Ferrovial

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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04/14/2025, 12:09 pm

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Privately owned organization

(1.3.3) Description of organization

Ferrovial is one of the world's leading infrastructure operators and municipal services companies, committed to developing sustainable solutions. The company has 24,799 employees and a presence in around 17 countries. It is a member of Spain's blue-chip IBEX 35 index and is also included in prestigious sustainability indices such as the Dow Jones Sustainability Index, FTSE4Good and CDP. In Poland, Budimex is included in the WIG-ESG Index that includes socially responsible companies listed on the WSE (Warsaw Stock Exchange) Main List. The company's activity is carried out through four business lines: - Services: efficient provision of urban and environmental services and maintenance of infrastructures and facilities. The services division features the following companies: a) In the United Kingdom: via Thalia. - Toll Roads: promotion, investment and operation of toll roads and other infrastructures. The Toll Roads division features by Cintra. - Construction: the design and construction of infrastructures in the areas of civil engineering work, building and industrial construction. The construction division features the following companies: a) In United States: Webber b) In Spain and internationally: via Ferrovial Construction and Cadagua. c) In Poland: Budimex. - Airports: airport investment and operation. Dalaman as the main investor and private airport operator. - Energy: in Chile through its subsidiary, Transchile Charrúa Transmisión, it owns 100% of the ownership of an electric transmission line in Chile. A commitment to society is one of Ferrovial's distinguishing characteristics. Accordingly, we are committed to Corporate Responsibility, best practices in Quality and the Environment, and the advancement of Innovation. We provide services to large communities to promote socio-economic development, helping improve people's life.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/31/2023

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☑ 2 years

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☑ 2 years

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☑ 2 years

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

8514000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

72450022R2ZFL41Y6I04

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Chile
☑ Spain
☑ Canada
☑ France
☑ Poland
☑ Puerto Rico
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland
☑ Turkey
☑ Colombia
☑ Portugal
☑ Slovakia
☑ Australia

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ No, not currently but we intend to provide it within the next two years	*We are assessing the possibilities for providing geolocation data for our facilities.*

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 2 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

Ferrovial's supply chain varies depending on its different business units, although it is mainly concentrated in the Construction activity, which represents more than 93% of suppliers and orders. It is mainly made up of manufacturers, distributors and subcontractors, and is characterized by a high number of suppliers, a significant degree of subcontracting, a high percentage of local suppliers, a very diverse supplier typology and the need to adapt to the requirements of each local market. From all Ferrovial Construction suppliers, it has been identified those materials that are significant based on expenditure: corrugated steel, asphalt agglomerate, bitumen, aggregates, cement and concrete. Once the significant materials have been identified, the purchases made for each type of material were analysed, developing a collaboration programme with suppliers (TIER 1) in which a selection is made and the type of supplier is mapped, they are located, environmental information is analysed and they are contacted through a survey to work together to improve environmental performance. Once we have identified the type of TIER 1 suppliers we have, with the types of materials they provide us, we have proceeded to identify and describe our suppliers' own supply chain, determining the typology of TIER 2 suppliers we have.
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
	Select from: ☑ No, but we plan to within the next two years	*Select from:* ☑ Other, please specify **:**We are starting the mapping process	*We are starting the plastics mapping process.*

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Ferrovial has had a firm Climate Strategy in place for years, framed within the company's Strategic Plan and aligned with the Sustainability Strategy and the Sustainable Development Goals. The climate strategy defines the short-term objective of achieving 100% consumption of electricity from renewable sources by 2025.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

7

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Ferrovial has had a firm Climate Strategy in place for years, framed within the company's Strategic Plan and aligned with the Sustainability Strategy and the Sustainable Development Goals. The climate strategy defines in the medium term the objective of achieving a 33% reduction in vehicle fleet emissions by 2030, reduce asphalt plant emissions by 20% through energy efficiency by 2030 and reduce emissions associated with construction machinery by 10% through the implementation of energy efficiency measures by 2030.

Long-term

(2.1.1) From (years)

8

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ No

(2.1.3) To (years)

27

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Ferrovial has had a firm Climate Strategy in place for years, framed within the company's Strategic Plan and aligned with the Sustainability Strategy and the Sustainable Development Goals. The long-term climate strategy is committed to reach net-zero.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

Enterprise Risk Management

☑ Enterprise Risk Management

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☑ Drought
- ☑ Tornado
- ☑ Avalanche
- ☑ Landslide
- ☑ Wildfires
- ☑ Heavy precipitation (rain, hail, snow/ice)
- ☑ Flood (coastal, fluvial, pluvial, ground water)
- ☑ Storm (including blizzards, dust, and sandstorms)
- ☑ Heat waves
- ☑ Subsidence
- ☑ Cold wave/frost
- ☑ Glacial lake outburst
- ☑ Cyclones, hurricanes, typhoons

Chronic physical

- ☑ Heat stress
- ☑ Soil erosion
- ☑ Solifluction
- ☑ Water stress
- ☑ Sea level rise
- ☑ Changing wind patterns
- ☑ Temperature variability
- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events
- ☑ Changing temperature (air, freshwater, marine water)
- ☑ Coastal erosion
- ☑ Soil degradation
- ☑ Change in land-use
- ☑ Permafrost thawing
- ☑ Ocean acidification
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Policy

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Poor coordination between regulatory bodies
- ☑ Poor enforcement of environmental regulation
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements
- ☑ Lack of mature certification and sustainability standards

Market

☑ Availability and/or increased cost of certified sustainable material

☑ Availability and/or increased cost of raw materials

☑ Changing customer behavior

☑ Uncertainty in the market signals

Reputation

☑ Impact on human health

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

☑ Stakeholder conflicts concerning water resources at a basin/catchment level

☑ Stigmatization of sector

Technology

☑ Transition to lower emissions technology and products

☑ Transition to water intensive, low carbon energy sources

☑ Unsuccessful investment in new technologies

Liability

☑ Exposure to litigation

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Local communities

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

Ferrovial has identified dependencies and impacts of direct operations for the different activities of the company and the value chain. Subsequently, Ferrovial has assessed and prioritised them, translating them into risks and opportunities.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ TNFD – Taskforce on Nature-related Financial Disclosures

☑ WRI Aqueduct

☑ WWF Water Risk Filter

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Tornado

☑ Avalanche

☑ Landslide

☑ Wildfires

☑ Cyclones, hurricanes, typhoons

☑ Heavy precipitation (rain, hail, snow/ice)

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Storm (including blizzards, dust, and sandstorms)

☑ Heat waves

☑ Subsidence

☑ Toxic spills

☑ Cold wave/frost

☑ Glacial lake outburst

Chronic physical

☑ Soil erosion

☑ Solifluction

☑ Water stress

☑ Soil degradation

☑ Change in land-use

☑ Permafrost thawing

☑ Sea level rise
☑ Coastal erosion
☑ Declining water quality
☑ Temperature variability
☑ Declining ecosystem services
☑ Increased ecosystem vulnerability
☑ Precipitation or hydrological variability
☑ Ocean acidification
☑ Groundwater depletion
☑ Increased severity of extreme weather events
☑ Seasonal supply variability/interannual variability
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Increased levels of environmental pollutants in freshwater bodies

Policy

☑ Changes to international law and bilateral agreements
☑ Changes to national legislation
☑ Increased pricing of water
☑ Poor coordination between regulatory bodies
☑ Poor enforcement of environmental regulation

Market

☑ Availability and/or increased cost of certified sustainable material
☑ Availability and/or increased cost of raw materials
☑ Changing customer behavior
☑ Uncertainty in the market signals

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stigmatization of sector

Technology

☑ Dependency on water-intensive energy sources
☑ Unsuccessful investment in new technologies

Liability

☑ Exposure to litigation

☑ Moratoria and voluntary agreement

☑ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Local communities

☑ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ Yes

(2.2.2.16) Further details of process

Ferrovial has identified dependencies and impacts of direct operations for the different activities of the company and the value chain. Subsequently, Ferrovial has assessed and prioritised them, translating them into risks and opportunities.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Climate change has already altered marine, terrestrial and freshwater ecosystems all around the world, causing species losses and declines in key ecosystem services. These climate-driven impacts on ecosystems could cause measurable economic losses within the company. Rather than being two separate challenges we firmly believe that climate change and nature loss must start to be treated as interconnected and interdependent issues. Climate change is a key driver of nature loss, undermining and potentially reversing nature's ability to sequester greenhouse gases in our atmosphere and diminishing the role nature can play in protecting us from the physical consequences of climate change. Ferrovial has aligned itself with both the TCFD and the TNFD, the TNFD sticks closely to the template of the climate-focused TCFD.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of high ecosystem integrity

☑ Areas of rapid decline in ecosystem integrity

☑ Areas of limited water availability, flooding, and/or poor quality of water

☑ Areas of importance for ecosystem service provision

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

The methodology for establishing priority areas is based on the requirements of the TNFD. The criteria for defining the company's priority areas are as follows: - Assets in which Ferrovial has operational control and ownership. - Assets, as described above, that are located in or near sensitive areas defined by the TNFD: Important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders. When both criteria are met, the asset is considered to be located in a priority area. The thresholds used to determine whether infrastructure is in a priority area are based on: - Distance to important biodiversity areas, areas of high ecosystem integrity, areas of rapidly declining ecosystem integrity, and areas of importance for the provision of ecosystem services for indigenous, local communities and stakeholders. - The water stress condition of the area in which the infrastructure is located, according to Aqueduct.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Priority locations.xlsx
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Ferrovial Risk Management system has a quantitative scale (1- low impact 4-high impact) to categorize impacts. We consider as substantive impacts (that will go up to the CEO) those which are categorized as "high" (3, in the scale) or higher. For being consider "high", an impact must comply with at least 1 of the following criteria: 1) it potentially affects more than 10% of cash-flow or revenues 2) it requires important reviews of the business plan 3) it is relevant for local or sectorial media

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Revenue

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

(2.4.7) Application of definition

Ferrovial Risk Management system has a quantitative scale (1- low impact 4-high impact) to categorize impacts. We consider as substantive impacts (that will go up to the CEO) those which are categorized as "high" (3, in the scale) or higher. For being consider "high", an impact must comply with at least 1 of the following criteria: 1) it potentially affects more than 10% of cash-flow or revenues 2) it requires important reviews of the business plan 3) it is relevant for local or sectorial media [Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Ferrovial has an environmental management and environmental risk procedure that establishes how to identify significant environmental aspects in accordance with the activity (water pollutants such as oil) and determines the methodology for their assessment and ranking. This identification, assessment and prioritization depends on the on-site inspections and assessments carried out by the environmental advisors of the works, determining the possible impact that the activity could have on the different environmental aspects.In addition, the on-site environmental risk procedure also identifies and prioritizes on-site environmental risks (i.e., water pollution caused by a spill) by determining which risks are significant and establishing a preventive measures plan.Pollutants are monitored by monitoring indicators such as the number of spills or pollutant discharge parameters and thresholds in case of discharge authorizations.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

At Ferrovial's facilities there may be tanks with oil/ fuel whose spillage may cause water contamination with oil/ fuel.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

☑ Industrial and chemical accidents prevention, preparedness, and response

(2.5.1.5) Please explain

Ferrovial has an on-site environmental risk assessment procedure in place in which the environmental managers of the works assess and monitor the measures implemented to prevent the risks. The potential environmental impacts that could result from Ferrovial's activities are reviewed as established on the procedure. The adequacy and effectiveness of the preventive and corrective measures being applied for reducing the risks and the degree of compliance with applicable environmental legislation are the aspects included in the review. In the case of fuel/ oil tanks, the conditions of the storage infrastructure are reviewed which aim to minimize the leakages or spillage possibilities by the correct status of the preventive measures (i.e., Safe location away from sensitive areas, Industry authorization. Inspection by OCA of the installation, approved tank (preferably double-walled) and waterproofed leakage retention tank with no possibility of leakage). The procedure success is measured at the management review report where all the non-conformities of the inspection are registered (this report is made annually). [Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Water risks have been included in our process of identification, assessment and management of dependencies, impacts, risks, and opportunities but we have not identified any water-related risks with substantive effect on Ferrovial's activities during the reporting year. We consider as substantive impacts (that will go up to the CEO) risks which are categorized as "high" (3, in the scale) or higher. To be considered as "high", an impact must comply with at least 1 of the following criteria: 1) it potentially affects more than 10% of cash-flow or revenues 2) it requires important reviews of the business plan 3) it is relevant for local or sectorial media.

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

The exercise has identified that plastic consumption is not relevant in the company's operations or in its value chain.
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Reputation

☑ Increased partner and stakeholder concern or negative partner and stakeholder feedback

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Chile
☑ Spain
☑ Canada
☑ France
☑ Poland
☑ United Kingdom of Great Britain and Northern Ireland
☑ Turkey
☑ Portugal
☑ Australia
☑ Costa Rica
☑ United States of America

(3.1.1.9) Organization-specific description of risk

Ferrovial has a significant percentage of shareholders classified as "sustainable investors", which are signatory of one or more ESG agreements: PRI, Net Zero Asser Managers, Net Zero Asset Owners or Climate Action 100. We are aware that shareholders could react in case of not identifying a clear strategy with measures of progress with ESG criteria, and the value of the group's stocks could be affected in Ferrovials investing portfolio activities. In order to respond to investor appetite in relation to ESG aspects, Ferrovial keeps abreast of the latest trends and requirements in sustainability and has developed a Sustainability Strategy aligned with those criteria which is reviewed, monitored, and updated on a regular basis. Climate issues are at the heart of investor concerns and within Ferrovial's priorities as part of its Sustainability Strategy. Focusing on climate change management, Ferrovial has a Climate Strategy within the framework of its Sustainability Strategy, aligned with the Taskforce on Climate-related Financial Disclosures recommendations, and annually revised (2023). It includes a decarbonization road map and actions to mitigate risks and potentiate opportunities regarding climate change. Ferrovials Climate Strategy establishes actions that have been planned in different timelines. Our roadmap was set forth in base line years 2009 and 2012 to reduce emissions in Scopes 1, 2, & 3, and we are complying with the reduction goals for 2030 (approved by SBTi)

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased access to capital

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We are aware that shareholders could react in case of not identifying a clear strategy with measures of progress with ESG criteria, and the value of the group's stocks could be affected in Ferrovials investing portfolio activities. In order to respond to investor appetite in relation to ESG aspects, Ferrovial keeps abreast of the latest trends and requirements in sustainability and has developed a Sustainability Strategy aligned with those criteria which is reviewed, monitored, and updated on a regular basis. Climate issues are at the heart of investor concerns and within Ferrovial's priorities as part of its Sustainability Strategy.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

204826031.8

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

716891111.3

(3.1.1.25) Explanation of financial effect figure

The potential impact figures have been calculated based on: 1. The information presented in the Harvard Business School Paper "Which corporate ESG news does the market react to?" (George Serafeim & Aaron Yoon). Among other things, this paper examines how stock prices vary according to investors' reactions to different environmental issues and, specifically, looks at the impact of climate performance. 2. The shareholdings portfolio of Ferrovial and the percentage of "sustainable investors". Considering these, we have estimated a potential negative impact on share price with a range from 1% to 3,5% in case of not-achievement of the SBTi targets. Assuming that not all the ESG Funds would sell their Ferrovial's shares following the news and based on the Harvard Business School paper, we have assumed that not all investors would divest but rather a small part of around 2% of the shares identified as "sustainable investors". - The minimum cost- calculated is 178.005.365,97; breakdown as follows: CONCEPTS: Ferrovial share price (29/12/2023): 33.02 / Number of shares: 620,309,000 / 1% Ferrovial share prices: 0,3302 CALCULATION: 620,309,000 x 0,3302 204,826,031.80 - The maximum cost- calculated is 623.018.780,88; breakdown as follows: CONCEPTS: Ferrovial share price (29/12/2023): 33,02 / Number of shares: 620,309,000 / 3,5% Ferrovial share prices: 1,1557 CALCULATION: 620,309,000 x 1,1557 716,891,111.30

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Establish organization-wide targets

(3.1.1.27) Cost of response to risk

2653000

(3.1.1.28) Explanation of cost calculation

Based on the climate change strategy and the Deep Decarbonization Path (DDP) that establish the lines of action, activities are launched annually to achieve the Ferrovial's ambition to reach Carbon Neutrality by 2050. The costs estimated per year for applying this are disaggregated as follows: • 960.000: staff who work on Climate Change (360.000 invested in the CSR department, 300.000 in the sustainability department and another 300.000 in different business areas related specifically to climate change) • 300.000: staff who develop new business-related to climate change • 200.000: external assistance and consultancy (including carbon footprint verification) • 129.000: member fees on climate-related working groups • 1.064.000: To implement the DDP, which includes, amongst others, renewable energy purchase (average cost: 218.000), energy efficiency measures (average cost: 388.000), investment on zero emissions fleet (average cost: 367.000), and offsetting (91.000)

(3.1.1.29) Description of response

Based on the climate change strategy and the Deep Decarbonization that establish the lines of action, activities are launched annually to achieve the Ferrovial's ambition to reach Carbon Neutrality by 2050. Since 2008 Ferrovial has developed and implemented an outstanding climate strategy based on different activities: 1) Measuring and managing carbon footprint: We use a tool to report and calculate GHG; 2) Setting reduction targets; 3) Implementing GHG reduction measures; 4) Improving the ability to manage climate change driven risks, as well as anticipating opportunities; 5) Permanently monitoring and updating the climate strategy; 6) Participation in forums that analyze new trends in relation Climate Change to develop them in the company; 7) Maintain communication channels with the above mentioned stakeholders (investors, analysts, research agencies, etc.), managing their inputs and expectations; 8) Being listed in DJSI and FTSE4Good ratings and

maintain a leadership position in CDP; 9) Being a member and core-partner of Climate-KIC. The costs estimated per year for applying this are disaggregated in "Explanation of cost calculation". The management costs have been calculated based on the actions that the company has already taken and may change in the future based on the needs detected. All this annual investment estimations amounts to 2.653.000.As a result of the implementation of these lines of action, we have achieved outstanding performance on climate issues and Ferrovial has become a leading and attractive company for shareholders who have established more demanding ESG criteria for their investments. All of them have continued to place their trust in our company in 2024.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ United States of America

(3.1.1.9) Organization-specific description of risk

To evaluate resiliency to climate change, we have identified and assessed the physical hazards that may affect highway infrastructure operated and controlled by Cintra, a Ferrovial company. These highway projects are located in the USA (Texas, Virginia, and North Carolina) and Spain. The evaluation of these highways has been made using climate scenario analysis through an internally developed tool called ADAPTARE. The tool, and the projected evolution of these physical climate risks, has been modelled from the United Nation's Intergovernmental Panel on Climate Change (IPCC) projections. The analysis is carried out in the short, medium and long term (2025, 2030 and 2050, respectively) under different climate scenarios (RCP 4.5 and RCP 8.5), following the methodology of the framework proposed

by the IPCC, as well as the adaptation criteria set out in the EU Taxonomy Regulation. Within the set of extreme weather events analysed, drought has been identified as a substantial climate event that could potentially cause an impact on a highway operated by Cintra in North Carolina (Mecklenburg County). Drought may drive physical damages on the infrastructure due to erosion, leading to an increased maintenance, in this case, in the slopes and embankments surrounding the highway itself.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Droughts may cause a MODERATE OPEX risk due to erosion. The highway could incur a higher routine maintenance cost for slopes and embankments due to a higher frequency of soil works, revegetation, and cleaning. This financial impact is deemed immaterial, representing a potential 0,6% increase in operating cost compared to the average of the total OPEX annual budget.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

49500

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

49500

(3.1.1.25) Explanation of financial effect figure

The physical climate-related risk studied was made by the Company using For the calculation of risk, ADAPTARE uses different data sets to characterize the infrastructure and IPCC-stipulated climate projections. The tool provides a climate risk profile that describes the change in risk levels for the different RCP scenarios and time horizons based on a set of selected indicators. ADAPTARE combines exposure, hazard, and sensitivities, which are representative for each exposed element in the infrastructure (known as assets, such as slopes and embankments surrounding the highway) and hazard source to calculate the projected increase in risk with respect to the baseline considering the changes in the hazard as the only driver of change. Each climatic event (in this case, droughts) has an associated monetisation curve that relates to the potential damage caused to a specific infrastructure asset (in this case slopes and embankments) due to the potential risk increase. An indicator called the Monetized Potential Risk Increase Indicator (MPRII) is used, which is based on the potential damage associated with the possible impact that a given climatic event may produce (data obtained from the potential risk increase, supported by numerous studies, papers and internal knowledge of the company). For the long-term drought risk in the Mecklenburg County highway the calculations are as follows: The MPRII is projected to be 330.000, with a potential financial effect of 49.500/year by 2050. This is calculated based on (1.200.000 (OPEX of the asset)/8.000.000 (OPEX of the infrastructure)) x 330.000 (MPRII)) 49.500.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve maintenance of infrastructure

(3.1.1.27) Cost of response to risk

730000

(3.1.1.28) Explanation of cost calculation

The reported figure is based on the cost of the current expense in slopes maintenance. The current maintenance budget considers the potential impacts related with a minor drought and the potential repairs and other needs of the infrastructure particularly exposed to it, such as drainage, slopes and landscaping. No additional response to drought risk is deemed necessary, the risk is fully mitigated. The risk response cost is the result of the sum of all infrastructure maintenance cost items: - Drainage cleaning, culverts repair, reprofiling of ditches, and cleaning of basins: 190.000 - Slope stabilization and reprofiling: 60.000 - Landscaping, planting, pruning: 440.000 - Drainage and slopes inspections: 40.000 Cost of response risk: 190.000 60.000 440.000 40.000 730.000

(3.1.1.29) Description of response

Cintra's response is to control and to accept this risk due to its low probability and immaterial financial impact. Operational efforts related to maintaining the slopes and embankments surrounding the highway will include the following: - Drainage cleaning, maintenance and inspection activities: The roadway maintenance team will continue to perform visual inspection of the open ditches and drainage along the highway and takes prompt action eliminating any debris or clog that might lead to drainage malfunctioning. Specialized equipment is used to regularly inspect and clean confined drainage. If waterflow affects the shape of ditches, reprofiling activities are carried out as needed either internally or subcontracted, depending on required resources. - Slope stabilization and reprofiling: Preventative inspections are carried out in-house to check conditions of the slopes and prevent the need of potential major interventions, particularly near abutments. Soil washouts or cracking generated during dry periods are evaluated and repaired as required. An analysis of areas with difficult access was completed to assess the possibility to concrete them therefore avoiding the need of mowing, landscaping and potential affections to the slopes. - Landscaping, planting, mowing and pruning: The highway maintenance team has mowers, blowers, and machinery to carry out these activities internally, with external support required to cover all four cycles of mowing that the concession performs every year.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

49500

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The financial effect on the company's total OPEX has been calculated using the quantification of the physical weather risk (49.500) with respect to Ferrovial's total FY2023 revenues (7.530.000.000). Transition risk does not affect OPEX, therefore a value of 0 has been indicated.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ Other, please specify :Share value

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

204826031.8

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

The financial effect on the company's share value has been calculated using the quantification of the climate transition risk (204.826.031,8) with respect to Ferrovial's FY2023 closing share value (Share value (29/12/23): 33,02 x Number of shares: 620.309.000 20.482.603.180,00). The physical risk does not affect the value of the share, so a value of 0 has been indicated.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*Ferrovial has not been subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Use of public sector incentives

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Poland

☑ Spain

(3.6.1.8) Organization specific description

Along with market demands, the European Union offers funds (NextGeneration EU funds) for those companies that, among other issues, are aligned with the ecological transition. In order to access public funds, Ferrovial faces the challenge of adapting solutions that can contribute to the ecological transition. In this sense, Ferrovial is impacted in its construction activities, therefore seeks to improve the ecological efficiency measures of the buildings that it constructs and rehabilitates both, since design phases, as to the construction ones. Bioclimatic design criteria are applied in our Spain construction activities, as well as innovative techniques and materials to offer innovative and different solutions to its customers. We monitor the implementation of energy efficiency measures in the different phases of the project: 1. Design (short term), 2. construction (medium term) and 3. certification (long term).

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased access to capital

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

In order to access public funds, Ferrovial faces the challenge of adapting solutions that can contribute to the ecological transition. In this sense, Ferrovial is impacted in its construction activities, therefore seeks to improve the ecological efficiency measures of the buildings that it constructs and rehabilitates both, since design phases, as to the construction ones. We monitor the implementation of energy efficiency measures in the different phases of the project: 1. Design (short term), 2. construction (medium term) and 3. certification (long term). 1. During the design phase of the project, bioclimatic measures are considered in relation to the physical location and orientation of the building in order to allow for cross ventilation; acclimatisation with radiant soil and the use of low enthalpy geothermic for heating. 2. In the rehabilitation and construction phases of building projects are implemented systems that reuse grey water from sinks and showers; use of recycled concrete in the structure defending sustainable materials by making the most of inert waste and avoiding the extraction of new dry remains from quarries or riverbeds; a separating system for sanitation networks, in addition to the collection and reuse of rainwater using cisterns; vegetable plantations with low-water demand; pre-installation of recharge points for electric cars in garages or the use of led lights and low-consumption bulbs. 3. As part of the project closure processes, we apply for certifications such as LEED or BREAM that validate the measures implemented in the projects. The different efficiency measures implemented allow for reaching economic savings of approximately 43% and in 2023, 19 buildings got the LEED and BREEAM certifications, amongst other energy efficiency certifications. In this regard, Ferrovial Construction is well positioned to access a market quota of the 5,8 billion euros announced for financing rehabilitations of buildings (a part of the NextGenerationEU funds).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

185600000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

232000000

(3.6.1.23) Explanation of financial effect figures

Since the EU's commitment to reduce 55% of its CO2 emissions, budgets and incentives to tackle the issue have been drawn up for those activities with the highest impact. Rehabilitation of buildings to improve energy efficiency is one of them, and governments are already taking action. In Spain, a budget for the period 2021-2023 has already been issued for this matter: a total of 5.800 M allocated to the rehabilitation of buildings all over the country. If Ferrovial Construction is to maintain its current market quota in this specific type of rehabilitation activity for the next two years, which is around 3,2%, it could mean a total of 185.600.000. However, the opportunity does not stop there, as Ferrovial is aware that the government plans to keep highly funding building rehabilitation projects as far as 2030, in order to fulfil the emissions reduction commitment; if Ferrovial Construction increase the market quota related to rehabilitation activity (an estimated increase in 4%), the total could increase in 232.000.000. Thus, Ferrovial Construction not only has a big window of opportunity to capture an increasing demand, but also to reduce its costs by obtaining government funds to carry out their projects.

(3.6.1.24) Cost to realize opportunity

183810

(3.6.1.25) Explanation of cost calculation

In the specific case of the Construction business line (including rehabilitation) Ferrovial Construction assigned 3 full-time employees dedicated during 2023 to this function in Spain. Taking into account that these employees are resources that Ferrovial invests to access the funds and being the average remuneration 50.070, in the annual costs during 2023 was of 150.210 (50.070 X 3 people 150.210). Other internal and external activities are added to this figure, such as performing regulation tracking activities (with an associated cost of 33.600), which contributes to materialise these kind of opportunities. As a result, in 2023, Ferrovial has participated in the execution of 179 projects associated with rehabilitation of buildings; with a total cost of 183.810 (150.210 of average remuneration costs 33.600 of regulation tracking activities).

(3.6.1.26) Strategy to realize opportunity

Access to the NextGenerationEU funds is subject to a specific business development effort. As a case study, in order to materialise the opportunity and access the funds there is a need to have dedicated employees for analysing documentation and identifying specific opportunities, as well as implementing activities and measures aligned during projects development (for example, bioclimatic, LEED and BREAM experts).

