; therefore, no identification or segregation of individuals as vulnerable is carried out.

### S1 – 3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNS

Employees can communicate their concerns to the HR Department, their line manager, the Compliance Department or to the Ethics Channel.

The Company provides its employees and other stakeholders with an Ethics Channel, a confidential system that allows, if the reporter so wishes, reporting on an anonymous basis in accordance with applicable legislation, to facilitate the communication of any possible irregularities, breaches, or behavior contrary to law or Ferrovia's ethical policies and procedures, including in particular possible cases of fraud or corruption, anti-competitive practices, human rights violations, financial and tax matters, or damage to the environment, always safeguarding their identity and with zero tolerance for any possible retaliation. Matters related to Ferrovia SE's accounting, internal accounting controls, auditing, or questionable financial practices may also be reported, as well as any alleged misconduct by members of the Board of Directors, all of which are considered "Priority Communications" under the Ethics Channel policy. Priority communications are handled by the Compliance Department and in some cases by Internal Audit Department. Accounting Complaints, however, are handled by the Audit and Control Committee together with the Compliance Department. Those communications involving actual or alleged misconduct by the Board will be handled by the Chair of the Audit and Control Committee.

All communications are handled objectively and diligently in accordance with the Ethics Channel Policy. Throughout the process, the right of those involved are respected, particularly the presumption of innocence. Likewise, Ferrovia has zero tolerance policy towards retaliation against any person who reports to the Ethics Channel in good faith or takes part in the investigation thereof.

Communications are screened by the Compliance Department and handled by the Management Body that best suited to the circumstances, taking into account, independence, and absence of conflicts of interest among those responsible for the investigation. To assist the teams that may be involved in this task in their respective areas of expertise, the Compliance Department has developed an Investigations Guide. In addition, training sessions have been held for the Compliance Network to ensure the diligent handling of all communications and respect for the individuals involved.

The Compliance Department periodically reviews communications that have already been closed to prevent possible cases of retaliation.

The Chief Compliance Officer reports on a quarterly basis to the Audit and Control Committee and annually to the Board of Directors regarding the communications received and the measures adopted in relation to them.

The Ethics Channel can be accessed by telephone, intranet, or the corporate website (<https://Ferrovia.com>). In addition, specific reporting channels have been established in some Group companies for reasons of legal necessity.

Further information on communications received is available through the Ethics Channel (See ESRS G1-1, section "Ethics Channel", for further details).

The communication management process and the possibility of communicating with the reporter will be described in more detail in the Secure correspondence section.

Once received, communications are handled and processed securely to protect the confidentiality of (i) the identity of the reporting person(s) and any third party mentioned, and (ii) the actions taken during the handling and processing of the communication. They are also managed in a way that

safeguards personal data and prevents unauthorized access. Investigations are conducted objectively, fairly, and diligently, in line with internal procedures and applicable laws.

The reporting person and the Management Body may contact each other through the Ethics Channel (secure correspondence section), which allows confidential communication to be maintained, even where the report is anonymous, in order to request additional information or clarification on the information reported and to ensure that the reporting person is kept informed of the progress of the case and the measures adopted. This communication operates bidirectionally, so the reporting person or the Management Body can contact each other if necessary. Finally, the reporting person is informed of the closure and outcome of the case.

Awareness of and trust in the Ethics Channel are assessed through satisfaction surveys conducted at the end of mandatory training courses. The latest survey was launched in 2025 with the refresher training course on the Code of Ethics, and the results showed that 95.5% are aware of the existence of the Ethics Channel, 98.1% know that concerns or irregularities can also be reported to their manager or to HR Department, and 97.05% are aware that Ferrovia has a zero-tolerance policy against any form of retaliation against individuals who submit a communication in good faith.

The corrective measures adopted are mainly disciplinary actions (including dismissal), training programs, or changes to internal processes or procedures, all in accordance with applicable internal procedures, collective bargaining agreements, and applicable legislation. The regulatory framework applicable in the different jurisdictions in which Ferrovia operates is also taken into account.

Once corrective measures have been implemented, the management bodies responsible for handling communications are required to monitor the application of the different measures, as well as to monitor the individuals concerned to confirm that no retaliation occurs.

The Ethics Channel is managed by the Compliance Department through a third-party IT tool for submission and management of all communications. Those responsible for managing communications will have access to the IT tool, as appropriate, which also serves as a repository for all communications received.

In addition, there is a suggestion box available on the Company's intranet, managed by HR, so that employees can send their suggestions and requests directly to the HR Department.

All communications are handled objectively and with due diligence in accordance with the Ethics Channel Policy and the policy for the management of inquiries, complaints, and reports. Investigations are conducted objectively, fairly, thoroughly, and with due diligence, as well as with the utmost care and consideration, pursuant to internal procedures and applicable laws. The independence and absence of conflicts of interest in the process is ensured to the fullest extent possible. Throughout the process, the rights of those involved are respected to the greatest extent possible, including the presumption of innocence and the honor of the person concerned. Likewise, the absence of retaliation is guaranteed to all reporters acting in good faith and to those participating in the investigation of communications.

It should also be noted that Ferrovia has a Global Anti-Harassment and Anti-Discrimination Policy and a Harassment Prevention protocol in place to ensure dignified and respectful treatment throughout the organization and a work environment free from harassment, discrimination, and intimidation. The policy also establishes a protocol for handling potential complaints. To promote awareness of this protocol, a mandatory training course has been tailored for managers and recruitment teams, with the objective of mitigating legal risks and avoiding the possibility of reverse discrimination in decision-making and promotion processes. To this end, Ferrovia provides an online training program with more than 130 resources available, including content on unconscious bias, inclusive leadership, and other relevant aspects of inclusion.

## **S1-4: TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MITIGATING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS**

### **Working conditions**

- Ferrovia's commitment to human rights further strengthens this framework by aligning its policies and practices with international standards such as the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. These commitments are reflected in policies that promote non-discrimination, fair wages, freedom of association, and safe working conditions. Collaboration with employees remains essential, as the Company leverages established communication channels and collective bargaining agreements to ensure that workers' voices are heard and appropriately addressed. When rights violations occur, Ferrovia ensures timely and effective remediation through internal mechanisms, such as the Ethics Channel and coordinated investigations, with the objective of preventing recurrence and ensuring access to remedy. Ferrovia also extends its commitment to fostering a sense of belonging and inclusion through specific measures targeting vulnerable and marginalized groups. The Equality Plan, which applies exclusively in Spain, encompasses more than 80 initiatives, including professional development programs and actions to ensure equal pay for equal work. The Plan focuses on underrepresented groups, such as women, while addressing unconscious bias through specialized training for managers and hiring decision-makers. Partnerships with organizations that support people with disabilities further reinforce Ferrovia's commitment to fostering a diverse and inclusive workplace.
- Ferrovia guarantees full compliance with the labor regulations applicable to its employees. Its entire workforce is covered and protected not only by the labor legislation in force in each sector and activity in which it operates in different geographical areas, but also by the collective bargaining agreements, codes, and collective agreements applicable to them, which are the result of collective bargaining processes with the legal representatives of the workers. As mentioned above, all these rights and obligations for the Company are adapted and implemented in accordance with the requirements of the regulations in the different geographical areas in which Ferrovia operates.
- Particular attention is given to all those policies aimed at ensuring a work-life balance, with special reference to the objectives and measures set out in the Ferrovia Group's single Equality Plan in Spain, whose focus on work-life balance and shared responsibility improves many of the rights and leave entitlements established for this purpose.
- Similarly, the Digital Disconnection Policy, which also aims to promote a healthy work-life balance and applies to all employees in Spain, reinforces this commitment by ensuring a healthy working environment that respects the personal and family needs of employees.
- Also noteworthy is Ferrovia's Flexibility and Work-Life Balance Policy, which applies to all employees in Spain and includes a series of enhancements to the leave and time-off arrangements, namely, the extension of leave periods for the care of children or dependent family members, improvements to family care leave, marriage leave, flexible working hours, the purchase of vacation time, and even the possibility of taking a sabbatical. In addition, exceptional recoverable leave arrangements and specific accommodations are available for employees with

disabilities or employees with dependent family members with disabilities. The Human Resources Department manages these measures, ensuring that each request is tailored to the individual needs of each employee.

- Impacts on employees are taken into account when the company decides to terminate business relationships

### Social dialogue

- Ferrovia promotes an inclusive and structured social dialogue framework in which employees can not only participate in the Company's objectives but also ensure that their interests, concerns, and aspirations are communicated to management through their supervisors. This dialogue is achieved primarily through the legal representatives of employees and takes the form of participation in trade union sections, works councils, negotiating committees, national social dialogue committees, and committees that monitor the different policies implemented by the Company, where key aspects related to the rights and obligations of the parties, working conditions, and the safety and well-being of employees are discussed and agreed upon. Ferrovia therefore facilitates ongoing communication between the management and its employees through employee representatives, ensuring that employees' concerns and proposals are heard and considered.
- All the social partners with whom Ferrovia interacts are legally legitimized. These partners have been elected and appointed through electoral processes carried out by the workers they represent or hold positions within the most representative trade union federations in the sectors and activities in which the Company operates. This structure ensures that workers' voices are adequately represented and that their interests are effectively defended in negotiations and social dialogues at both the local and global levels. In this way, the Company anticipates the labor-related challenges currently demanded by its workforce, enabling it to plan improvement actions that solve any potential conflicts identified.
- In the Construction business in Spain, 100% of the workforce is represented by trade unions, as where there is no Works Council or staff representatives, these employees fall within the scope of representation of the Trade Union Sections with which a State Negotiating Committee has been set up. At the international level, without prejudice to the forms of representation applicable in each territory, Ferrovia has entered an international/global framework agreement with the most representative trade union federations in the sector and the BWI (Building and Wood Workers' International), which encompasses more than 350 trade unions. Its primary objective is to promote trade unions in the construction, wood and related industries, thereby guaranteeing workers' rights.
- The sectors and activities in which Ferrovia operates in Spain have their respective Sectoral Bargaining Collective Agreements, which serve as minimum standards and apply to all workers simply by virtue of their providing services and performing duties within those activities, without prejudice to any collective agreements that may exist in each workplace or individual agreements entered into between each worker and the Company.

### Health & Safety

To mitigate the negative impacts on its workforce resulting from the transition to a greener and more climate-neutral economy, Ferrovia has adopted training and re-skilling programs that ensure employees acquire the necessary skills in a constantly evolving work environment. In 2025, a total of 293,432 hours of occupational health and safety training were provided. The Company offers support measures, such as career counseling, coaching, internal relocation, and early retirement plans, in situations of restructuring or downsizing. In recognition of the challenges posed by the transition to a climate-neutral economy, Ferrovia has adopted a number of mitigation measures to protect its workforce. In addition to training and retraining programs, Ferrovia offers job guarantees and individualized support in situations of change, ensuring the adaptation and resilience of its teams within a context of transformation.

Health, safety, and well-being (HSW) are fundamental values for Ferrovia and are monitored by the Board of Directors at each of the meetings held throughout the year. The Health and Safety Policy, approved by the Board of Directors, establishes the principles and values that guide the behavior of employees and subcontractors. This policy is implemented through the Health, Safety and Well-Being (HSW) Strategy, approved in December 2019 and extended until 2026. The strategy sets out the path to achieving the relevant objectives, focusing on operational excellence to improve Serious Injury and Fatality Prevention (SIF).

The following actions are highlighted in each of the four pillars of well-being:

- Physical well-being:
  - Global platform/app: In 2025, United Heroes has increased 2,560 employees.
  - Health agreements: Partnerships with health centers, gyms, online platforms, and physical therapy.
  - Sports events: Soccer, paddle tennis, company Olympics, and mountain outings.
  - Workshops: Online and in-person guides and workshops on prevention and awareness.
  - Participation in charity races.
  - Group-based activities: Weekly yoga, Pilates, boxing, full-body training, and indoor cycling sessions.
  - Nutrition: Personalized advice from nutritionists and in-person workshops on healthy eating.
  - In-person and online workshops: regarding menopause, breast cancer prevention, cardiovascular health campaigns, among others.
- Mental and emotional well-being:
  - Psychological support programs for employees and family members.
  - Targeted workshops on emotional management and personal growth (topics include resilience, self-leadership, mental health, eating disorders, etc.).
  - Mindfulness-based practices.
- Social well-being:
  - Team-building activities.

- Healthy breakfasts initiatives.
- Promotion of family activities: hiking, Nordic walking, etc.
- Volunteering initiatives and community engagement.
- Application of positive psychology principles and creation of healthy ecosystems in the workplace.
- Financial well-being:
  - Promotion of Ferrovia!'s financial support programs among employees.
  - Flexible compensation schemes.
  - Targeted in-person and online training in finance.
  - Guides aimed at improving personal financial management.

These initiatives reinforce Ferrovia!'s position as a leading employer in its key markets and drive positive changes both within the organization and across society.

2025 has been a great year for wellbeing not only because the Company has significantly increased participation and adherence, but also because its strategy is more consolidated and is part of the way Ferrovia! plans and organizes its projects. 95% of its people respondents feels that wellbeing is improving their motivation, performance and productivity, and the same percentage says that they feel their psychological health is much better thanks to the tools and actions that the HASAVI strategy has developed throughout the year.

