

CONTENTS OF NON-FINANCIAL INFORMATION STATEMENTS ABOUT NON-FINANCIAL INFORMATION AND DIVERSITY

Contents of Law 11/2018		GRI standard	Location / direct response
Business Model	Description of the group's business model	A brief description of the group's business model, including its business environment, organization and structure, the markets in which it operates, its objectives and strategies, and the main factors and trends that may affect its future evolution 102-2, 102-4, 102-6, 102-7, 102-15	Chapter Ferroviol in two minutes, pages 10-18 Chapter Strategy and Value Creation, pages 21-35
Policies	Policies applied by the group	Policies applied by the group, including the due diligence procedures applied to identify, assess, prevent and mitigate significant risks and impacts, and to verify and control, as well as the measures that have been adopted 103-2, 103-3	Chapter Ethics and Integrity, pages 74-75
Main risks	Main risks related to these issues linked to the group's activities	Main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its commercial relations, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European or international reference frameworks for each subject. This should include information on the impacts that have been identified, giving a breakdown of these impacts, in particular on the main risks in the short, medium and long term 102-11, 102-15.	Chapter Risks, pages 89-92
Information on environmental matters		Current and foreseeable impacts of the company's activities on the environment and, as the case may be, on health and safety 102-15, 102-29, 102-31	Chapter on the Environment; Reducing the Environmental Impact section on page 80.
		Procedures for environmental assessment or certification 102-11, 102-29 y 102-30	Chapter on Quality, page 73.
		Resources dedicated to environmental risk prevention 102-29	A total 542 people currently work at the Quality and Environment departments of Ferroviol and its subsidiaries, generating an approximate cost of 26.95 ME.
		Applying the principle of precaution 102-11	Chapter on Risks, page 89. Annual Corporate Governance Report, risks section
		Amount of provisions and guarantees for environmental risks 307-1	See Note 6.3 to the Consolidated Annual Financial Statements, page 220-221.
	Pollution	Measures to prevent, reduce or repair CO2 emissions that seriously impact the environment. 103-2, 302-4, 302-5, 305-5, 305-7	Chapter on the Environment, page 80, and appendix to GRI Indicators, page 133.
		Measures to prevent, reduce or repair emissions that generate atmospheric pollution (including noise and light pollution) 416-1	Chapter on Quality, page 73.
	Circular economy and waste prevention and management	Waste prevention, recycling, reuse and other forms of waste recovery and elimination measures 103-2, 301-1, 301-2, 301-3, 303-3, 306-1, 306-2, 306-3	Chapter on the Environment, page 80.
		Actions to combat food wastage N/A	Due to the nature of the company's business activities, this indicator is not considered material.
	Sustainable use of resources	Consumption and supply of water in compliance with local limitations 303-1, 303-2, 303-3	Chapter on the Environment, Water Footprint section, page 80.
Consumption of raw materials and measures in place to ensure more efficient use of raw materials 301-1, 302-2, 302-3		Appendix to GRI Indicators, page 132. Chapter on the Environment, Circular Economy section, page 80.	
Direct and indirect energy consumption and measures in place to improve energy efficiency and use of renewable energies 302-1, 302-2, 302-3, 302-4 and 302-5		Appendix to GRI Indicators, page 132.	
Climate change	Important aspects relating to the greenhouse gas emissions generated by the company's activities (including both goods and services) 305-3	Chapter on the Environment, Climate Strategy section, page 78.	
	Measures in place to adapt to the consequences of climate change 102-15, 103-2, 201-2, 305-5	Chapter on the Environment, Climate Strategy section, page 78.	
	Goals for reducing greenhouse gas emissions in the medium and long run and measures put in place to reduce greenhouse gas emissions 103-2	Chapter on the Environment, Climate Strategy section, page 78 and chapter on Airports, page 28.	
Protecting biodiversity	Measures put in place to conserve or restore biodiversity 304-1, 304-2 and 304-3	Chapter on the Environment, Biodiversity and Natural Capital section, page 80.	
	Impact caused by activities and operations in protected areas 304-1, 304-2 and 304-4	Chapter on the Environment, Biodiversity and Natural Capital section, page 80.	