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Stronger competitive advantage

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Spain

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Other, please specify :Spain

(3.6.1.8) Organization specific description

Ferrovial, through its BU Cadagua, is taking advantage of the business water-related opportunities created by climate change by offering its cutting-edge & innovative water treatment services, helping to solve challenges (i.e. water availability) with the highest quality & respect for the environment. Cadagua counts with Water Treatment Plants, Wastewater Treatment Plants (WWTP), Industrial WWTP, Urban Treatment Plants with Sludge Thermal Drying & Desalination Plants. According to the WRI "Aqueduct" tool, water stress will potentially increase by x1.4 by 2040 in Spain. Ferrovial has identified that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse & infrastructure safety projects (a part of the NextGenerationEU funds). Access to these funds is subject to a specific business development effort. As a case study, to materialize the opportunity & access the funds there is a need to have dedicated employees for analyzing documentation & identifying specific opportunities. For that, between 2022-2023 2 full-time employees dedicated to this function were assigned in Spain. Being the average remuneration 50,071, the total costs of accessing these funds are 100,142. As a result of the invested resources in the procurement of "NextGenerationEU" funds, between 2022-2023, Ferrovial has developed 9 new construction & maintenance projects.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased access to capital

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

☑ High

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

As part of the result that entails the development of new products and technologies, Ferrovial has identified that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

6500000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

32500000

(3.6.1.23) Explanation of financial effect figures

The budget item of the NextGenerationEU funds aims to address future problems of water stress, security and quality of supply, and to adapt infrastructure to climate change. In Spain, a 650 million euros budget for the period 2021-2023 has already been issued for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects. If Ferrovial is to maintain its current market quota water infrastructures for the next two years, which is around 1% for water purification and potabilization and 5% for wastewater treatment (dividing water purified / wastewater treated by Cadagua by an estimation of the water purified / wastewater treated in Spain yearly), it could mean an opportunity ranging 6,500,000 and 32,500,000 (depending on the mix between water purification / potabilization projects and wastewater treatment projects in the budget).However, the opportunity goes further considering the needs of water infrastructure on a global level. Thus, Ferrovial not only has a big window of opportunity to capture an increasing demand, but also to reduce its costs by obtaining government funds to carry out their projects.

(3.6.1.24) Cost to realize opportunity

100142

(3.6.1.25) Explanation of cost calculation

As a case study, in order to materialise the opportunity and access the funds there is a need to have dedicated employees for analysing documentation and identifying specific opportunities. In the specific case of Cadagua business line, in 2023 were assigned 2 full-time employees dedicated to this function in Spain. Being the average remuneration 50,071, the total costs of accessing these funds are 100,142.

(3.6.1.26) Strategy to realize opportunity

As part of the result that entails the development of new products and technologies, Ferrovial has identified that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds). Access to the NextGenerationEU funds is subject to a specific business development effort. As a case study, to materialize the opportunity and access the funds there is a need to have dedicated employees for analyzing documentation and identifying specific opportunities. Cadagua's business would benefit from this opportunity as it could secure new projects related to water treatment plants.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

185600000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ 1-10%

(3.6.2.4) Explanation of financial figures

The financial effect on the company's total revenues has been calculated using the quantification of the climate opportunity (185.600.000) with respect to Ferrovial's total FY2023 revenues (8.515.000.000).

Water

(3.6.2.1) Financial metric

Select from:

☑ Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

6500000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

The financial effect on the company's total revenues has been calculated using the quantification of the climate opportunity (6.500.000) with respect to Ferrovial's total FY2023 revenues (8.515.000.000).
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The policy includes among its criteria for defining the Board Composition the following qualities and criteria, which do not comprise an exhaustive list, may be considered in determining the overall composition of the Board related to diversity and inclusion: diversity in respect of nationality, experience, education, culture, gender, age, and professional background, taking into account the Company's Diversity & Inclusion Policy.

(4.1.6) Attach the policy (optional)

board-profile-ferrovial-se-1.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Director on board
☑ Chief Executive Officer (CEO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify **:**Quality & Enviroment; Sustainability

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing and guiding the development of a climate transition plan

☑ Monitoring the implementation of a climate transition plan

☑ Approving and/or overseeing employee incentives

(4.1.2.7) Please explain

Ferrovial's Climate Strategy is part of the Company's wider business strategy. Issues relating to climate change, such as strategy, plans of action, targets, etc. are analysed and discussed by the Board of Directors. Board's oversight of climate related issues are carried in different processes which are addressed in all scheduled meetings: 1) Reviewing and guiding strategy: The Board reviews and guides the company's strategy in all meetings given that one of the company's strategic priorities is sustainability, which includes climate change, since one of the main Ferrovial's objectives is to achieve net-zero by 2050. Proof of this is that the CEO, together with the Sustainability Director, and therefore, as part of the Board meetings, the "Deep Decarbonization Path" is under review to be stricter with our 1.5º target alignment. 2) Setting performance objectives: The Board sets and approves the company targets linked to variable remuneration both in the short and in the Long-Term Incentive Plan. This Plan includes climate change related targets. 3) Monitoring implementation and performance of objectives: The Board monitors the progress made to achieve the targets set and it also evaluates the performance of the objectives set at strategic level, including climate change targets. 4) Reviewing and guiding risk management policies: Ferrovial has a system called Ferrovial Risk Management (FRM) to identify the risks and opportunities. Climate risks, included within the corporate FRM risk management system, are analysed and quantified twice a year and "substantial financial or strategic impacts" are identified. The Board of Directors' Audit and Control Committee, has regular oversight responsibility on the FRM.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Director on board

☑ Chief Executive Officer (CEO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify **:**Quality & Enviroment; Sustainability

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Ferrovial's Water Strategy is part of the Company's wider business strategy. Issues relating to water, such as strategy, plans of action, targets, etc. are analysed and discussed by the Board of Directors. Board's oversight of water related issues are carried in different processes which are addressed in all scheduled meetings: 1) Reviewing and guiding strategy: The Board reviews and guides the company's strategy in all meetings given that one of the company's strategic priorities is sustainability, which includes water with specific targets included in Ferrovial's sustainability strategy dashboard. Proof of this is that the CEO, together with the Sustainability Director, and therefore, as part of the Board meetings, the Group Sustainability Strategy has been reviewed during the reporting year. 2) Setting performance objectives: The Board sets and approves the company targets linked to variable remuneration both in the short and in the Long-Term Incentive Plan. This Plan includes sustainability-related targets (included water targets). 3) Monitoring implementation and performance of objectives: The Board monitors the progress made to achieve the targets set and it also evaluates the performance of the objectives set at strategic level, including water-related targets. 4) Reviewing and guiding risk management policies: Ferrovial has a system called Ferrovial Risk Management (FRM) to identify the risks and opportunities. Water risks, included within the corporate FRM risk management system, are analysed and quantified twice a year and "substantial financial or strategic impacts" are identified. The Board of Directors' Audit and Control Committee, has regular oversight responsibility on the FRM.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Sustainability Officer (CSO)

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify **:**Quality & Enviroment; Sustainability

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Overseeing reporting, audit, and verification processes

☑ Overseeing and guiding the development of a climate transition plan

☑ Monitoring the implementation of a climate transition plan

(4.1.2.7) Please explain

Ferrovial's Biodiversity Strategy is part of the Company's wider business strategy. Issues relating to biodiversity are analysed and discussed by the Quality and Environment Steering Committee, the Sustainability Director (president of the Q&E Steering Committee) and the CEO. Ferrovial is developing a more ambitious biodiversity strategy, aligning itself with the TNFD recommendations and taking into account the SBTs for nature; in order to stablish new targets and goals related to this environmental issue. Ferrovial has a biodiversity policy, which stems from the quality and environment policy approved by the Board of Directors.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Engagement

☑ Managing public policy engagement related to environmental issues

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Chief Executive Officer plays a very important role in climate change issues. His monthly agenda includes the monitoring and implementation of all the initiatives related to climate change. He is one of the parts that receive briefings from the Sustainability Committee and together with the Sustainability Director reviews the implementation of the Climate Change Strategy, the implementation of actions to achieve targets and the design of new goals to continue developing.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Ferrovial's CEO (part of the board of directors) is the company maximum responsibility person on water related issues. The CEO has within his responsibility the approval and fulfilment of the company's strategic plan which includes, the reduction of the water footprint of the company's activities, risk monitoring or promotion of water related issues. The president of the Steering committee is the Sustainability director, who informs the CEO on everything related to water monthly (e.g.,

progress of water footprint KPIs). The reports to the Board consist of the key conclusions achieved in the Steering Committee and next steps with assigned responsibilities. Committees are held at least 3 times a year (more frequently if necessary). Reports to the CEO are made weekly by face-to-face meetings with the Director of Sustainability. The presentation to the Board of Directors by the Sustainability Director is made once a year with an oral presentation, conclusions collected in a report.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

Ferrovial's Sustainability Director is the company maximum responsibility person on biodiversity related issues. The Sustainability Director reports any biodiversity matter directly to the CEO. The president of the Steering committee is the Sustainability director, who informs the CEO on everything related to biodiversity (e.g., TNFD alignment process). Committees are held at least 3 times a year (more frequently if necessary). Reports to the CEO are made weekly by face-to-face meetings

with the Director of Sustainability. The presentation to the Board of Directors by the Sustainability Director is made once a year with an oral presentation, conclusions collected in a report.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

CEO of Ferrovial is the person of maximum responsibility in the company on issues related to climate change. As part of the Board of directors, he is the spokesperson for all issues related to climate change. Within his salary there is a part as a variable (incentives) where reference is made to compliance with the strategic plan of the company where there are included, for example, the establishment of decarbonization targets, emission reduction projects, review of objectives, or to stay in the main sustainability indexes. The annual variable remuneration of the Board of Directors is linked to qualitative objectives and those related to environmental, social and corporate governance (ESG) factors, among which are the emission reduction objectives. Approximately 30% of the number of objectives of the members of the Management Committee are ESG, and they represent an economic weight of 10% of their target variable remuneration (approximately 40% of their non-financial variable remunera

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:
☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

CEO of Ferrovial is the person of maximum responsibility in the company on issues related to water. As part of the Board of directors, he is the spokesperson for all issues related to water. Within his salary there is a part as a variable (incentives) where reference is made to compliance with the strategic plan of the company where there are included, for example, to stay in the main sustainability indexes what includes good water KPIs indicators and water related targets. The annual variable remuneration of the Board of Directors is linked to qualitative objectives and those related to environmental, social and corporate governance (ESG) factors, as mentioned. Approximately 30% of the number of objectives of the members of the Management Committee are ESG, and they represent an economic weight of 10% of their target variable remuneration (approximately 40% of their non-financial variable remuneration). This is available in Ferrovial's annual report.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index
☑ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning
☑ Board approval of climate transition plan
☑ Shareholder approval of climate transition plan
☑ Achievement of climate transition plan
☑ Increased alignment of capex with transition plan and/or sustainable finance taxonomy

Emission reduction
☑ Implementation of an emissions reduction initiative
☑ Increased share of renewable energy in total energy consumption
☑ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:
☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

CEO of Ferrovial is the person of maximum responsibility in the company on issues related to climate change. As part of the Board of directors, he is the spokesperson for all issues related to climate change. Within his salary there is a part as a variable (incentives) where reference is made to compliance with the strategic plan of the company where there are included, for example, the establishment of decarbonization targets, emission reduction projects, review of objectives, or to stay in the main sustainability indexes.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The annual variable remuneration of the Board of Directors is linked to qualitative objectives and those related to environmental, social and corporate governance (ESG) factors, among which are the emission reduction objectives. Approximately 30% of the number of objectives of the members of the Management Committee are ESG, and they represent an economic weight of 13% of their target variable remuneration (approximately 40% of their non-financial variable remuneration).

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Resource use and efficiency

☑ Reduction of water withdrawals – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

CEO of Ferrovial is the person of maximum responsibility in the company on issues related to water. As part of the Board of directors, he is the spokesperson for all issues related to water. Within his salary there is a part as a variable (incentives) where reference is made to compliance with the strategic plan of the company where there are included, for example, to stay in the main sustainability indexes what includes good water KPIs indicators and water related targets. The annual variable remuneration of the Board of Directors is linked to qualitative objectives and those related to environmental, social and corporate governance (ESG) factors, as mentioned.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The annual variable remuneration of the Board of Directors is linked to qualitative objectives and those related to environmental, social and corporate governance (ESG) factors, as mentioned. Approximately 30% of the number of objectives of the members of the Management Committee are ESG, and they represent an economic weight of 10% of their target variable remuneration (approximately 40% of their non-financial variable remuneration). Qualitative objectives linked to the variable remuneration includes implicit performance metrics such as reduction of water withdrawals (in direct operations). The sustainability strategy of Ferrovial includes the following KPI: 20% decrease of Business Water Index (vs 2017). This KPI is monitored by the Board since it is included in our Annual Report, as well. The Business Water index measures the negative impact that activities produce as a result of water withdrawals and discharges generated, including quality and scarcity factors to tint the final value of this index bringing more nuances beyond quantity.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Water

(4.6.1.2) Level of coverage

Select from:
☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

Ferrovial's water policy establishes principles and commitments that govern all the operations carried out by the company crosswise. These principles are inspired by international and widely- recognized standards as "Alliance for water stewardship standard" as well as with global standards such as the SDGs promoted by the United Nations. The policy is applicable as well to the entire supply chain that works with Ferrovial throughout its entire life cycle. Actions and plans deriving from it are adapted to the different divisions that will implement their objectives according to their, operations and, geographies.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Water-specific commitments

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to reduce or phase out hazardous substances

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to safely managed WASH in local communities

☑ Commitment to the conservation of freshwater ecosystems

☑ Commitment to water stewardship and/or collective action

Additional references/Descriptions

☑ Recognition of environmental linkages and trade-offs

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

NG.FER.SO-002 Water policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

This Policy is addressed to: Ferrovial, S.E. and all of the companies that comprise the Group, whatever their area of business, geographical location or activities. Members of the governing bodies of Ferrovial, S.E. or other companies of the Group (including supervisory boards or equivalent bodies). Employees of any of the companies that comprise the Group. For these purposes, "Group" or "Ferrovial" refer to both Ferrovial, S.A. and to the business group headed by that company, which includes all companies that are directly or indirectly controlled by Ferrovial, S.A. "Control" is understood to exist when the majority of the voting rights is held on the governing body. Ferrovial will procure the principles established in this Policy are observed by all the companies in which it participates.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

☑ Commitment to not funding climate-denial or lobbying against climate regulations

☑ Other climate-related commitment, please specify :reductions emissions

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

environment-and-quality-policy.pdf

Row 4

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Ferrovial recognizes the key role that biodiversity plays in the provision of ecosystem services that support the economy and social well-being. The organization has a Biodiversity Policy integrated into the management system that governs the organizational and operational processes of all its contracts. This policy aims to define and establish the principles and criteria that govern the actions regarding biodiversity in the company's activities and in the value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to Net Positive Gain

☑ Commitment to No Net Loss

☑ Commitment to respect legally designated protected areas

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

NG.FER.SO-004 Biodiversity Policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:
☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply
☑ Science-Based Targets Initiative (SBTi)
☑ Task Force on Climate-related Financial Disclosures (TCFD)
☑ Task Force on Nature-related Financial Disclosures (TNFD)

(4.10.3) Describe your organization's role within each framework or initiative

Ferrovial leads and is a part of the GECV, a group of leading spanish businesses aiming to create value through natural capital, a first step towards developing strategies which minimize the impact of human activity, as well as compensate and counter their effects in the environment. The company is aligning itself with the Taskforce on Nature-related Financial Disclosures (TNFD), a global initiative that seeks to address the crisis of biodiversity loss and ecosystem deterioration. Ferrovial has committed as an adopter of TNFD by registering the intention to publish the first disclosures. In 2021, Ferrovial began to participate as a collaborator in the SBTi initiative in different phases of the Net-Zero Standard definition project and the development of the tool for calculating the emission reduction targets, which has made it possible to delve into the different decarbonization paths through the revision of the standard and the use of new tools. During the development of Ferrovial's Integrated Annual Report the following standard and framework have been taken into consideration: Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) including information relating to governance, strategy, risk management and indicators and objectives related to climate change.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Climate Strategy 2023 Ferrovial_23022024_Con Opinion.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

EU Transparency Register; SEOPAN, Asociación de Empresas Constructoras y Concesionarias de Infraestructuras Reg Number: 824053621298-40"

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Corporate Governance polices are implemented across the Company. In this sense, ethical and corporate responsibility principles are related to other issues, as is the case of Trade Associations
[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

EU Taxonomy. The EU taxonomy is a cornerstone of the EU's sustainable finance framework and an important market transparency tool. It helps direct investments to the economic activities most needed for the transition, in line with the European Green Deal objectives. The taxonomy is a classification system that defines criteria for economic activities that are aligned with a net zero trajectory by 2050 and the broader environmental goals other than climate.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Transparency and due diligence

☑ Transparency requirements

☑ Corporate environmental reporting

☑ Mandatory environmental reporting

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Europe

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Regular meetings

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

The relevance and need for new sustainable infrastructure become more relevant in the context of climate change mitigation and adaptation plans, highlighting the clear purpose of infrastructure companies, where Ferrovial plays a key role. The taxonomy reinforces the Horizon 24 Strategic Plan, focused on the development, construction and operation of sustainable infrastructure, as well as mobility, water resource management, building and electrification. Ferrovial's activities in construction, management of toll roads, airports, energy and mobility infrastructures are a response to the objectives set by the EU. The company has the experience and capabilities to develop sustainable transport infrastructures that solve urban congestion and offer more innovative and low-carbon mobility alternatives. In line with the company's purpose, Ferrovial is implementing innovative solutions in the area of digitalization, which, together with its commitment to decarbonization, coincide with the search for road safety and reliability of travel times, aspects demanded by infrastructure users. As an example of these practices, Express Lanes stand out, proving to be a solution for operational efficiency committed to the environment and with successful cases, already in operation, in Texas or North Carolina. These innovative solutions are in line with the need to implement the so-called "Intelligent Transportation Systems" promoted by the European Commission In addition, and in line with other activities included in the climate taxonomy, other good practices in the management of wastewater and drinking water are also noteworthy, with notable projects such as the Thames Tideway Tunnel, the construction of rail transport infrastructure (California High-Speed Rail) and the company's promotion of efficient energy management, production and transmission activities. In this last sector, Ferrovial has driven rapid growth through its energy subsidiaries, in line with the corporate strategy Horizon 24, which has gained importance with the development of taxonomy and other regulatory developments and European strategies. Finally, Ferrovial sets out the technical criteria which, in its opinion and by virtue of the sectoral publications available at the date of this report, best enable it to comply with the information referring to eligible and, where applicable, aligned activities, as well as the results of their application to the company as a whole.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify **:**Association of Construction Companies and Infrastructure Concessionaires (SEOPAN)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Ferrovial is a member of business representation organizations or foundations for commercial exchange between countries linked to the development of its activity or the geographical area in which it operates. Through its presence and collaboration with these organizations, the company aims to contribute to the progress and development of all those fields of action in which it is present.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☑ Other, please specify **:**Climate-KIC

(4.11.2.3) State the organization or position of individual

Climate KIC

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Ferrovial is a member of business representation organizations or foundations for commercial exchange between countries linked to the development of its activity or the geographical area in which it operates. Through its presence and collaboration with these organizations, the company aims to contribute to the progress and development of all those fields of action in which it is present. The EIT Climate-KIC Governing Board brings together leaders from the public and private sector to support our work, where Ferrovial has a representative member.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ TCFD

☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Biodiversity indicators

☑ Water accounting figures

☑ Content of environmental policies

(4.12.1.6) Page/section reference

Acros the document

(4.12.1.7) Attach the relevant publication

informe-anual-integrado-2023-ferrovial-se.pdf

(4.12.1.8) Comment

NA
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ More than once a year

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ More than once a year
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario analysis based on transitional risks considered 2025, 2030 and 2050 as short, medium and long term time horizons, assuming that the company's activity will be impacted by climate change aspects, such as emerging regulations, trends in international standards, increased concern of stakeholders and shareholders… (e.g. the establishment of carbon tax mechanisms). Under these forecasts, the analysis has been carried out specifically by geography and business unit according to the available variables in each scenario since material inputs have been considered in all business units. - For each country analyzed the variables and assumptions used have been the ones provided for the more granular region available in the scenario. - Carbon pricing applied as a base cost in all of Ferrovial business areas in the geographies described in the scenario. We apply carbon pricing for each country considering short term (in which the impact is 0), mid term, and long term. The modality assumed for a carbon price is via tax. - For energy demand and mix, macro-economic, demographic and technological variables and assumptions the qualitative and quantitative data of the scenario are assumed. - Impacts on prices in the value chain are consider, although the analysis conducted has not consider impacts on availability. The scenario analysis has shown the repercussions that the materialization of different variables could have on Ferrovial's activities and access to markets and funding, identifying material issues related to stakeholders and financial aspects.

(5.1.1.11) Rationale for choice of scenario

This scenario is used as it provides a highly valued framework for assessing climate risks and opportunities within a company, as well as due to its relevance for carrying out a complete resilience analysis of the company's strategy, aligning with Ferrovial's climate strategy and financial plan (net zero target to 2050, with which the company is working to align; comprehensive transition of the energy transformation; more information and data for assessing risks and opportunities; greater

understanding of the scenario helps better decision making (investments, stakeholder expectations...). The Deep Decarbonization Path takes into account the assumptions and characteristics of this scenario, in order to develop the decarbonization lines and achieve the planned objectives in different time horizons.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The "optimistic" scenario (SSP1 RCP2.6) of WRI Aqueduct represents a future that limits the rise in average global surface temperatures by 2100 to 1.3C to 2.4C compared to preindustrial levels (1850-1900). SSP1 is characterized by sustainable socioeconomic growth: stringent environmental regulations and effective institutions, rapid technological change and improved water use efficiencies, and low population growth. No Ferrovial specific assumptions, uncertainties and constraints have been considered in this scenario.

(5.1.1.11) Rationale for choice of scenario

The WRI Aqueduct scenarios have been chosen to analyse the company's resilience in terms of water. These scenarios are considered relevant as they are aligned with the company's strategy and financial plan: they allow to assess the urgency of water-related risks at a global level (water stress, drought, water quality...), they are transparent (they have a large amount of publicly available data and tools), and Aqueduct follows a very accurate and proven methodology supported by the Aqueduct Alliance, a coalition of companies, governments and foundations, and the WRI Aqueduct Alliance.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA APS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario analysis based on transitional risks considered 2025, 2030 and 2050 as short, medium and long term time horizons, assuming that the company's activity will be impacted by climate change aspects, such as emerging regulations, trends in international standards, increased concern of stakeholders and shareholders… (e.g. the establishment of carbon tax mechanisms). Under these forecasts, the analysis has been carried out specifically by geography and business unit according to the available variables in each scenario since material inputs have been considered in all business units. - For each country analyzed the variables and assumptions used have been the ones provided for the more granular region available in the scenario. - Carbon pricing applied as a base cost in all of Ferrovial business areas in the geographies described in the scenario. We apply carbon pricing for each country considering short term (in which the impact is 0), mid term, and long term. The modality assumed for a carbon price is via tax. - For energy demand and mix, macro-economic, demographic and technological variables and assumptions the qualitative and quantitative data of the scenario are assumed. - Impacts on prices in the value chain are consider, although the analysis conducted has not consider impacts on availability. The scenario analysis has shown the repercussions that the materialization of different variables could have on Ferrovial's activities and access to markets and funding, identifying material issues related to stakeholders and financial aspects.

(5.1.1.11) Rationale for choice of scenario

This scenario is used as it provides a highly valued framework for assessing climate risks and opportunities within a company, as well as due to its relevance for carrying out a complete resilience analysis of the company's strategy, aligning with Ferrovial's climate strategy and financial plan (emissions reduction pathway contributing to achieving net zero target to 2050, with which the company is working to align; comprehensive transition of the energy transformation; more information and data for assessing risks and opportunities; greater understanding of the scenario helps better decision making (investments, stakeholder expectations...). The

Deep Decarbonization Path takes into account the assumptions and characteristics of this scenario, in order to develop the decarbonization lines and achieve the planned objectives in different time horizons.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

☑ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario analysis based on transitional risks considered 2025, 2030 and 2050 as short, medium and long term time horizons, assuming that the company's activity will be impacted by climate change aspects, such as emerging regulations, trends in international standards, increased concern of stakeholders and shareholders… (e.g. the establishment of carbon tax mechanisms). Under these forecasts, the analysis has been carried out specifically by geography and business unit according to the available variables in each scenario since material inputs have been considered in all business units. - For each country analyzed the variables and assumptions used have been the ones provided for the more granular region available in the scenario. - Carbon pricing applied as a base cost in all of Ferrovial business areas in the geographies described in the scenario. We apply carbon pricing for each country considering short term (in which the impact is 0), mid term, and long term. The modality assumed for a carbon price is via tax. - For energy demand and mix, macro-economic, demographic and technological variables and assumptions the qualitative and quantitative data of the scenario are assumed. - Impacts on prices in the value chain are consider, although the analysis conducted has not consider impacts on availability. The scenario analysis has shown the repercussions that the materialization of different variables could have on Ferrovial's activities and access to markets and funding, identifying material issues related to stakeholders and financial aspects

(5.1.1.11) Rationale for choice of scenario

This scenario is used as it provides a highly valued framework for assessing climate risks and opportunities within a company, as well as due to its relevance for carrying out a complete resilience analysis of the company's strategy. IEA STEPS scenario provides a pragmatic benchmark for evalutation climate-related policies and their impact on businesses, helping companies such as Ferrovial make informed decisions in the context of climate action. The Deep Decarbonization Path takes into account the assumptions and characteristics of this scenario, in order to develop the decarbonization lines and achieve the planned objectives in different time horizons.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The "business as usual" scenario (SSP3 RCP7.0) of WRI Aqueduct represents a middle-of-the-road future where temperatures increase by 2.8C to 4.6C by 2100. SSP3 is a socioeconomic scenario characterized by regional competition and inequality, including slow economic growth, weak governance and institutions, low investment in the environment and technology, and high population growth, especially in developing countries. No Ferrovial specific assumptions, uncertainties and constraints have been considered in this scenario.

(5.1.1.11) Rationale for choice of scenario

The WRI Aqueduct scenarios have been chosen to analyse the company's resilience in terms of water. These scenarios are considered relevant as they are aligned with the company's strategy and financial plan: they allow to assess the urgency of water-related risks at a global level (water stress, drought, water quality...), they are transparent (they have a large amount of publicly available data and tools), and Aqueduct follows a very accurate and proven methodology supported by the Aqueduct Alliance, a coalition of companies, governments and foundations, and the WRI Aqueduct Alliance.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Liability

☑ Reputation

☑ Technology

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030
☑ 2050
☑ 2080

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

Regulators, legal and policy regimes

☑ Global regulation
☑ Global targets

Macro and microeconomy

☑ Domestic growth

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The "pessimistic" scenario (SSP5 RCP8.5) of WRI Aqueduct represents a future where temperatures increase up to 3.3C to 5.7C by 2100. SSP5 describes fossil-fueled development: rapid economic growth and globalization powered by carbon-intensive energy, strong institutions with high investment in education and technology but a lack of global environmental concern, and the population peaking and declining in the 21st century. No Ferrovial specific assumptions, uncertainties and constraints have been considered in this scenario.

(5.1.1.11) Rationale for choice of scenario

The WRI Aqueduct scenarios have been chosen to analyse the company's resilience in terms of water. These scenarios are considered relevant as they are aligned with the company's strategy and financial plan: they allow to assess the urgency of water-related risks at a global level (water stress, drought, water quality...), they are transparent (they have a large amount of publicly available data and tools), and Aqueduct follows a very accurate and proven methodology supported by the Aqueduct Alliance, a coalition of companies, governments and foundations, and the WRI Aqueduct Alliance.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario analysis based on physical risks considered as short, medium and long term time the following horizons: • Short-term: since present, with projections of climatic variables for the period 2010-2039. • Medium-term: since 2030, with projection of climatic variables for the period 2020-2049. • Long-term: since 2050, with projection of climatic variables for the period 2036-2065. - The average of several climate simulation models based on this scenario has been considered taking into account hazard indicators that have been grouped into the following categories: precipitation, droughts and water stress, floods, snow, sea level, temperature, fires and winds.. - The scope of the analysis has focused on construction and use phase of all infrastructures. - All climate-related hazards considered in the Appendix A of the EU Taxonomy Climate Delegated Act has been considered, deciding for each climate-related hazard and each infrastructure analyzed whether the climate-related hazard is applicable or not and the sensibility of the infrastructure to the climate-related hazard. - This analysis performed will be conducted and considered in the design and construction phase of each infrastructure, with the additional intention to provide our clients with the analysis for working together on the resilience of the infrastructure. The results showed that Ferrovial projects are adapted from their design to be resilient to the possible risks of climate change in the analysis of scenarios under physical risks. Ferrovial has developed "ADAPTARE", a methodology and tool for the identification and analysis of physical climate risks that can affect the company's activities. It considers the specifications of the EU Taxonomy and the IPCC projections for the short, medium and long term risks worldwide. ADAPTARE is able to tie in the potential financial impact on CAPEX, OPEX and INCN of the company with monetization curves adapted to the business.