### **Training and skills development**

Ferrovia!'s talent strategy aims to position the Company as a leading employer in its key markets, promoting the professional growth, health, and well-being of its employees and fostering diverse teams capable of driving positive change both within the organization and across society.

- At the end of the year, Ferrovia! professionals have received more than 299,881 hours of training (both online and face-to-face) and a total of 293,432 hours of training in health and safety, which makes a total of 593,314 hours of training in 2025.
- To mitigate the negative impacts on its workforce resulting from the transition to a greener and more climate-neutral economy, Ferrovia! has adopted training and retention programs that ensure employees acquire the necessary skills in a constantly evolving work environment. In addition to these programs, Ferrovia! offers job guarantees and individualized support measures in situations of change, ensuring the adaptation and resilience of its teams during periods of transformation.

To take full advantage of all the opportunities identified, Ferrovia! implemented the following actions:

- Increasing productivity and job satisfaction: The Company promotes a culture based on prevention and responsibility principles, by improving working conditions, reducing workplace accidents and occupational illnesses, and decreasing absenteeism. These actions support higher levels of employee satisfaction and retention.
- Attracting and retaining talent: By focusing on high value-added technology projects, Ferrovia! enables employees to develop in innovative and professionally attractive areas, thereby reducing staff turnover and boosting motivation and commitment.
- Training and professional development: Training programs ensure that employees acquire the necessary skills in a constantly evolving work environment.
- Sense of belonging and inclusion: Ferrovia! promotes inclusive teams to foster creativity and innovation, contributing to the success of projects and enhancing global competitiveness.

### **S1 - 5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

Although no specific quantitative targets have been set, Ferrovia! manages IROs through the following objectives:

#### **Working conditions**

- Ferrovia! guarantees the rights of its employees in Spain through its Work-Life Balance Policy and applicable collective bargaining agreements. This policy is designed to promote a healthy balance between work and personal life.
- The Flexibility and Work-Life Balance Policy, applicable to all employees in Spain, reinforces this commitment by ensuring a healthy working environment that respects the personal and family needs of employees. However, these rights may vary across other jurisdictions where Ferrovia! operates, depending on local regulations and applicable policies.
- Ferrovia!'s Flexibility and Work-Life Balance Policy, which applies to all employees in Spain, includes a series of leave options and improvements, such as extended maternity and adoption leave, the possibility of taking a sabbatical, the purchase of additional vacation days, and flexible working hours. In addition, there are specific measures for caring for family members, exceptional recoverable leave, and accommodations for employees with disabilities or disabled family members. The Human Resources Department manages these measures, ensuring that each request is assessed on an individual basis and complies with current labor regulations.

#### **Social dialogue**

- Ferrovia! ensures that its workforce and their representatives are involved in setting targets related to the management of material impacts, both negative and positive, as well as material risks and opportunities. This involvement is reflected in records such as the minutes of the National Negotiating Committee, Works Councils, and business associations where Ferrovia! actively participates as a member of negotiating committees

with the unions. These forums provide a platform for dialogue and collaboration that allows representatives to contribute directly to the establishment of impact objectives aligned with the Company's priorities and challenges.

- Each year, the Company shares detailed information with employee representatives on the level of compliance with the established objectives, which are entered into the Workday tool and displayed in the employees' profiles, accessible at any time of the year for monitoring purposes. As proof of this, the Company can cite the minutes of the Committee for Monitoring Variable Compensation by Objectives, which highlight the structured approach to keeping representatives informed and committed to evaluating progress and the adequacy of results in relation to the organization's objectives. This commitment is formalized through agreements signed with trade union sections across the organization worldwide.

### Training and skills development

- The Training Department operates on three levels (Global > Business Unit > Local/Geography) to provide training to Ferrovia employees, with the aim of addressing the training needs identified in their individual development plans, developing targeted skills identified in the talent review, and providing relevant training content and pathways that enable employees to actively train in the skills that will be most in demand in the coming years. Ferrovia provides in-person, synchronous (virtual), and asynchronous (eLearning) training formats to meet the needs of its employees: the training strategy based on the "digital first" principle ensures that Ferrovia remains at the forefront of what the work environment demands of the Company's employees, with the online campus providing fast, agile, and flexible access to more than 20,000 continuously updated training resources.
- The Company has also set internal targets for the training and qualification of its employees, focusing on several key aspects: developing talent, fostering innovation, improving competitiveness, and adapting to change.

As part of the annual goal-setting process, employees propose their Key Performance Indicators (KPIs) in collaboration with their line managers, who validate them. At year-end, the relevant line manager reviews the level of achievement of these KPIs/targets, which has a direct impact on the variable remuneration received by the employee.

During the annual Talent Review process, the line manager evaluates the employee's competencies, strengths, and areas for improvement. The employee also completes the corresponding self-assessment. The results of this process are reflected in the Individual Development Plan (IDP), which identifies jointly agreed development actions (including training, follow-up activities, mentoring, new projects, temporary assignments, internal mobility, etc.). This process is carried out for office-based employees.

### Belonging and inclusion

- Ferrovia seeks to foster a workforce that embraces the characteristics that make the Company different, unique, and genuine, including both visible and invisible factors, and that integrates Ferrovia's perspectives and experiences, capturing the richness the Company brings thanks to the diversity in its identities. Ferrovia also seeks to foster a collaborative and performance-driven work environment that recognizes and values different perspectives and experiences and creates actionable opportunities for each person to develop their full potential and contribute their best. This commitment is supported by a set of global policies, including the Global Belonging and Inclusion Policy and the Global Anti-Harassment and Anti-Discrimination Policy, among others, which establish clear principles, expected behaviors, and zero-tolerance standards.
- Ferrovia has set itself a clear and measurable target in line with its Belonging and Inclusion Policy: to ensure that the Leadership Team is made up of at least 30% women and 30% men by December 2025. For these purposes, "Leadership Team" means the category of employees in management positions as defined in provision 2.1.5 of the Dutch Corporate Governance Code and in section 2:166 of the Dutch Civil Code, excluding United States employees. As of year-end 2025, the percentage of women in this group was 29% (calculated in accordance with applicable local laws and regulations). Ferrovia is very close to meeting its goal in this respect, while taking account of local laws and regulations. Nevertheless, a combination of market, sector, and internal dynamics explains why the goal is not fully met. First, women remain significantly underrepresented in infrastructure-related disciplines. Secondly, although female participation in early career and experienced hiring has been strong and stable at Ferrovia, progression into Leadership Team roles depends on role availability, time in role required before promotion, succession planning cycles, and willingness for geographic mobility.
- In order to meet its goals moving forward, Ferrovia has taken several measures in accordance with applicable local laws and regulations, including (i) leadership development programs focused on executive training, mentoring, and exposure to strategic projects, (ii) partnerships with leading universities and STEM-focused programs, (iii) local actions tailored to each region and context, and (iv) over 300 other initiatives around belonging and inclusion in the past two years aimed at building a culture of belonging and inclusion. Ferrovia believes these measures support meeting its goals in this respect within a realistic timeframe.

### Health and safety

- Ferrovia has established a quantifiable and time-bound sustainability target to assess progress in improving health and safety outcomes across its operations. The Group aims to reduce the Serious Injury and Fatality Frequency Rate (SIF<sup>9</sup> -FR) by -31.8% in 2026 compared to the 2022 baseline. This target demonstrates Ferrovia's commitment to ensuring safe and healthy working environments and promoting the physical and mental well-being of its workforce. This target is in line with Ferrovia's overall target of promoting a culture of safety and well-being within the organization. By fostering safe working environments, the Company aims to reduce the frequency and severity of serious injuries and fatal accidents.
- Intermediate milestones include a 10% reduction by December 31, 2023, a 19% reduction by December 31, 2024, and a 27.1% reduction by December 31, 2025. The unit of measurement is the frequency rate per million hours worked. This target applies to all direct Group operations, including employees and subcontractors at project sites and operating facilities worldwide. The 2022 Serious Injury and Fatality Frequency Rate serves as a benchmark for this target (0.69 SIF FR in 2022), ensuring a consistent measurement framework for assessing progress. The target is set for the period 2022-2026, with intermediate milestones to track progress. Ferrovia has developed a company-specific methodology to calculate a consistent global index, as there is no internationally recognized standard for health, safety, and well-being (HSW) KPIs. This approach allows the Company to establish and monitor global HSW KPIs on a consistent basis.

<sup>9</sup> Includes controlled entities and concessions with the exception of IRB and NTO.

## S1 - 6: CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Ferrovia collects employee data through a structured process that ensures data accuracy and consistency<sup>10</sup>:

- **Workday extraction:** For integrated countries and companies, data and evidence are obtained through specific reports. Since the go-live of Workiva (Q3 2025), Workday extraction has been automated using RPA, leaving the files extracted from Workday in SharePoint for subsequent upload to Workiva.
- **Upload and validation in Workiva:** Data extracted from Workday is uploaded to Workiva. Collaborators review and validate the data in Workiva.
- **Management outside Workday:** In non-integrated countries, data is collected from local systems and updated in Workiva manually by employees.
- **Key assumptions:** Priority is given to the most recent and validated data, ensuring consistency between regions and compliance with reporting standards. There are no estimates used in the calculation of the total number of employees, only the total hours in the gender pay gap in the remuneration area. For more information, see ESRS 2, BP-2.

This approach ensures reliable and standardized data collection throughout the organization. Employees of Ferrovia companies and joint ventures managed by Ferrovia were included. Employees of joint ventures managed by partners were included in the reported indicators.

Employee data is classified as “Full-time” or “Part-time” and analyzed for trends. Any material variation from previous periods is reviewed in collaboration with the respective units to identify its root causes.

Both the number of employees at the end of the period and the average number of employees throughout the year are reported.

For information on total employees in the financial statements, see section 2 of the Consolidated Financial Statements: Profit (LOSS) for the year; Note 2.3: Personnel expenses.

### EMPLOYEES

Employees by type of contract<sup>4</sup>, broken down by gender

	Female		Male		Other		Not reported		Total 2025
	2024	2025	2024	2025	2024	2025	2024	2025	
<b>No. of employees</b>	4,511	4,384	20,990	18,225	0	0	0	0	22,609
<b>Temporary contract</b>	641	480	3,328	2,290	0	0	0	0	2,770
<b>Permanent contract</b>	3,870	3,904	17,662	15,935	0	0	0	0	19,839
<b>Non-guaranteed hours</b>	0	0	0	0	0	0	0	0	0
<b>Number of part-time employees (head count)</b>	89	92	148	198	0	0	0	0	290
<b>Number of full-time employees (head count)</b>	4,422	4,292	20,842	18,027	0	0	0	0	22,319

<sup>4</sup>**Full-time employees** refers to those who work a full working day according to the country's labor regulations. For example, in Spain, a full working day is considered to be when the contract establishes **40 hours per week**. These employees may have a **permanent or temporary** contract, but always on a full-time basis.

Number of employees (head count)

Gender	2024	2025
<b>Male</b>	20,990	18,225
<b>Female</b>	4,511	4,384
<b>Other</b>	0	0
<b>Not reported</b>	0	0
<b>Total employees</b>	25,501	22,609

The workforce has decreased from 25,501 in 2024 employees to 22,609 in 2025 during the reporting period. This reduction is primarily explained by the divestment of two subsidiaries: Ferrovia Services Chile and Broadpectrum Chile.

	Europe	America	Asia	Africa	Oceania	Total
<b>No. of employees</b>	15,172	7,122	189	1	125	22,609
<b>Temporary contract</b>	2,496	168	0	0	106	2,770
<b>Permanent contract</b>	12,676	6,954	189	1	19	19,839
<b>Non-guaranteed hours</b>	0	0	0	0	0	0
<b>Number of part-time employees</b>	146	141	0	0	3	290
<b>Number of full-time employees (head count)</b>	15,026	6,981	189	1	122	22,319

<sup>10</sup> Ferrovia ensures the security and confidentiality of personal data in compliance with GDPR through its Personal Data Protection Policy and Code of Ethics. Personal data are processed lawfully and confidentially, and appropriate measures are in place to protect such data and ensure responsible use across the Group and relevant third parties.

Number of employees at year-end by region and gender:

	2024			2025		
	Men	Women	Total	Men	Women	Total
Poland*	4,913	1,788	6,701	5,097	1,891	6,988
Spain*	5,096	1,087	6,183	5,113	1,184	6,297
Chile*	4,028	440	4,468	542	86	628
United States*	4,008	596	4,604	4,306	642	4,948
United Kingdom*	874	265	1,139	873	275	1,148
Germany	793	6	799	521	4	525
Canada	558	73	631	1,153	109	1,262
Colombia	117	61	178	3	7	10
Turkey	157	27	184	157	28	185
Australia	119	54	173	85	40	125
Portugal	66	49	115	95	43	138
Puerto Rico	213	32	245	226	40	266
France	24	18	42	32	23	55
Netherlands	7	6	13	6	5	11
Peru	4	4	8	3	4	7
Slovakia	4	2	6	5	1	6
Saudi Arabia	3	0	3	1	0	1
Ireland	1	1	2	2	0	2
Italy	0	2	2	0	2	2
Tunisia	1	0	1	1	0	1
Brazil	1	0	1	1	0	1
India	3	0	3	3	0	3
<b>TOTAL</b>	<b>20,990</b>	<b>4,511</b>	<b>25,501</b>	<b>18,225</b>	<b>4,384</b>	<b>22,609</b>

\* Countries in which the Company has at least 50 employees, representing at least 10% of its total number of employees.