Contents of Law 11/2018		GRI standard	Location / direct response
Information on social matters and employees	Total number and distribution of employees by gender, by age, by country and job category	102-7,102-8,405-1	Chapter on People page 65. Appendix to GRI Indicators, page 131 and 134.
	Total number and distribution of employment contract by type	102-8	Appendix to GRI Indicators, page 131.
	Annual average of open-ended contracts, temporary contracts and part-time contracts by gender, by age, by job category	102-8	Appendix to GRI Indicators, page 134. Ferrovial's information systems do not compile this type of information by age. It will be available, however, in future editions of this report. The total workforce and turnover rate are represented by age.
	Number of dismissals by gender, by age, by job category	401-1	Appendix to GRI Indicators, page 134.
	Average remuneration and trends, broken down by gender, by age, by job category	405-2	Appendix to GRI Indicators, page 134. Ferrovial's information systems do not compile this type of information by age. It will be available, however, in future editions of this report. The average and median remuneration are broken down by geography, which are the management indicators commonly used in the group.
	Salary gap	405-2	Chapter on People, page 65-66, and appendix to indicators, page 134.
	Remuneration for similar work positions or average remuneration at the company	202-1	Table of GRI standards, indicator 202-1, page 125.
	Average remuneration of board members and executives (including variable pay, per diem allowances, compensation and severance, payments to long-term pension and savings schemes and any other remuneration, broken down by gender)	102-35,102-36,201-3	Chapter on Remuneration, pages 98 and Directors' Remuneration Report.
	Implementation of job disconnection policies	402-1,402-2	Ferrovial is developing an internal policy in relation to digital disconnection in the workplace. The working group created to establish practical and effective measures to ensure business continuity and provide the necessary technological means for compliance is made up of the Privacy Office, the Compliance and Legal Advice Department, the Human Resources Department and Security together with the legal representation of the workers.
	Disabled employees	405-1	The number of employees with disabilities in 2018 in Spain was 3.21% over 97.2% of the total workforce (100% of companies with more than 50 employees). Date of other countries in the group are not reported.
Work organization	Organization of working hours	102-8	The company has the tools to adapt working time management to business needs and the demands of employees, with the aim of improving both the business competitiveness and the well-being of its staff allowing a company-oriented culture to be generated to results. In addition, it facilitates the adoption of measures of flexibility and conciliation according to the needs of each employee attending to their life cycles. Chapter on People, page 64-65.
	Absenteeism in hours	403-2	Appendix to GRI Indicators, page 134.
	Measures to improve the work-life balance of employees and to ensure an appropriate balance between mother and father	401-3	Chapter on People, page 65.
Health and safety	Occupational health and safety conditions	103-2	Chapter on Health and Safety, page 67-68.
	Workplace accidents, especially frequency and severity, as well as occupational diseases, broken down by gender.	403-2,403-3	Appendix to GRI Indicators, page 134. Ferrovial draws no distinction by gender when compiling injury rates, since its health and safety measures apply equally across the company, with no difference whatsoever between gender