(5.1.1.11) Rationale for choice of scenario

RCP 4.5 and RCP 8.5 scenarios are used as they provide a highly valued framework for assessing climate risks and opportunities within a company, as well as due to its relevance for carrying out a complete resilience analysis of the company's strategy, aligning with Ferrovial's climate strategy and financial plan. RCP 4.5 and RCP 8.5 provide contrasting views of our climate future, emphasizing the importance of emission reduction efforts to mitigate climate risks. The contemplate different situations: RCP 4.5, represents a moderate pathway, where efforts are made to mitigate greenhouse gas emissions; and RCP 8.5 assumes that emissions will

continue to rise throughout the twenty-first century. In this manner the company can analyse the current and future impacts of its activities taking into account the implemented emission reduction measures and the potential impacts of business-as-usual emissions.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The scenario analysis based on physical risks considered as short, medium and long term time the following horizons: • Short-term: since present, with projections of climatic variables for the period 2010-2039 • Medium-term: since 2030, with projection of climatic variables for the period 2020-2049. • Long-term: since 2050, with projection of climatic variables for the period 2036-2065. - The average of several climate simulation models based on this scenario has been considered taking into account hazard indicators that have been grouped into the following categories: precipitation, droughts and water stress, floods, snow, sea level, temperature, fires and winds.. - The scope of the analysis has focused on construction and use phase of all infrastructures. - All climate-related hazards considered in the Appendix A of the EU Taxonomy Climate Delegated Act has been considered, deciding for each climate-related hazard and each infrastructure analyzed whether the climate-related hazard is applicable or not and the sensibility of the infrastructure to the climate-related hazard. - This analysis performed will be conducted and considered in the design and construction phase of each infrastructure, with the additional intention to provide our clients with the analysis for working together on the resilience of the infrastructure. The results showed that Ferrovial projects are adapted from their design to be resilient to the possible risks of climate change in the analysis of scenarios under physical risks. Ferrovial has developed "ADAPTARE", a methodology and tool for the identification and analysis of physical climate risks that can

affect the company's activities. It considers the specifications of the EU Taxonomy and the IPCC projections for the short, medium and long term risks worldwide. ADAPTARE is able to tie in the potential financial impact on CAPEX, OPEX and INCN of the company with monetization curves adapted to the business.

(5.1.1.11) Rationale for choice of scenario

RCP 4.5 and RCP 8.5 scenarios are used as they provide a highly valued framework for assessing climate risks and opportunities within a company, as well as due to its relevance for carrying out a complete resilience analysis of the company's strategy, aligning with Ferrovial's climate strategy and financial plan. RCP 4.5 and RCP 8.5 provide contrasting views of our climate future, emphasizing the importance of emission reduction efforts to mitigate climate risks. The contemplate different situations: RCP 4.5, represents a moderate pathway, where efforts are made to mitigate greenhouse gas emissions; and RCP 8.5 assumes that emissions will continue to rise throughout the twenty-first century. In this manner the company can analyse the current and future impacts of its activities taking into account the implemented emission reduction measures and the potential impacts of business-as-usual emissions.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

With the analysis of climate-related scenarios carried out, Ferrovial has been able to determine the potential impacts of policies, regulations and potential market trends for each business line and geography, concluding that the potential impacts differ widely between business lines. Among other mitigation measures, the company is preparing the energy consumption model. In 2022 we implemented two new self-consumption projects in Poland and the UK for the generation and self-consumption of electricity. Especially regarding market trends, the analysis carried out concludes that the business lines most affected by the potential evolution over time of the market prices of key inputs and energy are Ferrovial Construcción, Budimex and Webber (the three construction subsidiaries). In this sense, Ferrovial has decided to implemented new services, such as the development of a new photovoltaic plant in Seville - Spain since 2021. Likewise, during 2023 we have developed different projects in our "energy infrastructures" and "energy solutions" business lines, where we have collaborated with companies and public administrations on projects such as: • Promotion of a greenfield project focused on addressing technological dependency. • Engineering and construction of generation, transmission and distribution plants, as well as energy efficiency services. • Complete energy cycle, acting in the Generation, Transportation and Distribution of Renewable Energies and Energy Efficiency. These projects are proof that the energy businesses are currently consolidating and Ferrovial plans to continue increasing its growth from these lines of business. To date, Ferrovial has expressed interest in five wind farms in the country with an installed capacity of 2,250 MW. Specifically, the company plans to build said infrastructures on the coasts of Lugo, Pontevedra, Gerona, Malaga and Gran Canaria.Also, the resilience of the activities and the infrastructures wich we build and operate is analysed, considering different climate change projected impacts. With the analysis of climate-related scenarios carried out, Ferrovial has decided to analyze the adequacy of the service portfolio in all business lines, prioritizing attention to those that have a concession model where the Company is responsible for the infrastructure during all its life phases (such as Cintra, Ferrovial Airports and Ferrovial Energy Infrastructures) to identify if they are adapted from their design to deal with short-term meteorological phenomena based on the conditions and geographies in which the activity is carried out. As a result of said analysis, we have identified that the majority of the infrastructure that the company builds and operates is resilient to the projected impacts of climate change and has been able to determine the resilience gap for each infrastructure. In addition, medium and long-term budgetary and recovery measures have been included.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

With the analysis of water-related scenarios carried out, Ferrovial has been able to determine the potential impacts of policies, regulations and potential market trends for each business line and geography, concluding that the potential impacts differ widely between business lines. Ferrovial understands the importance of scenario analysis and is using it to stimulate future thinking and advance its sustainability and resilience strategy addressing possible forthcoming events in the present. Water related outcomes identified: 1) Greater importance of water in the political and economic agendas, particularly concerning our southern European activities. Ferrovial water withdrawal from areas with water stress has been up to 96.7% of total withdrawal. Future limitations in withdrawals in these areas could affect Ferrovial's activity. 2) Increase in the risk associated with catastrophic extreme climatological phenomena associated with water in all its forms. Drought, floods, hailstorms, frosts..., particularly affecting our infrastructures, mainly in Latin America but also in Europe. An example of this type of project is the construction of the flood protection reservoir in Racibórz (Poland) at a cost of 672 million. 3) Water as an economic lever. According to the World Resources Institute "Aqueduct" tool, water stress will potentially increase by x1.4 by 2040 in Spain. Ferrovial has identified that could take advantage of its expertise on water infrastructures thorough our strategic subsidiary in water sector, Cadagua.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Ferrovial has a transition plan, call "Deep Decarbonisation Path", approved by the Board of Directors and the General Shareholders' Meeting. In 2023, the plan was approved by 93% of the votes in favour. The main lines of work are: 100% electricity consumption from renewable sources by 2025; renewing the fleet to 33% zero-emission vehicles by 2030; improving energy efficiency in asphalt plants by 20%; increasing energy efficiency in construction machinery by 10%; and climate neutrality by 2050. Numerous initiatives have been implemented to achieve these results, aligned with the Deep Decarbonization Path plan. For example: • Consumption of electric energy from a renewable source: the company promotes the purchase of electrical energy with a guarantee of origin and progressively advances towards the goal of 100% by 2025, established in the Horizon 24 Plan. In 2023, 68.5% of the electricity consumed was produced from renewable sources. In line with Ferrovial's 2030 Sustainability Strategy, Budimex, the Polish Construction subsidiary, has signed up as a clean energy developer in Poland since 2022 through the acquisition of two companies that own the rights to develop, build and operate a wind power complex in Gniezno and a photovoltaic plant in Mszczonow. The facilities, which have Ready-to-Build status, have a combined capacity of 21 MW, with an estimated annual production of 25,500 MWh/year for the wind plant thanks to two wind turbines with a total capacity of 7 MW, and 15,700 MWh/year for the photovoltaic farm with the installation of 25,500 modules. • Fleet of efficient vehicles: the majority of the fleet is managed by means of agreements from three years ago, which has allowed for a complete renewal of the fleet by efficient vehicles, causing a substantial and continued reduction in the emission levels. More efficient vehicles continue to be included in the fleet, with the goal of reaching 33% zero emission vehicles in the fleet in 2030, as established in the Deep Decarbonization Path plan for our strategy. • Inclusion of energy efficiency measures in the buildings, asphalt plants and work machinery.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ Our climate transition plan is voted on at Annual General Meetings (AGMs)

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Ferrovial has calculated 100% of its emissions since 2009. The company develops and implements a transition plan, approved by the board and the AGM, in which, assuming future projections, it adjusts the decarbonisation lines in order to meet the reduction targets endorsed by SBTi. These adjustments are based on analyses of government policies, stakeholder cooperation, or availability of resources.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Ferrovial every year publishes the decarbonization plan for the lines in its integrated annual reports and its climate strategy. Progress in reducing greenhouse gas emissions targets is monitored. In fact, in 2023 emissions from Scope 1 & 2 were reduced by 45.58% in absolute terms compared to the base year and by 28.97% compared to the previous year. This significant decrease is largely due to Ferrovial transferring ownership of one of its most emissions-intensive assets (the Allerton industrial facility in the UK) during the last fiscal year. Excluding this divestment, the reduction compared to the previous year is 13%, and compared to the base year, it is 33%, both of which are reductions exceeding those anticipated in the roadmap

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Climate Strategy 2023 Ferrovial_23022024_Con Opinion.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ No other environmental issue considered

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Related to the products and services offered by Ferrovial, in 2019, as requested by the new CEO, Ferrovial started to develop a "deep decarbonization plan", that led to the approval of the Horizon 24 plan. The Horizon 24 Strategic Plan covers the 2020-2024 period, and is focused on the promotion, construction and management of sustainable infrastructure. The plan pursues to develop and operate, innovative, efficient and sustainable infrastructures while creating value for our stakeholders. Consequently, climate Change has influenced Ferrovial's short and medium-term strategy. As a case study, the company has set a strong commitment for providing whole solutions for the development and management of electric transmission networks, enabling decarbonisation and energy efficiency. A decision was made by developing Ferrovial Power Infrastructures business line, currently operating a transmission line of 250km to 220kV dual circuit, belonging to the national transmission system. This transmission line allows for the transfer of clean hydroelectric generation from the south of Chile to the bigger consumption centres in Santiago. Additionally, thanks to the 500MVA transmission capacity in each one of its circuits located in one of the areas with the most wind potential in Chile, it is allowing for the entry of a new clean generation to the electric system, key in the decarbonisation process that is being carried out in the country. The Horizon 24 Strategic Plan also includes among the trends that impact infrastructure that in 2050, 52% of the world's population will be in regions with water stress, which is why opportunities for growing markets such as water are identified, including them in the company's strategy, thus strengthening Cadagua's water treatment business. Ferrovial has identified that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds).

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate-related risks may affect Ferrovial's supply chain due to for example delays in the provision of materials or increasing prices. Due to the global presence of the Company, a wide variety of our suppliers around the world may be affected by the climate change brings along. These possible events related to the supply chain

have to be monitorized and taken into account in strategic purchasing decisions considering short- and medium-term time horizons. As a case study, Ferrovial is monitoring these risks through the "Supplier 360" application. This software uses advanced technology that is able to identify potential risks whether they be financial, environmental, legal, labor or reputational. In 2023, 1,130 Ferrovial Construction suppliers have been monitored, representing more than 60% of supplier turnover in Spain, the US and the UK. 60% of supplier turnover in Spain, the US and the UK. A total of 588,872 pieces of 588,872 pieces of information have been collected through this tool. Likewise, the sources of information have been information sources have also been expanded, mainly incorporating data relating to compliance and ESG behaviour. At the information obtained through Supplier360 has been integrated into the corporate purchasing tool, which has enabled us to corporate purchasing tool, which has enabled greater visibility of the information for the entire company

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In order to come up with solutions to reduce risks and strengthen opportunities in medium-long term Ferrovial accomplishes different R&D initiatives considering the new realities of climate change. Innovation, a strategic pillar of Ferrovial's Horizon 24 Plan, aims to develop and accelerate competitive advantages for the business while generating new opportunities in the medium and long term for a world on the move. The Strategic Innovation Plan is structured and deployed through cross-functional programmes and project portfolios that give concrete form to this innovative vision and translate it into initiatives with real impact. The Plan intends to develop three types of projects: • Disruptive: autonomous vehicles, urban logistics, hyperloop or aerial urban mobility. • Strategic innovation: in areas such sustainability, and to explore new technologies (autonomous and connected car, 5G, new payment methods, virtual reality or artificial intelligence). • Increasing innovation: short-term value with increases in profitability, operational efficiency or user and passenger experience. By 2023, this portfolio of innovation initiatives included more than 158 projects that involved an investment of approximately 73.97 million euros in R&D. Climate-related R&O mean a significant number of these, influencing the Ferrovial's strategy to develop new programs related to non-emissions air mobility, comprehensive solutions for sustainable mobility management in cities. As part of the R&D activity of Ferrovial, the Company has been working on new concepts and strategy to reduce emissions in its different business units. The new IKONGREEN modules are a case of study of electrical energy modules on site. They are equipped with a total of 72m2 of photovoltaic panels, which can be installed on the roofs of the cabins or at ground level, allowing the connection of machinery and charging of electric vehicles. The module reduces CO2 emissions and electricity costs by up to 90%, and it is estimated that the annual savings would be around 14,000 euros per module. As part of the R&D water related activities that

affects our strategy, Ferrovial through its subsidiary Cadagua is also developing and investing in important projects for enhancing water treatment processes: - implementation of more appropriate treatments that allow the elimination of contaminants of emerging concern, as well as bacteria resistant to antibiotics. - Partial Nitrition process (ANAMMOX) is a One-Step biological process to sustainably remove ammonia nitrogen in dewatering drains from digested sludge.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Ferrovial adopted Horizon 24 Plan to focus on sustainable infrastructure, a strategy for 2020-2024 in which the company will focus on the development, construction and operation of sustainable infrastructure. Furthermore, Ferrovial is implementing its Deep Decarbonization Path,, where the main lines of work are: 100% electricity consumption from renewable sources by 2025; renewing the fleet to 33% zero-emission vehicles by 2030; improving energy efficiency in asphalt plants by 20%; increasing energy efficiency in construction machinery by 10%; and climate neutrality by 2050. Numerous initiatives have been implemented to achieve these results, aligned with the Deep Decarbonization Path plan. For example: • Consumption of electric energy from a renewable source: the company promotes the purchase of electrical energy with a guarantee of origin and progressively advances towards the goal of 100% by 2025, established in the Horizon 24 Plan. In 2022, 70% of the electricity consumed was produced from renewable sources. In line with Ferrovial's 2030 Sustainability Strategy, Budimex, the Polish Construction subsidiary, has signed up as a clean energy developer in Poland during 2022-2023 through the acquisition of two companies that own the rights to develop, build and operate a wind power complex in Gniezno and a photovoltaic plant in Mszczonow. The facilities, which have Ready-to-Build status, have a combined capacity of 21 MW, with an estimated annual production of 25,500 MWh/year for the wind plant thanks to two wind turbines with a total capacity of 7 MW, and 15,700 MWh/year for the photovoltaic farm with the installation of 25,500 modules. • Fleet of efficient vehicles: the majority of the fleet is managed by means of agreements from three years ago, which has allowed for a complete renewal of the fleet by efficient vehicles, causing a substantial and continued reduction in the emission levels. More efficient vehicles continue to be included in the fleet, with the goal of reaching 33% zero emission vehicles in the fleet in 2030, as established in the Deep Decarbonization Path plan for our strategy. • Inclusion of energy efficiency measures in the buildings, asphalt plants and work machinery.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

(5.3.2.2) Effect type

Select all that apply

☑ Risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Some of the risks and opportunities related to climate change have directly influenced Ferrovial's financial planning locally and at corporate level. Actions performed to mitigate climate risks (e.g. Deep Decarbonization Path) or to materialise climate opportunities (e.g. investment in new businesses) have an impact on the financial projections of revenues (e.g. future revenues projected for new services), direct costs (e.g. materials for more efficient buildings), indirect costs (e.g. renewable energy purchases) and capital expenditures (e.g. more efficient machinery). Also, these risks and opportunities has affected the capital allocation plan (e.g. R&D budget) and are considered for investment or divestment decisions. Lastly, it affects liabilities (e.g. insurance for climate-related physical risks on Cintra). These considerations are projected generally short and medium term, although there are some strategic considerations at long term. As a case study, the risk of payment for each tonne of GHG emission is mainly mitigated with the Deep Decarbonization Path and Ferrovial's commitment to reduce emissions. As part of this Deep Decarbonization Path, an investment in renewable energy purchases is necessary. The company promotes the purchase of electrical energy with a guarantee of origin and progressively advances towards the goal of 100% by 2025, established in the Horizon 24 Plan. In 2023, 68.5% of the electricity consumed was produced from renewable sources. This is increasing slightly Ferrovial's indirect costs, and future renewable energy purchases are accounted when projecting future short-term and medium-term indirect costs in all of Ferrovial's businesses, while financially this is considered to be profitable not only in risk mitigation terms, but in reputational aspects that helps Ferrovial acquire new clients and investors.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Opportunities related to water have directly influenced Ferrovial's financial planning locally and at corporate level. Actions performed to materialise water-related opportunities (e.g. specific department created) have an impact on the financial projections of revenues (e.g. future revenues projected for new projects developed). Also, these opportunities has affected the capital allocation plan (e.g. R&D budget) and are considered for investment or divestment decisions. These considerations are projected generally short and medium term, although there are some strategic considerations at long term. As a case study, the opportunity of taking advantage of our expertise on water infrastructures and accessing to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse & infrastructure safety projects (a part of the NextGenerationEU fund is getting materalised since, as a result of the invested resources in the procurement of "NextGenerationEU" funds, between 2022-2023, Ferrovial has developed 9 new construction & maintenance projects.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

2789118145.4

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

32.8

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

60

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

60

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

46.16

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

53.84

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The percentage of Turnover / INCN (Importe Neto de la Cifra de Negocio OR Net Amount Turnover) was determined by: • Calculation of the eligible numerator: sum of the resulting product between the % associated with taxonomic activities identified in the Mitigation Annex I narratives with the consolidated INCN values of the analyzed companies. • Calculation of the aligned numerator: sum of the resulting product between the % associated with the taxonomic activities identified in the

descriptives of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards adjusted to the consolidated INCN values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to the total operating income in Note 2.1 of the Consolidated Financial Statements. NOTE: Ferrovial has established a % alignment objective of the Turnover / INCN for year 2025, which has been approved by the Board and will be published in July 2023. For now, this objective is valid for 2025 and 2030, since progress and compliance will be reviewed on the first deadline set (2025).

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ Yes

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

168740406.09

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

16.1

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

80

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

80

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

19.36

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

80.64

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The implantation of the EU taxonomy in a global infrastructure group has presented challenges which have been faced employing a top-down integrated focus reaching the minimum management unit i.e. active contract/service. The percentage of CAPEX was determined by: • Calculation of the eligible numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are related to assets or processes associated to economic activities that fit the taxonomy. • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes tangible and intangible asset additions during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairments, corresponding to the relevant year, excluding changes in fair value. Additions to tangible and intangible assets resulting from business combinations were also included. NOTE: Ferrovial has established a % alignment objective of CAPEX for year 2025, which has been approved by the Board and will be published in July 2023. For now, this objective is valid for 2025 and 2030, since progress and compliance will be reviewed on the first deadline set (2025).
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation using solar photovoltaic technology

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

39524191.01

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.5

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.5

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

7127790.89

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.68

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.68

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 2

(5.4.2.1) Economic activity

Select from:

☑ District heating/cooling distribution

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1890480.74

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.01

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 3

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from wind power

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

25884787.91

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

167759.07

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.02

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 4

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from hydropower

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

72083791.09

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.8

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.8

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

882992.36

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.08

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.08

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and

"taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 5

(5.4.2.1) Economic activity

Select from:

☑ Transmission and distribution of electricity

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

33305637.99

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

105671589.24

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

10.06

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

10.06

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally,

non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 6

(5.4.2.1) Economic activity

Select from:

☑ Construction, extension and operation of water collection, treatment and supply systems

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

144473818.62

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.7

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.7

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

190547.43

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.02

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation

measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 7

(5.4.2.1) Economic activity

Select from:

☑ Construction, extension and operation of waste water collection and treatment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

151479760.71

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.8

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.8

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

415020.01

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.04

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.04

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in

compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Row 8

(5.4.2.1) Economic activity

Select from:

☑ Collection and transport of non-hazardous waste in source segregated fractions

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

34602468.58

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

150000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.01

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating

income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 9

(5.4.2.1) Economic activity

Select from:

☑ Composting of bio-waste

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

7430803.91

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.1

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

30000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 10

(5.4.2.1) Economic activity

Select from:

☑ Material recovery from non-hazardous waste

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

22556134.48

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

116000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.01

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.01

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 11

(5.4.2.1) Economic activity

Select from:

☑ Landfill gas capture and utilization

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

627769.91

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.01

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.01

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

3000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 12

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure for personal mobility, cycle logistics

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

20366541.76

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.2

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.2

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

7919.45

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 13

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure for rail transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1558937732.95

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

18.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

18.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

25350220.76

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

2.41

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.41

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 14

(5.4.2.1) Economic activity

Select from:

☑ Infrastructure enabling low-carbon water transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

122422287.63

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

18634395.12

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

1.77

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

1.77

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 15

(5.4.2.1) Economic activity

Select from:

☑ Low carbon airport infrastructure

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

139460000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.6

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.6

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

296000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.03

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.03

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 16

(5.4.2.1) Economic activity

Select from:

☑ Construction of new buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

303848263.61

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

3.6

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

3.6

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

173702.87

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.02

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.02

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 17

(5.4.2.1) Economic activity

Select from:

☑ Renovation of existing buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Transitional activity

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

36325537.95

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

8125357.85

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.77

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.77

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 18

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

56349819.4

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.7

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.7

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

138811.03

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.13

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.13

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 19

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

12485259.04

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.1

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

0

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally, non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 20

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

5063058.11

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.01

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

INCN • Calculation of the aligned numerator: sum of the resulting product between the % associated with taxonomic activities identified in the descriptive of Annex I of Mitigation and that are being developed in compliance with the substantial contribution criteria, the DNSH criteria and the social safeguards adjusted to the consolidated revenues values of the analyzed companies. • Calculation of the denominator: book value of Ferrovial's total INCN, with reference to total operating income in Note 2.1 of the Consolidated Financial Statements. CAPEX • Calculation of the aligned numerator: sum of the resulting product between the % associated to taxonomic activities with the CapEX values associated to the analyzed companies that have included investments in fixed assets that are being developed in compliance with the substantial contribution criteria, DNSH criteria and social safeguards. • Calculation of the denominator: this was calculated as the total CapEX of Ferrovial companies within the scope of the analysis, which includes additions to tangible and intangible assets during the year before depreciation, amortization and possible new valuations, including those resulting from revaluations and impairment, corresponding to the relevant year, excluding changes in fair value. OPEX Article 8(2)(b) of Regulation (EU) 2020/852 limits the calculation of OpEx to non-capitalized direct costs that relate to research and development, building renovation measures, short-term leases, maintenance and repairs, as well as other direct costs related to the day-to-day maintenance of property, plant and equipment assets, by the company or a third party to whom activities are outsourced, and that are necessary to ensure the continued effective operation of such assets. Additionally,

non-financial companies that apply national GAAP and do not capitalize right-of-use assets will include leasing costs in OpEx. When operating expenses are not material to the business model of non-financial companies, the standard allows not reporting the non-capitalized direct costs referenced above if the lack of materiality of the operating expenses to their business model is analyzed and explained. Ferrovial has proceeded to the comparative calculation of its total operating costs and "taxonomic" expenses. Of the total operating costs for the 2023 financial year (EUR 7,530 million), the OpEx denominator, as specified in the Regulation, represents 5.14% (EUR 386.9 million)

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical criteria for each analysis unit identified for the the activity have been validated under the current regulation of the EU Taxonomy

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

The DNSH criteria for this activity have been validated according to the current EU Taxonomy regulation.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

vFerrovial complies with the minimum safeguards established in Articles 3 and 18 of the Taxonomy Regulation in relation to human rights, corruption, taxation and fair competition. In this regard, a body of policies (Human Rights Policy, Anti-Corruption Policy, Tax Compliance and Best Practices Policy and Competition Policy, among others) determines the corporate position on these matters. The company has due diligence procedures for the ethical integrity of suppliers, customers, partners and candidates in order to prevent the commission of criminal acts and carries out regular training activities to inform its staff, especially senior management, of all corporate policies and procedures. In addition, Ferrovial has not received any firm convictions or sanctions for human rights violations, corruption or bribery, tax evasion or failure to comply with competition laws.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

NA

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

(5.9.3) Water-related OPEX (+/- % change)

13

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

CAPEX has stayed the same since in Ferrovial, any capital expenditure or technical investment needed for the service is paid by the client and therefore does not incur any capital expenditure for us. Investments in improvements exist but are not considered CAPEX under our accounting criteria but investments for the operation. It is expected that this continues the same in next year. OPEX has increased 13% due to an increase in turnover, which is associated with an increase in cost and with the gross margin percentage staying the same. Spending on OPEX was for water supply costs, permit renewals, water quality testing, consulting services, well maintenance, among others. The 5% anticipated forward trend is given that the increase in sales is accompanied by an increase in absolute values of the direct cost, and particularly for 2024 a Direct cost improvement resulting from better management of works have also been considered.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon ☑ Water

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Price with substantive impact on business decisions

☑ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Ferrovial commissioned Trucost and Climate Strategy to create a Shadow Carbon Pricing Methodology and Shadow Carbon Price Grid that can be readily applied to project evaluation in selected sectors and geographies. An initial scoping phase revealed that Ferrovial required a Shadow Carbon Price setting methodology capable of estimating the exposure of different project types in different geographies to increasing carbon prices, along with the time horizon in which increased prices are expected to materialise. The output of this analysis is presented in the form of a 'grid', with Shadow Carbon Prices specified for the parameters, Project type (5 main types: airports, highways & toll roads, Waste management facilities, Landfills or Energy assets (Natural gas) and 17 geographies where the company operates

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3, Category 14 – Franchises

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 2 - Capital goods

☑ Scope 3, Category 6 - Business travel

☑ Scope 3, Category 7 - Employee commuting

☑ Scope 3, Category 11 - Use of sold products

☑ Scope 3, Category 8 - Upstream leased assets

☑ Scope 3, Category 13 - Downstream leased assets

☑ Scope 3, Category 1 - Purchased goods and services
☑ Scope 3, Category 10 - Processing of sold products
☑ Scope 3, Category 5 - Waste generated in operations
☑ Scope 3, Category 12 - End-of-life treatment of sold products
☑ Scope 3, Category 4 - Upstream transportation and distribution
☑ Scope 3, Category 9 - Downstream transportation and distribution
☑ Scope 3, Category 3 - Fuel- and energy-related activities (not included in Scope 1 or 2)

(5.10.1.6) Pricing approach used – spatial variance

Select from:
☑ Differentiated

(5.10.1.7) Indicate how and why the price is differentiated

The price is expected to increase in the future, reaching on average 60 in 2030, 114 in 2040 and 173 in 2050.

