

GRI Standards Indicators

GRI 101 Foundation 2018
DISCLOSURES GENERAL (GRI 102: CONTENIDOS GENERALES 2018)

ORGANIZATION PROFILE	Page/Direct Reference	Scope
102-1 Name of the organization	Note 1.1. of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
102-2 Activities, brands, products, and services	20	Ferrovial
102-3 Location of headquarters	Note 1.1. of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
102-4 Location of operations	11 y 20	Ferrovial
102-5 Ownership and legal form	Note 1.1. of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
102-6 Markets served	11 y 20	Ferrovial
102-7 Scale of the organization	10, 11, 58-59	Ferrovial
102-8 Information on employees and other workers	58-59 y Anexo Tablas GRI	Ferrovial
102-9 Supply Chain	76-77 y Anexo Tablas GRI	Ferrovial
102-10 Significant changes to the organization and its supply chain	Notes 1.1.2 and 1.1.3 of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
102-11 Precautionary Principle or approach	84-85	Ferrovial
102-12 External Initiatives	113	Ferrovial
102-13 Membership of associations	113	Ferrovial
STRATEGY	Page/Direct Reference	Scope
102-14 Statement from senior decision-maker	7, 21-22, 84-85	Ferrovial
102-15 Key impacts, risks, and opportunities	7, 84-85	Ferrovial
ETHICS AND INTEGRITY	Page/Direct Reference	Scope
102-16 Values, principles, standards, and norms of behavior	14, 68-69, 78-79	Ferrovial
102-17 Mechanisms for advice and concerns about ethics	68-69	Ferrovial
GOVERNANCE	Page/Direct Reference	Scope
102-18 Governance structure	90-91 Section C of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-19 Delegating authority	110 Section C of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-20 Executive-level responsibility for economic, environmental, and social topics	110 Section C of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-21 Consulting stakeholders on economic, environmental, and social topics	113	Ferrovial
102-22 Composition of the highest governance body and its committees	90-91 Section C of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-23 Chair of the highest governance body	90-91 Sections C.1.2 and C.1.3 of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-24 Nominating and selecting the highest governance body	90-91 Section C.1.19 of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-25 Conflicts of interest	68-69 Section D.6 of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-26 Role of highest governance body in setting purpose, values, and strategy	90-91	Ferrovial
102-27 Collective knowledge of highest governance body	The Board of Directors is informed annually regarding environmental management issues for the company, as well as regarding monitoring of the corporate responsibility strategic plan. Furthermore, the Board, directly or via its committees, remains abreast of a series of issues on which it is required to make decisions. These include approving policies on a wide range of issues.	Ferrovial
102-28 Evaluating the highest governance body's performance	Sections C.1.19 to C.1.21 of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial

102-29	Identifying and managing economic, environmental, and social impacts	90-91 Section E of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-30	Effectiveness of risk management processes	90-91 Section E of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-31	Review of economic, environmental, and social topics	90-91 Section E of Ferrovial's Annual Corporate Governance Report 2019	Ferrovial
102-32	Highest governance body's role in sustainability reporting	110	Ferrovial
102-33	Communicating critical concerns	69, 110 y 113	Ferrovial
102-34	Nature and total number of critical concerns	69, 110 y 113	Ferrovial
102-35	Remuneration policies	94-95	Ferrovial
102-36	Process for determining remuneration	94-95	Ferrovial
102-37	Stakeholders' involvement in remuneration	94-95	Ferrovial
102-38	Annual total compensation ratio	Appendix to GRI Standards	Ferrovial
102-39	Percentage increase in annual total compensation ratio	Appendix to GRI Standards	Ferrovial
STAKEHOLDERS ENGAGEMENT		Page/Direct Reference	Scope
102-40	List of stakeholder groups	113	Ferrovial
102-41	Collective bargaining agreements	71, Appendix to GRI Standards and table of contents of non-Financial Information Statements	Ferrovial
102-42	Identifying and selecting stakeholders	2, 113	Ferrovial
102-43	Approach to stakeholder engagement	110 y 113	Ferrovial
102-44	Key topics and concerns raised	111 y 113	Ferrovial
REPORTING PRACTICE		Page/Direct Reference	Scope
102-45	Entities included in the consolidated financial statements	Appendix II of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
102-46	Defining report content and topic Boundaries	2, 112 y 113	Ferrovial
102-47	List of material topics	111 y 113	Ferrovial
102-48	Restatements of information	112	Ferrovial
102-49	Changes in reporting	112	Ferrovial
102-50	Reporting period	Fiscal year 2019	Ferrovial
102-51	Date of most recent report	Fiscal year 2018	Ferrovial
102-52	Reporting cycle	Annual	Ferrovial
102-53	Contact point for questions regarding the report	Back cover	Ferrovial
102-54	Claims of reporting in accordance with the GRI Standards	2, 112, 124, 133-136	Ferrovial
102-55	GRI content index	119-125	Ferrovial
102-56	External assurance	135-138	Ferrovial
GRI STANDARD			
Materiality	Indicator	Page/Direct Reference	Scope
ECONOMIC MATERIAL ASPECTS			
Management approach			
GRI 103 Management approach 2019	103-1	Explanation of material issue and its limitations	113
	103-2	Management approach and components	10-12 y 111
	103-3	Evaluation of the management approach	10-12
Economic Performance			
GRI 201: Economic Performance 2019	201-1	Direct economic value generated and distributed	Appendix to GRI Standards
	201-2	Financial implications and other risks and opportunities due to climate change	72-74 and 87 Risks and opportunities are disclosed in the Carbon Disclosure Project report, which is publicly-available on the CDP website. Information for 2019 will be made available during 2020.
	201-3	Defined benefit plan obligations and other retirement plans	Note 6.6.4 of Ferrovial's Consolidated Financial Statements 2019 Note 6.2 of Ferrovial's Consolidated Financial Statements 2019
	201-4	Financial assistance received from government	Note 6.1 of Ferrovial's Consolidated Financial Statements 2019 Note 6.4 of Ferrovial's Consolidated Financial Statements 2019

GRI STANDARD			
Materiality	Indicator	Page/Direct Reference	Scope
Market Presence			
GRI 202: Market presence 2018	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	The relationship between entry level wage and the local minimum wage in relevant countries by gender (Men/Women) is as follows: Spain 1.34/1.34 United Kingdom: 1.00/1.00 United States: 1.71/1.71 Poland: 1/1 Chile: 1.04/1.04	Ferrovial
	202-2 Proportion of senior management hired from the local community	In 2019, the proportion of senior management hired from the local community was 85.79%.	Ferrovial
Indirect economic impacts			
GRI 203: Indirect economic impacts 2018	203-1 Infrastructure investments and services supported	78-79	Ferrovial
	203-2 Significant indirect economic impacts	21, 22, 58-59, 70-71, 72-74, 76-77	Ferrovial
Procurement Practices			
GRI 204: Procurement practices 2018	204-1 Proportion of spending on local suppliers	Local suppliers in 2019 represented 92% of total number of suppliers. Suppliers which are not centralized and locally contracted are classified as local suppliers	Ferrovial
Anti-corruption			
GRI 205: Anti-corruption 2018	205-1 Operations assessed for risks related to corruption	68-69	Ferrovial
	205-2 Communication and training about anti-corruption policies and procedures	68-69	Spain
	205-3 Confirmed incidents of corruption and actions taken	68-69	Ferrovial
Anti-competitive			
GRI 206: Anti-competitive 2018	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2019, two cases and litigations related to monopoly practices were open. Note 6.3 of Ferrovial's Consolidated Financial Statements 2019 Note 6.5 of Ferrovial's Consolidated Financial Statements 2019	Ferrovial
ENVIRONMENTAL MATERIAL ASPECTS			
Management approach			
GRI 103 Management approach	103-1 Explanation of the material topic and its Boundary	113	Ferrovial
	103-2 The management approach and its components	72-74 y 111	Ferrovial
	103-3 Evaluation of the management approach	72-74	Ferrovial
Materials			
GRI 301: Materials 2017	301-1 Materials used by weight or volume	Appendix to GRI Standards. It is given information about the most representative used material for each division. The most significant material could change every year according to each project, so the data could not be comparable.	Ferrovial
	301-2 Recycled input materials used	Appendix to GRI Standards	Ferrovial
	301-3 Reclaimed products and their packaging materials	The activity of the company does not include the production of goods destined for sale with packaging	Ferrovial
Energy			
GRI 302: Energy 2018	302-1 Energy consumption within the organization	Appendix to GRI Standards	Ferrovial
	302-2 Energy consumption outside of the organization	Energy use from consumption of fuels, electricity and losses due to electricity transport stood at 1,292,997 GJ	Ferrovial
	302-3 Energy intensity	Energy intensity is 560 GJ/net revenues	Ferrovial
	302-4 Reduction of energy consumption	Energy consumption reduced 7.10% compared to 2018	Ferrovial
	302-5 Reductions in energy requirements of products and services	32, 72-74	Ferrovial
Water			
GRI 303: Water 2018	303-1 Water withdrawal by source	Reported data in 2019 include estimations based on the best available information at the date of closing this report. Main consumptions are estimated based on the average water prices by country. Appendix to GRI Standards	Ferrovial
	303-2 Water sources significantly affected by withdrawal of water	Water withdrawal requires an authorization whereby the volume of water withdrawn is restricted. It must always be below the maximum limits established by the competent authority. This is why it is considered that, in accordance with these authorizations, the water withdrawn by Ferrovial does not affect the hydric resource significantly	Ferrovial
	303-3 Water recycled and reused	The consumption of recycled and reused water stood at a 139,970 m ³ . Data include the best estimation available at the date of closing this report	Ferrovial