#### NEW HIRES AND EMPLOYEE TURNOVER (ENTITY-SPECIFIC INDICATOR)

The total number of new hires in 2025 was 7,478 (16,043 in 2024). In addition, 13.81% of these new hires were covered with internal candidates. The breakdown by country, gender, and age is as follows:

		<30	30 - 50	>50	Subtotal	TOTAL 2024	TOTAL 2025
Spain	Men	423	503	329	1,255	1,201	1,456
	Women	95	89	17	201		
United States	Men	867	872	315	2,054	1,933	2,226
	Women	81	64	27	172		
Canada	Men	210	442	461	1,113	561	1,191
	Women	21	33	24	78		
United Kingdom	Men	31	39	14	84	128	120
	Women	19	16	1	36		
Poland	Men	273	562	161	996	1,340	1,310
	Women	154	139	21	314		
Latin America	Men	132	272	88	492	10,163	555
	Women	18	32	13	63		
Other countries	Men	129	294	171	594	717	620
	Women	11	12	3	26		
TOTAL	Men	2,065	2,984	1,539	6,588	16,043	7,478
	Women	399	385	106	890		
<b>Subtotal</b>		<b>2,464</b>	<b>3,369</b>	<b>1,645</b>	<b>7,478</b>		

The **turnover rate** in 2025 was 26.6% compared to the turnover rate in 2024 that was 58.7%. The difference in turnover rates and new hires is primarily explained by the divestment of two subsidiaries: Ferrovia Services Chile and Broadpectrum Chile. The total number of leaves in 2025 was 5,574 (15,541 in 2024).

## DIVERSITY IN GOVERNING BODIES AND EMPLOYEES

Category	2024				2025			
	Men	Women	Total	% of Women	Men	Women	Total	% of Women
Executive Committee	10	3	13	23.08 %	9	2	11	18.18 %
BU Executive Committee and Corporate Director	80	22	102	21.57 %	55	19	74	25.68 %
Affiliate Executive Committee & Head of Department	283	93	376	24.73 %	231	79	310	25.48 %
Business Positions Leads	279	21	300	7.00 %	294	55	349	15.76 %
Manager	2,262	622	2,884	21.57 %	2,388	673	3,061	21.99 %
Senior Professional / Supervisor	1,546	706	2,252	31.35 %	1,553	866	2,419	35.80 %
Professional	2,690	1,564	4,254	36.77 %	2,763	1,518	4,281	35.46 %
Administrative / Support Staff	680	772	1,452	53.17 %	538	682	1,220	55.90 %
Blue Collar	13,160	708	13,868	5.11 %	10,394	490	10,884	4.50 %
<b>Total</b>	<b>20,990</b>	<b>4,511</b>	<b>25,501</b>	<b>17.69 %</b>	<b>18,225</b>	<b>4,384</b>	<b>22,609</b>	<b>19.39 %</b>

### S1 - 8: COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

Ferrovia promotes an inclusive and participatory social dialogue environment in the European Economic Area (EEA), ensuring that its employees are represented at both the workplace and European levels. This commitment is reflected in the fact that 56% of its global workforce is covered by collective bargaining agreements. Employee representation is ensured by means of their participation in committees and negotiating tables, where key aspects such as working conditions, safety, and employee welfare are discussed and agreed. Ferrovia also facilitates ongoing communication between management and employee representatives at each workplace, ensuring that their concerns and suggestions are heard and addressed.

#### PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS

	Employees represented	% 2024	% 2025
Spain	6,297	99.60 %	100.00 %
United States	33	0.90 %	0.67 %
Canada	182	12.20 %	14.42 %
United Kingdom	77	– %	6.71 %
Poland	5,324	79.40 %	76.19 %
Latin America	476	87.30 %	73.68 %
Other countries	185	9.40 %	17.59 %
<b>TOTAL</b>	<b>12,574</b>	<b>60.90 %</b>	<b>55.62 %</b>

Coverage rate	Collective bargaining coverage (employees- EEA) (for regions with >50 employees representing >10% of total employees)	Collective bargaining coverage (employees - non-EEA) (estimate for regions with >50 employees representing >10% of total employees)	Social dialogue (workplace representation - EEA only) (for countries with >50 employees representing >10% of total employees)
0-19%		USA	
20-39%			
40-59%			
60-79%	Poland		Poland
80-100%	Spain	Chile	Spain

For Ferrovia, social partners are fundamental and always legitimate from a legal perspective, having been elected through electoral processes carried out by the workers they represent or belonging to trade union federations representing the sectors in which the Company operates. This structure ensures that employees' voices are adequately represented and that their interests are effectively defended in negotiations and social dialogue processes, both at local and European level.

The Company operates in the Infrastructure/Industry sector, where the Collective Bargaining Agreement and Collective Agreements for Construction are particularly relevant, although the Metal and Water Agreements are also applicable depending on the activity carried out by the employees.

In Spain, 100% of construction workers are represented by trade unions. Even in cases where there are no Works Councils or workers' representatives, workers are represented by Union Sections, which have set up a State Negotiating Committee. This level of representation ensures comprehensive coverage of workers and strengthens social dialogue in the country. Ferrovia is working to provide similar data on union representation in other EEA countries where it has a significant presence.

In addition, in 2025 employees represented in social dialogue processes in EEA countries (Spain and Poland) account for a total of 11,621 employees that represents 51.4% of total employees (37.8% in 2024). Furthermore, in 2025 employees represented in social dialogue processes in non-EEA countries (USA and Chile) account for a total of 509 employees that represents 2.25% of total employees (29.5% in 2024, this variation is due to the divestments in Chile).

At the European level, Ferrovia reinforces its commitment to worker representation through a Framework Agreement signed in 2012 with UGT FICA and the "Comisiones Obreras" trade unions, as well as with the International Trade Union Federation (ITUF). This agreement promotes the protection of labor rights in the construction and infrastructure sectors and guarantees a continuous democratic dialogue between the Company and workers' representatives through collective bargaining. This framework also ensures that employee interests are aligned with international standards of labor representation and respect.

Outside the EEA, Ferrovia also maintains a high level of commitment to collective bargaining. However, more information should be provided on the percentage of employees covered by collective bargaining agreements in these regions, which will better reflect the global scope of its social dialogue initiatives.

In this way, Ferrovia reinforces its commitment to an inclusive work environment, backed by effective union representation and ongoing social dialogue that guarantees the well-being, safety, and rights of all its employees.

Ferrovia does not have a European Works Council. Each company or subsidiary that Ferrovia has in European countries has its own union representation. However, in the Construction division, the Company has signed an agreement with the International Trade Union Federation, the international union group (agreement attached) that promotes the development of unions in the Company's sector and guarantees compliance with and safeguards workers' rights.

## S1-9: DIVERSITY METRICS

### AVERAGE NUMBER OF MANAGERS AND HIGHER CATEGORIES BY GENDER AND TYPE OF CONTRACT

Category	2024				2025			
	Permanent		Temporary		Permanent		Temporary	
	Men	Women	Men	Women	Men	Women	Men	Women
<b>Manager and higher categories (Executive, Senior Manager, Head of Department, etc.)</b>	2,778	723.7	169.2	24.3	2,750.43	762.77	156.76	24.83

### NUMBER OF MANAGERS AND HIGHER CATEGORIES BY GENDER AND TYPE OF CONTRACT

Category	2024					2025				
	Men	%	Women	%	Total	Men	%	Women	%	Total
<b>Manager and higher categories (Executive, Senior Manager, Head of Department, etc.)</b>	2,914	79 %	761	21 %	3,675	2,977	78 %	828	22 %	3,805

At Ferrovia, the term "Top Management" refers to professionals who hold strategic leadership positions within the organization. For identification purposes, the classification includes the categories of Manager and higher categories, such as Executive, Senior Manager, and Head of Department, among others. These positions play a key role in decision-making processes, defining and implementing corporate strategy, and overseeing the Company's operations.

Age Group	No. of Employees			No. of Employees		
	2024			2025		
<b>0-30</b>	4,787			4,248		
<b>30-50</b>	12,554			11,799		
<b>&gt;50</b>	8,160			6,562		
<b>TOTAL</b>	25,501			22,609		

The decrease in employees above 50 is primarily explained by the divestment of two subsidiaries: Ferrovia Services Chile and Broadpectrum Chile.

Employees	Men	Women
Share of men/women in total workforce (as % of total workforce)	80.61%	19.39%
Share of men/women in all management positions, including junior, middle, and top management (as % of total management positions)	78.24%	21.76%
Share of men/women in junior management positions, i.e. first level of management (as % of total junior management positions)	78.01%	21.99%
Share of men/women in top management positions, i.e. up to two levels away from the CEO or comparable positions (as % of total top management positions)	75.29%	24.71%
Share of men/women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	84.06%	15.94%
Share of men/women in STEM-related positions (as % of total STEM positions)	84.30%	15.70%

Note: Aside from the share of men and women in the overall workforce, the remaining indicators are entity-specific.

## S1 - 10: ADEQUATE WAGES

Ferrovia reaffirms its commitment to ensuring that all its employees receive an adequate salary, in line with the relevant standards and benchmarks in each country in which it operates. This commitment is validated annually through an analysis based on data from the Living Wage Foundation, which assesses essential factors such as food, water supply, housing, transportation, clothing, healthcare, education, and tax payments, among others. The results of this analysis confirm that 99.61% of employees in the countries where the Company is most active—Australia, Canada, Chile, Colombia, Germany, Poland, Portugal, Puerto Rico, Spain, Turkey, the United Kingdom and the United States—earn a wage above the living wage.

For the remaining 0.39%,— in Brazil, France, India, Ireland, Italy, Netherlands, Peru, Saudi Arabia, Slovakia and Tunisia —additional measures are being evaluated to further align remuneration with living wage benchmarks, reinforcing Ferrovia's commitment to fair and competitive remuneration across all its operations.

### Compliance in the European Economic Area (EEA)

In the EEA, Ferrovia ensures that remuneration complies with regulations in countries with a legal minimum wage. In cases where there is no established minimum wage, the lowest employee salary is compared with regional indicators and international standards, such as 60% of the national average wage and 50% of the average gross wage. These references comply with Directive (EU) 2022/2041 on adequate minimum wages in the European Union. Ferrovia also ensures that wages are above the living wage in all countries where it has significant operations.

In Spain, for example, the minimum wage in the construction sector is regulated by the minimum wage tables in provincial collective agreements and the General Agreement for the Sector. Ferrovia guarantees that, with specific exceptions and in the case of new hires with experience, the wages paid exceed these minimum wage tables.

### Compliance outside the EEA

Outside the EEA, Ferrovia complies with local minimum wage legislation in all countries where it operates, ensuring that no employee receives less than the minimum wage established at the national or subnational level, whether by law or by collective bargaining agreements. In cases where there are no legal instruments or collective agreements regulating the minimum wage, the Company uses international reference indices. Ferrovia complies with the standards of the Sustainable Trade Initiative (STI) and the methodologies of the Wage Indicator Foundation and the Fair Wage Network.

These methodologies, such as the one developed by Anker, ensure that wages are adequate to cover the basic needs of employees and respect the principles of collective bargaining.

### Methodology and guarantees

To ensure a consistent and transparent approach, Ferrovia uses internationally recognized methodologies, such as those provided by the Wage Indicator Foundation, which meet the criteria established in the Living Wage Roadmap initiative. These methodologies ensure that wages are adequate and in line with the principles of sustainability and employee well-being. Collective bargaining is also prioritized as a fundamental tool for establishing fair working conditions.

## S1-12: PERSONS WITH DISABILITIES

The General Act on the Rights of Persons with Disabilities and their Social Inclusion (LGDPD, as per the Spanish acronym) establishes that persons with disabilities are those who have physical, cognitive, intellectual, or sensory impairments, which are likely to be permanent, and which, when interacting with various barriers, may prevent their full and effective participation in society, on an equal basis with others.

Following this provision, the LGDPD provides that, for all purposes, the following shall be considered persons with disabilities:

- Social Security pensioners who have been granted a permanent disability pension for total, absolute, or severe disability, and civil service pensioners who have been granted a retirement pension for permanent disability rendering them unfit for service.

The number of employees as of December 31, 2025, with a disability was 172 (175 in 2024), representing 0.8% of the total workforce at the end of the period.

If an employee voluntarily decides to disclose their disability to the Company, they must provide a number of documents in order to be eligible for disability-related benefits. To be recognized as a person with a disability and manage the corresponding benefits, the employee must upload a certificate endorsed by an official body to the HR system, certifying that they have a disability.

For this purpose, Ferrovia provides employees with a global tool called Workday, which compiles detailed data related to the HR area. This tool consolidates data on all employees, allowing the extraction of consolidated or detailed information on each of them.