(5.10.1.8) Pricing approach used – temporal variance

Select from:
☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

The price is expected to increase in the future, reaching on average 60 in 2030, 114 in 2040 and 173 in 2050.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

60

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

60

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Operations

☑ Risk management

☑ Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ Yes, for some decision-making processes, please specify **:**Project evaluation

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

5

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

Ferrovial commissioned Trucost and Climate Strategy to create a Shadow Carbon Pricing Methodology and Shadow Carbon Price Grid that can be readily applied to project evaluation in selected sectors and geographies. An initial scoping phase revealed that Ferrovial required a Shadow Carbon Price setting methodology capable of estimating the exposure of different project types in different geographies to increasing carbon prices, along with the time horizon in which increased prices are expected to materialise. The output of this analysis is presented in the form of a 'grid', with Shadow Carbon Prices specified for the parameters, Project type (5 main types: airports, highways & toll roads, Waste management facilities, Landfills or Energy assets (Natural gas) and 17 geographies where the company operates. As an example of use, this methodology was applied to assess the Cintra's potential participation in a road corridor project in Peru, which aims to reduce the traffic congestion in Lima. To this end, it was necessary to calculate the project carbon footprint, as well as the associated financial impact. The improvement of the traffic flow will result in lower GHG emissions. Furthermore, the carbon footprint related to the use of the road during more than 50 years will compensate the emissions related to the construction phase. The analysis carried out validates the environmental viability of the project.
[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Other, please specify :Internal price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Setting and/or achieving of water-related policies and targets

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Other, please specify :Water access cost

(5.10.2.5) Calculation methodology and assumptions made in determining the price

Ferrovial has a community investment program in which it develops infrastructures to improve access to water and sanitation in vulnerable communities through the Social Infrastructure Programme. In 2023, 3 projects were developed in which the social impact of each project is measured using an own methodology based on the Social Return on Investment (SROI) framework. Each of the projects evaluates the water access cost in each community before the action and compares it with the cost of water after the action to assess the impact that Ferrovial's intervention has on the community's access to water. We implement the internal price of water access cost with the aim of having a tool to measure the satisfactory development of the projects, which help us in the achievement of our established strategic objectives related to water. The methodology for calculating the price of access to water is obtained through direct consultation in the communities in which the project is developed.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Static

(5.10.2.11) Minimum actual price used (currency per cubic meter)

0.34

(5.10.2.12) Maximum actual price used (currency per cubic meter)

0.59

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Impact management

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

We implement the internal price of water access cost with the aim of having a tool to measure the satisfactory development of the projects, which help us in the achievement of our established strategic objectives related to water. The methodology for calculating the price of access to water is obtained through direct consultation in the communities in which the project is developed, and it is monitored befor the start of the project and before its implementation.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Dependence on ecosystem services/environmental assets

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In the process of identifying dependencies and impacts on this environmental aspect of Ferrovial's suppliers, different levels of dependence and impact are established: very low/low/medium/high/very high. As a threshold, it is defined that there are dependencies and/or impacts if it has been assessed as very high.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ None

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

☑ Impact on water availability

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 100%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In the process of identifying dependencies and impacts on this environmental aspect of Ferrovial's suppliers, different levels of dependence and impact are established: very low/low/medium/high/very high. As a threshold, it is defined that there are dependencies and/or impacts if it has been assessed as very high.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ None

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Ferrovial prioritises its suppliers based on impacts and dependence by performing a Tier 1 and Tier 2 analysis and is integrated into our supplier evaluation methodology where suppliers are evaluated and prioritised based on the environmental performance of each supplier.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Ferrovial prioritises its suppliers based on impacts and dependence by performing a Tier 1 and Tier 2 analysis and is integrated into our supplier evaluation methodology where suppliers are evaluated and prioritised based on the environmental performance of each supplier.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Ferrovial suppliers are required by contract to comply with the suppliers code of ethics, which requires all our suppliers to comply with the legislation that is applicable at all times in the countries in which Ferrovial operates (including climate-related legislation). This Suppliers Code of Ethics applies to all Suppliers of Ferrovial, S.A. and the companies that make up its Group, regardless of their business sector, geographical location or activity. Ferrovial reserves the right to carry out checks on the integrity of its Suppliers, who must cooperate in the due diligence process. In addition, Ferrovial may terminate the contractual relationship with those suppliers who fail to comply with any of the principles established in this Suppliers Code of Ethics. The Supplier may report any irregular practices related to non-compliance with or breach of the principles contained in this Suppliers Code of Ethics through the Ethics Line available on the Ferrovial website

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Ferrovial suppliers are required by contract to comply with the suppliers' code of ethics, which requires all our suppliers to comply, in the development of its productive activities, to ensure that they have adequate mechanisms to prevent incidents that could lead to contamination of the environment (including water pollution). Regarding this requirement, suppliers need to set and monitor water pollution-related targets for avoiding water pollution.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Setting a science-based emissions reduction target

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Exclude

(5.11.6.12) Comment

Ferrovial suppliers are required by contract to comply with the suppliers' code of ethics, which requires all our suppliers need to set and monitor energy consumptions trying to reduce emissions related to the fuels. This Code applies to all Suppliers of Ferrovial SE. and the companies that make up its Group, regardless of their business sector, geographical location, or activity. Ferrovial reserves the right to carry out checks on the integrity of its Suppliers, who must cooperate in the due diligence process. In addition, Ferrovial may terminate the contractual relationship (exclude the supplier) with those suppliers who fail to comply with any of the principles established in this Code. The Supplier may report any irregular practices related to non-compliance with or breach of the principles contained in this Code through the Ethics Line available on the Ferrovial website.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Setting and monitoring water pollution-related targets

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Grievance mechanism/ Whistleblowing hotline

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Exclude

(5.11.6.12) Comment

Ferrovial suppliers are required by contract to comply with the suppliers' code of ethics, which requires all our suppliers to comply, in the development of its productive activities, to ensure that they have adequate mechanisms to prevent incidents that could lead to contamination of the environment (including water pollution). Regarding this requirement, suppliers need to set and monitor water pollution-related targets for avoiding water pollution. This Code applies to all Suppliers of Ferrovial SE. and the companies that make up its Group, regardless of their business sector, geographical location, or activity. Ferrovial reserves the right to carry out checks on the integrity of its Suppliers, who must cooperate in the due diligence process. In addition, Ferrovial may terminate the contractual relationship (exclude the supplier) with those suppliers who fail to comply with any of the principles established in this Code. The Supplier may report any irregular practices related to non-compliance with or breach of the principles contained in this Code through the Ethics Line available on the Ferrovial website.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration

☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 76-99%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

During 2023, we have evaluated 2.000 suppliers that are part of the Construction unit to carry out an environmental impact diagnosis, especially focused on energy consumption and certifications. These suppliers have been selected based on their assigned annual budget (suppliers with purchases greater than 1 million per year). The selected group represents the 4,07% of 49.175 suppliers that Ferrovial had in 2023. In turn, they have been defined as strategic suppliers since they represent 80% of the annual purchasing budget of the Construction unit. The objective of this program is to identify areas of opportunity to develop the best lines of action on the value chain and increasingly involve suppliers in Ferrovial's decarbonisation targets by engagement and incentivization through workshops. Complementary to assessments, and as part of our commitment to educate suppliers on climate change, Ferrovial shares information with its strategic suppliers through the environmental management system implemented in its activities in order to promote better management and performance of its supply chain. For example, in 2023 we have given training workshops to the 100% of the suppliers selected (strategic suppliers that represent 4,07% of Ferrovials value chain). In this first phase, the program has allowed us to know the behavior of energy consumption and types of certifications that our suppliers have. In the next phases, measures will be designed to share our experience with them to help them decarbonise their activities. The Company is developing the following phases to strengthen the development of the supply chain and increase the percentage of impact with targets stablished in a timeline.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

Water

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration
☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
☑ Incentivize collaborative sustainable water management in river basins

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 100%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:
☑ 100%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Ferrovial, through its supplier assessment process, encourages environmental improvements to all its suppliers (100%) at the end of the first year of the contract: Assessing carbon footprint, ecological footprint, and water footprint reduction. It is up to the supplier to prioritize one or other aspect depending on the nature of the product or service. Moreover, the assessment process evaluates the water management performed by the supplier in terms of water efficiency, discharges of polluted water, groundwater pollution, spills, etc. In contracts with medium / long term concessions and very specific needs detected, which cannot be answered by the products already existing in the market, Ferrovial encourages the creation of long-term collaborations with suppliers. Through these collaborations we can give response to specific problems of the contract that require a very specialized adaptation (for example, in the case of waste or water treatment plants with machinery parts to achieve more efficient processes). The success rate of this type of practice is very high. A specific corporate Department has been created to detect needs, challenges, and collaboration possibilities for innovation in all lines of business. There is a specific line dedicated to the water treatment business, moreover, process efficiency in use of water is transversal to all business lines This type of practices increases our competitive advantages and reduce research and development costs by working together with the suppliers themselves, being beneficial for both parties. The success indicator varies depending on the type of innovative solution developed, some of them are water consumption efficiency, water treatment performance, etc. For example, in the next case: Cadagua Ceuta purification plant with high levels of Antimony in water. An experimental pilot plant was built to test the procedure and technology to get lower antimony levels, achieving legislation criteria, with economic viability. Successful result: Necessary technical elements for this treatment will be incorporated in the future expansion of the treatment plant. Success KPI: Reduction of the Antimony levels in treated water / EUROS (cost of the process to drop in antimony levels). The higher this index, the more successful the result is considered (a ratio higher than 80% is considered successful).

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**water efficiency, discharges of polluted water, groundwater pollution, spills, etc.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Other

☑ Other, please specify **:**Engagement and incentivization

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 76-99%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

During 2023, we have evaluated 2.000 suppliers that are part of the Construction unit to carry out an environmental impact diagnosis, especially focused on energy consumption and certifications. These suppliers have been selected based on their assigned annual budget (suppliers with purchases greater than 1 million per year). The selected group represents the 4,07% of 49.175 suppliers that Ferrovial had in 2023. In turn, they have been defined as strategic suppliers since they represent 80% of the annual purchasing budget of the Construction unit.

(5.11.9.6) Effect of engagement and measures of success

The objective of this program is to identify areas of opportunity to develop the best lines of action on the value chain and increasingly involve suppliers in Ferrovial's decarbonisation targets by engagement and incentivization through workshops. Complementary to assessments, and as part of our commitment to educate suppliers on climate change, Ferrovial shares information with its strategic suppliers through the environmental management system implemented in its activities in order to promote better management and performance of its supply chain. For example, in 2023 we have given training workshops to the 100% of the suppliers selected (strategic suppliers that represent 4,07% of Ferrovials value chain). In this first phase, the program has allowed us to know the behavior of energy consumption and types of certifications that our suppliers have. In the next phases, measures will be designed to share our experience with them to help them decarbonise their activities. The Company is developing the following phases to strengthen the development of the supply chain and increase the percentage of impact with targets stablished in a timeline.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify **:**River basin authorities and regulators

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

River basin authorities and regulators engagement (both, a current and future stakeholder) are critical factors in our risk assessment since it affects both financial results (changes in the parameters of the final product demanded or operational requirements can result in the non- profitability of a project) and in the capacity to contract. Both stakeholders are important at corporate level as well as to our value chain. Geography is also a determining factor since legislative requirements vary depending on the country, but it does not affect the different organizational levels since the legal framework covers all levels equally. Our main method of engagement with river basin authorities and regulator consists of the participation of committees in which technical norms that affect us are reviewed (AENOR, ENAC).

(5.11.9.6) Effect of engagement and measures of success

At the legislative level we have participated as an advisor in the development of the national report on Habitat Banks, with the Spanish Ministry of Environment. Regarding the value chain, it affects us from the point of view of the client's requirements, which will be conditioned by the corresponding legislation. It could be the case that more advanced countries were more demanding with the requirements demanded from suppliers, this could be considered a future risk since up to now it has not conditioned us. An example of regulations that affect us would be the discharge parameters that vary locally. Depending on the requirement of the discharge parameters, it may not be viable to develop the water treatment activity in a certain place, which constitutes of the impact of this engagement. Ferrovial works to build and operate water treatment plants that meet the requirements of the river basin authorities and clients, and it is considered a success when it manages to meet the

expectations of its stakeholders on its contracts with clients, in terms of discharge parameters expected (this is considered a success because it may lead to new contracts with clients).

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Ferrovial is committed to transparency in the information it reports to the market by making continuous improvements to its communication channels with all stakeholders on the basis of innovative corporate information that addresses not only financial aspects but also environmental and social variables. Ferrovial consider as "other partners in the value chain" the company's stakeholders that form part of the value chain (governments and public authorities, universities, analysts, the business sector, labor unions, the tertiary sector and society in general)

(5.11.9.6) Effect of engagement and measures of success

The way to Measure the Success of the engagement is mainly to analyze in how many relevant workshop Ferrovial is; how the analysts considerer this type of engagement, in how many rating of sustainability we are and the position the company reach in them; the number of requests by the government bodies, industries and universities to participate in new projects such as: Ferrovial has endorsed the statements of the Prince of Wales's Corporate Leaders Group on Climate Change as a part of Ferrovial lobbying on carbon prices as well as a reliable and strong carbon market at a global scale. members of the EU Green Growth Group, organization where civil society, Since 2016, Ferrovial becomes a member and core-partner of Climate-KIC, the largest public- private innovation partnership focused on climate innovation to mitigate and adapt to climate change. Ferrovial continues its commitment to the Massachusetts Institute of Technology (MIT) in order to assist in research projects aimed at transforming the cities and developing the infrastructures of the future and get a reduction of consumption and emissions In 2021, Ferrovial began to participate as a collaborator in the SBTi initiative in different phases of the Net-Zero Standard definition project and the development of the tool for calculating the emission reduction targets, which has made it possible to delve into the different decarbonization paths through the revision of the standard and the use of new tools.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Engage with stakeholders to advocate for policy or regulatory change

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 26-50%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 26-50%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Ferrovial is committed to transparency in the information it reports to the market by making continuous improvements to its communication channels with all stakeholders on the basis of innovative corporate information that addresses not only financial aspects but also environmental and social variables. Ferrovial consider as "other partners in the value chain" the company's stakeholders that form part of the value chain (governments and public authorities, universities, analysts, the business sector, labor unions, the tertiary sector and society in general)

(5.11.9.6) Effect of engagement and measures of success

The way to Measure the Success of the engagement is mainly to analyze in how many relevant workshop Ferrovial is; how the analysts considerer this type of engagement, in how many rating of sustainability we are and the position the company reach in them; the number of requests by the government bodies, industries and universities to participate in new projects such as in 2022, Ferrovial has participated in the working group led by SEOPAN for the preparation of a sectoral technical guide on the "European taxonomy applied to road projects"This sectoral guide is developed in the current context in which the European Union is promoting the implementation of the taxonomy for the evaluation of the sustainability of different economic activities and laying the foundations of its legal and regulatory framework (Delegated Regulation (EU) 2021/2139 of 06/04/2021, among others). Thus, configuring itself as a tool to redirect investments towards more sustainable projects and activities that meet the purposes and goals of sustainable development set by the EU in 2030, and achieve the objectives of the European Green Pact, which will lead to greater resilience of the economy, business and societies facing potential climate and environmental changes and impacts
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply
☑ Climate change

(5.12.4) Initiative category and type

Other
☑ Other initiative type, please specify

(5.12.5) Details of initiative

We dont engage in any initiative with microsoft as a supplier

(5.12.6) Expected benefits

Select all that apply

☑ Other, please specify **:**We dont engage in any initiative with microsoft as a supplier

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☑ Other, please specify **:**We dont engage in any initiative with microsoft as a supplier

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☑ No

(5.12.11) Please explain

N/A
[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

(5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

☑ No, but we plan to within the next two years

(5.13.2) Primary reason for not implementing environmental initiatives

Select from:

☑ Other, please specify :not relevant suppliers

(5.13.3) Explain why your organization has not implemented any environmental initiatives

Overall, the degree of criticality of all suppliers is analyzed, defining a critical supplier as one whose purchasing volume is significant from an economic perspective, or one whose supplies or services could imply a negative impact on business continuity in the event of an incident, either by manufacturing critical materials or equipment or by being difficult to replace. Based on these criteria, at the end of 2023, there were 216 critical suppliers identified in the Construction division, of which 214 were Tier-1 and 2 Tier-2. During 2023, 7,562 suppliers were assessed (12,189 en 2022), of which less than 1% were rejected (similar figure in 2022). Regarding supplier turnover, a total of 31.9% corresponded to critical suppliers (24.27 in 2022), while 96.9% were local suppliers (97.03% in 2022). Ferrovial has launched the Supplier Collaboration Program to address the reduction of Scope 3 greenhouse gas emissions. As part of this initiative, we have begun to work with suppliers to learn about their performance in terms of emissions, product recyclability and other aspects of environmental management. In this way, a communication channel is established that enables deepening the sustainable management of the supply chain, promoting the decarbonization of the business. In 2023, a survey was conducted with the main suppliers of significant materials (steel, aggregates, cement, concrete, bitumen and agglomerate) with a scope of 84% of the turnover of these suppliers, based on 2022 revenue data. The information requested focused on carbon footprint data, the percentage of recycled material contained in the products sold to Ferrovial, and whether they have Environmental Product Declarations (EPD). The information obtained is currently being analyzed to identify possible avenues for collaboration with suppliers in order to achieve progress in reducing the carbon footprint for both parties.
[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Ferrovial has chosen as its consolidation method the operational control as set out in the GHG protocol, the most internationally recognised calculation standard.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The calculation and reporting of the water footprint is applicable to the entire Ferrovial Group, including all its business areas, enterprises and subsidiaries. An operational control approach will be adopted in the calculation as an organizational limit. For calculation purposes, operational control is taken to be the organizational boundary. In accordance with this approach, a company computes water issues over which it has full authority to introduce and implement its operational policies, regardless of its shareholding in the company. The following considerations will be considered when calculating the water footprint: - In projects carried out from the "Social Action Programmes" area only Ferrovial's percentage participation is taken into consideration, based on the investment made in each project. - It is considered that there is no operational control over water paid for by customers or subcontractors. For instance, this is the case for water supplied by customers for gardening services, road cleaning services or cleaning of the customers' buildings/facilities, or water supplied by subcontractors for washing chemical baths (Steel) or water used in construction works. In all these cases, water consumption and discharges related to these uses are not included in Ferrovial's water footprint.

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Ferrovial has chosen operational control as the consolidation method for plastics issues in order to have consistency in its reporting and to have the same consolidation perimeter as other environmental topics. Likewise, the company considers that where it has operational control and/or owns the infrastructure, it possesses the ability to act and manage (in addition to what is required by regulations) the impacts, dependencies, risks and opportunities.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Ferrovial has chosen operational control as the consolidation method for biodiversity issues in order to have consistency in its reporting and to have the same consolidation perimeter as other environmental topics. Likewise, the company considers that where it has operational control and/or owns the infrastructure, it possesses the ability to act and manage (in addition to what is required by regulations) the impacts, dependencies, risks and opportunities. It follows the recommendations of the TNFD and other international agreements and standards.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply
☑ Yes, other structural change, please specify

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

contracts in Poland and the USA under ferrovial control

(7.1.1.3) Details of structural change(s), including completion dates

Ferrovial includes 100% of the company's active contracts in emissions. During 2023 and due to changes in the company's perimeter, the baseline emissions are recalculated in order to include in the perimeter contracts in Poland and the USA that were not being accounted for.
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply

☑ Scope 1

☑ Scope 2, location-based

☑ Scope 2, market-based

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

The treshold value for a significant change are changes that impact on the base year by 5% or more

(7.1.3.4) Past years’ recalculation

Select from:

☑ Yes
[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply
☑ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
☑ ISO 14064-1
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:
☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:
☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is "market based". Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2009

(7.5.2) Base year emissions (metric tons CO2e)

463957

(7.5.3) Methodological details

Ferrovial has been measuring 100% of the greenhouse-gas emissions generated by its activities worldwide, since 2009. The calculation methodology is mainly based on the GHG Protocol (WRI & WBCSD) as it is the most widely accepted on an international level, while complying with ISO14064-1. However, other methodologies have been used to take into account specific business aspects, e.g. the DEFRA and DECC methodologies for UK operations and the EPER methodology for estimating diffuse emissions from landfills. The calculation considers operational control as an organizational boundary. Under this approach, a company accounts for emissions from those sources over which it has full authority to introduce and implement its operational policies, regardless of its shareholding in the company. The GHG emissions generated by Ferrovial's activities are classified as follows: DIRECT EMISSIONS (SCOPE 1) Those from sources owned or controlled by the company. They mainly come from: • Combustion of fuels in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat or steam. Combustion of fuels in vehicles owned or controlled by the company. • Diffuse emissions. Those not associated with a particular emission source, such as biogas emissions from landfills. • Channelled emissions. Greenhouse gas emissions generated through a source, excluding those from fuel combustion. • Fugitive emissions. Coolants.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2009

(7.5.2) Base year emissions (metric tons CO2e)

142543

(7.5.3) Methodological details

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is “market based”. Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach"

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2009

(7.5.2) Base year emissions (metric tons CO2e)

137937

(7.5.3) Methodological details

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is “market based”. Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach"

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

1756274.0

(7.5.3) Methodological details

(i) This category includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased in the reporting year. Ferrovial considered the most relevant materials from the environment and total purchases side (Timber, paper, steal, asphalt, concrete and water) that are used in products that we supply. Enablon is the platform used to gather the data required to obtain the quantity of materials purchased and to write the Annual Report. To calculate emissions, we use 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for materials and waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for water. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) We considered quantity of the most relevant materials from the environment and total purchases. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists of multiplying the amount of materials, reported (Tons) by the emission factor of each material purchased (Tneq.CO2/Tons of material). We used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for materials and waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for water. Thus, we get the total number of life cycle Tn CO2eq for all materials (extraction, primary processing, manufacturing and transportation. It excludes the using phase). These emission factors include the transportation part that are included in section "Upstream transportations and distribution". In order not to double the emissions in the section "Upstream transportations and distribution", these are subtracted from the total emissions of that section

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

569407.0

(7.5.3) Methodological details

(i) This category includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company in the reporting year. Capital goods are final products that have an extended life and are used by the company to manufacture a product; provide a service; or sell, store, and deliver merchandise. In this category, Ferrovial has considered the total capital goods purchased. The capital goods include "Equipment and machinery",

“Construction projects” and “Facilities, office equipment and furniture”. To calculate emissions, we used 2015 DEFRA Conversion Factors: in Annex 13 "– Indirect emissions from the supply chain”. The emission factors presented in this Annex cover indirect emissions from the supply chain. Indirect emissions are those which are generated by other organizations as part of the process of providing goods and services to our company. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered the total investment in capital goods. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 “Assurance Engagements other than Audits or Reviews of Historical Financial Information” by EY. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements” by PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists of multiplying the investment by the conversion factor. We have used 2015 DEFRA Conversion Factors (Annex 13 " Indirect emissions from the supply chain”).

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

124282.0

(7.5.3) Methodological details

(i) Includes emissions from: 1) For upstream emissions of purchased fuels. The conversions factors used are collected in the appendix 2 of WTW (“Well-to-Wheels analysis of future automotive fuels and powertrains in the European context WELL-TO-TANK Report. Version 3.0”). 2) For upstream emissions of purchased electricity. The conversion factors used are collected in the appendix 2 OF WTW. 3) For T&D losses. GHG protocol conversion factors for electricity are used. In this category, Ferrovial has considered data used to calculate scope 1&2 (purchased fuels and electricity). In this category we include Transchile emissions. These data include purchased fuel and electricity. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) Date considered are quantity of fuel and electricity purchased. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 “Assurance Engagements other than Audits or Reviews of Historical Financial Information” by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements” by PwC. Therefore, the quality of data and emissions reported is high. (iii) 1) For upstream emissions of purchased fuels. To calculate the emissions the conversion factors used are collected in the appendix 2 of WTW. Concretely, conversion factors used correspond to diesel, petrol and LPG. 2) For upstream emissions of purchased electricity: - Stage 1: The source used is the data from the electric system’s generation by source type (IEA, 2011) - Stage 2: To the previous result applies the conversion factors collected in the appendix 2 of WTW. Concretely, conversion factors used, in the electricity section tables but without considering the electricity generation stage. 3) For T&D losses. The source used comes from the “Total production” and “Losses” data for the generation of the electric system by country (last data available from the International Energy Agency, 2011) and the GHG protocol conversion factors for electricity by country

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

560420.0

(7.5.3) Methodological details

(i) This category includes emissions from transportation and distribution of products purchased in the reporting year. This included third-party transportation and distribution services purchased. Ferrovial considered the most relevant materials from the environment and total purchases side. These materials were used in products that we supply. These materials were: Timber, paper, steal, asphalt, water and concrete. The Enablon application is the source we used to obtain the quantity of materials purchased. To know the origin of the materials purchased we have used sectorial reports. To calculated emissions, we have used "GHG emissions from transport or mobile sources" of "The Greenhouse Gas Protocol Initiative". These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we have considered quantity of the most relevant materials. These data are reported annually by businesses through Enablon application to write the Annual Report that are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. To know the origin of the materials purchased we renowned sectorial reports. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: "GHG emissions from transport or mobile sources" provided by "The Greenhouse Gas Protocol Initiative". The information required are: - Quantity of the most relevant materials purchased: Timber, paper, steal, asphalt and concrete. - Origin of these materials purchased and quantity of materials purchased in every country. To know the origin of the materials purchased we have renowned sectorial reports. - The type of transport used. We have considered road and marine transport depend on the origin of the materials. - Distance. To know distances from the origin of material and the point of consumption we have used specific webs to calculate distances

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

191948.0

(7.5.3) Methodological details

(i) This category includes emissions from third-party disposal and treatment of waste generated in the reporting companys owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater. In this category, Ferrovial considered the total of solid waste (Construction and Demolition Waste (CDW); Urban or similar waste; Wood; Garden waste, Hazardous waste, Total reused soil from excavation and Soil from excavation sent to landfill) and wastewater generated in our operations. We used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for solid waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for wastewater. These emission factors include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) We considered quantity of the total of solid waste and wastewater generated in our operations. These data are reported annually by businesses though Enablon application to write the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists on multiplying the amount of waste reported (Tons) by the conversion factor of each waste (Tneq.CO2/Tons of waste). We used 2015 DEFRA Conversion Factors in Annex 14 for waste and Annex 9 for wastewater. In order to avoid double-counting, the emissions associated with recycling are attributed to the user of the recycled materials, and the same attribution approach was also applied to the emissions from energy generation from waste. Only transportation and minimal preparation emissions are attributed to the entity disposing of the waste. Emissions in that scope are not directly involved with the emissions comes from the management of waste in the landfill management for Ferrovial, which are part of our scope 1

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

5065.0

(7.5.3) Methodological details

(i) This category includes emissions from the transportation of employees for business related activities in vehicles owned or operated. In this category, Ferrovial emissions from business travel arose from air travel, rail travel, taxi travel and automotive travel. We had distance travelled by air, rail and automotive and expense of taxi travel. To calculate Ferrovial emissions, we have used "GHG emissions from transport or mobile sources" of "The Greenhouse Gas Protocol Initiative" except Amey that use 2015 DEFRA conversion factor. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered data provided by the travel agency through which Ferrovial purchases train and plane tickets; data provided by our accounting department on taxi expenditure and data supplied by the business on the use of vehicles. Data, methodology and emissions of this section had been audited and verified are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of

this section have been audited and verified in accordance with ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements” by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: “GHG emissions from transport or mobile sources” provided by “The Greenhouse Gas Protocol Initiative”. The information required were: - The type of transport used by passenger – Distance. In the case of Amey, we have used 2015 DEFRA Conversion Factors (Annex 6 “Passenger Transport Conversion Tables”. Assumptions: We consider that business travel is made in diesel driven cars and train trips are made in conventional train and not a high speed ones

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

792.0

(7.5.3) Methodological details

(i) This category includes emissions from the employee’s commuting from their homes to workplace. Ferrovial carried out a mobility survey to the group’s employees, which has been the source to know the mode of transport and distance travelled from home to the workplace. Other source used is the number of people working in offices. This data is provided by the human resources department. To calculate emissions, we used the calculation tool “GHG emissions from transport or mobile sources emitted” provided by “The Greenhouse Gas Protocol Initiative” (GHG PI). These emission factors used were in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3000 “Assurance Engagements other than Audits or Reviews of Historical Financial Information” by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements” by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: “GHG emissions from transport or mobile sources” provided by “The Greenhouse Gas Protocol Initiative”. The information required are: - Number of employee - Distance from home to work - Type of transport: car, motorbike, subway, bus and train. Assumptions: Ferrovial within this section calculates the emissions of employees from construction, services, infrastructures and Ferrovial group that work at offices. As we do not know the type of motorbike and train used, we have chosen in column “vehicle type”: “Control unknown for motorbike” and “Average Light rail and Train” for train. Ferrovial does not have operational control over airports because it only has a 25% share of the company. In this case, this category is calculated but it is included within the “investments” section. In that section there are more details about the calculation procedure.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

1405.0

(7.5.3) Methodological details

(i) This category includes emissions from the operation of assets are leased by the company and not included in scope 1 or 2 inventory. Due to the type of rental agreement Ferrovial has, the emissions from the operation of assets are included within the Scope 1&2. However, we consider important to include in this group emissions related to electricity consumption of our customers' buildings in which we provide maintenance and cleaning services. This requires the knowledge of the number of buildings in which we carry on this type of activity and the surface of these buildings in order to estimate the kWh consumed, based on consumption information in similar buildings we have. In the base year, we calculated this source of scope 3 emissions, resulting in 1,405 metric tonnes CO2e. Requiring the calculation methodology a significant effort, and considering that it only accounted for less than 0,02% of base year scope 3 emissions, Ferrovial has decided not continuing the calculation and consider this category as "not relevant".