GRI STANDARD			
Materiality	Indicator	Page/Direct Reference	Scope
Biodiversity			
GRI 304: Biodiversity 2018	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	During 2019, Ferrovial has been working on 17 projects which were under an Environmental Impact Statement or equivalent figure, depending on each country's legal framework	Ferrovial
	304-2 Significant impacts of activities, products, and services on biodiversity	Most significant impacts on biodiversity has been assessed through th Environmental Impact Statements or equivalent figures, depending on each country's legal framework. Furthermore, they are taken compensative actions arising from these statements when applicable	Ferrovial
	304-3 Habitats protected or restored	Ferrovial performs the ecological restoration of the habitats affected by the construction and operation of its infrastructures in accordance with the provisions of current regulations in each country, adding improvements over the minimum requirements when it is possible, and ecological restoration criteria which could ensure better results on a long-term basis	Ferrovial
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Appendix to GRI Standards	Ferrovial
Emissions			
GRI 305: Emissions 2018	305-1 Direct (Scope 1) GHG emissions	73. Appendix to GRI Standards	Ferrovial
	305-2 Energy indirect (Scope 2) GHG emissions	73. Appendix to GRI Standards	Ferrovial
	305-3 Other indirect (Scope 3) GHG emissions	73. Appendix to GRI Standards Scope 3 emissions are limited to the described scope on the table 305-3 on the GRI Standards Indicators	See Appendix to GRI Indicators
	305-4 GHG emissions intensity	GHG emissions intensity reached 66 tCO2/INCN (M€)	Ferrovial
	305-5 Reduction of GHG emissions	72-73. Appendix to GRI Standards	Ferrovial
	305-6 Emissions of ozone-depleting substances (ODS)	This data is considered not relevant	Ferrovial
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Appendix to GRI Standards	Ferrovial
Effluents and Waste			
GRI 306: Effluents y waste 2018	306-1 Water discharge by quality and destination	The total wastewater discharged stood at 1,115,959 m ³ . Water discharge information was calculated based on standard indicators of water discharge of certain activities published by various sources. Therefore, this information does not represent real measurements of water discharge	Ferrovial
	306-2 Waste by type and disposal method	Appendix to GRI Standards. 2019 data include estimations according to the best available information at the time of preparing this report	Ferrovial
	306-3 Significant spills	During 2019 no significant spills have been recorded	Ferrovial
	306-4 Transport of hazardous waste	During 2019 the amount of transboundary waste transported was 47.32 t	Ferrovial Servicios España
	306-5 Water bodies affected by water discharges and/or runoff	In the projects developed by Ferrovial in 2019, 19 had high quality water courses in their vicinity, of which 2 were started in 2019	Ferrovial Agroman
Environmental Compliance			
GRI 307: Environmental Compliance 2018	307-1 Non-compliance with environmental laws and regulations	The amount of significatives fines paid in the year due to breach of environmental legislation in 2019 stood at 25,200€ corresponding to one breach imposed in 2019 and 90,751€ coming from two breaches from past years	FS España Oficinas Centrales (Ferrovial Servicios, S.A.) y Ferrovial Agroman Portugal
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2018	308-1 New suppliers that were screened using environmental criteria	Chapter Supply Chain, page 76	Ferrovial
	308-2 Negative environmental impacts in the supply chain and actions taken	(See pag. 76-77) In Construction, the negative environmental impacts had by the supply chain are evaluated, identifying potential risks and substandard work. The measures adopted range from expulsion from the project and/or rejection of the supplier, to warnings that improvements are required in less serious cases. In the Services division, face-to-face audits are carried out on a sample of suppliers	Ferrovial
SOCIAL MATERIAL ASPECTS			
Management approach			
GRI 103: Management Approach	103-1 Explanation of the material topic and its Boundary	113	Ferrovial
	103-2 The management approach and its components	72-74 y 111	Ferrovial
	103-3 Evaluation of the management approach	72-74	Ferrovial