## S1-13 TRAINING AND SKILLS DEVELOPMENT

Ferrovial applies the phase-in approach this year exclusively over quantitative performance evaluation data. In 2025, employees completed a total of 593,314 training hours, reflecting the company's continued commitment to professional development.

	Women		Male		Total	
	2024	2025	2024	2025	2024	2025
Average number of training hours per employee	46.7	48.9	22.8	20.8	27.0	26.2

2025	Executive Committee	BU Executive Committee and Corporate Director	Affiliate Executive Committee & Head of Department	Business Positions Leads	Manager	Senior Executives	Senior Professional / Supervisor	Professional	Administrative / Support Staff	Blue Collar	Total
Average number of training hours per employee	0.4	25.1	14.3	83.4	58.4	65.5	45.3	25.6	32.4	2.6	26.2

Note: The data on health and safety training hours has been included, estimating the breakdown by gender and professional category based on the distribution of the remaining training hours. Cybersecurity hours are not broken down by gender or category and they represent 1% of the total training hours, therefore, are not considered material and have been excluded from this report.

## S1 - 14: HEALTH AND SAFETY METRICS

### WORKERS COVERED BY AN OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (ISO 45001 OR SIMILAR)

	2023	2024	2025
Workers covered by occupational health and safety management system (%)	77	80	70

Note: The variation is mainly explained by divestment processes undertaken by the Company over the last two years, which included a large proportion of certified employees. Additionally, the increase in headcount in the United States, has led to this variation.

### INJURIES DUE TO OCCUPATIONAL ACCIDENTS, OCCUPATIONAL DISEASES AND ILLNESSES

ESRS METRIC	2023	2024	2025
Total recordable frequency rate	5.5	6.3	6.4
Total recordable frequency rate (including contractors)	5.7	4.9	4.6
Total number of recordable injuries	272	315	310
Total number of recordable injuries (i/cont.)	550	584	560
Number of days lost (days)	8,365	9,085	9,624 <sup>11</sup>
Number of fatal accidents involving employees	1	2	0
Number of fatal accidents involving contractors	0	5	2
Number of work-related health issues (employees)	11	7	3

Note: In 2024, days lost due to work-related health issues were not included.

SPECIFIC METRICS BY ENTITY	2023	2024	2025
Lost Time Injury Frequency rate	4.7	4.7	5.0
Lost Time Injury Frequency rate (including contractors)	4.3	4.1	3.8
Severity rate	0.20	0.2	0.2
Absenteeism rate	4.40	4.9	3.4
Occupational Disease Frequency Rate	0.20	0.1	0.1
Absenteeism hours (mill. hours)	2.10	2.5	1.6

<sup>11</sup> Days lost due to work-related health issues were not disclosed in the prior year as they amounted to only 21 days and were considered immaterial. For transparency purposes, these figures are included in the current year disclosure.

Frequency rate = number of accidents with sick leave\*1,000,000/number of hours worked

Total recordable frequency rate = total recordable injuries\*1,000,000/number of hours worked

Severity rate = number of days lost due to injuries\*1,000/number of hours worked

Note: accident rate data are provided solely as ratios, as these provide a reliable representation of the Company's health and safety performance. Significant variations in the indicators shown are mainly due to the divestment processes undertaken by the Company over the last two years.

In order to respond to the breakdown of indicators by gender in S1-14, an estimate of hours worked has been made based on the gender distribution of the workforce, and the results are as follows:

	2025	
	Men	Woman
Total number of recordable work incidents	279	12
Total number of work related health issues	3	0
Severity rate	0.20	0.04
Total recordable frequency rate	7.19	1.32

## S1 - 16: COMPENSATION METRIC (PAY GAP AND TOTAL COMPENSATION)

### ANNUAL TOTAL COMPENSATION RATIO\*

	2024	2025
Annual Total Compensation Ratio	194.09	160.88

\* The methodology used is the calculation of the median of the sum base salary annualized and the actual salary supplements. 96.40% of the workforce is covered.

The ratio between (i) the total annual remuneration of the executive with the highest total annual remuneration and (ii) the median annual remuneration of the employees, whereby:

- The total remuneration of the executive with the highest total annual compensation includes all remuneration components (such as fixed remuneration, annual variable remuneration, share-linked plans, and remuneration in kind).
- The median annual remuneration of employees is determined by calculating the median of the total compensation of the employees (base salary annualized and the actual salary supplements).

### RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN VS. MEN

#### 2025 gender pay gap (expressed in euros and hourly wage).

Data as of 12/31/2025:

Global Gender Pay Gap	% wage gap between men and women (average salary)
2025	4.54%
2024	2.10%
2023	-0.65%

The sum of the Base Salary and Salary Supplements (\*) equals Salary. The formula used to calculate the gender pay gap is (Men's salary - Women's salary) / Men's salary.

With regard to the global gender pay gap, a shift in favor of men has been observed when comparing data from 2025 with that from 2024, in terms of the average. This is due in part to the inclusion of the Executive Committee, and the divestment of subsidiaries in Chile during 2025, which resulted in a change in the workforce profile. The sample included in the analysis represents 96.40% of the total workforce at the end of the period and covers employees in the countries most relevant to the Company's activities - Canada, Chile, Germany, Poland, Spain, United Kingdom and United States. The remaining 3.60% of the workforce corresponds to countries where the activity is not as important or where the number of employees per country is not significant. Within the population considered for the average salary, two individuals have not been classified as either female or male, since one of them identifies as non-binary and the other one has not disclosed their gender.

(\*) Salary supplements are considered to be additional remuneration to the base salary that make up the salary structure. These amounts are related to the work performed by employees (such as night shifts, overtime, etc.), their personal or professional circumstances (e.g., language skills or productivity), or the Company's results (such as the annual variable). In the case of the annual variable, the actual variable compensation for 2025 has been taken into account, unlike in 2024, when the "target" variable compensation was considered.

Due to the methodological update carried out since 2024 in the reports to comply with the requirements of the CSRD, remuneration data has been recalculated using hourly wages instead of annual salaries.

The number of annual hours worked by gender has been estimated based on the total actual hours worked and the percentage of the workforce at year-end by gender.

## S1-17: INCIDENTS, COMPLAINTS, AND SEVERE HUMAN RIGHTS IMPACTS

In 2025, the number of incidents or cases of discrimination, including harassment, reported through the Ethics Channel and other communication platforms affecting the Company's own workforce is 50 (58 in 2024) of which 8 were cases of discrimination and 42 were cases of harassment. All of which have been investigated and solved or are currently under investigation. With respect to severe human rights incidents there have been no incidents of such type. Thus, no fines, penalties, or compensations have been recorded regarding such incidents and grievances. We have received 174 communications (123 in 2024) of other matters such as privacy data, conflict of interest, among others.

## ESRS S2 WORKERS IN THE VALUE CHAIN

### SBM - 3: MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Ferrovia determines and evaluates actual and potential impacts on workers in the value chain using a comprehensive framework. These impacts are assessed in the context of their relevance to the Company's strategy and business model. For example, potential risks such as reputational damage due to human rights violations are directly linked to the Company's reliance on supply chain partners adhering to fair labor practices. Additionally, positive contributions, such as the generation of wealth and employment in those communities where Ferrovia operates, through its local purchasing policy, showcase how operational strategies are interrelated with broader social outcomes. These incidents also support Ferrovia's adaptation to align with stakeholder expectations and regulatory demands, thereby reinforcing its commitment to sustainable and responsible business practices.

In its Construction Division, Ferrovia employs advanced management tools such as Insite, Supplier360, and BuildAdvisor to set parameters for controls related to the financial, administrative, and production areas of projects. These tools are continuously adapted in response to updates in policies and procedures, regulatory changes, or as part of the Company's commitment to process improvement. Ferrovia's requirements regarding workers in its value chain and supplier commitments to these areas are set out in contractual clauses. This ensures a formal framework for upholding labor standards and managing risks within its supply chain.

Ferrovia evaluates the risks and opportunities arising from worker-related impacts across its value chain. Negative impacts, such as systemic risks of human rights violations or exploitative labor practices, are addressed through measures like supplier engagement and compliance with international standards. Effective risk management plays a key role in this approach, including supplier assessment and the implementation of appropriate measures to ensure the quality and safety of supplies. Risks, such as supply chain disruptions, are mitigated through continuous monitoring of critical suppliers and the identification of viable alternatives to ensure the continuity of the supply and minimize negative effects. On the other hand, opportunities such as fostering mutual trust with suppliers by improving operational efficiency and transparency are leveraged to strengthen long-term relationships and operational efficiency. These efforts emphasize the integration of value chain resilience into the Company's strategic and operational frameworks.

The Company ensures that its disclosure encompasses all workers within its value chain who may be significantly affected. This includes not only those directly employed by Ferrovia, but also workers in the supply chain, downstream operations (e.g., logistics and distribution providers), and joint ventures or special purpose entities.

Ferrovia expects its contractors to uphold the same level of respect for human rights, health and safety protection, promotion of employee welfare, and equality and diversity. Therefore, in accordance with applicable legislation and its supplier- and purchasing-related policies, Ferrovia requires responsible behavior from its value chain partners through specific actions, such as the mandatory signing of contracts that include human rights and labor standards clauses, periodic evaluations/audits to verify compliance with these commitments, and monitoring processes to ensure adherence to ethical and sustainability criteria. In addition, suppliers may be required to participate in training programs and improvement plans if any non-compliance is detected. Therefore, it was not necessary to establish a definition of "workers in the value chain", and no particularly vulnerable groups were identified that require differentiated treatment or for whom the policies applicable to other workers do not adequately guarantee their rights.

Ferrovia also assesses geographical and sectoral risks, including potential incidents of child labor or forced labor in regions or sectors where these risks are known to be prevalent. To mitigate these risks, Ferrovia applies due diligence processes and works with suppliers and partners to ensure compliance with human rights standards. The Company monitors the economic, social, and environmental impacts associated with its supply chain activities, ensuring that potential risks are proactively managed while fostering opportunities for sustainable development.

However, it did identify significant risks and opportunities related to workers in its supply chain:

- Among the risks, key concerns include the potential impact of infrastructure construction and development on the human rights of communities and customers, such as population displacement; reputational damage and loss of trust in the event of human rights violations; and poor working conditions within the supply chain.
- On the other hand, opportunities include improving working conditions in the supply chain by promoting quality working environments, differentiating within the sector through adherence to high human rights standards, gaining access to customers with strict human rights requirements, and strengthening transparency and trust with suppliers, improving operational efficiency and business sustainability.

Despite the foregoing, Ferrovia does not operate in any geographical area nor source raw materials that pose a significant risk of child labor, forced labor, or compulsory labor within its value chain. The Company remains firmly committed to respecting human rights and ethical labor practices, ensuring that its operations and relationships with suppliers comply with the strictest international labor standards. To further mitigate these risks, Ferrovia applies robust due diligence processes, including supplier assessments/audits, contractual obligations in line with human rights principles, and grievance mechanisms to promptly solve any issues. These measures help ensure that the Company does not contribute to or cause harm in the countries where it operates.

Workers in the value chain	Stage*	Description	Likelihood of occurrence	Time horizon
<b>Working conditions</b>				
(+) Impact	OP	Improving the health and safety for workers by enhancing working conditions, including technological support (e.g., digitization of processes).	Current	S
(+) Impact	OP, Pu	Reduction of the severity of incidents in the supply chain by establishing due diligence processes in order to identify, prevent, and mitigate risks and developing action plans.	Current	S
<b>Working conditions and equal treatment and opportunities for all</b>				
Risk	OP, VC	Reputational damage and loss of trust as a responsible company that does not comply with human rights.		M
Risk	OP, Pt	Reputational risk caused by the impact of a fatal accident or one with catastrophic consequences.		M

<b>Risk</b>	OP, Pt	Delays due to operational risk: caused by the interruption of activities as a result of a fatal accident or property damage.	S
<b>Risk</b>	OP, Pt	Financial risk: related to compensations or penalties; loss of contracts with customers with high safety standards.	M
<b>Opportunity</b>	OP, VC	Becoming a leader in the sector by promoting best practices in the field of human rights throughout the value chain.	M
<b>Opportunity</b>	OP, VC	Differentiation and access to customers with robust human rights standards requirements.	S

OP: Own operations; VC: Value chain; Pu: Purchasing; C: Customers; Pt: Partners; S: Short term; M: Medium term; L: Long term.