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

This category includes emissions that occur from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company. Ferrovial's activity consists on providing services or construct and manage infrastructures in situ. Ferrovial does not sell any product that has to be transported or stored in other facility. Therefore, the emissions in this category are zero.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

This category includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use and therefore result in emissions from processing subsequent to sale and before use by the end consumer. Ferrovial's activity consists on providing services or to construct and to manage infrastructures in situ. Ferrovial does not sell intermediate products that require further processing, transformation or inclusion in another product before use by the end consumer. So, the emissions in this category are zero.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

686941.0

(7.5.3) Methodological details

(i) This category includes emissions from the use of transport infrastructures of Cintra. The tool used to calculate emission in European toll roads is called COPERT IV. This is done by using global warming potential proposed by IPCC. The tool used to calculate GHG emissions in the USA toll road is called MOVES. MOVES is a simulator of emissions from motor vehicles developed by the Environmental Protection Agency of the United States. The data necessary to introduce in these tools come from Enablon that it is the application used to gather data for the Annual Report of Ferrovial. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e. The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered for European highways: highway length, IMD (average daily traffic), % of light and heavy vehicles. In American highways, in addition to the previous data, speed, the state, county and type of the highway. These data are reported annually by businesses to write the Annual Report and were audited and verified in accordance with ISAE 3000 by Ernst & Young. Furthermore, data, methodology and emissions of this section were audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) 1) The methodology used for European toll roads is a spread sheet to estimate GHG emissions generated by vehicles on one or more sections of road. The final result is presented in units of CO2 equivalent. This is done by using global warming potential proposed by IPCC for the realization of Greenhouse Gases inventories. The methodology is based on "COPERT IV Computer Programme to Calculate Emissions from Road Transport". 2) American Highways. The tool used is called MOVES and is a simulator of

emissions from motor vehicles developed by the Environmental Protection Agency of the United States (US-EPA). Regarding input data, the calculation tool requires the following input data: Length, l

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

57368.0

(7.5.3) Methodological details

(i) This category includes emissions from the waste disposal and treatment of products sold in the reporting year at the end of their life. Regarding products sold, those are infrastructures' construction. The purchased goods are included in these infrastructures. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. To calculate these emissions, we used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for solid waste. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered the most relevant materials from the environment and volume point of view are included in the infrastructures' construction, being timber, paper, barrier, asphalt and concrete. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. These data are reported annually by businesses to write the Annual Report and are audited and verified in accordance with the standards and procedures included in the International Standards on Assurance Engagements (ISAE 3000) by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) Regarding products sold, those are infrastructures' construction. The purchased goods are included in these infrastructures. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. In this case the most relevant materials from the environment and volume point of view are included in the infrastructures' construction, being timber, paper, barrier, asphalt and concrete. The calculation methodology consists of multiplying the amount of material used (Tons) by the conversion factor of each waste (Tneq.CO2/Tons of waste). We have used 2015 DEFRA Conversion Factors in Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for waste. It is considered that all waste goes to the landfill.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

This category includes emissions from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities in the reporting year. Ferrovial does not have rented assets. Then, emissions in this category are zero

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

This category includes emissions from the operation of franchises not included in scope 1 or scope 2. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This category is applicable to franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services). Franchisors should account for emissions that occur from the operation of franchises (i.e., the scope 1 and scope 2 emissions of franchisees) in this category. Ferrovial is not a franchisor. So, emissions in this category are zero

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2012

(7.5.2) Base year emissions (metric tons CO2e)

2167571

(7.5.3) Methodological details

It accounts for emissions related to investments in UK airports and motorways over which there is no operational control. Considering the share of the following sources: 1. For investments in UK airports' emissions data for 2020 is not available as of the questionnaire release date, and therefore emissions figures for 2019 are used. (i) This category is applicable to HAH (Heathrow Airport Holdings), in which Ferrovial has a25 % share). Ferrovial considerer 25% of scope 1;2&3. To calculated emissions, HAH uses 2015 DEFRA Conversion Factors. (ii) HAH publish every year the "Sustainability performance summary" with the scope 1;2&;3 emissions. An external consulting carried out an independent verification of these emissions in accordance with the requirements of the Airport Carbon Accreditation Scheme and ISO14064-3. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE by PwC. Therefore, the quality of data and emissions reported is high. (iii) Ferrovial considerer 25 % of total scope 1&;2 and the most relevant items of Scope 3 (Air traffic movements, Employee Commuting and Passenger transport): - Scope 1&;2. DEFRA emission's factors were used. Date used was compiled at the airports in invoices, meters and other type of registers generated due to the airport's activity. - Air traffic movements. Emissions from the LTO cycle cover all aircraft movements below an altitude of 3000ft (1000m). Emissions were calculated based on UNFCCC reporting methodology developed by AEA Technology plc. Data was obtained for airport specific times in mode, as well as aircraft movements by type and engine fit. - Employee Commuting. A staff survey was done for each airport recording the locations of staff residences, usual travel modes and information on days worked. This includes all HAH staff and third-party company staff. Defra emission factors were used to calculate emissions. - Passenger transport. CAA (Civil Aviation Authority) passenger survey was done for London airports together with HAH survey data for other airports. 2. For the motorways' emissions (over which there is no operational control) the methodology used has been the same as used for the calculation of the motorways' emissions over which Ferrovial has operational control, which is the methodology used for the Used of sold products category.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2012

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Ferrovial has no other Scope 3 issues.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2012

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Ferrovial has no other Scope 3 issues.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

300648

(7.6.3) Methodological details

Ferrovial has been measuring 100% of the greenhouse-gas emissions generated by its activities worldwide, since 2009. The calculation methodology is mainly based on the GHG Protocol (WRI & WBCSD) as it is the most widely accepted on an international level, while complying with ISO14064-1. However, other methodologies have been used to take into account specific business aspects, e.g. the DEFRA and DECC methodologies for UK operations and the EPER methodology for estimating diffuse emissions from landfills. The calculation considers operational control as an organizational boundary. Under this approach, a company accounts for emissions from those sources over which it has full authority to introduce and implement its operational policies, regardless of its shareholding in the company. The GHG emissions generated by Ferrovial’s activities are classified as follows: DIRECT EMISSIONS (SCOPE 1) Those from sources owned or controlled by the company. They mainly come from: • Combustion of fuels in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat or steam. Combustion of fuels in vehicles owned or controlled by the company. • Diffuse emissions. Those not associated with a particular emission source, such as biogas emissions from landfills. • Channelled emissions. Greenhouse gas emissions generated through a source, excluding those from fuel combustion. • Fugitive emissions. Coolants.

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

420761

(7.6.2) End date

12/31/2022

(7.6.3) Methodological details

Ferrovial has been measuring 100% of the greenhouse-gas emissions generated by its activities worldwide, since 2009. The calculation methodology is mainly based on the GHG Protocol (WRI & WBCSD) as it is the most widely accepted on an international level, while complying with ISO14064-1. However, other methodologies have been used to take into account specific business aspects, e.g. the DEFRA and DECC methodologies for UK operations and the EPER methodology for estimating diffuse emissions from landfills. The calculation considers operational control as an organizational boundary. Under this approach, a company accounts for emissions from those sources over which it has full authority to introduce and implement its operational policies, regardless of its shareholding in the company. The GHG emissions generated by Ferrovial's activities are classified as follows: DIRECT EMISSIONS (SCOPE 1) Those from sources owned or controlled by the company. They mainly come from: • Combustion of fuels in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat or steam. Combustion of fuels in vehicles owned or controlled by the company. • Diffuse emissions. Those not associated with a particular emission source, such as biogas emissions from landfills. • Channelled emissions. Greenhouse gas emissions generated through a source, excluding those from fuel combustion. • Fugitive emissions. Coolants.

Past year 2

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

438807

(7.6.2) End date

12/31/2021

(7.6.3) Methodological details

Ferrovial has been measuring 100% of the greenhouse-gas emissions generated by its activities worldwide, since 2009. The calculation methodology is mainly based on the GHG Protocol (WRI & WBCSD) as it is the most widely accepted on an international level, while complying with ISO14064-1. However, other methodologies have been used to take into account specific business aspects, e.g. the DEFRA and DECC methodologies for UK operations and the EPER methodology for estimating diffuse emissions from landfills. The calculation considers operational control as an organizational boundary. Under this approach, a company accounts for emissions from those sources over which it has full authority to introduce and implement its operational policies, regardless of its shareholding in the company. The GHG emissions generated by Ferrovial's activities are classified as follows: DIRECT EMISSIONS (SCOPE 1) Those from sources owned or controlled by the company. They mainly come from: • Combustion of fuels in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat or steam. Combustion of fuels in vehicles owned or controlled by the company. • Diffuse emissions. Those not associated with a particular emission source, such as biogas emissions from landfills. • Channelled emissions. Greenhouse gas emissions generated through a source, excluding those from fuel combustion. • Fugitive emissions. Coolants.

[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

74579

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

26926

(7.7.4) Methodological details

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is “market based”. Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach"

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

79935

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

40394

(7.7.3) End date

12/31/2022

(7.7.4) Methodological details

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is “market based”. Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach"

Past year 2

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

87257

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

37885

(7.7.3) End date

12/31/2021

(7.7.4) Methodological details

We have used GHG Protocol Scope 2 to calculate Ferrovial scope 2. The method used by Ferrovial to calculate its scope 2 is “market based”. Thus, in calculating emissions we have used an emissions factor of 0 metric tons of CO2 equivalent/Kwh contributed by suppliers for purchased electricity from renewable sources with a guarantee of origin (GO). For electricity which does not come from renewable sources we have used the residual mix of each country when it is available, because not all the countries in which we operate have available a residual mix. Emissions included under the "location based" section are higher than those under the "market based" method, because the emissions factor contributed by suppliers for renewable electricity are not taken into account in that approach"
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

726585

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes all upstream (i.e., cradle-to-gate) emissions from the production of products purchased in the reporting year. Ferrovial considered the most relevant materials from the environment and total purchases side (Timber, steal, asphalt, concrete and water) that are used in products that we supply. Enablon is the platform used to gather the data required to obtain the quantity of materials purchased and to write the Annual Report. To calculate emissions, we use 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for materials and waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for water. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) We considered quantity of the most relevant materials from the environment and total purchases. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists of multiplying the amount of materials, reported (Tons) by the emission factor of each material purchased (Tneq.CO2/Tons of material). We used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for materials and waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for water. Thus, we get the total number of life cycle Tn CO2eq for all materials (extraction, primary processing, manufacturing and transportation. It excludes the using phase). These emission factors include the transportation part that are included in section "Upstream transportations and distribution". In order not to double the emissions in the section "Upstream transportations and distribution", these are subtracted from the total emissions of that section.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

454202

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes all upstream (i.e., cradle-to-gate) emissions from the production of capital goods purchased or acquired by the reporting company in the reporting year. Capital goods are final products that have an extended life and are used by the company to manufacture a product; provide a service; or sell, store, and deliver merchandise. In this category, Ferrovial has considered the total capital goods purchased. The capital goods include "Equipment and machinery", "Construction projects" and "Facilities, office equipment and furniture". To calculate emissions, we used 2015 DEFRA Conversion Factors: in Annex 13 "– Indirect emissions from the supply chain". The emission factors presented in this Annex cover indirect emissions from the supply chain. Indirect emissions are those which are generated by other organizations as part of the process of providing goods and services to our company. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered the total investment in capital goods. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by EY. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists of multiplying the investment by the conversion factor. We have used 2015 DEFRA Conversion Factors (Annex 13 " Indirect emissions from the supply chain").

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

72449

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) Includes emissions from: 1) For upstream emissions of purchased fuels. The conversions factors used are collected in the appendix 2 of WTW ("Well-to-Wheels analysis of future automotive fuels and powertrains in the European context WELL-TO-TANK Report. Version 3.0"). 2) For upstream emissions of purchased electricity. The conversion factors used are collected in the appendix 2 OF WTW. 3) For T&D losses. GHG protocol conversion factors for electricity are used. In this category, Ferrovial has considered data used to calculate scope 1&2 (purchased fuels and electricity). In this category we include Transchile emissions. These data include purchased fuel and electricity. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) Date considered are quantity of fuel and electricity purchased. These data are reported annually by businesses for compiling the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) 1) For upstream emissions of purchased fuels. To calculate the emissions the conversion factors used are collected in the appendix 2 of WTW. Concretely, conversion factors used correspond to diesel, petrol and LPG. 2) For upstream emissions of purchased electricity: - Stage 1: The source used is the data from the electric system's generation by source type (IEA, 2011) - Stage 2: To the previous result applies the conversion factors collected in the appendix 2 of WTW. Concretely, conversion factors used, in the electricity section tables but without considering the electricity generation stage. 3) For T&D losses. The source used comes from the "Total production" and "Losses" data for the generation of the electric system by country (last data available from the International Energy Agency, 2011) and the GHG protocol conversion factors for electricity by country.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

386948

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from transportation and distribution of products purchased in the reporting year. This included third-party transportation and distribution services purchased. Ferrovial considered the most relevant materials from the environment and total purchases side. These materials were used in products that we supply. These materials were: Timber, paper, steal, asphalt, water and concrete. The Enablon application is the source we used to obtain the quantity of materials purchased. To know the origin of the materials purchased we have used sectorial reports. To calculated emissions, we have used "GHG emissions from transport or mobile sources" of "The Greenhouse Gas Protocol Initiative". These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we have considered quantity of the most relevant materials. These data are reported annually by businesses through Enablon application to write the Annual Report that are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. To know the origin of the materials purchased we renowned sectorial reports. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: "GHG emissions from transport or mobile sources" provided by "The Greenhouse Gas Protocol Initiative". The information required are: - Quantity of the most relevant materials purchased: Timber, paper, steal, asphalt and concrete. - Origin of these materials purchased and quantity of materials purchased in every country. To know the origin of the materials purchased we have renowned sectorial reports. - The type of transport used. We have considered road and marine transport depend on the origin of the materials. - Distance. To know distances from the origin of material and the point of consumption we have used specific webs to calculate distances.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

186121

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from third-party disposal and treatment of waste generated in the reporting companys owned or controlled operations in the reporting year. This category includes emissions from disposal of both solid waste and wastewater. In this category, Ferrovial considered the total of solid waste (Construction and Demolition Waste (CDW); Urban or similar waste; Wood; Garden waste, Hazardous waste, Total reused soil from excavation and Soil from excavation sent to landfill) and wastewater generated in our operations. We used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for solid waste and Annex 9 "Bioenergy &; Water Conversion Factor Tables" for wastewater. These emission factors include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) We considered quantity of the total of solid waste and wastewater generated in our operations. These data are reported annually by businesses though Enablon application to write the Annual Report and are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) The calculation methodology consists on multiplying the amount of waste reported (Tons) by the conversion factor of each waste (Tneq.CO2/Tons of waste). We used 2015 DEFRA Conversion Factors in Annex 14 for waste and Annex 9 for wastewater. In order to avoid double-counting, the emissions associated with recycling are attributed to the user of the recycled materials, and the same attribution approach was also applied to the emissions from energy generation from waste. Only transportation and minimal preparation emissions are attributed to the entity disposing of the waste. Emissions in that scope are not directly involved with the emissions comes from the management of waste in the landfill management for Ferrovial, which are part of our scope 1.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3147

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from the transportation of employees for business related activities in vehicles owned or operated. In this category, Ferrovial emissions from business travel arose from air travel, rail travel, taxi travel and automotive travel. We had distance travelled by air, rail and automotive and expense of taxi travel. To calculate Ferrovial emissions, we have used "GHG emissions from transport or mobile sources" of "The Greenhouse Gas Protocol Initiative" except Amey that use 2015 DEFRA conversion factor. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered data provided by the travel agency through which Ferrovial purchases train and plane tickets; data provided by our accounting department on taxi expenditure and data supplied by the business on the use of vehicles. Data, methodology and emissions of this section had been audited and verified are audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: "GHG emissions from transport or mobile sources" provided by "The Greenhouse Gas Protocol Initiative". The information required were: - The type of transport used by passenger – Distance. In the case of Amey, we have used 2015 DEFRA Conversion Factors (Annex 6 "Passenger Transport Conversion Tables". Assumptions: We consider that business travel is made in diesel driven cars and train trips are made in conventional train and not a high speed ones.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1219

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from the employee's commuting from their homes to workplace. Ferrovial carried out a mobility survey to the group's employees, which has been the source to know the mode of transport and distance travelled from home to the workplace. Other source used is the number of people working in offices. This data is provided by the human resources department. To calculate emissions, we used the calculation tool "GHG emissions from transport or mobile sources emitted" provided by "The Greenhouse Gas Protocol Initiative" (GHG PI). These emission factors used were in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3000 "Assurance Engagements other than Audits or Reviews of Historical Financial Information" by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) To calculate the emissions in this section we used the following calculation tool: "GHG emissions from transport or mobile sources" provided by "The Greenhouse Gas Protocol Initiative". The information required are: - Number of employee - Distance from home to work - Type of transport: car, motorbike, subway, bus and train. Assumptions: Ferrovial within this section calculates the emissions of employees from construction, services, infrastructures and Ferrovial group that work at offices. As we do not know the type of motorbike and train used, we have chosen in column "vehicle type": "Control unknown for motorbike" and "Average Light rail and Train"

for train. Ferrovial does not have operational control over airports because it only has a 25% share of the company. In this case, this category is calculated but it is included within the “investments” section. In that section there are more details about the calculation procedure.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

0

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from the operation of assets are leased by the company and not included in scope 1 or 2 inventory. Due to the type of rental agreement Ferrovial has, the emissions from the operation of assets are included within the Scope 1&2. However, we consider important to include in this group emissions related to electricity consumption of our customers' buildings in which we provide maintenance and cleaning services. This requires the knowledge of the number of buildings in which we carry on this type of activity and the surface of these buildings in order to estimate the kWh consumed, based on consumption information in similar buildings we have. In the base year, we calculated this source of scope 3 emissions, resulting in 1,405 metric tonnes CO2e. Requiring the calculation methodology a significant effort, and considering that it only accounted for less than 0,02% of base year scope 3 emissions, Ferrovial has decided not continuing the calculation and consider this category as "not relevant

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions that occur from transportation and distribution of sold products in vehicles and facilities not owned or controlled by the reporting company. Ferrovial's activity consists on providing services or construct and manage infrastructures in situ. Ferrovial does not sell any product that has to be transported or stored in other facility. Therefore, the emissions in this category are zero,

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions from processing of sold intermediate products by third parties (e.g., manufacturers) subsequent to sale by company. Intermediate products are products that require further processing, transformation, or inclusion in another product before use and therefore result in emissions from processing subsequent to sale and before use by the end consumer. Ferrovial's activity consists on providing services or to construct and to manage infrastructures in situ. Ferrovial does not sell intermediate products that require further processing, transformation or inclusion in another product before use by the end consumer. So, the emissions in this category are zero

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

564484

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from the use of transport infrastructures of Cintra. The tool used to calculate emission in European toll roads is called COPERT IV. This is done by using global warming potential proposed by IPCC. The tool used to calculate GHG emissions in the USA toll road is called MOVES. MOVES is a simulator of emissions from motor vehicles developed by the Environmental Protection Agency of the United States. The data necessary to introduce in these tools come from Enablon that it is the application used to gather data for the Annual Report of Ferrovial. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e. The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered for European highways: highway length, IMD (average daily traffic), % of light and heavy vehicles. In American highways, in addition to the previous data, speed, the state, county and type of the highway. These data are reported annually by businesses to write the Annual Report and were audited and verified in accordance with ISAE 3000 by Ernst & Young. Furthermore, data, methodology and emissions of this section were audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) 1) The methodology used for European toll roads is a spread sheet to estimate GHG emissions generated by vehicles on one or more sections of road. The final result is presented in units of CO2 equivalent. This is done by using global warming potential proposed by IPCC for the realization of Greenhouse Gases inventories. The methodology is based on "COPERT IV Computer Programme to Calculate Emissions from Road Transport". 2) American Highways. The tool used is called MOVES and is a simulator of emissions from motor vehicles developed by the Environmental Protection Agency of the United States (US-EPA). Regarding input data, the calculation tool requires the following input data: Length.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

13205

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

(i) This category includes emissions from the waste disposal and treatment of products sold in the reporting year at the end of their life. Regarding products sold, those are infrastructures' construction. The purchased goods are included in these infrastructures. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. To calculate these emissions, we used 2015 DEFRA Conversion Factors: Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for solid waste. These emission factors used are in line with GHG Protocol Scope 3 Guidance and include total CO2, CH4 and N2O emissions in units of CO2e (CO2 equivalent). The GWP used for CO2 is 1, for CH4 is 21 and N2O is 310. (ii) In this category we considered the most relevant materials from the environment and volume point of view are included in the infrastructures' construction, being timber, paper, barrier, asphalt and concrete. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. These data are reported annually by businesses to write the Annual Report and are audited and verified in accordance with the standards and procedures included in the International Standards on Assurance Engagements (ISAE 3000) by Ernst & Young. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE 3410 "Assurance Engagements on Greenhouse Gas Statements" by PwC. Therefore, the quality of data and emissions reported is high. (iii) Regarding products sold, those are infrastructures' construction. The purchased goods are included in these infrastructures. Therefore, at the end of infrastructures' useful life the waste produced correspond to those ones. In this case the most relevant materials from the environment and volume point of view are included in the infrastructures' construction, being timber, paper, barrier, asphalt and concrete. The calculation methodology consists of multiplying the amount of material used (Tons) by the conversion factor of each waste (Tneq.CO2/Tons of waste). We have used 2015 DEFRA Conversion Factors in Annex 14 "Indirect emissions resulting from Material Consumption and Waste Disposal" for waste. It is considered that all waste goes to the landfill

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions from the operation of assets that are owned by the reporting company (acting as lessor) and leased to other entities in the reporting year. Ferrovial does not have rented assets. Then, emissions in this category are zero.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

This category includes emissions from the operation of franchises not included in scope 1 or scope 2. A franchise is a business operating under a license to sell or distribute another company's goods or services within a certain location. This category is applicable to franchisors (i.e., companies that grant licenses to other entities to sell or distribute its goods or services in return for payments, such as royalties for the use of trademarks and other services). Franchisors should account for emissions that occur from the operation of franchises (i.e., the scope 1 and scope 2 emissions of franchisees) in this category. Ferrovial is not a franchisor. So, emissions in this category are zero.

Investments

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1470452

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Distance-based method

☑ Investment-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

It accounts for emissions related to investments in UK airports and motorways over which there is no operational control. Considering the share of the following sources: 1. For investments in UK airports' emissions data for 2020 is not available as of the questionnaire release date, and therefore emissions figures for 2019 are used. (i) This category is applicable to HAH (Heathrow Airport Holdings), in which Ferrovial has a25 % share). Ferrovial considerer 25% of scope 1;2&3. To calculated emissions, HAH uses 2015 DEFRA Conversion Factors. (ii) HAH publish every year the "Sustainability performance summary" with the scope 1;2&;3 emissions. An external consulting carried out an independent verification of these emissions in accordance with the requirements of the Airport Carbon Accreditation Scheme and ISO14064-3. Furthermore, data, methodology and emissions of this section have been audited and verified in accordance with ISAE by PwC. Therefore, the quality of data and emissions reported is high. (iii) Ferrovial considerer 25 % of total scope 1&;2 and the most relevant items of Scope 3 (Air traffic movements, Employee Commuting and Passenger transport): - Scope 1&;2. DEFRA emission's factors were used. Date used was compiled at the airports in invoices, meters and other type of registers generated due to the airport's activity. - Air traffic movements. Emissions from the LTO cycle cover all aircraft movements below an altitude of 3000ft (1000m). Emissions were calculated based on UNFCCC reporting methodology developed by AEA Technology plc. Data was obtained for airport specific times in mode, as well as aircraft movements by type and engine fit. - Employee Commuting. A staff survey was done for each airport recording the locations of staff residences, usual travel modes and information on days worked. This includes all HAH staff and third-party company staff. Defra emission factors were used to calculate emissions. - Passenger transport. CAA (Civil Aviation Authority) passenger survey was done for London airports together with HAH survey data for other airports. 2. For the motorways' emissions (over which there is no operational control) the methodology used has been the same as used for the calculation of the motorways' emissions over which Ferrovial has operational control, which is the methodology used for the Used of sold products category.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Ferrovial has no other Scope 3 issues.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Ferrovial has no other Scope 3 issues.
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/31/2022

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

867951

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

761835

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

69525

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

454426

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

122540

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

3805

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1245

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

498782

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

19224

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

1250462

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

NA

Past year 2

(7.8.1.1) End date

12/31/2021

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

1144190

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

191884

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

65458

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

552731

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

94059

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

1964

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

1673

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

473641

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

59894

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

1241041

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

NA
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:*

	Verification/assurance status
	☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

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(7.9.1.5) Page/section reference

26-31

(7.9.1.6) Relevant standard

Select from:
☑ ISAE 3410

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

26-31

(7.9.2.7) Relevant standard

Select from:
☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

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(7.9.2.7) Relevant standard

Select from:
☑ ISAE 3410

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Franchises
☑ Scope 3: Investments
☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Use of sold products
☑ Scope 3: Upstream leased assets
☑ Scope 3: Downstream leased assets
☑ Scope 3: Processing of sold products
☑ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

26-31

(7.9.3.7) Relevant standard

Select from:

☑ ISAE 3410

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

13468

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.92

(7.10.1.4) Please explain calculation

In 2023. As part of Ferrovial's commitment to 100% renewable energy consumption, Budimex has taken a step forward, reducing its Scope 2 emissions by 71% compared to previous years, which has resulted in an overall reduction in emissions for Ferrovial as a whole. During 2023, a total of 78605 MWh have been consumed from a PPA agreement across the different companies of the group and 40898 MWh have been generated and self-consumed, resulting in 13,468 tCO2 reduction. These 13468 tons of CO2 represent 2,92% of Scope 1 Scope 2 emissions from previous year (13468 tCO2 / 461156 tCO2 0,02920).

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

120113

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

26.04

(7.10.1.4) Please explain calculation

Ferrovial has implemented energy efficiency and alternative vehicle programs that have resulted in savings of 120113 tons of CO2 in 2023. These activities represent 26,04% the from Scope 1&2 emissions (120113 tCO2 /461156 tCO2 0,2604).