GRI STANDARD			
Materiality	Indicator	Page/Direct Reference	Scope
Employment			
GRI 401: Employment 2018	401-1 New employee hires and employee turnover	Appendix to GRI Standards	Ferrovial
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social benefits for each country and business are offered equally to full-time employees and part-time employees. In some cases, employees need to have held their posts for at least one year to be eligible for certain social benefits	Ferrovial
	401-3 Parental leave	Ferrovial does not consider this a risk, as the countries where it operates have protectionist legislation in place for such matters. Such information is therefore not subject to specific managerial procedures	Ferrovial
Labor Relations			
GRI 402: Labor Relations 2018	402-1 Minimum notice periods regarding operational changes	Ferrovial complies with the advance notice periods established in labor legislations or those enshrined, if applicable, in the collective agreements pertinent to each business, with no corporate advance notice periods having been established	Ferrovial
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018	403-1 Workers representation in formal joint management-worker health and safety committees	Appendix to GRI Standards	Ferrovial
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Appendix to GRI Standards. Information concerning contractors is only included in the calculation of the overall variation frequency index	Ferrovial
	403-3 Workers with high incidence or high risk of diseases related to their occupation	Risk of developing occupational diseases is detected through risk assessments conducted by the Safety and Health Department and controlled through the health surveillance, where relevant relevant protocol according to the risk exposure of the workers are defined and applied	Ferrovial
	403-4 Health and safety topics covered in formal agreements with trade unions	The agreements in this matter covered with the trade-union organizations are developed through sector agreements that specifically regulate matters such areas as training and information, collective protection, work teams, etc.	Ferrovial
Training and education			
GRI 404: Training and education 2018	404-1 Average hours of training per year per employee	Appendix to GRI Standards	Ferrovial
	404-2 Programs for upgrading employee skills and transition assistance programs	All training and development programs are aimed at improving the employability of the candidate. In the case of early retirement or restructuring plans (e.g. redundancy packages), specific training plans may be negotiated as part of other outplacement plans	Ferrovial
	404-3 Percentage of employees receiving regular performance and career development reviews	The percentage of employees receiving regular assessments of Ferrovial's performance and professional development is 33.12%	Ferrovial
Diversity and Equality of Opportunities			
GRI 405: Diversity and equality of opportunities 2018	405-1 Diversity of governance bodies and employees	Appendix to GRI Standards. Section C of Annual Corporate Governance Report 2019	Ferrovial
	405-2 Ratio of basic salary and remuneration of women to men	Appendix to GRI Standards	Ferrovial
No discrimination			
GRI 406: No discrimination 2018	406-1 Incidents of discrimination and corrective actions taken	69. Information about complaints received through the Corporative Whistleblowing Channel in Spain is given	Ferrovial
Freedom of association			
GRI 407: Freedom of association 2018	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	76	Ferrovial
Child Labor			
GRI 408: Child Labor 2018	408-1 Operations and suppliers at significant risk for incidents of child labor	76	Ferrovial
Forced or compulsory labor			
GRI 409: Forced or compulsory labor 2018	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	76	Ferrovial
Forced or compulsory labor			
GRI 410: Security practices 2018	410-1 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations	Security guards are hired through a company that certifies that security personnel have received human rights training	Ferrovial headquarters
Rights of indigenous people			
GRI 411: Rights of indigenous people 2018	411-1 Incidents of violations involving rights of indigenous peoples	During 2019 there hasn't been detected incidents of violations involving rights of indigenous people. Identified controversies are described on page 69	Ferrovial
Human Rights Assessment			
GRI 412: Human Rights Assessment 2018	412-1 Operations that have been subject to human rights reviews or impact assessments	70-71 During 2019, Ferrovial has not done specific reviews to evaluate the impact on Human Rights' matters additional to those on health and safety and compliance	Ferrovial
	412-2 Employee training on human rights policies or procedures	69	Ferrovial
	412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	68-69, 70-71 y 76-77	Ferrovial