## S2-1: POLICIES RELATED TO WORKERS IN THE VALUE CHAIN

Policy	Sustainability Policy
<b>Description</b>	Ferrovia develops and operates innovative, efficient, and sustainable infrastructure, creating value for its stakeholders (employees, customers, infrastructure users, society, and shareholders). Ferrovia aims to consolidate its position as a contributor to a more sustainable, innovative, inclusive, and low-carbon economy. Sustainability is considered a key factor for the business model, contributing to the creation of new opportunities and facilitating future growth.
<b>Objective</b>	The Sustainability Policy establishes the principles and values that guide Ferrovia's commitment to sustainability in all its entities, regardless of their business area, geographical location, or activities.
<b>Associated material impacts, risks, and opportunities</b>	<ul style="list-style-type: none"> <li>Material impacts: pollution prevention, proactive environmental risk management to minimize negative impacts, add value to the communities in which it operates, support local development, and collaborate with social organizations to benefit vulnerable populations.</li> <li>Opportunities: achieve a neutral or positive impact on natural capital and biodiversity, set ambitious emission reduction targets aligned with the Science Based Targets Initiative (SBTi), and manage climate-related risks and opportunities.</li> </ul>
<b>Follow-up and remediation process</b>	Ferrovia is committed to the highest standards of integrity and transparency, practicing zero tolerance for legal violations and corruption. The Company periodically verifies the effectiveness of its control systems to prevent the risks of fraud and corruption. Ferrovia guarantees a safe working environment for all its employees and promotes the protection of human rights in its business activities and collaborations with third parties.
<b>Scope of the policy</b>	
<b>Affected stakeholders</b>	This policy applies to all Ferrovia Group entities, regardless of their business area, geographic location, or activities.
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Ferrovia fosters mutual benefit in its relationships with customers, suppliers, shareholders, employees, and other external stakeholders.
<b>Exclusions from the application</b>	There are currently no exclusions; the policy applies to all areas of activity, geographies, and stakeholders worldwide.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Board of Directors - responsible for approving and implementing the policy.
<b>Other issues to report (if applicable)</b>	
<b>Consistency with third-party instruments or standards</b>	This policy is aligned with Ferrovia's existing policies on sustainability, human rights, corporate responsibility, and the principles of the United Nations Global Compact.
<b>Stakeholder engagement</b>	Ferrovia is committed to disseminating relevant information to markets, shareholders, and other stakeholders in a transparent, timely, complete, and accurate manner, following the principles of equal treatment and non-discrimination.
<b>How it is made available</b>	This policy is available on Ferrovia's website (ferrovia.com) and on the intranet.
<b>Significant policy changes</b>	N/A - no changes have been made.

Policy	Global Purchasing Policy
Description	Ferrovia integrates environmental, social, and governance (ESG) principles into its supply chain, promoting efficiency, quality, sustainability, transparency, respect for human rights, non-discrimination, and equal opportunities. The selection, negotiation, and contracting of suppliers and contractors are objective and rigorous, supported by continuous quality control evaluations. Ferrovia prioritizes long-term relationships with socially responsible organizations and partners.
Objective	The objective of this policy is to promote a responsible, sustainable, and transparent supply chain, while fostering innovation and improving ESG-related performance among suppliers and contractors.
Associated material impacts, risks, and opportunities	<ul style="list-style-type: none"> <li>Material impacts: Potential ESG risks, including non-compliance with human rights, environmental standards, or ethical business practices.</li> <li>Risks: Ensuring that suppliers adhere to Ferrovia's Suppliers' Code of Ethics and integrating ESG criteria into selection and evaluation processes.</li> <li>Opportunities: Enhancing sustainability, reducing environmental impact, increasing supplier performance, and encouraging innovation in procurement processes.</li> </ul>
Follow-up and remediation process	Evaluations are conducted regularly including ESG criteria. Incidents are recorded and may result in the supplier's exclusion or remedial action plans. The Ethics Channel is available for reporting misconduct, ensuring transparency and accountability. It is open to everyone, including external parties. The Company makes its existence known through contracts with third parties, requiring them to acknowledge and sign that they are aware of the channel.
<b>Scope of the policy</b>	
Affected stakeholders	Suppliers, contractors, and other value chain partners.
Geographic areas	Global
Value chain application	Applies to suppliers, contractors, and downstream partners, with an emphasis on fostering ESG commitments in the communities where Ferrovia operates.
Exclusions from the application	There are currently no exclusions; the policy applies to all areas of activity, geographies, and stakeholders worldwide.
<b>Policy approval flow</b>	
Responsible party	Board of Directors - responsible for approving and implementing the policy.
<b>Other issues to report (if applicable)</b>	
Consistency with third-party instruments or standards	The policy is aligned with Ferrovia's Code of Ethics and Business Conduct, Corporate Responsibility and Human Rights Policies, and international frameworks.
Stakeholder engagement	The policy incorporates stakeholders' interests, with a particular focus on sustainable procurement practices and compliance with ESG standards.
How it is made available	This policy is available on Ferrovia's website (ferrovia.com) and on the intranet.
Significant policy changes	N/A - no changes have been made.

Policy	Anti-Harassment and Anti-Discrimination Policy. See in ESRS S1- Own workforce for more detailed information about this policy.
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Policy	Suppliers' Code of Ethics
Description	Ferrovia's values, as reflected in its Suppliers' Code of Ethics, translate into environmental, social, and good governance commitments. Ferrovia promotes responsible behavior across its supply chain, in line with the highest standards of ethics and integrity, legality, transparency, health and safety, environmental responsibility, and respect for human rights. Ferrovia encourages its suppliers to conduct their activities responsibly and in compliance with applicable national and international laws.
Objective	The objective of the Suppliers' Code of Ethics is to establish the ethical principles that should govern the actions of Ferrovia's suppliers, thus promoting an ethical integrity due diligence framework for suppliers and preventing behaviors that are incompatible with these principles. Ferrovia promotes these principles and expects them to be shared by its suppliers, adopted by them, and passed on to their own suppliers and subcontractors in their business relationships with Ferrovia.
Associated material impacts, risks, and opportunities	<ul style="list-style-type: none"> <li>Material impacts: conduct verifications of the integrity of its suppliers, terminate the contractual relationship with any suppliers who fail to comply with any of the principles set out in this Suppliers' Code of Ethics, monitor and follow-up the performance of its suppliers, and conduct evaluations of compliance.</li> </ul>

<b>Follow-up and remediation process</b>	Ferrovial will adopt practices and controls to promote the implementation, monitoring, and verification of compliance with the Suppliers' Code of Ethics. Ferrovial will also establish measures to ensure that the principles underlying this Code are known, understood, and accepted by the Group's workforce and by third parties with whom it does business. Ferrovial has an Ethics Channel through which employees, managers, and other stakeholders of the Group can report irregularities, breaches, or unethical or illegal behavior. The Ethics Channel can be accessed from the intranet or Ferrovial website.
<b>Scope of the policy</b>	
<b>Affected stakeholders</b>	This Suppliers' Code of Ethics applies to all Ferrovial suppliers, regardless of their sector of activity, geographical location, or activity.
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Ferrovial seeks to extend its commitment to responsible behavior throughout its supply chain, ensuring that suppliers and subcontractors adhere to the principles set out in this Code.
<b>Exclusions from the application</b>	There are currently no exclusions; the policy applies to all areas of activity, geographies, and stakeholders globally.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Chief Executive Officer - responsible for approving the policy, whereas the Compliance Department is responsible for its updates and dissemination.
<b>Other issues to report (if applicable)</b>	
<b>Consistency with third-party instruments or standards</b>	This Code is aligned with Ferrovial's Code of Ethics and Business Conduct, Ferrovial's Human Rights, Corporate Responsibility and Sustainability Policies.
<b>Stakeholder engagement</b>	Ferrovial guarantees the confidentiality and, if desired, anonymity (to the extent possible and in accordance with applicable law) of any reporter acting in good faith.
<b>How it is made available</b>	This Code is available on the Ferrovial website (ferrovial.com) and on the intranet.
<b>Significant policy changes</b>	The Suppliers' Code of Ethics was updated in 2025.

Ferrovial upholds the respect for human rights throughout its value chain by implementing a comprehensive set of policies and procedures.

Through its Code of Ethics and Business Conduct, the Company emphasizes conducting all business and professional activities with integrity, honesty, and a strong commitment to human rights.

Ferrovial's Human Rights Policy, that establishes the Company's commitment to respecting human rights in all its operations and value chain, including the prevention of these practices, highlights its cooperation with government agencies, international organizations, and civil society to promote and defend human rights. The Company actively identifies, prevents, and mitigates the potential negative impacts of its operations on human rights. It fosters a respectful and dignified work environment by providing training and raising awareness about human rights among all its employees. Also, Ferrovial addresses issues such as human trafficking, forced, compulsory, and child labor in this policy.

While Ferrovial introduced a targeted human rights policy in 2014, it was updated in 2022 to align with international standards such as the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, and International Labor Organization regulations. Also The Human Rights Policy has been updated and approved by the Board of Directors the 18th of June 2025. The updated policy also incorporates emerging trends, bringing the Company's human rights approach closer to its operational realities, further strengthening its commitment to protecting and respecting human rights across its own operations and value chain. With respect to severe human rights incidents, there were no such incidents along the value chain.

To ensure ethical partnerships, Ferrovial follows a Due Diligence Procedure that establishes a structured process for evaluating collaborations, partnerships, and procurement activities. The procedure incorporates the Suppliers' Code of Ethics and enforces compliance with the Anti-Corruption Policy to ensure ethical and transparent business relationships.

The Suppliers' Code of Ethics, updated in 2025, establishes clear ethical principles for Ferrovial's suppliers. This code underlines the importance of due diligence in supplier integrity and requires the rejection of corruption or bribery. It applies to all suppliers, regardless of their location or sector, requiring them to adopt and enforce these principles in their supply chains. Ferrovial reserves the right to audit suppliers and terminate agreements with those who fail to comply. Moreover, the Suppliers' Code of Ethics requires business partners to adhere to international labor standards and explicitly prohibits child labor, forced labor, and any form of human trafficking. These principles are included in supplier contract clauses and compliance with these policies is monitored. Ferrovial manages its supply chain through its Global Purchasing Policy and Purchasing Procedure, which ensure efficient, ethical, and sustainable sourcing practices. These procedures include globally adapted local guidelines that ensure products and services comply with contractual and Company standards. Supplier performance is continuously monitored through the Supplier Quality Evaluation and Follow-up Procedure, further promoting legal compliance and human rights monitoring in operations and business relationships.

Ferrovial evaluates suppliers' adherence to its standards through due diligence processes, which include scheduled evaluations, audits, and reviews of suppliers' policies and practices to ensure their compliance with ethical, social, and environmental standards. Non-compliance may lead to corrective actions or, if necessary, the termination of the business relationship.

In terms of sustainability, Ferrovial has adopted several strategic policies to address material sustainability issues:

- The Sustainability Policy governs sustainability initiatives across all entities, regardless of sector, location, or activity.
- Ferrovial Construction's Environmental Policy, derived from the Sustainability Policy, focuses on reducing environmental impact through measures such as legal compliance, risk identification, energy efficiency, staff awareness, and continuous improvement.

Ferrovial's 2030 Sustainability Strategy is built on three pillars: environment, community, and governance. The 2024-2030 strategy reinforces the Company's commitment to society while addressing stakeholder expectations and ESG requirements. This approach ensures sustainable project management and maintains Ferrovial's leadership in the construction sector.

## S2-2: PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

Ferrovial does not maintain direct communication with workers in its value chain. Ferrovial has not publicly disclosed any global framework agreement or any agreement with global trade union federations regarding the respect for the human rights of workers in the value chain, including their right to collective bargaining. Therefore, there is no evidence that such agreements provide the Company with direct information on the perspectives of these workers.

However, the Company does ensure that labor standards and human rights commitments are reflected in any contractual clauses entered into with its suppliers.

Ferrovial uses management tools such as Supplier 360, mentioned before, which enable it to monitor and evaluate supplier performance, including aspects related to the economic, social, and environmental impact of their activities. Through these audits and/or evaluations, Ferrovial controls risks in its supply chain and promotes compliance with labor standards.

Ferrovial also has an Ethics Channel that allows workers in its value chain to raise their concerns and report negative incidents on a confidential and anonymous basis. This channel is designed to facilitate the reporting of any possible irregularities, breaches, or behavior that is contrary to ethics, legality, and the Company's internal regulations.

Although these mechanisms do not involve direct collaboration with workers, they help to control occupational risks and promote continuous improvement in suppliers' practices. They also make it possible to evaluate suppliers' performance in complying with labor and social standards that protect vulnerable groups. Suppliers' contractual clauses also include commitments related to human rights, indirectly addressing these risks.

## S2-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNS

As referenced in S2-2, the Company provides its employees and stakeholders with the Ethics Channel (see ESRS G1-1 for more information), a confidential and, if the reporter so wishes, anonymous system (pursuant to applicable legislation), to facilitate the reporting of any possible irregularities, breaches, or behavior contrary to ethics, legality, and Ferrovial's internal policies and procedures, including, in particular, possible cases of fraud or corruption, anti-competitive practices, human rights violations, financial and tax matters, or damage to the environment. The Compliance Department is responsible for the management of the Ethics Channel with support from Internal Audit for the analysis of certain high-priority communications, as well as from other Company departments depending on the nature of the relevant matter. The Chief Compliance Officer reports quarterly to the Audit and Control Committee and annually to the Board of Directors regarding the communications received and the measures adopted in relation to such communications. In addition to the possibility of reporting negative situations, Ferrovial is committed to investigating and responding appropriately to concerns raised through the Ethics Channel. This system not only acts as a means of reporting problems but also plays a key role in mitigating and remediating negative impacts on employees, as it allows the Company to proactively identify and address situations that may require intervention. Ferrovial strives to ensure that all concerns are treated with the seriousness and confidentiality they deserve, thereby contributing to a safer and fairer working environment for all workers in its value chain.