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Ferrovial in its procedure for the calculation and reporting of carbon footprint establishes that when new acquisitions, disinvestments, mergers, changes in methodology or boundary occur we will recalculate emissions from the base year. Therefore, these causes do not affect the evolution of emissions.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In its procedure for calculation and reporting of its carbon footprint, Ferrovial has a policy of recalculating emissions from the base year when new acquisitions, disinvestments, mergers, or changes in methodology or boundary occur. Emissions performance is not, therefore, affected by such changes

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Ferrovial in its procedure for the calculation and reporting of carbon footprint establishes that when new acquisitions, disinvestments, mergers, changes in methodology or boundary occur we will recalculate emissions from the base year. Therefore, these causes do not affect the evolution of emissions

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Ferrovial in its procedure for the calculation and reporting of carbon footprint establishes that when new acquisitions, disinvestments, mergers, changes in methodology or boundary occur we will recalculate emissions from the base year. Therefore, these causes do not affect the evolution of emissions

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Ferrovial in its procedure for the calculation and reporting of carbon footprint establishes that when new acquisitions, disinvestments, mergers, changes in methodology or boundary occur we will recalculate emissions from the base year. Therefore, these causes do not affect the evolution of emissions

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Ferrovial in its procedure for the calculation and reporting of carbon footprint establishes that when new acquisitions, disinvestments, mergers, changes in methodology or boundary occur we will recalculate emissions from the base year. Therefore, these causes do not affect the evolution of emissions

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There are not changes in Scope 1&2 because there are not changes in physical operating conditions.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There are not changes in Scope 1&2 because there are not unidentified matters.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There are not changes in Scope 1&2 because there are not others matters
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

	CO2 emissions from biogenic carbon (metric tons CO2)	Comment
	202108	*Relevant biogenic carbon emissions come from Thalia and Construction activites.*

[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

201434

(7.15.1.3) GWP Reference

Select from:

☑ IPCC Second Assessment Report (SAR - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

96207

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Second Assessment Report (SAR - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

3007

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Second Assessment Report (SAR - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

11119

(7.16.2) Scope 2, location-based (metric tons CO2e)

6914

(7.16.3) Scope 2, market-based (metric tons CO2e)

5185

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

2

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

22282

(7.16.2) Scope 2, location-based (metric tons CO2e)

112

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

3789

(7.16.2) Scope 2, location-based (metric tons CO2e)

23

(7.16.3) Scope 2, market-based (metric tons CO2e)

23

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

120

(7.16.2) Scope 2, location-based (metric tons CO2e)

1

(7.16.3) Scope 2, market-based (metric tons CO2e)

1

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

65043

(7.16.2) Scope 2, location-based (metric tons CO2e)

24931

(7.16.3) Scope 2, market-based (metric tons CO2e)

7349

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

469

(7.16.2) Scope 2, location-based (metric tons CO2e)

1146

(7.16.3) Scope 2, market-based (metric tons CO2e)

1146

Puerto Rico

(7.16.1) Scope 1 emissions (metric tons CO2e)

502

(7.16.2) Scope 2, location-based (metric tons CO2e)

27

(7.16.3) Scope 2, market-based (metric tons CO2e)

27

Slovakia

(7.16.1) Scope 1 emissions (metric tons CO2e)

71

(7.16.2) Scope 2, location-based (metric tons CO2e)

42

(7.16.3) Scope 2, market-based (metric tons CO2e)

42

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

20657

(7.16.2) Scope 2, location-based (metric tons CO2e)

23975

(7.16.3) Scope 2, market-based (metric tons CO2e)

1613

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

1014

(7.16.2) Scope 2, location-based (metric tons CO2e)

7695

(7.16.3) Scope 2, market-based (metric tons CO2e)

7695

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

104085

(7.16.2) Scope 2, location-based (metric tons CO2e)

3429

(7.16.3) Scope 2, market-based (metric tons CO2e)

937

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

71495

(7.16.2) Scope 2, location-based (metric tons CO2e)

6284

(7.16.3) Scope 2, market-based (metric tons CO2e)

2908
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division
☑ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Toll roads (Cintra)*	*3765*
Row 2	*Energy (Transchile, Thalia)*	*102611*
Row 3	*Corporation (Ferrovial Corporation)*	*154*
Row 4	*Construction (Ferrovial Construction, Budimex, Webber, Cadagua)*	*193104*
Row 5	*Airports (Dalaman)*	*1014*

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

Row 1

(7.17.3.1) Activity

Corporation

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

154

Row 3

(7.17.3.1) Activity

Water treatment plants (Cadagua)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

386

Row 4

(7.17.3.1) Activity

Airports (Dalaman)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

1014

Row 5

(7.17.3.1) Activity

Infrastructure maintenance and facility management and waste treatment (Thalia)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

102599

Row 6

(7.17.3.1) Activity

Electric transmission line (Transchile)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

12

Row 7

(7.17.3.1) Activity

Infrastructure management (Cintra)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

3765

Row 8

(7.17.3.1) Activity

Construction (Ferrovial Construction, Budimex, Webber)

(7.17.3.2) Scope 1 emissions (metric tons CO2e)

192718
[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

☑ By activity

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Toll roads (Cintra)*	*5633*	*1788*
Row 4	*Airports (Dalaman)*	*7695*	*7695*
Row 5	*Corporation (Ferrovial Corporation)*	*303*	*0*
Row 6	*Construction (Ferrovial Construction, Budimex,Webber, Cadagua)*	*58111*	*16719*
Row 7	*Energy (Thalia)*	*2837*	*724*

[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Airports (Dalaman)*	*7695*	*7695*
Row 3	*Infrastructure management (Cintra)*	*5633*	*1788*
Row 4	*Water treatment plants (Cadagua)*	*21342*	*187*
Row 5	*Corporation*	*303*	*0*

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 6	*Infrastructure maintenance and facility management and waste treatment (Thalia)*	*2837*	*724*
Row 7	*Construction (Ferrovial Construction, Budimex, Webber)*	*36769*	*16532*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

300648

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

74579

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

26926

(7.22.4) Please explain

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

NA
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Cadagua

(7.23.1.2) Primary activity

Select from:

☑ Waste water management

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

385

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

21342

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

187

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 3

(7.23.1.1) Subsidiary name

Ferrovial corporacion

(7.23.1.2) Primary activity

Select from:

☑ Home & office wholesale

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

154

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

303

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 4

(7.23.1.1) Subsidiary name

Thalia

(7.23.1.2) Primary activity

Select from:

☑ Waste management

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

102599

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2837

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

724

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 5

(7.23.1.1) Subsidiary name

Budimex

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

65043

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

24930

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7348

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 6

(7.23.1.1) Subsidiary name

Dalaman

(7.23.1.2) Primary activity

Select from:

☑ Aerospace

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1014

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

7695

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7695

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 7

(7.23.1.1) Subsidiary name

Webber

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

54426

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1362

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1362

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 8

(7.23.1.1) Subsidiary name

Ferrovial construction

(7.23.1.2) Primary activity

Select from:

☑ Construction & building materials dealing & distribution

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

73250

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

10477

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

7822

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 9

(7.23.1.1) Subsidiary name

Cintra

(7.23.1.2) Primary activity

Select from:

☑ Transportation infrastructure & other construction

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

3765

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

5633

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

1788

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.

Row 10

(7.23.1.1) Subsidiary name

Transchile

(7.23.1.2) Primary activity

Select from:

☑ Energy services & equipment

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ No unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

12

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

Since 2009, the carbon footprint (scope 1&2) has been calculated and reported for 100% of the activities under the operational control approach as an organisational boundary.
[Add row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:
☑ Commodity

(7.26.6) Allocation method

Select from:
☑ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Liters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

4812724.96

(7.26.9) Emissions in metric tonnes of CO2e

67.12

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Mobile associated with fuel consumption in vehicles owned or controlled by the company. diesel machineryassociated with fuel consumption in machinery owned or controlled by the company.

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Main sources: fuel combustion in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat, or steam. Fuel combustion in vehicles owned or controlled by the company. Assumptions: regarding the calculation tools used, GHG described that in the case of "GHG Emissions from transport or mobile sources" is based on the assumption that carbon burned as fuels is emitted mostly as carbon dioxide (CO2). This emission factor is developed based on the fuel's heat content, the fraction of carbon in the fuel that is oxidized (generally approximately 99% but assumed to be 100% in this tool), except USA and UK. However, in the case of "GHG emissions from Stationary combustion" calculates CO2, N2O, and CH4 as well.

(7.26.14) Where published information has been used, please provide a reference

Alignment with the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures) and CDSB (Climate Disclosure Standard Board). Ferrovial discloses in all its sustainability and climate reports information on the governance, strategy, risk management and opportunities, objectives, metrics and development relating to climate change following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and Climate Disclosure Standards Board (CDSB). The greenhouse gas (GHG) emissions given in these reports have been verified under limited assurance by PwC, in accordance with ISAE standard 3410, Assurance Engagements on Greenhouse Gas Statements. This review also verified that the internal "Calculation and Reporting of the Carbon Footprint" procedure, approved by Ferrovial management, has been prepared in accordance with the international standard ISO 14064-1. Ferrovial also publish during the year in voluntary reports, information about reductions, emissions, or any climate change data.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:
☑ Scope 1

(7.26.4) Allocation level

Select from:
☑ Commodity

(7.26.6) Allocation method

Select from:
☑ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:
☑ Liters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

5413316.43

(7.26.9) Emissions in metric tonnes of CO2e

19.4

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Mobile associated with fuel consumption in vehicles owned or controlled by the company. diesel machineryassociated with fuel consumption in machinery owned or controlled by the company.

(7.26.12) Allocation verified by a third party?

Select from:

☑ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Main sources: fuel combustion in stationary equipment (boilers, furnaces, turbines...) to produce electricity, heat, or steam. Fuel combustion in vehicles owned or controlled by the company. Assumptions: regarding the calculation tools used, GHG described that in the case of "GHG Emissions from transport or mobile sources" is based on the assumption that carbon burned as fuels is emitted mostly as carbon dioxide (CO2). This emission factor is developed based on the fuel's heat content, the fraction of carbon in the fuel that is oxidized (generally approximately 99% but assumed to be 100% in this tool), except USA and UK. However, in the case of "GHG emissions from Stationary combustion" calculates CO2, N2O, and CH4 as well.

(7.26.14) Where published information has been used, please provide a reference

Alignment with the recommendations of the TCFD (Task Force on Climate-related Financial Disclosures) and CDSB (Climate Disclosure Standard Board). Ferrovial discloses in all its sustainability and climate reports information on the governance, strategy, risk management and opportunities, objectives, metrics and development relating to climate change following the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and Climate Disclosure Standards Board (CDSB). The greenhouse gas (GHG) emissions given in these reports have been verified under limited assurance by PwC, in accordance with ISAE standard 3410, Assurance Engagements on Greenhouse Gas Statements. This review also verified that the internal "Calculation and Reporting of the Carbon Footprint" procedure, approved by Ferrovial management, has been prepared in accordance with the international standard ISO 14064-1. Ferrovial also publish during the year in voluntary reports, information about reductions, emissions, or any climate change data.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

☑ Other, please specify **:**Measures for energy efficiency

(7.27.2) Please explain what would help you overcome these challenges

Since 2009, Ferrovial has measured 100% of greenhouse gas emissions from our activities around the world in order to reduce the carbon footprint. Global targets in the plan Horizon 2030 have been verified by the Science Based Target Initiative, aligned with the scenarios in the 2nd. Among the objectives lies our commitment to achieve a 32% reduction of scopes 1 and 2 by 2030. Using 2009 as the year of reference, this is equivalent to reducing emissions by 42.9% for every million euros of turnover. Likewise, we are committed to reducing emissions from scope 3 by 20% until 2030, using 2012 as a year of reference. Ferrovial works directly with some of its suppliers to reduce the emissions associated with its supply chain, as well as with customers. One of the challenges is to identify different customer contracts and invoices assigned to each resource.Ferrovial works to carry out continuous improvement of its information systems. In the construction area, a management tool was developed in which detailed information on each supplier can be accessed. The application allows to enter fuel costs, the quantities consumed for mobile and fixed equipment, and cost or energy consumption. This will reduce the uncertainty in the estimation of data. Then financial audit is conducted so the reliability of the data is high
[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

☑ Yes

(7.28.2) Describe how you plan to develop your capabilities

Since 2009, Ferrovial have measured 100% of greenhouse gas emissions from our activities around the world in order to reduce our carbon footprint. Global targets in the plan Horizon 2030 have been verified by the Science Based Target, aligned with the scenarios in the 2nd. Among the objectives lies our commitment to achieve a 32% reduction of scopes 1 and 2 by 2030. Using 2009 as the year of reference, this is equivalent to reducing emissions by 42.9% for every million euros of turnover. Likewise, we are committed to reducing emissions from scope 3 by 20% until 2030, using 2012 as a year of reference. Ferrovial works directly with some of its suppliers to reduce the emissions associated with its supply chain, as well as with customers. One of the challenges is to identify different customer contracts and

invoices assigned to each resource. In order to improve data quality, Ferrovial annually conducts audits where expenditure / consumption per contract / work that are used to obtain carbon footprint are revised with the idea of reducing uncertainty. The verification is carried out by an external company. In recent times Ferrovial has been working on some of its contracts with the client to offer the calculation of carbon footprint and water footprint, specific to its contract, in such a way that improvements in energy efficiency and value chain can be offered
[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

727510

(7.30.1.4) Total (renewable and non-renewable) MWh

727510

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

78606

(7.30.1.3) MWh from non-renewable sources

54872

(7.30.1.4) Total (renewable and non-renewable) MWh

133478

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

40898

(7.30.1.4) Total (renewable and non-renewable) MWh

40898

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

119504

(7.30.1.3) MWh from non-renewable sources

782382

(7.30.1.4) Total (renewable and non-renewable) MWh

901886
[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Fuel ttype not consumed by Ferrovial

Other biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Fuel type not consumed by Ferrovial

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Fuel type not consumed by Ferrovial

Coal

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

58013

(7.30.7.8) Comment

Coal used in construction activities.

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

650350

(7.30.7.8) Comment

Fossil fuels used for mobile and stationary machinery are included, such as diesel, fuel, gasoline, kerosene and propane

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

19147

(7.30.7.8) Comment

Includes consumption of natural gas and LPG.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

Fuel type not consumed by Ferrovial

Total fuel

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

727510

(7.30.7.8) Comment

Ferrovial's total fuel consumption consists mainly of coal, oil and gas.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

40898

(7.30.9.2) Generation that is consumed by the organization (MWh)

40898

(7.30.9.3) Gross generation from renewable sources (MWh)

40898

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

40898

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ Australia

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2539.62

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Australia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 2

(7.30.14.1) Country/area

Select from:

☑ Chile

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

265.73

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Chile

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 3

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

22568

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 4

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Small hydropower (<25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

18273.75

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1964

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 5

(7.30.14.1) Country/area

Select from:

☑ Spain

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Small hydropower (<25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

806.35

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1999

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 6

(7.30.14.1) Country/area

Select from:
☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4141.7

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 7

(7.30.14.1) Country/area

Select from:
☑ France

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1.3

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ France

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 8

(7.30.14.1) Country/area

Select from:

☑ Poland

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

20678.02

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Poland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

The energy provided by Towarowa Gielda Energii S.A. comes from different renewable sources (water, sun and wind).

Row 9

(7.30.14.1) Country/area

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1077.13

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

Renewable energy purchased by Thalia is REGO backed 100% certified green energy from Carno II Wind Farm, Carno, Powys, SY17 5JT. This REGO scheme is administered by OFGEM, the energy regulator, which ensures an independent oversight

Row 10

(7.30.14.1) Country/area

Select from:

☑ United States of America

(7.30.14.2) Sourcing method

Select from:

☑ Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

8255.26

(7.30.14.6) Tracking instrument used

Select from:
☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ No

(7.30.14.10) Comment

Energy that Ferrovial buys from a supplier.

Row 11

(7.30.14.1) Country/area

Select from:

☑ Spain

(7.30.14.2) Sourcing method

Select from:
☑ Other, please specify : autogenerated

(7.30.14.3) Energy carrier

Select from:
☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:
☑ Sustainable biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

29800.62

(7.30.14.6) Tracking instrument used

Select from:
☑ No instrument used

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:
☑ Spain

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:
☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

Cogeneration plants have been implemented that produce thermal and electrical energy in the sludge thermal drying processes of the wastewater treatment plants managed by our business unit, Cadagua. In turn, the biogas generated by the purification plants is used to generate electricity for self-consumption or sale in the event of a surplus.

Row 12

(7.30.14.1) Country/area

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify **:** autogenerated

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Sustainable biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

11097.49

(7.30.14.6) Tracking instrument used

Select from:

☑ No instrument used

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

Cogeneration plants have been implemented that produce thermal and electrical energy in the sludge thermal drying processes of the wastewater treatment plants managed by our business unit, Cadagua. In turn, the biogas generated by the purification plants is used to generate electricity for self-consumption or sale in the event of a surplus.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

10149

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

10149.00

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

265.73

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

265.73

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

100.51

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

100.51

France

(7.30.16.1) Consumption of purchased electricity (MWh)

27.98

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

27.98

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

29320.87

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

29320.87

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

4078.65

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

4078.65

Puerto Rico

(7.30.16.1) Consumption of purchased electricity (MWh)

61.15

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

61.15

Slovakia

(7.30.16.1) Consumption of purchased electricity (MWh)

277.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

277.95

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

51241.17

(7.30.16.2) Consumption of self-generated electricity (MWh)

29800.62

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

81041.79

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

18595.54

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

18595.54

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

5426.96

(7.30.16.2) Consumption of self-generated electricity (MWh)

11097.49

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

16524.45

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

13982.81

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

13982.81
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000038

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

327574

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

8514000000

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

0.82

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in revenue

(7.45.9) Please explain

Ferrovial has a firm climate strategy, with a decarbonisation plan that helps it to meet the reduction targets endorsed by SBTi to 2030. In absolute terms, emissions were reduced by 133,582 tCO2e in 2023. Turnover in 2023 was 13% higher than the previous year (8514m in 2023 vs 7551m in 2022).
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

2557365

(7.52.3) Metric numerator

ton of construction and demolition waste

(7.52.4) Metric denominator (intensity metric only)

NA

(7.52.5) % change from previous year

26.96

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

The circular economy aims to keep the value of products, materials and resources in the economy for as long as possible, optimizing the consumption of materials and minimizing waste generation. It is also a solution to a problem that directly impacts the deterioration of the environment and allows us to identify new business opportunities Since 2022 Ferrovial has launched its Circular Economy Plan, presented to the Board of Directors. Its main lines are: Promote the reuse and recycling of waste, prioritizing the minimization and recovery of waste. An annual target of 80% reuse of soils has been established, as well as 70% reuse of construction and demolition waste (CDW). In turn, the water treatment plants are committed to the valorization of sewage sludge with an annual target of 80% of the sludge generated for agricultural use, composting or thermal drying. Promote an efficient use of resources by applying circularity criteria, as well as the use of recycled materials, either by reusing or recycling materials in activities or by managing the supply chain to acquire materials with recycled content. Reducing the environmental impact of the company's activities. To this end, we are working to adopt the principles of the circular economy in all processes, products and services.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target
☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:
☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:
☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Target Validation Decision - Ferrovial.pdf

(7.53.1.4) Target ambition

Select from:

☑ 2°C aligned

(7.53.1.5) Date target was set

06/27/2017

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/30/2009

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

463957

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

137937

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

601894.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

32

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

409287.920

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

100

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

100

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

200.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

312.40

(7.53.1.80) Target status in reporting year

Select from:

☑ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

In absolute terms, the target is to reduce 32% by 2030 from 2009 base-year. By 2023 Ferrovial achieved a reduction of 133582 tCO2e (133.582 tCO2e reduction of emissions in 2022 divided by 601.893 tCO2e emissions in 2009 base year 22.19 %). In other words, 69.35 % of the target was achieved (22.19 % of reduction divided by 32 % of target 69.35% target achieved). This is evidence that a growth in business no longer necessarily entails extra emissions.

(7.53.1.83) Target objective

Each division has established reduction measures for achievement of the targets: 1) Vehicle fleets and machinery. Initiatives here consist of improving the energy efficiency of these assets, via measures including improvements to criteria used in procurement, renting, or leasing, courses to promote efficient driving, the use of alternative fuels, and alternatives with hybrid engines. In this sense, the number of cars powered by alternative energies has increased. 2) Company mobility plans. 3) Energy efficiency in buildings. Implementation of proactive energy efficiency measures in buildings used as corporate headquarters. 4) Green procurement. The purchase of electricity from renewable sources reduces GHG emissions because the CO2/kWh emission factor is zero. In 2023, Ferrovial Group consumed 68.5% of its electricity from renewable sources (both certificates of origin and self-produced by the Ferrovial). 5) Current economic situation. Our estimation indicates that once the economic situation improves, emissions in absolute terms will increase lightly. Ferrovial is committed to continuing to advance hand in hand with SBTi, with the intention of aligning its targets with the most ambitious scenario. Proof of this is the participation in the public consultation on the SBTi Net-Zero Standard Draft or in the SBTi Net-Zero Road Test project

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

Ferrovial's Climate Strategy has ambitious emissions reduction targets approved by the Science Based Target Initiative (SBTi), aimed at contributing to with the Paris Agreement and the 2030 Agenda. It also establishes the roadmap for decarbonizing corporate activities by using renewable energies to the detriment of fossil fuels, while developing new lines of business aimed at achieving the decarbonization of the economy and counter the effects of climate change One of the pillars of the strategy is the decarbonization plan titled, Deep Decarbonization Path (DDP), which establishes the guidelines for mitigation on which to work to achieve the 2030 emission reduction targets: • Achieve 100% consumption of electricity from renewable sources by 2025. • Achieve a 33% reduction in vehicle fleet emissions by 2030. • Reduce asphalt plant emissions by 20% through energy efficiency by 2030. • Reduce emissions associated with construction machinery by 10% through the implementation of energy efficiency measures by 2030.

Row 4

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Target Validation Decision - Ferrovial.pdf

(7.53.1.4) Target ambition

Select from:

☑ 2°C aligned

(7.53.1.5) Date target was set

06/28/2017

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 14 – Franchises

☑ Scope 3, Category 15 – Investments

☑ Scope 3, Category 8 - Upstream leased assets

☑ Scope 3, Category 13 – Downstream leased assets

☑ Scope 3, Category 6 – Business travel
☑ Scope 3, Category 7 – Employee commuting
☑ Scope 3, Category 11 – Use of sold products
☑ Scope 3, Category 4 – Upstream transportation and distribution
☑ Scope 3, Category 9 – Downstream transportation and distribution
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
☑ Scope 3, Category 10 – Processing of sold products
☑ Scope 3, Category 5 – Waste generated in operations
☑ Scope 3, Category 12 – End-of-life treatment of sold products

(7.53.1.11) End date of base year

12/31/2012

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

124282.0

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

560420.0

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

191948.0

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

5065.0

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

792.0

(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

1405.0

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

0

(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

0

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

686941.0

(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

57368.0

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

0

(7.53.1.27) Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)

0

(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

2113068.0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

3741289.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3741289.000

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100.0

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100.0

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100.0

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100.0

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100.0

(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

100.0

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

100

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

100.0

(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

100

(7.53.1.48) Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)

100

(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

100.0

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

62.0

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

62.0

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

20

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2993031.200

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

124282

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

560421

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

191948

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

5065

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

792

(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

1405

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

686941

(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

57368

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.72) Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

2167571

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

3795793.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

3795793.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-7.28

(7.53.1.80) Target status in reporting year

Select from:

☑ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

The company also commits to reduce all relevant scope 3 emissions (excluding capital goods and purchased goods and services) 20% by 2030 from the 2012 base-year. Scope 3 categories covered by the target represent around 62% of yearly scope 3 emissions. From 2012 to 2023, Ferrovial has reduced covered scope 3 emissions by 1,097.766 tCO2eq. This divided by 3,795.791 tCO2eq (covered emissions in base year), results in a 28.92% emissions reduction.

(7.53.1.83) Target objective

Some reduction initiatives that we have implemented, and we will carry out: - Incorporation of energy efficiency criteria in procurement and sub-contracting of services. - Development of technology and processes geared towards optimizing the avoidance of emissions. - Inclusion of energy efficiency measures - Workshop with companies in which we are the investors. - The relationship with regulatory bodies and governments is key as a way to influence regulatory trends which are in charge of developing new legal requirements that affect the company and third parties (fuel and energy-related activities, used of sold product, purchased goods and services…). Ferrovial is committed to continuing to advance hand in hand with SBTi, with the intention of aligning its targets with the most ambitious scenario. Proof of this is the participation in the public consultation on the SBTi Net-Zero Standard Draft or in the SBTi Net-Zero Road Test project

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

(7.53.1.86) List the emissions reduction initiatives which contributed most to achieving this target

Some reduction initiatives that we have implemented, and we will carry out: - Incorporation of energy efficiency criteria in procurement and sub-contracting of services. - Development of technology and processes geared towards optimizing the avoidance of emissions. - Inclusion of energy efficiency measures - Workshop with companies in which we are the investors. - The relationship with regulatory bodies and governments is key as a way to influence regulatory trends which are in charge of developing new legal requirements that affect the company and third parties (fuel and energy-related activities, used of sold product, purchased goods and services…). Ferrovial is committed to continuing to advance hand in hand with SBTi, with the intention of aligning its targets with the most ambitious scenario. Proof of this is the participation in the public consultation on the SBTi Net-Zero Standard Draft or in the SBTi Net-Zero Road Test project.
[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

Target Validation Decision - Ferrovial.pdf

(7.53.2.4) Target ambition

Select from:

☑ 2°C aligned

(7.53.2.5) Date target was set

06/27/2017

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per unit revenue

(7.53.2.12) End date of base year

12/30/2009

(7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

158.13

(7.53.2.14) Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

4.23

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

162.3600000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

42.9

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

92.7075600000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

32

(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

35.29

(7.53.2.61) Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

3.16

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

38.4500000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.2.82) % of target achieved relative to base year

177.90

(7.53.2.83) Target status in reporting year

Select from:

☑ Achieved

(7.53.2.85) Explain target coverage and identify any exclusions

Each business area has established reduction measures for achieving the targets: 1) Vehicle fleets and machinery. Initiatives here consist of improving the energy efficiency of these assets, via measures including improvements to criteria used in procurement, renting or leasing, courses to promote efficiency, the use of alternative fuels, and alternatives with hybrid engines. In this sense, the number of cars powered by alternative energies has increased. 2) Company mobility plans. 3) Energy efficiency in buildings. Incorporation of proactive energy efficiency measures in buildings used for corporate headquarters 4) Green procurement. The purchase of electricity from renewable sources reduces GHG emissions because the emission factor of CO2/kWh is zero. In 2023, Ferrovial Group consumed 68.5 % of electricity from renewable sources (purchased with a certificate of origin and produced by the company). Ferrovial is committed to continuing to advance hand in hand with SBTi, with the intention of aligning its targets with the most ambitious scenario. Proof of this is the participation in the public consultation on the SBTi Net-Zero Standard Draft or in the SBTi Net-Zero Road Test project

(7.53.2.86) Target objective

The SBTi-supported target assumed by Ferrovial requires a reduction 42.9% in intensity terms(tCO2 e/million) by 2030 compared to the base year 2009

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ No

(7.53.2.89) List the emissions reduction initiatives which contributed most to achieving this target

Ferrovial's Climate Strategy has ambitious emissions reduction targets approved by the Science Based Target Initiative (SBTi), aimed at contributing to with the Paris Agreement and the 2030 Agenda. It also establishes the roadmap for decarbonizing corporate activities by using renewable energies to the detriment of fossil fuels, while developing new lines of business aimed at achieving the decarbonization of the economy and counter the effects of climate change One of the pillars of the strategy is the decarbonization plan titled, Deep Decarbonization Path (DDP), which establishes the guidelines for mitigation on which to work to achieve the 2030 emission reduction targets: • Achieve 100% consumption of electricity from renewable sources by 2025. • Achieve a 33% reduction in vehicle fleet emissions by 2030. • Reduce asphalt plant emissions by 20% through energy efficiency by 2030. • Reduce emissions associated with construction machinery by 10% through the implementation of energy efficiency measures by 2030
[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

12/30/2019

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2009

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

7989.9

(7.54.1.9) % share of low-carbon or renewable energy in base year

2.39

(7.54.1.10) End date of target

12/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

68.5

(7.54.1.13) % of target achieved relative to base year

67.73

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes, it is. Ferrovial, within its decarbonisation plan for the company to comply with the reduction targets guaranteed by SBTi, has committed by 2025 to have 100% electricity consumption obtained from renewable sources.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

In 2023, Ferrovial consumed 68.5% of electricity from renewable sources (purchased with certificate or origin and produced by the company) (119504 MWh from renewable sources divided by 174376 MWh of total electricity consumption in 2023 68.5% electricity from renewable sources). Ferrovial commits to have 100% electricity consumption obtained from renewable sources by 2025, this represent a 67.73% of the target achieved in 2023

(7.54.1.20) Target objective

Ferrovial commits to have 100% electricity consumption obtained from renewable sources by 2025

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

At the end of 2021 Ferrovial decided to explore sustainable business opportunities by creating the Energy Infrastructure and Mobility (FEIM) division. In 2023, the foundations were laid for future activity, as well as the continuation of circular economy activities in the United Kingdom and services in Chile and Spain Chile and Spain are the two main markets for Energy Infrastructure. Ferrovial has one transmission line (Transchile) already operational in Chile, which was acquired in 2016, and another two under construction, included in the Centella project. Likewise, confirming its interest in continuing to grow in the transmission segment, throughout 2023 the company has continued to submit bids in various tenders, having been awarded new construction and extension projects as part of the annual Chilean transmission expansion plan, pending issuance of the award decree by the Ministry of Energy of Chile. In Spain, the most significant milestone of the year was the El Berrocal project, a 50 MWp photovoltaic plant located in Gerena (Seville), which began operating in the last quarter of the year, and its financing was closed at the same time. Ferrovial continues to work on expanding its portfolio, where it currently has assets in the early stages of development with an installed capacity of more than 2 GW in projects designed for the hybridization of different renewable generation technologies. Furthermore, the creation of BxF, a Joint Venture between Ferrovial and Budimex, whose main objective is the development and promotion of assets related to energy infrastructures in Poland, was materialized in 2023. This newly created company has already started its activities and has its own development team with a pipeline of greenfield projects of different technologies with an installed capacity of nearly 200 MW in the region*
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

05/27/2017

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs1

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:
☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

(7.54.3.10) Explain target coverage and identify any exclusions

The company began its commitment to climate action in 2009 and it has progressively set increasingly ambitious goals. Since 2020, Ferrovial has worked on the definition of its roadmap for decarbonisation, the Deep Decarbonization Path, collected in its corporate strategy and focused on reducing emissions by 2030 in the area of construction and infrastructure. In line with this plan, Ferrovial has committed to achieving carbon neutrality by 2050. Ferrovial establishes progressive compensation until reaching neutrality, from 2020 to 2050, by means of reducing emissions and the compensation that may not be avoided by means of voluntary projects of carbon compensation. Ferrovial is committed to continuing to advance hand in hand with SBTi, with the intention of aligning its targets with the most ambitious scenario. Proof of this is the participation in the public consultation on the SBTi Net-Zero Standard Draft or in the SBTi Net-Zero Road Test project.