Contents of Law 11/2018		GRI standard	Location / direct response		
Information on social matters and employees	Labor relations	Enabling and organizing dialog with employees (including procedures for reporting, consulting and negotiating with employees)	102-43, 402-1, 403-1	Chapter on Human Rights, page 76-77.	
		Percentage of employees covered by collective bargaining agreement, by country	102-41	Chapter on Human Rights, page 77, and table on GRI Indicators, page 125.	
		List of collective agreements (especially in the field of occupational health and safety)	403-1, 403-4	The number of company collective agreements signed in 2018 was 41. In the signed agreements, there are provisions, articles, chapters or even specific titles for issues related to occupational risk prevention (occupational health and safety), giving compliance and adaptation to the legal provisions contained in the Occupational Risk Prevention Law, law 31/1995, of November 8. Nevertheless, in the negotiations held this year, occupational risk prevention matters were not substantially modified, although all the obligations that existed in the different collective agreements have been renewed.	
	Training	Policies implemented in the field of training		404-2	Chapter on People, page 65.
		Total number of training hours by job category.	404-1	Appendix to GRI Indicators, page 134.	
	Accessibility	Universal accessibility for people	103-2	Chapter on Human Rights, page 76.	
	Equality		Measures put in place to champion equal treatment and opportunities between women and men	103-2	Chapter on Human Rights, page 77.
			Equality plans (Chapter III of Organic Law 3 of March 22, 2007, on the effective equality between women and men)	103-2	Chapter on Human Rights, page 77.
			Measures put in place to foster employment	103-2, 404-2	Chapters on People, Human Rights and Local Community, pages 65, 76 and 84-85, respectively.
			Protocols against sexual and gender-based harassment	103-2	Chapter on Human Rights, page 76-77.
			Policy against discrimination in all its forms and, as the case may be, integration of protocols against sexual and gender-based harassment	103-2	Chapter on Human Rights, page 76-77.
			Protocols against discrimination in all its forms and, as the case may be, to ensure the proper management of diversity	103-2, 406-1	Chapter on People, page 64-65.
			Implementation of due diligence processes on the subject of human rights	414-2	Chapter on Human Rights, page 76.
	Information on respect for human rights		Preventing the risk of committing human rights breaches and, as the case may be, measures to mitigate, manage and repair possible abuses committed	410-1, 412-1	Chapter on Ethics and Integrity, page 74.
			Reports of cases where human rights have been breached	102-17, 419-1, 411-1	Chapter on Human Rights, page 76-77, and chapter on ethics and integrity page 74 and 75.
		Promoting and observing the fundamental conventions of the International Labor Organization governing respect for freedom of association and the right to collective bargaining, eliminating discrimination in the workplace and when hiring, eradication of forced labor and the effective eradication of child labor	103-2	Chapter on Human Rights, page 76-77.	
Information on the fight against corruption and bribery		Measures put in place to prevent corruption and bribery	103-2	Chapter on Ethics and Integrity, page 74-75.	
		Anti-money laundering measures	103-2	Chapter on Ethics and Integrity, page 74-75.	
		Contributions to foundations and non-profit entities	103-2, 201-1, 203-2, 415-1	Chapter on Community, page 84-85.	

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Information on society	The impact of the company's business on employment, local development and the natural environment	203-1, 203-2, 204-1, 413-1, 413-2	Chapter on Community, page 84-85. All projects undertaken by Ferrovial require a preliminary environmental impact assessment. In some cases, the performance of the project may generate certain impacts on the local communities where they are carried out. Where this is the case, the company ensures two-way dialog and explains to the affected communities the possible implications of each phase of the project. It also sets up communication channels to collect grievances, suggestions and complaints. The company also carries out a two-year consultation process with its stakeholders as part of its materiality study, and provides an Ethics Channel on its website, which is available to absolutely everyone.	
	Relations with agents from the local communities and forms of dialog with such associations and people	102-43, 413-1		
	Company commitments to sustainable development			
	Association or sponsorship actions	102-13, 203-1, 201-1	All donation, sponsorship, patronage and association ventures are scrutinized in strict accordance with the company's own internal Procedure for approving and monitoring sponsorship, patronage and donation projects. In 2018, the company engaged in sponsorship action to promote art, culture, innovation and education. The company belongs to SEOPAN and various associations from the construction and infrastructure sectors both at home and abroad.	
	Inclusion of a procurement policy that champions social issues, gender equality and environmental protection	103-3	Chapter on the Supply Chain, section on Comprehensive Supplier Management, page 82-83.	
	Subcontracting and suppliers	Making its social and environmental responsibility values part of its relations with suppliers and subcontractors	102-9, 308-1, 308-2, 407-1, 409-1, 414-1, 414-2	Chapter on the Supply Chain, section on Comprehensive Supplier Management, page 82-83.
		Oversight systems, audits and troubleshooting processes	308-1, 308-2, 414-2	Chapter on the Supply Chain, section on Comprehensive Supplier Management, page 82-83.
	Consumers	Measures to improve the health and safety of consumers	416-1, 416-2, 417-1	Chapter on Health and Safety, section on Road Safety, page 66 - 67.
		Reporting and whistleblowing systems and grievances received and resolved	418-1	Chapter on Quality, page 72 - 73.
	Tax information	Profits obtained by country	201-1	Note 2.10 to the Consolidated Annual Financial Statements, page 174.
	Taxes paid on profits	201-1	Chapter on Responsible Tax Management, page 86.	
	Public subsidies and aid received	201-4	Note 6.1 to the Consolidated Annual Financial Statements, page 217.	