Ferrovial also uses Supplier 360, that monitors suppliers using advanced data analysis, language processing, and internet search techniques. This allows the Company to detect potential risks, whether financial, environmental, legal, labor, human rights, or reputational in nature. The platform provides additional information to that already available in supplier databases, both for the selection phase and for the contracting and monitoring phase. In 2025, 1,581 Ferrovial Construction suppliers were monitored, representing more than 60% of supplier turnover in Spain, the US, and the United Kingdom. A total of 50,511 data extractions were collected through this tool. Sources of information have also been expanded, mainly incorporating data relating to ESG compliance and performance. Furthermore, the information obtained through Supplier 360 has been integrated into the corporate purchasing tool, allowing for greater visibility of the information throughout the Company.

In the event that a negative impact is identified, Ferrovial follows a structured remediation process to address and solve the issue. Each case reported through the Ethics Channel or detected via any management tool such as Supplier 360 is analyzed to determine the appropriate corrective measures to be adopted, which may include contractual penalties, engagement with affected stakeholders, or collaboration with external authorities if required. The effectiveness of these resources is monitored through follow-up actions to ensure that the issue is solved and that similar risks are mitigated in the future. The Company also tracks the use of the Ethics Channel and other reporting mechanisms, analyzing trends in the communications received to continuously improve its response processes. In contracts entered into with suppliers, it is necessary to set out the appropriate provision so that they are aware of the existence of this channel and that all their employees can use it to report any type of incident. For more information, see ESRS G1-1.

The Policy of the Ethics Channel and for Dealing with Queries, Complaints and Reports, establishes zero tolerance for retaliation against reporters acting in good faith and/or related parties, such as co-workers and family members, or against anyone who participates in the investigation of a Communication. Protection against retaliation is also explicitly addressed in the Code of Ethics and Business Conduct. Additionally, the Compliance Department periodically reviews closed reports to detect potential cases of retaliation.

As part of its commitment to integrating sustainability and human rights across its value chain, in 2024 and 2025, Ferrovial has invited suppliers from different geographic areas to participate in the "Training Program: Sustainable Suppliers," a program developed by the United Nations Global Compact in Spain, ICEX Spain Export and Investment, and the ICO Foundation. This online training program enables SME suppliers to meet the sustainability standards of large companies, while acquiring general knowledge about corporate sustainability, how to integrate such knowledge into their strategy, and how to measure the results obtained. The effectiveness of these processes is assessed through supplier performance indicators and their compliance with the contractual commitments established by Ferrovial.

Ferrovial has not disclosed specific measures to directly ascertain the prospects of workers who are particularly vulnerable to incidents or marginalization, such as female workers, migrant workers, or persons with disabilities, within its value chain. However, it monitors working conditions across its supply chain, including aspects related to diversity and human rights.

## S2-4: TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

Ferrovia has implemented measures to manage its material impacts, risks, and opportunities related to workers in its value chain.

Some key actions include:

- **Supplier assessment and monitoring:** The Company has established procedures to assess and monitor supplier performance, which incorporate ESG criteria. This ongoing assessment allows suppliers to be classified according to their level of risk and enables informed decisions to be made, such as warnings, improvement plans, or even disqualification in serious cases. In addition to evaluating suppliers in each of the projects, Ferrovia uses tools such as Supplier 360 to monitor suppliers using advanced data analysis, language processing, and Internet search techniques and allows for the detection of potential risks, whether financial, environmental, legal, labor, human rights, or reputational in nature. Furthermore, the Company periodically reviews the results of evaluations/audits and training programs to identify areas for improvement and adjust policies and procedures accordingly.
- **Supplier training program:** Ferrovia offers the "Training Program Sustainable Suppliers" aimed at small and medium-sized companies in its supply chain. This free program, developed in collaboration with the United Nations Global Compact in Spain and the United Kingdom, ICEX Spain Export and Investment, and the ICO Foundation, provides the Company's suppliers with tools to improve their competitiveness while aligning with ESG best practices. Thanks to this initiative, Ferrovia promotes a responsible and resilient supply chain that maintains ethical and sustainable business practices. Taking comprehensive approach to ensuring positive impacts, mitigating risks, and promoting opportunities across its value chain by means of strategic initiatives, responsible policies, and innovative tools. As part of its commitment to becoming an industry benchmark by promoting best practices in human rights across the value chain and strengthening mutual trust to improve operational efficiency and transparency with its
- **Ethics Channel:** The Company has an Ethics Channel accessible to all stakeholders through its website, which guarantees transparency in relationships and allows for the reporting of any conduct that does not comply with Company's standards. As part of the contractual agreement, suppliers must confirm that they are aware of and have access to Ferrovia's Ethics Channel, which provides a confidential platform for reporting any misconduct or breaches of labor and human rights standards. This ensures that any potential issues can be remediated in a timely and effective manner.
- **Suppliers' Code of Ethics:** Ferrovia has a Suppliers' Code of Ethics, which suppliers must be familiar with and accept before establishing contractual relationships with the Company. This code establishes the fundamental principles that should guide their behavior in their business relationship with Ferrovia.

These actions cover both Ferrovia's internal activities as well as its upstream value chain, including suppliers in several geographic areas in which the Company operates. The scope of these actions extends to all Ferrovia divisions and projects worldwide.

In terms of timeframes, the evaluation and monitoring of suppliers, as well as the use of the Ethics Channel, are ongoing processes. The Training Program: Sustainable Suppliers is offered periodically, and the Suppliers' Code of Ethics applies from the very beginning of the contractual relationship.

In the event of incidents reported at the project level, Ferrovia works with suppliers to address and resolve the relevant issues, offering support mechanisms through training courses or improvement plans. If a supplier receives three negative evaluations in a year, a disqualification proposal is issued. Only after this proposal has been formally reviewed and approved will the supplier be disqualified, at which point they will no longer be permitted to work with the Company. Ferrovia systematically monitors supplier performance and the effectiveness of the measures adopted. These assessments enable suppliers to be rated on an ongoing basis, and the results may lead to formal warnings, the definition of improvement plans, or even the disqualification of the supplier, depending on the severity of the situation.

Ferrovia manages actual material incidents in its value chain through a structured and clearly defined procedure, which includes the following steps:

- **Formal notification to the supplier, where applicable:** When an incident is identified, Ferrovia formally notifies the supplier and requires specific remediation measures to resolve the relevant issue.
- **Improvement plans:** Ferrovia supports suppliers through tailored improvement plans aimed at resolving identified deficiencies. This process is governed by the Construction Supplier Quality Assessment and Monitoring Procedure, which defines targeted actions based on the severity of the incident.
- **Disqualification criteria:** Ferrovia has established a structured supplier monitoring and evaluation system to mitigate risks across its value chain. All suppliers are evaluated on their adherence to deadlines, price compliance, quality requirements, technical capability, and compliance with anti-corruption policies and the Suppliers' Code of Ethics. Suppliers that provide labor are additionally assessed on their environmental performance and health and safety practices. Suppliers with persistent non-compliance issues are required to implement remediation action plans and, if non-compliance persists (suppliers that receive three negative evaluations within a one-year period are proposed for disqualification) they are disqualified. Once disqualified, they are no longer permitted to work with the Company, which ensures compliance with Ferrovia's standards. This approach ensures that all suppliers adhere to the Company's ethical and sustainability commitments, minimizing the risk of adverse impacts on workers.
- **Ethics and transparency:** Ferrovia maintains an Ethics Channel, accessible on its website, which allows stakeholders to report conduct or incidents that violate the Company's ethical standards. This channel increases transparency in incident management.

To ensure the effectiveness of the actions implemented, Ferrovia follows structured monitoring and control practices across its supply chain. Through the Construction Supplier Quality Assessment and Monitoring Procedure, suppliers are continuously evaluated based on their operational, ethical, and ESG performance, ensuring that purchasing practices remain aligned with the Supplier Code of Conduct and that potential conflicts with ESG requirements are identified and addressed in a timely manner. These evaluations enable informed decisions to be made, including the issuance of warnings, the implementation of corrective action and improvement plans with defined timelines, or the exclusion of suppliers from contracting when minimum ESG requirements cannot be achieved within the established timeframe, particularly in serious or repeated cases. In addition, Ferrovia uses tools such as Supplier 360 to monitor supplier performance in real time and periodically reviews the results of evaluations, audits, and training programs to identify areas for improvement and to adjust policies, procedures, and purchasing practices accordingly. The Ethics Channel further reinforces this framework by providing a confidential platform for stakeholders to report concerns related to supplier conduct or ESG compliance, fostering transparency, trust, and appropriate follow-up actions.

Ferrovial also integrates ESG criteria into its Global Purchasing Policy and Ethical Integrity Due Diligence Procedure for suppliers. Suppliers are classified as high risk when they operate in sectors or countries with increased exposure according to ESG criteria, and ongoing monitoring through the Supplier Quality Assessment Procedure ensures compliance with these standards, including human and labor rights. Ferrovial adopts a proactive approach by incorporating contractual clauses that prohibit practices such as child labor, forced labor, and human trafficking, which are monitored through regular audits and/or assessments. In the event of non-compliance, the Company works with suppliers to develop improvement plans or provide targeted training

Ferrovial has not identified or received any reports of serious human rights violations related to the upstream and downstream areas of its value chain in 2024 and 2025.

## S2-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Ferrovial continuously assesses the effectiveness of its sustainability targets and initiatives through internal evaluations and stakeholder engagement. Although the Company does not have a formal process for collaborating directly with value chain workers or their representatives to identify lessons learned or areas for improvement, Ferrovial integrates best practices and knowledge from industry benchmarks, regulatory developments, and ongoing dialogue with key stakeholders. This approach ensures the continuous enhancement of its strategies while maintaining a responsible and sustainable business model.

Furthermore, Ferrovial's knowledge of its global supply chain, as well as the tools available to the Company, guarantee a more effective management.

Although Ferrovial has value chain management policies in place, it has not yet defined specific objectives or targets in relation to the participation of credible spokespersons for workers' representatives. This particular area could be further strengthened in future sustainability and social dialogue strategies.



## ESRS S3 AFFECTED COMMUNITIES

### SBM-3: MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Affected communities	Stage*	Description	Likelihood of occurrence	Time horizon
<b>Communities' economic, social and cultural rights; Rights of indigenous peoples</b>				
<b>(+) Impact</b>	OP, C	Reduction of inequalities and improvement of the situation of vulnerable communities by means of the development and promotion of social action projects, research, education, the fight against hunger, etc.	Current	S
<b>(+) Impact</b>	OP, C	Improvement in the living conditions of local communities resulting from Ferrovia's infrastructure assets (reduction of accidents, greater predictability of travel times, reduced urban congestion, access to drinking water or better urbanized areas).	Current	S
<b>(-) Impact</b>	OP, VC	The construction and development of infrastructure, such as roads, bridges, dams, energy, drinking water and transport systems can directly affect the human rights of communities and clients (displacement of population, for example).	Current	M
<b>Risk</b>	OP, VC	Reputational damage reputation and loss of trust as a responsible company that does not comply with human rights.		M
<b>Opportunity</b>	OP, VC	Differentiation and access to customers with solid human rights standards.		S
<b>Other</b>				
<b>(-) Impact</b>	OP, Pt, C	Discomfort caused to the local community due to construction and operational activities (noise pollution, road closures, etc.).	Current	S
<b>(+) Impact</b>	OP, C	Promotion of local sourcing by integrating the entire value chain.	Current	S
<b>(+) Impact</b>	OP, Pu	Wealth and employment generation in the communities in which the Company operates through a local purchasing policy.	Current	S
<b>Opportunity</b>	OP, C	Enhancement of the Company's reputation and corporate image, and consolidation in local markets.		M
<b>Opportunity</b>	OP, C	Strengthening the license to operate due to good management with local communities.		M
<b>Opportunity</b>	OP, C	Increased employee pride of belonging and engagement, as well as improved talent attraction, driven by participation in social projects and the Company's demonstrated commitment.		M

\* OP: Own operations; VC: Value chain; Pu: Purchases; C: Customers; Pt: Partners; S: Short term; M: Medium term; L: Long term.

### S3-1: POLICIES RELATED TO AFFECTED COMMUNITIES

Ferrovia has a Human Rights Policy (see Human Rights Policy table) in which addresses the management of its impacts, risks, and opportunities related to affected communities. Likewise, Ferrovia ensures compliance with local laws and respect for the rights, culture, customs, and values of people in local communities and minorities potentially affected by its activities, paying special attention to vulnerable populations, such as immigrants. In order to ensure respect for the rights of those communities that may be affected by Ferrovia's activities and to strengthen the due diligence process carried out by Ferrovia in order to identify, prevent, or mitigate any risks associated with local or affected communities, in 2025 Ferrovia approved a procedure aimed at governing engagement with local communities that standardizes the information available on relations with local communities in the different projects carried out by the Company and the infrastructure it manages.

The procedure establishes as a first step the analysis of the relevant affected communities by the project or work, and the creation of a map of stakeholders, defining their specific characteristics, paying special attention to those groups that may be more vulnerable or exposed to a greater risk of harm or to marginalized neighborhoods, with special mention if there are indigenous peoples among the affected communities. Factors such as social, economic, or environmental vulnerability are also taken into account to prioritize the appropriate mitigation actions and to promote the well-being of these communities.