(7.54.3.11) Target objective

Ferrovial has set the goal of achieving climate neutrality by 2050 for direct emissions by reducing emissions and voluntarily offsetting those that cannot be reduced. Compensation is made through neutralization and mitigation beyond the value chain, relying on nature-based solutions. Since 2024 Ferrovial is committed to setting a Net Zero target with the SBTi initiative as well as reviewing its short-term objectives.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Ferrovial has set the goal of achieving climate neutrality by 2050 by reducing emissions and voluntarily offsetting emissions that cannot be reduced. The latter is done by neutralisation in reforestation and mitigation projects outside the value chain. Through our project, "Proyecto Compensa", we have established a nature-based solution focusing on forest restoration in burned or agricultural areas in order to absorb emissions. This initiative aims to recover the vegetation of an agricultural area devoid of trees, turning it into a CO2 absorption forest

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Project implemented in line with Ferrovial's "Deep Decarbonithation Path". Through which emissions will be progressively offset from 2020 to 2050 to achieve neutrality. VCS (Verified Carbon Standard) certified project is based on the enhancement and strengthening of the sustainable forest management of a consolidated group of forest concessions managed by a local company with long forest tradition. The whole area is FSC certified, which guarantees that logging activities are being done under adequate techniques. The area faces increasing threats from unsustainable agrarian practices from neighbouring local religious communities and others. To deal with it, the project plans to combine an increase in protection measures with the promotion of productive activities for neighbouring communities, as a strategy to offer alternative sources of income that do not imply the clearing of forest areas. Based on this approach, the project expects to reduce projected deforestation. The project is located in Madre de Dios, a region in the south-east of the Peruvian Amazon with the most accelerated deforestation rate of Peru.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

Since May 2024, Ferrovial has made public its commitment to set a Net Zero target for 2050. It has also started to work with SBTi on the revalidation of its short-term targets in line with the 1.5º scenario.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*3*	*`Numeric input*
To be implemented	*5*	*39640.95*
Implementation commenced	*0*	*0*
Implemented	*4*	*78309*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

47653

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

In 2023, Ferrovial consumed 119.504 Mwh of renewable electricity. These practices are implanted annually, and consist on a process' improvement and thus it does not require any investment.

Row 3

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle efficiency

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

27702

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1824453

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

12827040

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 6-10 years

(7.55.2.9) Comment

1) Ferrovial provides its contractors with a fleet of cars to carry out their activities in the cities. The target is to increase the fleet of the company cars powered by alternative energies annually. So, when they have to change old cars or to buy new cars in a contract, they buy alternative vehicles. The fuel used is biodiesel, natural gas, liquefied natural gas, electric and bimodal. 2) Both companies have sophisticated system for monitoring and designing routes to optimize resources in urban services contracts, which have a particular impact on the industrial fleet

Row 4

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Building Energy Management Systems (BEMS)

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2440

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

792000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

4850000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

Comprehensive energy efficiency services in Torrejon de Ardoz, conducted by Ferrovials Energy Solutions business unit. These services include energy management in municipal buildings and street lightning, as well as interventions as thermal insulation on buildings.

Row 5

(7.55.2.1) Initiative category & Initiative type

Company policy or behavioral change

☑ Other, please specify **:**Reduction of transportation distances

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

514

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 4: Upstream transportation & distribution

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

334013

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ <1 year

(7.55.2.9) Comment

Ferrovial Construction has worked on reducing Scope 3 emissions by focusing on work site, specifically in the reduction of earth transportation distances made by trucks, and as a consequence there is a decrease of the fuel consumption. These practices are implanted annually, and consist on a process' improvement and thus it does not require any investment.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Top executive levels (including CEO of Ferrovial) at the corporate and top and medium levels in business units have part of their salary set as a variable (incentives) and this is linked to the objectives achieved (individual and collective performance indicator) where reference is made to compliance with the strategic plan of the company where they are included, for example, the establishment of the objectives endorsed by SBTi, emission reduction projects, review of objectives, stay In the main sustainability indexes.

Row 3

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

In the preinvestment process in large contracts, a tool is available to consider variable prices for a ton of carbon over different time horizons and across different regions and project types, internalizing the potential economic risk linked to climate change (including physical impacts, as well as those of a social, regulatory and socio-economic nature, among others). This helps reduce the inherent uncertainty associated with legislation relating to climate change, considering a realistic quantification of the possible costs associated with each project.

Row 4

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

The emerging policy environment around emissions and climate change is one of the defining drivers of Grupo Ferrovial's business sectors over the coming decades. Ferrovial has been working on these issues since 2010 when it started with the Project "Ferrovial Positioning 2015 Project" focused on our Strategic Positioning by 2015-2020, under a likely "post-Copenhagen" market environment. During the last two years, as part of the new strategy of the company, we achieved a new plan called "deep decarbonization plan" focused on Ferrovial climate strategy for 2020-2050. This Plan that includes commitments of renewable energy, renovation of fleet and reduction emissions by stationary sources.

Row 5

(7.55.3.1) Method

Select from:

☑ Lower return on investment (ROI) specification

(7.55.3.2) Comment

In energy efficiency measures implemented in offices the amortization period is important issue when assessing what measures can be implemented. This study is important especially in those offices where we are renting.

Row 6

(7.55.3.1) Method

Select from:

☑ Financial optimization calculations

(7.55.3.2) Comment

The evolution on prices of raw materials (for instance: steel, wood…) and energy (in particular fossil fuels and electricity) has an impact on operating costs and thus on the profit & lost accounts.

Row 7

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

Ferrovial is committed to fight climate change. Its attitude requires to provide results and a commitment of improvement.

Row 8

(7.55.3.1) Method

Select from:

☑ Other

(7.55.3.2) Comment

Ferrovial has signed some voluntary agreements. For Ferrovial is very important the communication related to climate change and the positioning of the company within the most important indexes worldwide. In this sense, in 2022, the General Shareholders' Meeting has approved the Climate Change strategy. Document that sets main guidelines and goals that promote the development of the company and the mitigation of its impact on climate.

Row 9

(7.55.3.1) Method

Select from:

☑ Financial optimization calculations

(7.55.3.2) Comment

Ferrovial has announced the signature with 16 financial entities of its liquidity line where the ESG criteria (Environment, Social and Governance) are introduced. It is the first financing in which the company has linked the margin to its results in terms of sustainability. As a result of the commitment of all areas of the company the agreement closed with the bank union allows to transfer the improvement of the company in the environmental, social and governance qualifications in the next five years, to the costs of financing.
[Add row]

(7.73) Are you providing product level data for your organization’s goods or services?

Select from:

☑ Yes, I will provide data through the CDP questionnaire

(7.73.1) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

0.03

(7.73.2) Complete the following table for the goods/services for which you want to provide data.

Row 1

(7.73.2.1) Requesting member

Select from:

(7.73.2.2) Name of good/ service

Civil Works and Building Construction

(7.73.2.3) Description of good/ service

Building construction is the process of preparing for and forming buildings and building systems. Construction starts with planning, design, and financing and continues until the structure is ready for occupancy. Ferrovial Construction performs the following activities: The design and construction of the types of works of: earthworks and perforating; bridges, viaducts and large structures; buildings; railways; hydraulic works; maritime works; roads and runways; crude gaseous transporting works; electrical installations; mechanical installations; special construction work, The conservation and maintenance or roads, runways, motorways, highways, carriageways and railways.

(7.73.2.4) Type of product

Select from:

☑ Final

(7.73.2.5) Unique product identifier

Turnover (million)

(7.73.2.6) Total emissions in kg CO2e per unit

1

(7.73.2.7) ±% change from previous figure supplied

0

(7.73.2.8) Date of previous figure supplied

12/30/2022

(7.73.2.9) Explanation of change

No change

(7.73.2.10) Methods used to estimate lifecycle emissions

Select from:
☑ GHG Protocol Product Accounting & Reporting Standard
[Add row]

(7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

Row 1

(7.73.3.1) Requesting member

Select from:

(7.73.3.2) Name of good/ service

Fuel and Energy related activities.This category includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.

(7.73.3.3) Scope

Select from:

☑ Scope 3

(7.73.3.4) Lifecycle stage

Select from:

☑ Energy/Fuel

(7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

3.59

(7.73.3.6) Lifecycle stage under your ownership or control

Select from:

☑ No

(7.73.3.7) Type of data used

Select from:

☑ Primary

(7.73.3.8) Data quality

The calculation methodology is based on the Greenhouse Gas (GHG) Protocol (WRI & WBCSD) as the most internationally accepted, maintaining compliance with the ISO14064-1. The data are reported annually by businesses for compiling the Annual Report and are audited and verified by EY. Furthermore, the methodology of this section has been also verified. Therefore the quality of data and emissions reported is high.

(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

In 2023, 100 % of Ferrovials GHG emissions (Scope 1&2&3) have been verified under limited assurance by PwC, according to ISAE 3410. The document attached includes an inventory of emissions and a verification letter. In addition, other specific verifications have been made. So, in 2023 the 100 % of Ferrovials GHG emissions (Scope 1&2%3&Biogenic CO2) included in the Integrated Annual Report were verified by EY under ISAE 3000 and GRI standards.
[Add row]

(7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

Row 1

(7.73.4.1) Name of good/ service

Reduction measures

(7.73.4.2) Initiative ID

Select from:

☑ Initiative 1

(7.73.4.3) Description of initiative

Ferrovial's commitment is to lessen the environmental impact of its activities, by maintaining a preventive focus that benefits the environment and reduces the company's global carbon footprint. As a potential supplier of low-emission infrastructures and services, Ferrovial's proposals would have no credibility if they failed to include ambitious commitments to reduce its own carbon footprint. This aim covers 100% of activities, companies, and subsidiaries on a global scale. To achieve this commitment, Ferrovial has developed and implemented emission-reducing actions, both specific to each business area and of a general nature: Incorporation of energy efficiency criteria in procurement and sub-contracting of services, electricity procurement from certified renewable sources, use of alternative fuels, and increased use of alternative vehicles.Ferrovial initiated its Sustainable Mobility Strategy for employees in 2008 and it has been steadily extended to the main corporate offices. It is a groundbreaking experience in the business world. These plans have also included actions to improve vehicle fleets and training programs, and specific training to promote efficient driving. In 2022 10 tCO2eq was avoided in the atmosphere in relation to the use of vehicles with alternative fuels, twice as many as the previous year. Development of technology and processes geared towards optimizing the avoidance of emissions. Inclusion of energy efficiency measures in buildings used as corporate headquarter

(7.73.4.4) Completed or planned

Select from:

☑ Ongoing

(7.73.4.5) Emission reductions in kg CO2e per unit

10

[Add row]

(7.73.5) Have any of the initiatives described in 7.73.4 been driven by requesting CDP Supply Chain members?

Select from:

☑ No

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Solar PV

(7.74.1.4) Description of product(s) or service(s)

Ferrovial is carrying out the installation of more than 90,000 bifacial photovoltaic modules on single-axis trackers, which, together with its location in an area of high solar radiation, will enable the plant to inject an estimated production of 105 GWh/year of electricity (2,104 MWh/MWp) into the grid, equivalent to the consumption of approximately 26,000 homes. The installation will also contribute to avoiding the emission of more than 46,000 tons of CO2 per year.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Estimating and Reporting the Comparative Emissions Impacts of Products (WRI)

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Use stage

(7.74.1.8) Functional unit used

Energy production

(7.74.1.9) Reference product/service or baseline scenario used

Spanish energy mix

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Use stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

46000

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

To calculate the avoided emissions that Ferrovials photovoltaic plant is contributed with, the estimated production of annual energy production has been multiplied by the energy mix of the country (in this case, Spain).

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

1
[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:
☑ Yes

(7.79.1) Provide details of the project-based carbon credits canceled by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:
☑ Afforestation

(7.79.1.2) Type of mitigation activity

Select from:
☑ Carbon removal

(7.79.1.3) Project description

Ferrovial has funded the "Compensa" project, carried out in Torremocha de Jarama (Madrid), which seeks to recover the vegetation of an agricultural area lacking trees, converting it into a CO2 absorption forest. With its development, an area of 7.7 hectares has been reforested in the last three years with a total of more than 4,000 trees that will absorb about 2,000 tons of CO2 over the next 50 years

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

27

(7.79.1.5) Purpose of cancelation

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at cancelation

2019

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Issued

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ Other private carbon crediting program, please specify :OECC

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Ferrovial has obtained the 'Compenso' seal, granted by the Spanish Office for Climate Change (OECC), which recognizes the company's work to offset the emissions resulting from its activities.

(7.79.1.14) Please explain

The project is evaluated and validated by OECC (Spanish Office for Climate Change) through calculations of ex post and ex ante CO2 absorption. Ex post: based on real mass data at a specific time. It allows knowing the estimation of the absorptions that the project has generated up to the moment of the calculation. Ex ante: future calculations based on estimates of the growth of the species for the period of permanence. The absorptions that the project is expected to generate are known in advance.

Row 2

(7.79.1.1) Project type

Select from:

☑ Wind

(7.79.1.2) Type of mitigation activity

Select from:

☑ Carbon removal

(7.79.1.3) Project description

Through the Electricity Generation project, based on Wind Energy in Gujarat (India), up to 10% of the emissions emitted will be progressively offset over the next four years.

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

13969

(7.79.1.5) Purpose of cancelation

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at cancelation

2017

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Project implemented in line with Ferrovial's "Deep Decarbonithation Path". Through which emissions will be progressively offset from 2020 to 2050 to achieve neutrality. VCS (Verified Carbon Standard) certified project whose purpose is to generate electricity using wind energy, and feed the generated output into Gujarat's local grid to contribute to climate change mitigation efforts. The project activity is expected to generate approximately 348,210 MWh of renewable energy annually to the country's Central Grid. The project has several benefits associated with it: local employment creation; improvement of sustainable development of the district; improvement of the environment (associated with the Hariyali environmental conservation programme); health and education (basic and higher technical and medical equipment); reduction of emissions.

(7.79.1.14) Please explain

For a complete evaluation, VCS has minimum requirements for safeguards that include social, environmental and economic aspects such as risk assessment and consultation with interest groups.

Row 3

(7.79.1.1) Project type

Select from:

☑ Wind

(7.79.1.2) Type of mitigation activity

Select from:

☑ Carbon removal

(7.79.1.3) Project description

Through the Electricity Generation project, based on Wind Energy in Mexico up to 10% of the emissions emitted will be progressively offset over the next four years.

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

4039

(7.79.1.5) Purpose of cancelation

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at cancelation

2019

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Project implemented in line with Ferrovial's "Deep Decarbonithation Path". Through which emissions will be progressively offset from 2020 to 2050 to achieve neutrality. VCS (Verified Carbon Standard) certified project whose purpose is the construction of a wind farm with an installed capacity of 102 MW; the renewable energy will be supplied to the Mexican electricity grid and will therefore result in a reduction of greenhouse gas (GHG) emissions, as in the absence of the project activity the energy would be generated by the Mexican electricity grid, which is mainly dependent on the use of fossil fuels. The benefits associated with this project are: creation of local employment, reduction of GHG emissions, reduction of fossil fuel use and increased electricity supply in the region.

(7.79.1.14) Please explain

For a complete evaluation, VCS has minimum requirements for safeguards that include social, environmental and economic aspects such as risk assessment and consultation with interest groups.

Row 4

(7.79.1.1) Project type

Select from:

☑ Forest ecosystem restoration

(7.79.1.2) Type of mitigation activity

Select from:

☑ Carbon removal

(7.79.1.3) Project description

redd manejo forestal sostenible en Amazonas (Peru)

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

4039

(7.79.1.5) Purpose of cancelation

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at cancelation

2019

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Monitoring and compensation

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Project implemented in line with Ferrovial's "Deep Decarbonithation Path". Through which emissions will be progressively offset from 2020 to 2050 to achieve neutrality. VCS (Verified Carbon Standard) certified project is based on the enhancement and strengthening of the sustainable forest management of a consolidated group of forest concessions managed by a local company with long forest tradition. The whole area is FSC certified, which guarantees that logging activities are being done under adequate techniques. The area faces increasing threats from unsustainable agrarian practices from neighbouring local religious communities and others. To deal with it, the project plans to combine an increase in protection measures with the promotion of productive activities for neighbouring communities, as a strategy to offer alternative sources of income that do not imply the clearing of forest areas. Based on this approach, the project expects to reduce projected deforestation. The project is located in Madre de Dios, a region in the south-east of the Peruvian Amazon with the most accelerated deforestation rate of Peru.

(7.79.1.14) Please explain

For a complete evaluation, VCS has minimum requirements for safeguards that include social, environmental and economic aspects such as risk assessment and consultation with interest groups.
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Water withdrawals are measured by different ways depending on the activity: direct meter measurements, invoice data, water consumption from accounting expenses, estimations (based on nº of employees and/or billing).

(9.2.4) Please explain

Ferrovial has a water footprint methodology, applicable to 100% operations with operational control and designed using the principles of "The Water Footprint Assessment Manual" and the "Global Water Tool". It also response to GRI indicators related to water and impacts on scarcity. It enables to know total water withdrawals, wastewater, recycled/reused water, rainwater, surface, underground and water network. - Withdrawals are carried out in three types of locations: 1) Sites: temporary construction and maintenance contracts with a 3-year average life with temporary facilities. 2) Facilities: fixed installations, whether in operation or concession, for long-term contracts. 3) Operations: all those services rendered where we have operational control although facilities are not of our property.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Our water footprint calculation operative procedure establishes that data of the different water withdrawals sources comes from different ways: direct meter measurements, invoice data, water consumption from accounting expenses, estimations (based on nº of employees and/or billing), among others.

(9.2.4) Please explain

Our water footprint calculation procedure considers the following sources of withdrawal: Wastewater, recycled water, reused, rainwater, surface, underground, pre-treated, grid system (regularly and systematically measured). The readings of network and pre-treated water withdrawal from treatment plants are automated while the rest of the categories are accounted for according to an operative procedure. The operative procedure has the purpose to establish the methodology for calculating the Ferrovial water footprint, as well as its reporting system. Applicable to 100% operations with operational control.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

The measurement method varies depending on the parameter evaluated: i.e., pH meter, thermometer…

(9.2.4) Please explain

The measurement method varies depending on the parameter evaluated: for example, in our water treatment plants we measure the BOD and CDO through direct monitoring taking a sample of water and analysing it in laboratories; On the other hand we have activities where water quality is not that important and we just control PH values (with a pH meter) and temperature (with a thermometer), among others.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

For the total volume of water discharges, data is obtained from direct water meter measures or estimated. The estimation includes discharges from water used for sanitary purpose (based on nº of employees) and water used for vehicles and machinery wash (based on nº of vehicles/machinery washed on-site).

(9.2.4) Please explain

The BWI index considers discharges (BWI discharge) attending to the volume discharged, the quality of the spill and the water stress of the region/country where it takes place. The procedure includes an instruction to estimate discharges when data is not directly available. The volume of discharges, in m3 or gallons, will be considered in the calculation based on the previous use of the water. Not all consumption is discharged. There is an annex to the procedure for calculating the water footprint "Traceability of Consumption and Discharges" which provides details of uses resulting in discharges and which do not. Applicable to 100% operations with operational control.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Data is obtained from direct water meter measures or estimated. The estimation includes discharges from water used for sanitary purpose (based on nº of employees) and water used for vehicles and machinery wash (based on nº of vehicles/machinery washed on-site).

(9.2.4) Please explain

We consider two discharges categories. To the sanitation network (Third parties according to CDP definition) and "others" that would be equivalent to the Water surface category. Generally, no discharges are recorded in Groundwater category. The Brackish category is accounted for independently since it is considered as a product from the water treatment business line, specifically in desalination. Considering this categorization, 98.95% of our discharges are to the network. We have the volume of brine generated in our treatment plants, but it is not considered a discharge. We do not assign it as our own since it is a process product. We can make improvements to reduce their production, but we do not assign it as our own dumping because we would incur double accounts as the final responsibility is of the client, municipality, or population. Applicable to 100% operations with operational control.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

Water meters are used to measure the water discharges volumes by treatment method.

(9.2.4) Please explain

Through our process of calculating water footprint, this quality is classified according to the origin of the discharge (previous use given to the water), the receiving medium (sanitation network or other destinations) and the treatment prior to the discharge. In relation to discharge treatment, a distinction is drawn between: • Untreated: no improvement is made to the quality of the discharge in situ. •Partial treatment: a partial improvement is made to the quality of the discharge in situ. •Treated: a complete treatment of the discharge is performed in situ. This treatment can be performed using a septic tank, water treatment plant, etc. Independently, when the regulation or the contract requires it, specific laboratory analytics are carried out, but we do not have this information collected systematically, since it is variable depending on the geography and the business. Applicable to 100% operations with operational control.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

The measurement method for water discharge quality by standard effluent parameters is each parameter analysed is measured with the relevant tool (i.e., chlorine meter, photometric nitrite meter…) by sampling in each water typology.

(9.2.4) Please explain

Water discharge quality is measured in base to local regulation standards and specific quality control processes: -Water for human consumption: Clostridium perfringens, Fe, Al, nitrite, free residual chlorine, etc. -Water destined for reuse (e.g. irrigation of green areas): Intestinal Nematodes, Escherichia coli, Suspended solids, etc. -Purified wastewater discharged to Hydraulic Public Domain (Parameters are also used in discharges to the sea either wastewater treatment plants or desalination plant emissaries): Biochemical oxygen demand (BOD), Chemical Oxygen Demand (COD), total suspended solids. When more specific conditions tend to

occur depending on the medium receiving the discharges (e.g., Posidonia meadow in the case of discharges to the sea) there are specific parameters defined by basin organizations and water authorities. Applicable to 100% operations with operational control.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

The measurement method for water discharge quality by standard effluent parameters is each parameter analysed is measured with the relevant tool (i.e., chlorine meter, photometric nitrite meter…) by sampling in each water typology.

(9.2.4) Please explain

Water discharge quality is measured in base to local regulation standards and specific quality control processes: - Water for human consumption: Nitrates, Clostridium perfringens, Fe, Al, free residual chlorine, etc. - Water destined for reuse (e.g. irrigation of green areas): Intestinal Nematodes, Escherichia coli, Suspended solids, etc. - Purified wastewater discharged to Hydraulic Public Domain (Parameters are also used in discharges to the sea either wastewater treatment plants or desalination plant emissaries): Biochemical oxygen demand (BOD), Chemical Oxygen Demand (COD), total suspended solids. When more specific conditions tend to occur depending on the medium receiving the discharges (e.g., Posidonia meadow in the case of discharges to the sea) there are specific parameters defined by basin organizations and water authorities. Applicable to 100% operations with operational control.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

The measurement method for water discharge quality are temperature sensors which measure the temperature before water is discharged into the receiving environment at the discharge point. The percentage has been calculated according to volumes of treated water (discharges from treatment plants).

(9.2.4) Please explain

In our portfolio of activities, the Temperature in water discharges is measured when operational procedures require it and routinely in water and waste treatment plants. Temperature is only required in water and waste treatment plants that represent a low percentage compared to the total of our operations. Normally it is a parameter that is required when there is a previous industrial process that involves an increase in the temperature of the water, either because it has been used as a refrigerant or discharges of substances that could trigger exothermic chemical reactions. Applicable to 100% operations with operational control.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Measurement methods can vary depending on the site location and type of contract, measurements can include water meters and invoices.

(9.2.4) Please explain

The total water consumption is calculated as the difference between the water collected and the water discharged, as indicated by the CDP definitions. However, as Ferrovial's businesses carry out very diverse activities, the results obtained are not as conclusive as those of a factory. In addition, Ferrovial's water footprint calculation methodology estimates discharges including 3 types of discharges according to activity: - Water discharge from sanitary use and in laboratories. - Water discharge from vehicles washing (on-site). - Water discharge from machinery washing (on-site). - Water discharge from concrete production (on-site). Applicable to 100% operations with operational control.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Measurement methods can vary depending on the site location and type of contract, an example of a measurement method are water meters

(9.2.4) Please explain

Recycled or reused water is water that has already been used and that is reused for the same purpose or by the same user before final treatment or discharge. This type of water is accounted for differently depending on the type of contract. The largest volume comes from the drilling of tunnels or treatment plants. In these cases, there are meters used for accounting for the volume (in m3) of recycled/ reused water (measurement method). When it is rainwater, it is collected from the tanks and the accounting of the volume (in m3) is done by water meters. When it is collected from flooding areas of work, for example drilling of piles, it is also accounted for by accounting for barrel trucks. Applicable to 100% operations with operational control.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Monthly

(9.2.3) Method of measurement

Measurement method is estimated based on monthly water billing and number of employees.

(9.2.4) Please explain

Ferrovial provides fully operational and safely managed WASH services to all workers, in line with its human rights policy. Water consumed for drinking and sanitary purposes meet the appropriate sanitation and hygiene standard, as defined by the World Health Organization. Also, Ferrovial has a human rights policy with the rights of its employees, in accordance with the ILO's Declaration on Fundamental Principles and Rights at Work. Most of the employees' water consumption supply and hygiene comes from the supply network, so it is not accounted separately of the total consumption. The water footprint methodology defines the formula for estimating consumption based on the nº of employees in each work site or contract (the estimation starts from a monthly measure from billing). The estimation considers: nº of employees, average water consumption (55L per employee/per day) and nº of working days per year. Only in contracts where facilities or sites are located away from urban centers, rura
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

6152.75

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

Total withdrawals decreased from 6808.15 ML in 2022, resulting in a 9.63% decrease. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. To make the data comparable over the years, an annual recalculation is carried out to homogenize them. This methodology considers acquisitions of new companies, divestments as well as business units and / or new contracts, or those already completed during the year over which the data is consolidated. The withdrawal volumes stayed about the same comparing to last year due to Ferrovial's consolidation in markets in which its activities are developed. The 9.63% reduction from the previous reporting year has been achieved by applying water efficiency measures included in Ferrovial's water strategy (i.e., water reuse). We expect these volumes to stay about the same with a possible slight increase in the future given that Ferrovial forecast on its Horizon 24 strategic plan an increase on its activities where water withdrawals are needed. However, we will make strong efforts to decouple that growth and water dependencies.

Total discharges

(9.2.2.1) Volume (megaliters/year)

178.11

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :Lower machinery vehicles washed on-site

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

The volume of discharges presents a variation of -18.23% with respect to the figure of 2022 (217.82 ML). Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. To make the data comparable over the years, an annual recalculation is conducted to homogenize them. This methodology considers acquisitions of new companies, divestments as well as business units and / or new contracts, or those already completed during the year over which the data is consolidated. Ferrovial's water footprint calculation methodology estimates discharges including 3 types of discharges according to activity: - Water discharge from sanitary use and in laboratories. - Water discharge from vehicles washing (on-site). - Water discharge from machinery washing (on-site). - Water discharge from concrete production (on-site). The discharges volumes decreased due to a reduction on the number of machinery vehicles washed on Ferrovial sites. Ferrovial's water footprint has a discharges calculation methodology that excludes machinery vehicles that are washed out of the Ferrovial sites. We expect these volumes to stay about the same with a possible slight increase in the future given that Ferrovial forecast on its Horizon 24 strategic plan an increase on its activities where water withdrawals are needed. However, we will make strong efforts to decouple that growth and water dependencies.