GRI STANDARD			
Materiality	Indicator	Page/Direct Reference	Scope
Local Communities			
GRI 413: Local Communities 2018	413-1 Operations with local community engagement, impact assessments, and development programs	78-79	Ferrovial
	413-2 Operations with significant actual and potential negative impacts on local communities	During 2019, there has not been detected situations in which Ferrovial activities had caused a negative impact on local communities.	Ferrovial
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2018	414-1 New suppliers that were screened using social criteria	76	Ferrovial
	414-2 Negative social impacts in the supply chain and actions taken	76	Ferrovial
Public Policy			
GRI 415: Public Policy 2018	415-1 Political contributions	68-69 y 113	Ferrovial
Customer Health and Safety			
GRI 416: Customer Health and Safety 2018	416-1 Assessment of the health and safety impacts of product and service categories	66-67	Ferrovial
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In 2019, 109 cases and litigation related to the safety of workers, subcontractors and users were open. Note 6.3 of Ferrovial's Consolidated Financial Statements 2019 Note 6.5 of Ferrovial's Consolidated Financial Statements 2019*	Ferrovial
Marketing and labeling			
GRI 417: Marketing and labeling 2018	417-1 Requirements for product and service information and labeling	66-67	Ferrovial
	417-2 Incidents of non-compliance concerning product and service information and labeling	There has not been identified non-compliance incidents on this subject	Ferrovial
	417-3 Incidents of non-compliance concerning marketing communications	There has not been identified non-compliance incidents on this subject	Ferrovial
Customer Privacy			
GRI 418: Customer Privacy 2018	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There has not been identified relevant non-compliance incidents on this subject	Ferrovial
Socioeconomic Compliance			
GRI 419: Socioeconomic Compliance 2018	419-1 Non-compliance with laws and regulations in the social and economic area	In 2019, 109 files and disputes relating to the safety of workers, subcontractors and users were closed with a penalty. Note 6.3 of Ferrovial's Consolidated Financial Statements 2019 Note 6.5 of Ferrovial's Consolidated Financial Statements 2019	Ferrovial

REPORTING PRINCIPLES

AA1000 APS2008 Standard

The standard is based on three fundamental principles:

- Inclusiveness: This principle analyzes whether the company has identified and understood the relevant aspects of its sustainable performance and presents sufficient information in terms of quality and quantity. For more information, please refer to the "Material Issues" section in this chapter.
- Materiality: The information must be the information required by the stakeholders. In other words, it ensures disclosure of all those material aspects whose omission or distortion could influence its stakeholders' decisions or actions. For more information, please refer to the GRI Standards Indicators Table.
- Responsiveness: This report includes the information relating to Ferrovial's response to stakeholder expectations.

GRI Standards Guidelines

The GRI Guidelines principles applied are:

- Establishing report contents:

- Materiality: Aspects that reflect the significant social, environmental and economic impacts had by the organization or those that could have a substantial influence on stakeholder decisions.
- Stakeholder engagement: Identifying stakeholders and describing in the report how their expectations and interests have been addressed.
- Sustainability context: Presenting the company's performance within the broader context of sustainability.
- Completeness: Coverage should enable stakeholders to assess the performance of the reporting organization.

- Establishing the quality of the report:

- Balance: The report must reflect both the positive and the negative aspects of the company's performance.
- Comparability: Stakeholders should be able to compare the information over time and with other companies.
- Accuracy: The published information must be accurate and detailed.
- Clarity: The information must be presented in a way that is clear and accessible to everyone.
- Reliability: The information must be of high quality and it should establish the company's materiality.