In addition to the existing corporate channels described in the Stakeholder Engagement and Relationship Policy, the Company has, either directly or through the asset owner, the necessary channels to facilitate dialogue with affected communities so that they can raise their concerns and questions, or express needs. These channels include reporting mechanisms, hotlines, meetings, or other means that may be relevant to the project. The Company undertakes to take the necessary steps to make these channels known to the affected communities so that they are accessible and to ensure that dialogue is established through legitimate and credible representatives. Ferrovia assesses whether there is any material impact on the human rights of the affected community. If any material risk to any group within the affected community is identified, it will be made public along with the mitigation and remediation measures adopted.

As a result of the dialogue with affected communities and local authorities, those incidents and inconveniences that may arise from the execution of the project or work are identified. The Company will report these incidents and adopt the necessary measures to minimize their impact, establish objectives, and monitor them and the results achieved in coordination with stakeholders.

The proposed procedure takes a step toward greater transparency by providing a common model for collecting all this information for publication.

The Company also contributes to the development of social projects that support these communities, thereby ensuring responsible and sustainable management of its impact on the environment. This integration of policies ensures that Ferrovia addresses community-related challenges in a consistent and effective manner, in line with its commitments to respect and promote human rights.

Ferrovia is also committed to minimizing the environmental impact of its operations on those communities that may be affected, following a preventive approach that responds to current environmental challenges, such as the proper management of water resources and the supply of sustainable products.

Furthermore, Ferrovia aligns its human rights commitments with the United Nations Guiding Principles on Business and Human Rights, ensuring that its activities respect and uphold these principles throughout its value chain. The Company integrates human rights due diligence processes to identify, prevent, and mitigate potential adverse impacts on affected communities.

Ferrovia also has grievance mechanisms in place so that stakeholders can report their concerns regarding human rights violations. To date, no cases of non-compliance with the United Nations Guiding Principles have been reported in relation to Ferrovia's activities. However, the Company remains vigilant and continuously monitors its operations to ensure compliance with international standards and best practices for the protection of human rights.

To reinforce this commitment, the procedure for relations with local communities that is currently being developed pays special attention to preventing any impact on indigenous, tribal, and native peoples.

During financial years 2024 and 2025, no cases of violation of indigenous peoples' rights were detected.

Policy	Engagement and Relations with Stakeholders Policy
<b>Description</b>	Transparency and disclosure of information by Ferrovia as a listed entity to all its stakeholders is a fundamental obligation. The Board of Directors of Ferrovia will take the necessary measures to disseminate relevant information about the Company and its group entities to shareholders and the investor community in an effective and timely manner.
<b>Objective</b>	This policy aims to establish the principles governing communication and contact with shareholders, investors, proxy advisors, credit rating agencies, other stakeholder (including local communities) and the market in general; to define the communication channels available to these parties; and to outline the overall corporate, financial, and non-financial communication strategy through the Company's information channels.
<b>Associated material impacts, risks, and opportunities</b>	<ul style="list-style-type: none"> <li>Material impacts: transparency and immediacy in the dissemination of relevant information, the accuracy and relevance of data, open dialogue with stakeholders, equal treatment of shareholders, protection of shareholders' legitimate rights and interests, continuous information through effective communication channels, compliance with applicable regulations, and cooperation with the competent authorities.</li> <li>Opportunities: development of information channels using new technologies.</li> </ul>
<b>Follow-up and remediation process</b>	The Company will periodically identify the interests of relevant stakeholders and determine on a case-by-case basis who these stakeholders are. Ferrovia applies a systematic approach to engaging with stakeholders, including periodical surveys and responding to ESG analysts' questionnaires.
<b>Scope of the policy</b>	
<b>Affected stakeholders</b>	This policy applies to all Ferrovia Group entities, regardless of their business area, geographic location, or activities. Stakeholders: employees, customers, suppliers, competitors and partners, shareholders, investors, analysts, local communities affected by Ferrovia's activities.
<b>Geographic areas</b>	Global
<b>Value chain application</b>	Ferrovia adapts its communication channels and initiatives to the specific characteristics of each stakeholder group, ensuring effective engagement and the dissemination of information throughout the value chain.
<b>Exclusions from the application</b>	None specified.
<b>Policy approval flow</b>	
<b>Responsible party</b>	Board of Directors – responsible for approving the policy. The General Economic and Financial Directorate, the Communications Directorate, and the General Secretariat shall ensure that the Company complies, within the scope of their respective competences, with current legislation in the application of this Policy.
<b>Other issues to report (if applicable)</b>	
<b>Consistency with third-party instruments or standards</b>	This policy complies with the provisions of the Dutch Corporate Governance Code on stakeholder dialogue and shareholder engagement.
<b>Stakeholder engagement</b>	Ferrovia ensures continuous and permanent information through effective communication channels, leveraging new technologies and maintaining cooperation and transparency with the competent authorities and regulators.
<b>How it is made available</b>	This policy is available on the Ferrovia website (ferrovia.com) and on the intranet.
<b>Significant policy changes</b>	N/A – no changes have been made.

## S3-2: PROCESSES FOR ENGAGING WITH AFFECTED COMMUNITIES ABOUT IMPACTS

### General collaboration with affected communities

Ferrovia has systematic processes in place to interact with affected communities or their representatives. This includes the implementation of environmental impact studies prior to the start of projects and the establishment of specific communication channels for each project. These channels collect suggestions, complaints, or reports from affected groups and enable a two-way dialogue that begins before the construction phases and continues throughout the project's life cycle.

### Stakeholder perspectives on impact management

- a. Direct collaboration: Ferrovia establishes dialogue with local communities, their legitimate representatives, or credible spokespersons. In particular, specific channels are created for each project to facilitate communication with affected communities. In addition, biannual consultation as part of the materiality study ensures that the perspectives of all stakeholders are included.
- b. Phases and types of collaboration: Interaction takes place throughout all phases of the project, beginning before construction. The frequency and type of communication depend on the characteristics of each project. Collaboration includes public consultations, briefings and gathering community input through accessible channels.
- c. Responsible function: Operational responsibility for ensuring that these interactions take place lies with the local teams at each site, supported by the Sustainability Department and the Compliance Officer. The latter reports regularly to senior management on the results and any necessary improvements.
- d. Efficiency assessment: Ferrovia uses the internationally recognized B4SI methodology to measure the impact of its actions on the community.

The B4SI (Business for Societal Impact) methodology is an internationally recognized standard that provides a structured framework for measuring and managing a company's contributions to society. It classifies corporate contributions by breaking them down into community investments, charitable donations, and business initiatives with social impact, each with specific indicators to assess their impact. This methodology promotes transparency, comparability, and strategic alignment with business objectives, enhancing a company's reputation for measurable social impact.

In addition, each construction projects and concessions monitor and document all dialogue-related actions carried out with the communities.

### Measures for vulnerable and marginalized groups

Ferrovia focuses on inclusive development through social programs aimed at vulnerable groups. Initiatives include:

- Basic infrastructure: Access to drinking water, food, and health services.
- Education: Promotion of STEM vocations with an emphasis on girls and disadvantaged communities.
- Social emergencies: Responding to humanitarian crises and other projects in nearby communities.
- Projects in collaboration with employees.

The procedure prioritizes the identification of vulnerable communities in project areas and the adoption of measures to maximize positive effects on them.

### Respect for the rights of indigenous peoples

Ferrovia respects and recognizes the rights of indigenous, tribal, and native peoples in accordance with current legislation and ILO Conventions 107 and 169. Although no activities involving these peoples has been identified in recent years, Ferrovia has defined a procedure for relations with local communities that pays special attention to indigenous peoples. The Company prevents any negative impact on their cultural, territorial, religious, and intellectual rights in accordance with the OECD Guidelines for Multinational Enterprises.

These measures include:

- Cultural sensitivity training: Providing training to employees and contractors to ensure they understand and respect the cultural practices and traditions of indigenous communities.
- Consultation and consent: Engaging in meaningful consultations with indigenous communities to obtain their free, prior, and informed consent before initiating any project that may affect their lands or rights.
- Impact assessments: Conducting thorough social and environmental impact assessments to identify potential risks to indigenous rights and implementing mitigation strategies to address these risks.
- Monitoring and reporting: Establishing mechanisms for ongoing monitoring and reporting on the impact of projects on indigenous communities to ensure compliance with human rights standards.
- Grievance mechanisms: Providing accessible and effective grievance mechanisms so that indigenous communities can raise their concerns and seek redress for any negative impacts.

In future projects, Ferrovia is committed to respecting the right to free, prior, and informed consultation of these peoples in activities that may affect their lands, territories, or cultural assets as well as with regard to legislative or administrative measures that may directly affect them.

### S3-3: PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS

Ferrovia maintains a strong commitment to its stakeholders, establishing effective communication channels and procedures to remediate any adverse impacts resulting from its activities. This approach ensures that affected communities can raise their concerns and that the Company responds in a transparent and responsible manner.

#### Communication channels with affected communities

Ferrovia has multiple channels tailored to the needs of local communities and the specific characteristics of each project. These include:

- **Ethics Channel:** A confidential and accessible means for employees and stakeholders to safely report concerns, complaints, or incidents.
- **Website and Corporate Mailboxes:** They provide access to information and direct contact with the Company.
- **Social Media:** Ferrovia uses platforms such as X (formerly Twitter), Facebook, LinkedIn, Instagram, and others to disseminate information of interest and encourage dialogue with different audiences.
- **Project-Specific Channels:** Each project or concession establishes specific means, such as hotlines, community meetings, and grievance mechanisms, ensuring that they are accessible and tailored to local needs.

The Company takes steps to ensure that communities know these channels, using tools such as posters, briefings, and social media. It also ensures that representatives of affected communities are legitimate and trustworthy, facilitating transparent dialogue. To further build trust, Ferrovia engages in continuous and proactive communication with community members, ensuring they are duly informed about the channels available to raise their concerns, providing specific channels at each site and assets for communication with local communities. The Company also conducts regular surveys and feedback sessions to measure the effectiveness of these channels and understand the community's perception of their reliability.

#### Impact remediation and effectiveness evaluation:

If material adverse effects are identified, Ferrovia applies a structured approach to remediate them. This includes:

- **Incident identification:** Through the aforementioned channels, the Company receives and manages concerns related to disturbances such as noise, dust, or traffic disruptions.
- **Corrective measures:** In coordination with the affected communities and local authorities, targeted actions are carried out to mitigate the impacts.
- **Monitoring and evaluation:** The effectiveness of the measures is evaluated periodically, ensuring that the solutions are adequate and generate positive results.

Ferrovia tracks and monitors issues raised through its grievance mechanisms and community participation processes. These channels are designed to be accessible and responsive, enabling problems to be identified and resolved in a timely manner. The Company uses key performance indicators (KPIs) to measure the effectiveness of its responses and the satisfaction of the communities affected. In addition, regular audits and reviews are conducted to ensure compliance with human rights standards and identify areas for improvement.

The Ferrovia procedure for engaging with local communities standardizes public information about these incidents and the measures adopted, promoting transparency and continuous improvement. This procedure includes detailed reports on the nature of the incidents, the measures taken to remediate them, and the results obtained. By maintaining open communication and regularly informing stakeholders, Ferrovia ensures that its channels for addressing community concerns are effective and trustworthy. In addition, the Ethics Channel guarantees anonymity to protect whistleblowers against retaliation for using these channels to raise concerns or needs.

#### Supporting channel availability in business relationships

The Company also ensures the availability of these channels through its business relationships. This includes:

- **Collaboration with asset owners:** In projects operated by third parties, Ferrovia works to ensure that the appropriate means are established to facilitate dialogue with communities.
- **Proactive coordination:** Incidents are identified and addressed in real time, promoting fluid communication with all stakeholders.
- **Information disclosure:** Ferrovia uses tools such as social media, meetings, and other means to inform communities of the existence of these channels.
- **Examples of decisions based on stakeholder perspectives:** Ferrovia's commitment to communities is reflected in targeted actions taken in response to their concerns.
  - **Local impact management:** In infrastructure projects, a two-way dialogue is promoted before construction begins, ensuring that community voices are heard during every phase of the project.
  - **Tailored solutions:** Measures implemented to mitigate nuisances such as noise and traffic are designed in collaboration with communities, ensuring that they respond to their specific needs.

### S3-4: TAKING ACTION ON MATERIAL IMPACTS ON AFFECTED COMMUNITIES, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO AFFECTED COMMUNITIES, AND EFFECTIVENESS OF THOSE ACTIONS

Ferrovia establishes measures to manage impacts on local communities and promote positive effects in them. The Company conducts environmental and social impact studies prior to project execution, ensuring a two-way dialogue with affected communities to communicate potential implications and gather suggestions through channels such as the Ethics Channel. Through its social programs, Ferrovia conceives the investment in the community as a strategic instrument for the development of society and the environment in which it operates.

The Company has established a human rights due diligence procedure to analyze potential risks and prevent undesirable impacts. All internal procedures and policies are global in scope. Environmental impact assessments are carried out before a project begins, as is the go/no go decision process. Risk assessments for each project or asset are carried out every six months and reported to senior management.

The Ferrovia Procedure for engaging with affected communities includes remediation measures aimed at mitigating unwanted effects on communities, such as noise and dust. For more details, please refer to the attached procedures. This type of information arises during the risk analysis carried out every six months and is specific to each project or asset managed.

Financial information related to these actions is included in project budgets but is not itemized separately. No additional data is currently available on the allocation of financial resources to these initiatives.

The procedure seeks to strengthen the human rights due diligence process in communities that may be impacted by Ferrovia's activities by creating an action plan that follows these steps:

- First, the affected communities are identified in all Ferrovia projects with a scope greater than €50 million, or any project that has given rise to a material social risk. Once the stakeholders have been identified through a mapping process that identifies their specific characteristics, particular emphasis is applied to those who are most vulnerable, as well as to indigenous groups.
- Ferrovia then establishes the necessary channels to engage in the appropriate dialogue with the affected communities, enabling them to raise their uncertainties, doubts, or needs.
- Once the impacts and/or needs are identified, Ferrovia will take three actions:
  1. Assess whether there are any significant impacts related to the human rights of the affected communities. If identified, they will be made public and the necessary measures will be taken to mitigate or remediate the impact.
  2. As a result of the dialogue with the affected communities and local authorities, possible incidents or disturbances will be identified and the necessary measures will be established to minimize the corresponding impacts, establishing targets and reviewing progress and results. The coordination of the entire process will be carried out in collaboration with stakeholders.
  3. Ferrovia is also committed to generating a positive impact in the communities where it operates. The Company undertakes to analyze and identify potential opportunities. Whenever possible, Ferrovia will adopt measures that complement activities in the areas concerned in order to increase the benefits for the affected communities.

The Project Manager or asset manager will be responsible for compiling the information identified above to facilitate the monitoring of the measures adopted, in accordance with the time frame established for each project based on its particular needs. The information compiled will be forwarded to the Communications and CSR departments. Ferrovia undertakes to share information about this procedure on its website and through any other channels deemed necessary.

In addition to these measures, Ferrovia addresses material incidents, risks, and opportunities related to local communities through a set of structured actions aimed at mitigating negative impacts and promoting positive ones. These actions include:

- Community engagement plans: Developing and implementing comprehensive plans that outline how the Company will engage with local communities throughout the project lifecycle, ensuring that their concerns are addressed.
- Risk management: Identifying and assessing potential risks to communities in the early stages of project planning and integrating risk management strategies to prevent adverse impacts. Specific risks, such as noise or traffic disruption during construction, are managed with tailored mitigation measures, such as adjusting work schedules or clearly notifications about traffic cuts.
- Capacity building: Investing in initiatives that improve the resilience and self-sufficiency of local communities, including training programs, employment opportunities, and access to critical resources such as water and education.
- Independent audits: Conducting independent audits and assessments to verify compliance with human rights standards and ensure the effective implementation of mitigation measures.

Ferrovia established a global community investment strategy under the "On the Move for People" initiative, which encompasses global corporate projects and actions tailored to the communities surrounding its assets and operations. This initiative, together with the aforementioned actions, is planned and executed annually, with periodic impact assessments. These efforts focus on key strategic pillars, such as the development of infrastructure to meet the basic needs of vulnerable communities. For example:

- On the Move for Water: Annually funds three projects in developing countries in Africa, Latin America, and India to ensure access to water. Each project involves a financial contribution up to €150,000 and the participation of a team of experts to support the social entity implementing the project on the ground.
- On the Move for Zero Hunger: Focuses on the refurbishment of soup kitchens in Spain and collaboration with food banks and soup kitchen services in the United States, selected for their proximity to Ferrovia's assets.
- On the Move for Education: Promotes access to education, with a special focus on STEM-related fields. Activities are carried out in Spain, the United States, and the United Kingdom, in collaboration with local education-related organizations.
- On the Move Together, programs such as "Juntos Sumamos" in Spain and "Charity of the Year" in the United Kingdom actively involve employees. In 2025, 1,456 employees participated in volunteer activities, showcasing the Company's dedication to community engagement.

To quantify social contributions, impacts, and beneficiaries, Ferrovial adheres to the B4SI methodology. In 2025, this approach facilitated 388 community support initiatives, benefiting 348 organizations and more than 399,000 people.

	2024	2025
<b>Community initiatives investment (€million)</b>	8.31	4.61
Monetary contributions (€million)	3.93	3.58
Employee work hours (€million)	0.87	0.78
Contributions in kind (€million)	3.14	0.06
Administrative costs (€million)	0.19	0.19

Note for more information see note 2.2. Other Operating expenses of the Consolidated Annual Accounts.

For upcoming years, Ferrovial has not established an global investment commitment, but continues to support specific annual programs, such as:

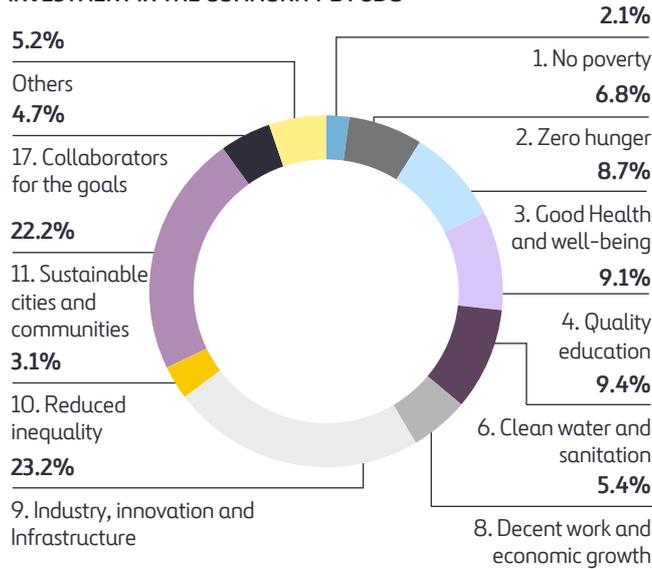
- €500,000 for “On the Move for Water”.
- €100,000 for “On the Move for Zero Hunger” refurbishment of soup kitchen in Spain.
- Matching employee donations in "On the Move Together" and in Spain and in the United States, approximately €50,000 in each region.

Overall, excluding emergency responses, annual community investment remains stable at between €4 million and €5 million. The decrease in community investment is mainly due to the fact that the 2024 figure included exceptional emergency aid related to the DANA floods in Valencia and Hurricane Helene in the United States, which significantly increased that year's total. This comprehensive approach reflects Ferrovial's dedication to improving the resilience and self-sufficiency of local communities through training programs, employment opportunities, and better access to essential resources such as water and education.

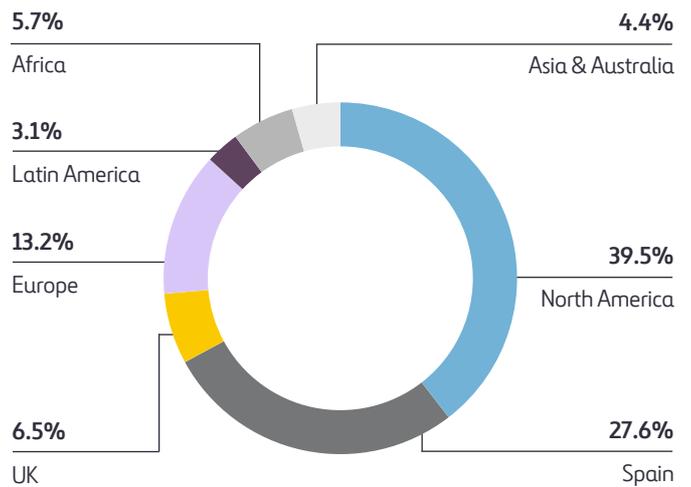
In addition, the Company prioritizes local hiring to stimulate the economies of surrounding communities, integrates social and environmental considerations into its supply chain, and promotes projects that reduce inequalities, such as those measured using the B4SI methodology.



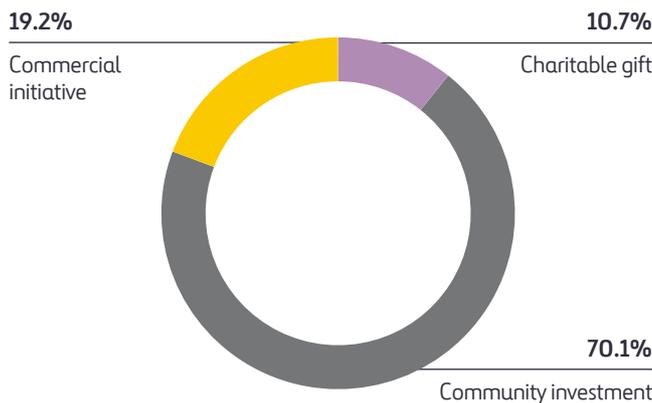
### INVESTMENT IN THE COMMUNITY BY SDG



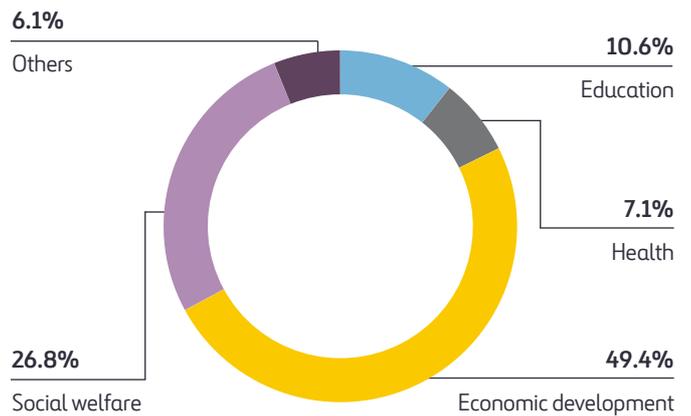
### INVESTMENT IN THE COMMUNITY BY GEOGRAPHY



### INVESTMENT IN THE COMMUNITY BY TYPE OF CONTRIBUTION



### INVESTMENT IN THE COMMUNITY BY FIELD OF CONTRIBUTION



Ferrovial ensures that its actions align with its broader sustainability strategy by maintaining an active commitment to communities, consulting them through periodically materiality studies, and evaluating the effectiveness of these initiatives with measurable indicators. Ferrovial applied Social Return on Investment (SROI) indicators to measure impacts in the regions where it operates. This methodology contains around 100 different indicators, which are selected based on the construction project and are the most appropriate for portraying Ferrovial's impact in the region. The information is collected before the beginning of the project, one year later, and two years later, thus ensuring that all impacts are correctly recorded. Ferrovial has calculated that over the years it has obtained a return on investment of €9.4 for every euro invested in the project. These efforts not only mitigate potential risks but also generate material opportunities, such as promoting local economic growth and improving living conditions.

In recent years, no material negative or systemic impacts on communities (neighbors, neighborhood associations, Councils, among others) have been identified, nor have there been reports of any serious issues or human rights violations affecting these communities. To proactively address potential negative impacts, Ferrovial has launched several initiatives tailored to the diverse range of potential impacts that its activities may have. Due to the wide variety of activities carried out by Ferrovial, a different action plan is applied for each of the impacts identified. All projects ensure communication with affected communities through the aforementioned activities to identify these impacts. However, these are resolved on a case-by-case basis. One example of this is the construction of the HS2 where, to keep community informed and understand their points of view they established monthly Community liaison meetings, Mobile Visitor Center events, local village hall drop-in sessions - to provide information when potentially disruptive packages of Works arise, and they distribute advanced Works notifications (AWNs) with details of the Works. Ferrovial remains committed to continuous improvement and delivering measurable long-term results, promoting the sustainable development of local communities and strengthening their relationships with them.

In terms of the foster of positive impacts, Ferrovial highlights its social investment initiatives, such as drinking water and sanitation programs, which have benefited more than 399,000 people in vulnerable communities. In terms of risk and opportunity management, the Company conducts regular assessments, identifying and managing ESG risks through robust governance processes and risk analysis tools.

### S3-5: TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Ferrovial has not established quantitative targets in this area. However, Ferrovial, within the framework of its 2030 Sustainability Strategy and its alignment with the CSRD Directive, sets specific targets with specific deadlines to reduce negative impacts on affected communities and promote positive effects on such communities. To establish these targets, Ferrovial actively collaborates with affected communities, legitimate representatives, and sustainability experts, ensuring engagement processes in the definition, monitoring, and improvement of the targets, which allows for continuous adjustment based on lessons learned. Ferrovial is implementing a procedure for relations with local communities, as a first step in this progress in relation to the establishment of targets with local communities. The results are broken down in detail according to their impact on the relevant affected communities, ensuring their specificity, temporal stability, and comparability, with the support of global standards such as the United Nations Global Compact, GRI standards, and the EU Taxonomy.

With the aim of evaluating suppliers and reducing supply chain risk, Ferrovial Construction has set itself the target of evaluating suppliers representing at least 60% of its 2025 purchasing volume. This target is aligned with Ferrovial Construction's sustainability strategy, demonstrating its commitment to sustainable procurement practices.