Total consumption

(9.2.2.1) Volume (megaliters/year)

5974.65

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

Consumption in 2022 amounted to 6590.33 ML. This means a decrease of 9.34% from the previous reporting year. Consumption volumes remain stable in all business areas. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. To make the data comparable over the years, an annual recalculation is carried out to homogenize them. This methodology considers acquisitions of new companies, divestments as well as business units and / or new contracts, or those already completed during the year over which the data is consolidated. The total consumption remains about the same since water efficiency measures included in Ferrovial's water strategy are being implemented on its activities (i.e., water reuse). We expect these volumes to slightly increase in the future given that Ferrovial forecast on its Horizon 24 strategic plan an increase on its activities where water withdrawals are needed. However, we will make strong efforts to decouple that growth and water dependencies.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

5947.3

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

96.66

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

A total of 96.7% of water has been withdrawn from areas with water stress. 5,947.30 ML of total water withdrawal in water-stressed areas / by 6,152.75 ML of total water withdrawal from all areas. Withdrawals from areas with water stress decrease from 6,546.13 ML in 2022, a reduction of -9.1% comparing to current year.. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. To make the data comparable over the years, an annual recalculation is carried out to homogenize them. This methodology considers acquisitions of new companies, divestments as well as business units and / or new contracts, or those already completed during the year over which the data is consolidated. The withdrawal volumes stayed about the same with a slight increase comparing to last year due to Ferrovial has increased its withdrawals in countries defined by its methodology as water stressed (i.e., Chile). We expect these volumes stay the same with a possible slight increase in the future given that Ferrovial forecast on its Horizon 24 strategic plan an increase on its activities where water withdrawals are needed. However, we will make strong efforts to decouple that growth and water dependencies. Ferrovial use the "Aqueduct Water Risk Atlas" tool (an online mapping tool that lets users combine 12 key indicators of water risk to create global overall water risk maps) to assess whether water consumed by the Company has been withdrawn from stressed areas. The Tool provides water stress physical risks quantity indicator which is selected to assess the water stress of countries where Ferrovial operates. The assessment is based on the detail of the total number of countries in which Ferrovial operates evaluating the water stress indicator defined by the tool for each country (Low/ Low-medium/ Medium-high/ High/ Extremely high). The countries defined with a Medium-high/ High/ Extremely high-water stress by the tool are the ones considered with water stress for our calculations: Australia, Chile, Colombia, Spain, France, Poland, Portugal and Turkey. The resulting percentage of withdrawn from areas with water stress is evaluated taking into consideration water withdrawal of countries categorized with water stress (as explained before) compared to total water withdrawn in all countries. We have conservatively considered the whole country as a "stressed area" when the tool assign a unique index of water stress to a country. In case the water stress index varied within a region where there was more than one river basin, we would go down to this level. It has not been the case in the countries / regions in which we work. In fact, we work with the Country category, except in the case of the USA, where we go down to the "region" level, differentiating between a USA value for all states except Illinois and Texas that have different values (higher than the USA) and the United Kingdom, where we went down to the region level with Northern Ireland, Scotland, Wales, and England.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

42.47

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

The collection of fresh surfaces water (rainwater and water from rivers and lakes) has decreased 92.72% with respect to 2022 (583.17 ML) due to the reduction of contracts with fresh surface water withdrawal permits emitted by local authorities in projects, mainly in Ferrovial Construction, and the increase of water withdrawal from third party sources in projects. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. We consider this water source relevant since there is an important environmental impact associated to its withdrawal (e.g., water depletion, wetlands reduction…). Although the volume withdrawn is not significant vs. total this could incur a significant impact to the environment and hence considered relevant to Ferrovial. The volume of this type of water withdrawn varies depending on the number of existing contracts that do not have access to the supply network. As of today, no significant variation is expected

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

During 2023 and 2022, Ferrovial did not have operational control over any desalination plant, so the volume of Brackish Water/Seawater would be 0 ML. In any case, water withdrawal from Brackish Water/Seawater is not relevant to Ferrovial regarding that desalination is a well-established solution to the challenges of water supply, especially in coastal areas of the world that have fresh or continental water shortages with high salt concentrations. Ferrovial makes this possible through its desalination plants. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

629.32

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Groundwater withdrawals decreased (-4.38%) from 658.17 ML in 2022 to 629.32 ML in 2023. This decrease is mainly due to the reduction of groundwater consumption in the construction projects of the business line Budimex. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. We consider this water source to be relevant since there is an important environmental impact associated to its withdrawal (e.g. groundwater depletion, surface water courses affection and/or wetlands, degradation of water quality due to overexploitation…). Although the volume withdrawn is not significant vs. total this could incur a significant impact to the environment and hence considered relevant to Ferrovial. As of today, no significant variation is expected in the following years, although it will depend on the number and type of contracts allocated until the end of the year.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

We classify this source as not relevant because we do not collect water from those aquifers that have a long recharge cycle (non-renewable). No changes expected in this withdrawal source.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

4365.53

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

This type of consumption is important for us because it is the water resulting from our own treatment processes in plants. Produced water withdrawal decreased 7.54% from 4721.35 ML in 2022. The volume of water produced remains about the same because the number of water treatment contracts have been maintained constant. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1115.44

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

Water supply from networks increased 31.93% in 2023 from 2022 levels (845.47 ML). Water volumes from third parties vary annually depending on the needs of the contracts that vary in their type. For example, construction contracts have a variable number of employees according to the phase of progress of the contract and this year projects have reduced water withdrawal form surface water and increased their withdrawal from third party sources. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. This type of withdrawal is relevant for us because its long-term contracts with water with high quality standards and drinking water needed for our employees. Due to the forecast regarding our business model for the coming years, it is expected that the absolute volume of withdrawals will decrease, and the relative volume will remain constant.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

1.88

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Fresh surface water includes water treatment plants and municipal supplies. Water discharges to fresh surface water has increased 3.02% in 2023 compared to 2022 levels (1.82 ML). Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. Ferrovial's water footprint calculation methodology estimates discharges including 3 types of discharges according to activity: - Water discharge from sanitary use and in laboratories. - Water discharge from vehicles washing (on-site). - Water discharge from machinery washing (on-site). - Water discharge from concrete production (on-site). The volume of discharge to fresh surface water data reported in 2023 and 2022 comes from 3 contracts of Cintra where the discharge is estimated based on the number of vehicles washed on Ferrovial's sites and discharge produced from toilets use based on the number of employees. In 2023 volume has increased since the number of vehicles and employees included in the es

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

We do not consider it relevant due to the nature of our activities and contracts, we do not have discharges to Brackish surface water/seawater.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

We do not consider it relevant due to the nature of our activities and contracts, we do not have discharges to groundwater.

Third-party destinations

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

176.23

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Third party destinations represent 98.95% of total water discharges. Thats why this type of destination is particularly relevant for Ferrovial. Third party destination includes water treatment plants and municipal suppliers. Water discharges to water supply network reduced in 2023 from 2022 levels (217.82 ML). Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. Ferrovial's water footprint calculation methodology estimates discharges including 3 types of discharges according to activity: - Water discharge from sanitary use and in laboratories. - Water discharge from vehicles washing (on-site). - Water discharge from machinery washing (on-site). - Water discharge from concrete production (on-site). The discharges volumes decreased due to a reduction on the number of machinery vehicles washed on Ferrovial sites. Ferrovial's water footprint has a discharges calculation methodology that exclude of the calculation machinery vehic

[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

4.46

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify **:**Change in water treatment discharge treatment requirements in discharge authorizations

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 1-10

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had no specific treatment (primary treatment), partial (secondary treatment) or

complete treatment (tertiary treatment) or if it has been discharged without treatment. Discharges with complete treatment are related to those corresponding to tertiary treatment. Ferrovial must comply with local regulations in all its discharges, considering, where applicable, the discharge parameters required by the discharge permit issued by river basin authorities. The volume of discharge with tertiary treatment (complete treatment) in 2023 has been 4.46 ML, compared to 8.22 ML in 2022. The decrease is because in 2023 the discharge without treatment carried out to the sanitation network has been increased due to the project's location and discharge treatment requirements leading to a decrease in tertiary treatment of discharge. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. No significant change is expected in the future.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had no specific treatment (primary treatment), a partial (secondary treatment) or complete treatment (tertiary treatment) or if it has been discharged without treatment. Discharges with complete treatment are related to those corresponding to tertiary treatment. In 2023, there have been no discharges with secondary treatment. There is no significant change is expected in the future.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had no specific treatment (primary treatment), a partial (secondary treatment) or complete treatment (tertiary treatment) or if it has been discharged without treatment. Discharges with complete treatment are related to those corresponding to tertiary treatment. In 2023, there have been no discharges with primary treatment. No significant change is expected in the future.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had no specific treatment (primary treatment),a partial (secondary treatment) or complete treatment (tertiary treatment) or if it has been discharged without treatment. Discharges to the natural environment without treatment are considered not relevant since Ferrovial did not made discharges to the natural environment without treatment 2023. No significant change is expected in the future.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

173.65

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify **:**Change in water treatment discharge treatment requirements in discharge authorizations

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 81-90

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had a partial (secondary treatment) or complete treatment (tertiary treatment) or if it has been discharged without treatment. The volume of discharge to a third party without treatment in 2023 has been 173.65 ML, compared to 168.44 ML in 2022. It has stayed about the same is because in 2023 the discharge without treatment carried out to the sanitation network has slightly increase due to the project's location and discharge treatment requirements. The water discharged without treatment may come from WASH or other processes of Ferrovial activities that are permitted to be discharged into the supply network without prior treatment. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher. Ferrovial must comply with local regulations in all its discharges, taking into account, where applicable, the discharge parameters required by the discharge permit. No significant change is expected in the future.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

Ferrovial distinguishes its discharges between those made to the sewage network (third party) and other destinations (natural environment). In addition, the degree of treatment of the discharge is determined based on whether the discharge has had a partial (secondary treatment) or complete treatment (tertiary treatment) or if it has been discharged without treatment. There are no other level of treatment of our discharge additional to the ones explained above. No significant change is expected in the future.
[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

0

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

(9.2.10.4) Please explain

Nitrites and phosphates are parameters of pollutants controlled in water discharge based to local regulation standards and specific quality control processes that are mandatory in water treatment plants processes. The water treatment plants business of Ferrovial, Cadagua control the emissions of both pollutants. Water treatment plants of Cadagua are in Spain, so depending on their specific location it could be discharging water to water surfaces located in vulnerable areas. The maximum threshold for the discharge parameters for nitrates and phosphates shall be determined by the discharge authorization issued by river basin authorities. According to Ferrovial water footprint methodology, water stress areas are defined by country and regions, considering Spain as a water stressed area. Since controlling nitrates and phosphates emissions to water is mandatory for Cadagua, we measure the emissions of this parameters when are above the threshold and during 2022, we comply with the thresholds, for that we have reported 0 emissions.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

4

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ Less than 1%

(9.3.4) Please explain

Ferrovial believes that water is a basic need that everyone should have access to and works to offer an accessibility solution to the resource through its subsidiary Cadagua (strategic in water sector). The company is aware of the climate change challenges will create on a basic resource like water, and thus is always looking for ways to improve water treatment plants efficiency, capacity, and access. Through Cadagua, it is taking advantage of the business water-related opportunities created by climate change by offering its cutting-edge and innovative water treatment services, helping to solve these challenges with the highest quality and respect for the environment. Cadagua accounted for 2% of Ferrovial's total turnover in 2023, with more than 100 facilities in Spain where Cadagua operates, nevertheless, in terms of facilities number it accounts less than 1% of Ferrovial. Due to the huge amount of facilities of Cadagua, we have reported individually: - Facility 1, Facility 2 and Facility 3, the top three facilities of Cadagua with the highest water withdrawals, and - Facility 4 where we have included the water data of the other facilities consolidated.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

Water-related risks have been included in our process of identification, assessment and management of dependencies, impacts, risks, and opportunities but we have not identified any water-related risks in our upstream value chain with substantive effect on Ferrovial's activities during the reporting year. We consider as substantive impacts (that will go up to the CEO) risks which are categorized as "high" (3, in the scale) or higher. To be considered as "high", an impact must comply with at least 1 of the following criteria: 1) it potentially affects more than 10% of cash-flow or revenues 2) it requires important reviews of the business plan 3) it is relevant for local or sectorial media.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Cadagua - EDAR Bens

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify **:**Galicia, Spain

(9.3.1.8) Latitude

43.36935

(9.3.1.9) Longitude

-8.454164

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2218.78

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

2190

(9.3.1.20) Withdrawals from third party sources

28.78

(9.3.1.21) Total water discharges at this facility (megaliters)

0.33

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.33

(9.3.1.27) Total water consumption at this facility (megaliters)

2218.45

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

As part of the result that entails the development of new products and technologies, Ferrovial has identified an opportunity, in its business line Cadagua, that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds). Data presented in this ROW1 is related to the Facility with the highest water consumption of Cadagua: EDAR Bens. This is because Cadagua has more than 100 falicities and the opportunity affects to the complete business. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Cadagua - EDAR Sur

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Community of Madrid, Spain

(9.3.1.8) Latitude

40.311149

(9.3.1.9) Longitude

-3.616469

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1336.99

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

1329.16

(9.3.1.20) Withdrawals from third party sources

7.84

(9.3.1.21) Total water discharges at this facility (megaliters)

0.2

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.2

(9.3.1.27) Total water consumption at this facility (megaliters)

1336.8

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

As part of the result that entails the development of new products and technologies, Ferrovial has identified an opportunity, in its business line Cadagua, that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds). Data presented in this ROW2 is related to the Facility with the second highest water consumption of Cadagua: EDAR Sur. This is because Cadagua has more than 100 falicities and the opportunity affects to the complete business. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Cadagua - EDAR Baiña

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify **:**Asturias, Spain

(9.3.1.8) Latitude

43.276067

(9.3.1.9) Longitude

-5.820178

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

142.47

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

142.09

(9.3.1.20) Withdrawals from third party sources

0.37

(9.3.1.21) Total water discharges at this facility (megaliters)

0.02

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.02

(9.3.1.27) Total water consumption at this facility (megaliters)

142.45

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

As part of the result that entails the development of new products and technologies, Ferrovial has identified an opportunity, in its business line Cadagua, that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds). Data presented in this ROW3 is related to the Facility with the third highest water consumption of Cadagua: EDAR Baiña. This is because Cadagua has more than 100 falicities and the opportunity affects to the complete business. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

Cadagua - Rest of the facilities consolidated

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify **:**Spain

(9.3.1.8) Latitude

43.263493

(9.3.1.9) Longitude

-2.937168

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

765.35

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

6.54

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

660.51

(9.3.1.20) Withdrawals from third party sources

98.31

(9.3.1.21) Total water discharges at this facility (megaliters)

0.12

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.12

(9.3.1.27) Total water consumption at this facility (megaliters)

765.23

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

As part of the result that entails the development of new products and technologies, Ferrovial has identified an opportunity, in its business line Cadagua, that could take advantage of its expertise on water infrastructures to access to a market quota of the 650 million euros announced for financing purification, potabilization, wastewater treatment, reuse and infrastructure safety projects (a part of the NextGenerationEU funds). Data presented in this ROW4 is related to the rest of the facilities consolidated of Cadagua. This is because Cadagua has more than 100 falicities and the opportunity affects to the complete business. Our thresholds are: 0%-10% - "About the same" / 10% - 20% Much Lower-Much Higher.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water discharges – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001

Water consumption – total volume

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

ISO 14001
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☑ No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

8519.64

(9.5.2) Total water withdrawal efficiency

1.38

(9.5.3) Anticipated forward trend

We expect volumes to stay about the same with a possible slight increase in the future given that Ferrovial forecast on its Horizon 24 strategic plan an increase on its activities where water withdrawals are needed. However, we will make strong efforts to decouple that growth and water dependencies.
[Fixed row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

Ferrovial Corporation

(9.12.2) Water intensity value

0.0936

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

the denominator used for calculating the water intensity value is the annual revenue in.

(9.12.5) Comment

Water intensity values reported are divided by Ferrovial's business area.

Row 2

(9.12.1) Product name

Ferrovial Construction

(9.12.2) Water intensity value

0.7823

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

the denominator used for calculating the water intensity value is the annual revenue in.

(9.12.5) Comment

Water intensity values reported are divided by Ferrovial's business area.

Row 3

(9.12.1) Product name

Cintra

(9.12.2) Water intensity value

0.0178

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

the denominator used for calculating the water intensity value is the annual revenue in.

(9.12.5) Comment

Water intensity values reported are divided by Ferrovial's business area.

Row 4

(9.12.1) Product name

Ferrovial Airports

(9.12.2) Water intensity value

7.0835

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

the denominator used for calculating the water intensity value is the annual revenue in.

(9.12.5) Comment

Water intensity values reported are divided by Ferrovial’s business area.

Row 5

(9.12.1) Product name

Ferrovial energy

(9.12.2) Water intensity value

0.009

(9.12.3) Numerator: Water aspect

Select from:
☑ Water withdrawn

(9.12.4) Denominator

the denominator used for calculating the water intensity value is the annual revenue in.

(9.12.5) Comment

Water intensity values reported are divided by Ferrovial’s business area.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☑ No

(9.13.2) Comment

Ferrovial, due to the type of activities it carries out, does not manufacture products as such that may contain substances classified as hazardous by a regulatory authority.When acquiring the products needed to carry out its activities, Ferrovial requires its suppliers to comply with the regulations existing in the countries in which it operates. The Suppliers' Code of Ethics establishes that the supplier undertakes to strictly comply with applicable environmental legislation and to adopt best environmental practices in all its activities.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ Yes

(9.14.2) Definition used to classify low water impact

Given the variety of activities carried out by Ferrovial's business lines, the intensity of water consumption varies significantly between each business line, with the Construction area consuming the largest proportion after the sale of Ferrovial Services (activity in Spain and Portugal). To quantify the impact on water resources caused by the company's activities, a methodology has been developed for calculating the water footprint, considering aspects such as the source of the water, the country's water stress and the quality of the water and discharges, considering the balance of the ecosystems in which it is located. In terms of management, the strategy considers the availability, quality, and balance of ecosystems, with the aim of optimizing the use of water resources. The methodology includes 3 indexes:• Business Water Index – (BWI). Is defined as the water footprint related to water consumption and discharge carried out in the activities performed by each Ferrovial business. This index is calculated by adding two components, one associated with the consumption of water (considering the impact on the volume of water resources, depending on the source of withdrawal and water stress) and other with the discharges (based on the quality of the discharges, depending on their destination and water stress).• Water Treatment Index – WTI. Is defined as the impact on Ferrovial's water footprint of water treatment processes performed at the Cadagua treatment plants and leachate treatment plant at landfills of Ferrovial Services and Amey.• Water Access Index – WAI. Is defined as the impact on Ferrovial's water footprint of projects for supplying water to communities located in developing countries that are conducted within Social Action Projects involving the company. In this index, the same approach is taken as in the case of the WTI (Water Treatment Index).Threshold: The activities carried out by Ferrovial that are

considered to have a low impact on water are those included in the WTI and WAI indices. The methodology used to calculate these indices (WTI and WAI) considers the impact of the source of water consumption and the destination of the discharge by means of a factor that measures the impact on the water resource. Values equal to or less than 1 are associated with low water impact activities, this being the threshold set by Ferrovial.

(9.14.4) Please explain

The Ferrovial's Water Footprint methodology considers a positive contribution to the environment the water treatment activity together with the social action projects help compensate the impact of the consumption of water and waste that the business units need and generate.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Water withdrawals	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes	*Rich text input [must be under 1000 characters]*
Other	*Select from:*	*We are not planning to establish more target since we already have targets for relevant water issues.*

	Target set in this category	Please explain
	☑ No, and we do not plan to within the next two years	

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☑ Other water withdrawals, please specify **:**BWI reduction (Business Water Index, which includes water withdrawals). Dimensionless.

(9.15.2.4) Date target was set

03/08/2018

(9.15.2.5) End date of base year

12/31/2017

(9.15.2.6) Base year figure

2768695

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

1938086

(9.15.2.9) Reporting year figure

1902589

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

104

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target applies to all activities and business lines, covering all water related issues without exclusions.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

By 2023, the target is underway since Ferrovial has obtained a BWI reduction of -31% compared to 2017 (base year). We are aware that evolution of this index will fluctuate as there are business factors beyond our control affecting this KPI but we are clear about the final objective. The water strategy (including its KPIs) is included into Group Sustainability Strategy so we expect that the water efficiency and water reutilization measures implemented in our projects allow us to achieve the target. Our water withdrawal must be consistent with the availability of the resource.

(9.15.2.16) Further details of target

Ferrovial quantifies its impact on water resources caused by the company's activities. An own methodology has been developed for calculating the water footprint. The specific methodology created by Ferrovial includes (among others) the Business Water Index (BWI) that reflects the total amount of water withdrawals of the company depending on the quality and availability factors of the source as well as the water stress factor. A lower availability of water is expected in the next decade, so our strategy must be focused not only on a decrease in withdrawals but to a prioritization in the withdrawals from less impactful sources as well as a return to the environment of discharges with the best possible quality and minimizing the most vulnerable receiving environment as much as possible. Ferrovial has a BWI (index that consider water withdrawals) reduction target of 20% to 2030 (vs 2017). Since the result of the index is calculated based on water withdrawal (m3), water quality and availability, and water stress factors, the metric used for the index is dimensionless. A long-term target has been set.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Other water pollution, please specify **:**Water footprint offsetting: (WTI: Water Treatment Index, which includes water pollution + WAI: Water Access Index / BWI: Business water index = 70 (Dimesionless)

(9.15.2.4) Date target was set

03/08/2022

(9.15.2.5) End date of base year

12/31/2022

(9.15.2.6) Base year figure

86

(9.15.2.7) End date of target year

12/31/2023

(9.15.2.8) Target year figure

117

(9.15.2.9) Reporting year figure

144

(9.15.2.10) Target status in reporting year

Select from:
☑ Achieved

(9.15.2.11) % of target achieved relative to base year

187

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target applies to all activities and business lines, covering all water related issues without exclusions.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

By 2023, the annual target of offsetting 70 times the BWI has been achieved since Ferrovial has obtained a compensation index of 144 times the BWI in 2023. This target has been established for the first time in 2019 and will remain as an annual target until 2030. Being above the threshold (70 times BWI) is the way we measure the target success. The water strategy (including its KPIs) is included into Group Sustainability Strategy so measures such as water efficiency and water reutilization implemented in our projects have allowed us to achieve the target and the main action that has influenced positively is the water treated in our water treatment plants.

(9.15.2.16) Further details of target

Ferrovial quantifies its impact on water resources caused by the company's activities with its own Ferrovial Specific methodology developed for water footprint calculation. The methodology includes: - Business Water Index (BWI): reflects the total amount of water consumption depending on: quality, availability and water stress. - Water Treatment Index (WTI): measure the impact of the water treatment plant processes on the water footprint. This index considers the water pollutants reduction as a consequence of the water treatment. - Water Access Index (WAI): measure the impact of the water footprint of the Ferrovial's community water supply projects in developing countries. The metric used for the indexes is dimensionless. The current business model results in positive net impact returning more volume of water in good quality conditions to the environment than what is withdraw or discharged. Consequently, as we increase the quality conditions of the water, we reduce the amount of water pollutants.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Business activity

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Other WASH, please specify **:**Number of projects implemented which increase water security in local communities

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2022

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/30/2023

(9.15.2.8) Target year figure

3

(9.15.2.9) Reporting year figure

3

(9.15.2.10) Target status in reporting year

Select from:

☑ Achieved

(9.15.2.11) % of target achieved relative to base year

100

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This objective is applicable to the business activity only. This is important for Ferrovial as it allows social action to be carried out with a much greater involvement and is implemented across all business activity. It is not just a matter of donating money to an external association, but of providing our means and capacities to be able to develop sustainable projects over time.

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

The objective of the Social Infrastructure Program (SIP) is to start a minimum of 3 new projects each year, which we have achieved for the past 7 years. The target status in the reporting year is considered achieved since, in 2023, 3 new projects have been started in this framework. The number of projects is the way we measure the target success. The actions which contributed most to achieving or this target are related to our Social Infrastructures Program in which we develop 3 social projects each year. It is a volunteer program promoted by our corporate CSR department with actions that include: the search of the needs in vulnerable local communities in Latin America, Africa and Asia along with the NGOs that we cooperate, planification of the water access social project that will be developed and selection of the volunteer employees that will participate.

(9.15.2.16) Further details of target

The objective of the Social Infrastructure Program (SIP) is to start a minimum of 3 new projects each year. This is important for Ferrovial as it allows social action to be carried out with a much greater involvement and is implemented across all business activity. It is not just a matter of donating money to an external association, but of providing our means and capacities to be able to develop sustainable projects over time. The eligibility criteria are: Ensure water security to citizens of the locations where the projects take place and did not have before. Security guarantees for Ferrovial volunteer employees who will travel to work in the area and the references and guarantee of the local organizations and / or associations with which Ferrovial will work on site and must assure that the project is self-sustaining over time. Ferrovial want to contribute facilitating the access to drinking water to the most underprivileged communities in countries in development paths, taking advantage of our material and technical resources in the matter. This goal, known internally as SIP, is coherent with our crosswise business strategy and the philosophy of the company and because of this, is managed at the corporate level. The corporate volunteers who participate in these projects contribute their technical knowledge from all areas and divisions of the company.
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Species management

☑ Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply*

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		☑ Other, please specify :GRI 304: Biodiversity 2016 (304-1: protected areas or areas of high biodiversity value, 304-2: significant impacts, 304-3: habitats protected or restored, 304-4: protected species).

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected

by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The methodology for identifying nature-related dependencies, impacts, risks and opportunities is based on the recommendations of the TNFD and its LEAP approach, as well as the new Science Based Targets for nature and the Natural Capital Protocol. The perimeter of the exercise required by the TNFD is defined as the priority areas, and the following criteria (based on TNFD recommendations) are used to identify them: - Assets in which Ferrovial has operational control and owns. - Assets, previously described, that are located in sensitive areas defined by the TNFD (important biodiversity areas, areas of high ecosystem integrity, areas of rapid decline of ecosystem integrity, areas with high physical water hazards, areas of importance of ecosystem service provision for indigenous, local communities and stakeholders). For each infrastructure it is necessary to describe its area of influence, i.e., not only the perimeter of the infrastructure, but also the area around it that may be affected by the activity itself. The area of influence is defined as 1 kilometer. The assets that are considered to be within the perimeter are located and checked to see if they are in a sensitive location (both the infrastructure itself and the area of influence are mapped).
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ United Kingdom of Great Britain and Northern Ireland

(11.4.1.5) Name of the area important for biodiversity

Parkhurst Forest

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Waste treatment plant

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category IV-VI

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Corredor Ecologico del Rio Guadiamar

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Photovoltaic solar farm

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Hoces del Jalón y Desfiladeros del Río Jalón

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Montes de Alfajarín - Saso de Osera

(11.4.1.6) Proximity

Select from:
☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 5

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Not applicable

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Hoces del Jalón

(11.4.1.6) Proximity

Select from:
☑ Overlap

(11.4.1.7) Area of overlap (hectares)

4

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 6

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Desfiladeros del Río Jalón

(11.4.1.6) Proximity

Select from:

☑ Overlap

(11.4.1.7) Area of overlap (hectares)

180

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Scheduling

☑ Physical controls

☑ Operational controls

☑ Abatement controls

☑ Restoration

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Ferrovial implements the necessary measures indicated in the environmental impact studies and carries out the ecological restoration of habitats affected by the construction and operation of its infrastructures in accordance with the regulations in force in each country, introducing wherever possible improvements to the minimum requirements and ecological restoration criteria that ensure better long-term results.

Row 7

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Sierra de Vicort

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 8

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Muelas del Jiloca: El Campo y La Torreta

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 9

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Sant Llorenç del Munt i l'Obac

(11.4.1.6) Proximity

Select from:
☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 10

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Not applicable

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Montserrat-Roques Blanques-riu Llobregat

(11.4.1.6) Proximity

Select from:
☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

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Row 11

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ United States of America

(11.4.1.5) Name of the area important for biodiversity

Cub Run Stream Valley

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 12

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Category Ia-III

(11.4.1.4) Country/area

Select from:

☑ United States of America

(11.4.1.5) Name of the area important for biodiversity

Rocky Run Stream Valley

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Highway concession

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 13

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Sotos y Mejanas del Ebro

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Wastewater treatment plant

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 14

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

El Castellar

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Wastewater treatment plant

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.

Row 15

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

☑ Key Biodiversity Areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Calamocarro-Benzú

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Seawater Desalination Plant

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ No

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There are no significant impacts on the protected area or of importance for biodiversity. However, the possible impacts of each project have been contemplated in the respective Environmental Impact Statements or equivalent figures, according to the legal framework of each country, of the activities that so require, carrying out preventive and/or corrective actions. Likewise, compensation actions are carried out in those cases in which this has been required in accordance with the provisions of said declarations or equivalent figures.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Fuel consumption

☑ Methane emissions

☑ Base year emissions

☑ Electricity/Steam/Heat/Cooling consumption

☑ Emissions reduction initiatives/activities

☑ Renewable Electricity/Steam/Heat/Cooling generation

☑ Emissions breakdown by country/area
☑ Emissions breakdown by business division
☑ Year on year change in absolute emissions (Scope 1 and 2)
☑ Year on year change in emissions intensity (Scope 1 and 2)
☑ Year on year change in absolute emissions (Scope 3)
☑ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards
☑ ISAE 3000
☑ ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

(13.1.1.4) Further details of the third-party verification/assurance process

NA

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2023-integrated-annual-report-ferrovial.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information	Attachment (optional)
	NA	*2023-integrated-annual-report-ferrovial.pdf*

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:
☑ Chief Executive Officer (CEO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ No