

GRI - G4 INDICATORS

GENERAL STANDARD DISCLOSURES GRI G4			
STRATEGY AND ANALYSIS		Page	Revision
G4-1	Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.	6-7	✓
G4-2	Provide a description of key impacts, risks, and opportunities.	6-7,14-15, 81-83	✓
ORGANIZATIONAL PROFILE		Page	Revision
G4-3	Report the name of the organization.	Note 1.1 of 2016 Annual Consolidated Financial Statements	✓
G4-4	Report the primary brands, products, and services.	10	✓
G4-5	Report the location of the organization's headquarters.	Note 1.1 of 2016 Annual Consolidated Financial Statements	✓
G4-6	Report the number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	9	✓
G4-7	Report the nature of ownership and legal form.	Note 1.1 of 2016 Annual Consolidated Financial Statement	✓
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	9	✓
G4-9	Report the scale of the organization, including: <ul style="list-style-type: none"> - Total number of employees - Total number of operations - Net sales (for private sector organizations) or net revenues (for public sector organizations) - Total capitalization broken down in terms of debt and equity (for private sector organizations) - Quantity of products or services provided 	7-12,58 and Appendix	✓
G4-10	<ul style="list-style-type: none"> a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender. c. Report the total workforce by employees and supervised workers and by gender. d. Report the total workforce by region and gender. e. Report whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. f. Report any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). 	9, 58, and Appendix	✓ (3)
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	71	✓
G4-12	Describe the organization's supply chain.	76,77 and Appendix	✓
G4-13	Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	Note 1.1.2 of 2016 Annual Consolidated Financial Statements	✓
Commitments to external initiatives			
G4-14	Report whether and how the precautionary approach or principle is addressed by the organization.	81-83	✓
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	99	✓
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: <ul style="list-style-type: none"> - Holds a position on the governance body - Participates in projects or committees - Provides substantive funding beyond routine membership dues - Views membership as strategic 	99	✓
IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES		Page	Revision
G4-17	<ul style="list-style-type: none"> a. List all entities included in the organization's consolidated financial statements or equivalent documents. b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. 	Appendix II of 2015 Annual Consolidated Financial Statements	✓
G4-18	<ul style="list-style-type: none"> a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content. 	99-100	✓
G4-19	List all the material Aspects identified in the process for defining report content.	100	✓
G4-20	For each material Aspect, report the Aspect Boundary within the organization.	100	✓
G4-21	For each material Aspect, report the Aspect Boundary outside the organization.	100	✓
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	99	✓
G4-23	Report significant changes from previous reporting periods in the Scope and Aspect Boundaries.	99	✓
STAKEHOLDER ENGAGEMENT		Page	Revision
G4-24	Provide a list of stakeholder groups engaged by the organization.	99	✓
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	3, 6, 7, 99-100	✓
G4-26	Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	6, 7, 99-100	✓
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	6, 7, 99-100	✓
REPORT PROFILE		Page	Revision
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	Fiscal Year 2016	✓
G4-29	Date of most recent previous report (if any).	Fiscal Year 2015	✓
G4-30	Reporting cycle (such as annual, biennial).	Annual	✓
G4-31	Provide the contact point for questions regarding the report or its contents.	Back cover	✓
GRI CONTENT INDEX			
G4-32	<ul style="list-style-type: none"> a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option. c. Report the reference to the External Assurance Report, if the report has been externally assured. 	2, 116-117	✓
ASSURANCE			
G4-33	<ul style="list-style-type: none"> a. Report the organization's policy and current practice with regard to seeking external assurance for the report. b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided. c. Report the relationship between the organization and the assurance providers. d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report. 	116-117	✓

GOVERNANCE		Page	Revision
G4-34	Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	88-89 Annual Corporate Governance Report 2016, Section C.	✓
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	101 Annual Corporate Governance Report 2016, Section C.	✓
G4-36	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	101 Annual Corporate Governance Report 2016, Section C.	✓
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	99-101	✓
G4-38	Report the composition of the highest governance body and its committees.	88-89 Annual Corporate Governance Report 2016, Section C.	✓
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization's management and the reasons for this arrangement).	88-89 Annual Corporate Governance Report 2016, Section C.1.2 and C.1.3	✓
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	88-89 Annual Corporate Governance Report 2016, Section C.1.19	✓
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders.	88-89 Annual Corporate Governance Report 2015, Section D.6	✓
HIGHEST GOVERNANCE BODY'S ROLE IN SETTING PURPOSE, VALUES AND STRATEGY			
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	88	✓
HIGHEST GOVERNANCE BODY'S COMPETENCIES AND PERFORMANCE EVALUATION			
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	The Board of Directors is informed annually of the issues related to the company's environmental management as well as the follow-up of the Strategic Plan on Corporate Responsibility. In addition, the Board reserves, directly or through its Commissions, the knowledge of a series of matters on which it must decide. Among them, to approve policies in diverse subjects. In 2016, Ferrovial has updated and approved several Compliance, Risk Control and Management Policies. For more information, see Annual Corporate Governance Report.	✓
G4-44	a. Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. Report whether such evaluation is independent or not, and its frequency. Report whether such evaluation is a self-assessment. b. Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	Annual Corporate Governance Report 2016, Section from C.1.19 to C.1.21	✓ (2)
HIGHEST GOVERNANCE BODY'S ROLE IN RISK MANAGEMENT			
G4-45	a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes. b. Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.	88-89 Annual Corporate Governance Report 2016, Section E	✓
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.		✓
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.		✓
HIGHEST GOVERNANCE BODY'S ROLE IN SUSTAINABILITY REPORTING			
G4-48	Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.	Board of Directors	✓
HIGHEST GOVERNANCE BODY'S ROLE IN EVALUATING ECONOMIC, ENVIRONMENTAL AND SOCIAL PERFORMANCE			
G4-49	Report the process for communicating critical concerns to the highest governance body.	101	✓
G4-50	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	101	✓
REMUNERATION AND INCENTIVES			
G4-51	a. Report the remuneration policies for the highest governance body and senior executives. b. Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	Remuneration Report 90-91	✓
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	Remuneration Report 90-91	✓
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Remuneration Report 90-91	✓
G4-54	Report the ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	See Appendix	✓
G4-55	Report the ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	See Appendix	✓
ETHICS AND INTEGRITY		Page	Revision
G4-56	Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.	14, 70, 86-87	✓
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	86-87	✓
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	86-87	✓

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator		Page/Direct reference	Scope*	Revision
Economic dimension					
Economic performance					
Profitable growth Transparency in the information provided to the market Activity in the securities market	G4-EC1	Direct economic value generated and distributed.	See Appendix	Ferrovial	✓
	G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	Risks and opportunities are disclosed in the Carbon Disclosure Project report, which is publicly-available on the CDP website. Information for 2016 will be made available during 2017.	Ferrovial	✓ (1)
	G4-EC3	Coverage of the organization's defined benefit plan obligations.	Note 6.6.4 of 2016 Annual Consolidated Financial Statements Note 6.2 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
	G4-EC4	Financial assistance received from government.	Note 6.4. of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
Presence in the market					
Establishing a methodology for evaluating suppliers based on risk Diversity and equal opportunities Supply chain	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	The relationship between entry level wage and the local minimum wage in relevant countries is as follows: Spain: 1.09 United Kingdom: 1 United States: 1.38 Poland: 1 Chile: 1.52 Australia: 1.48	Ferrovial	✓
	G4-EC6	Proportion of senior management, direct employees, contractors and sub-contractors hired from the local community at significant locations of operation.	En 2016, la proporción de Directivos Locales ha sido del 91%.	Ferrovial	✓ (3)
Indirect economic consequences					
Social footprint Community Corporate Volunteering	G4-EC7	Development and impact of infrastructure investments and services supported.	78-79	Ferrovial	✓
	G4-EC8	Significant indirect economic impacts, including the extent of impacts.	18, 19, 20, 23, 24, 70, 72, 73, 74, 78 y 79	Ferrovial	✓
Purchasing practices					
Supply chain	G4-EC9	Proportion of spending on local suppliers at significant locations of operation.	In 2016, the proportion of spending on local suppliers has been higher than 93%.	Ferrovial	✓(4)
Environmental dimension					
Materials					
Developing a sustainable construction strategy. Eco-efficiency. Having procedures and protocols in place for handling, use and storage of hazardous substances	G4-EN1	Materials used by weight, value or volume.	See Appendix	See note	✓ (5)
	G4-EN2	Percentage of materials used that are recycled input materials.	See Appendix	Ferrovial	✓ (6)
Energy					
Eco-efficiency. Climate change. Leading the sector on sustainability issues	G4-EN3	Energy consumption within the organization.	See Appendix	Ferrovial	✓(7)
	G4-EN4	Energy consumption outside of the organization.	Energy use from consumption of fuels, electricity and losses due to electricity transport stood at 2,479,001 GJ.	Ferrovial	✓(7)
	G4-EN5	Energy intensity.	Energy intensity stood at 867.27 GJ/net revenues.	Ferrovial	✓(7)
	CRE1	Building energy intensity.	Not applicable, as this indicator is associated with real estate, which does not represent a significant activity for Ferrovial.		
	G4-EN6	Reduction of energy consumption.	Energy consumption increased 17.5% compared to 2015.	Ferrovial	✓(7)
	G4-EN7	Reductions in energy requirements of products and services.	72-74	Ferrovial	✓ (1)
Water					
Water Footprint	G4-EN8	Total water withdrawal by source.	See Appendix	Ferrovial	✓ (7) (9)
	G4-EN9	Water sources significantly affected by withdrawal of water.	Water withdrawal requires an authorization whereby the volume of water withdrawn is restricted. It must always be below the maximum limits established by the competent authority. This is why it is considered that, in accordance with these authorizations, the water withdrawn by Ferrovial does not affect the hydric resource significantly.	Ferrovial	✓ (1)
	G4-EN10	Percentage and total volume of water recycled and reused.	The consumption of recycled and reused water stood at 1,006,348.54 m³	Ferrovial	✓ (7) (10)
	CRE2	Building water intensity.	Not applicable, as this indicator is associated with real estate, which does not represent a significant activity for Ferrovial.		
Biodiversity					
Biodiversity	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	74	Ferrovial Agroman, S.A., F. Agroman US Corp, F. Servicios Portugal, F. Agroman Australia y F. Agroman Canada, Inc	✓
	G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	74	Ferrovial Agroman	✓

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator	Page/Direct reference	Scope*	Revision	
Biodiversity	G4-EN13	Habitats protected or restored.	74	F.Agroman Australia y F.Agroman US Corp	✓
	G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	See Apependix	F. Agroman Canadá, F. Agroman US Corp., F. Agromán Australia, F. Agroman, S.A., Broadspectrum y Amey UK Plc.	✓
Emissions					
Climate change Environmental damages Leading the sector on sustainability issues	G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1).	72-73, See Appendix	Ferrovial	✓ (7) (10)
	G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2).	72-73, See Appendix	Ferrovial	✓ (7) (10)
	G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3).	72-73, See Appendix	See footnote	✓ (7) (8)
	G4-EN18	Greenhouse gas (GHG) emissions intensity.	The greenhouse gas (GHG) emissions intensity stood at 66.34 tCO ₂ /INCN	Ferrovial	✓ (7)
	CRE3	Greenhouse gas emissions intensity from buildings.	Not applicable, as this indicator is associated with real estate, which does not represent a significant activity for Ferrovial.		
	CRE4	Greenhouse gas emissions intensity from new construction and redevelopment activity.	Not applicable as this indicator is associated with real estate, which is not a significant activity for Ferrovial.		
	G4-EN19	Reduction of greenhouse gas (GHG) emissions.	See Appendix	Ferrovial	✓
	G4-EN20	Emissions of ozone-depleting substances (ODS).	See Appendix	Ferrovial	✓
G4-EN21	NOX, SOX, and other significant air emissions.	See Appendix	Ferrovial	✓ (7) (11)	
Effluent and waste					
Having programs to respond to spill emergencies Environmental damage	G4-EN22	Total water discharge by quality and destination.	In 2016, the total wastewater discharge stood at 846,050 m ³ .	Ferrovial	✓ (12) (13)
	G4-EN23	Total weight of waste by type and disposal method.	74 and Appendix	Ferrovial	✓ (7) (10) (14)
	G4-EN24	Total number and volume of significant spills.	In 2016, there were no spills that have undergone significant penalty.	Ferrovial	✓ (15)
	G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Appendix I, II, III, and VIII, and percentage of transported waste shipped internationally.	Not reported.	Ferrovial	N✓
	G4-EN26	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff.	74	Ferrovial Agroman	✓ (1)
Degradation, contamination and soil remediation					
No material	CRE5	Land and other assets remediated and in need of remediation for the existing or intended land use according to applicable legal designations.	Not reported.	Ferrovial	N✓
Products and services					
Developing a sustainable construction strategy.	G4-EN27	Extent of impact mitigation of environmental impacts of products and services.	See Appendix	Ferrovial	✓ (1)
	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category.	The company's activities do not include the production of goods sold with packaging.	Ferrovial	✓
Regulatory compliance					
Non-compliance with legislation	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	The total amount of fines paid in the year due to breach of environmental legislation stood at 10,509€ Note 6.5. of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
Transport					
Climate change	G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce.	The most significant impact caused by the transport of products, materials and persons are greenhouse gas emissions caused by the same. Said emissions are included in Scope 3 under the "Business travel" and "Upstream transportation and distribution" categories.	Ferrovial	✓
General					
Eco-efficiency Climate Change	G4-EN31	Total environmental protection expenditures and investments by type.	Total environmental investment and spending in 2016 stood at 50,297,830 €breaking down into the following main items: - Environmental Responsibility Insurance: 1,274,832.01 € - Waste Management: 16,455,617.25€ - Certifications: 244,603.46 € - Training: 155,883.74 € - Personnel expenses: 15,085,337.77 € - Investment in equipment 16,417,595.96 € - Various projects: 663,959.76 €	Ferrovial	✓

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator		Page/Direct reference	Scope*	Revision
Environmental evaluation of suppliers					
Having a purchasing policy. Establishing a methodology for evaluating suppliers based on risk. Including suppliers in the company's corporate responsibility policy	G4-EN32	Percentage of new suppliers that were screened using environmental criteria.	76-77	Ferrovial	✓ (1)
	G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken.	In Construction, the negative environmental impacts had by the supply chain are evaluated, identifying potential risks and substandard work. The measures adopted range from expulsion from the project and/or rejection of the supplier, to warnings that improvements are required in less serious cases.	Ferrovial	✓
Environmental evaluation of suppliers					
Non material.	G4-EN34	Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	Information not available.	Ferrovial	N✓
Social dimension					
LABOR PRACTICES AND DIGNITY OF LABOR					
Employment					
Attracting and retaining talent. Diversity and equal opportunities.	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region.	See appendix.	Ferrovial	✓ (3) (16) (17)
	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.	Social benefits are offered equally to full-time employees and part-time employees. In some cases, employees need to have held their posts for at least one year to be eligible for certain social benefits.	Ferrovial	✓ (1) (17)
	G4-LA3	Return to work and retention rates after parental leave, by gender.	Ferrovial does not consider this a risk, as the countries where it operates have protectionist legislation in place for such matters. Such information is therefore not subject to specific managerial procedures.	Ferrovial	✓ (1)
Relations between staff and management					
Human Rights	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.	Ferrovial complies with the advance notice periods established in labor legislations or those enshrined, if applicable, in the collective agreements pertinent to each business, with no corporate advance notice periods having been established.	Ferrovial	✓ (1)
Health and safety in the workplace					
Occupational health and safety. Having a corporate policy on employee health and safety	G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	See appendix.	Ferrovial	✓
	CRE6	Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system.	61	Ferrovial	✓ (23)
	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	60 and Appendix	Ferrovial	✓ (17) (18) (19)
	G4-LA7	Workers with high incidence or high risk of diseases related to their occupation.	Risk of developing occupational diseases is detected through risk assessments conducted by the Safety and Health Department and controlled through the health surveillance, where relevant protocols according to the risk exposure of the workers are defined and applied.	Ferrovial	✓
	G4-LA8	Health and safety topics covered in formal agreements with trade unions.	The agreements in this matter covered with the trade-union organizations are developed through sector agreements that specifically regulate matters such areas as training and information, collective protection, work teams, etc.	Ferrovial	✓
Training and education					
Training and development	G4-LA9	Average hours of training per year per employee by gender, and by employee category.	See appendix.	Ferrovial	✓ (18) (20)
	G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	All training and development programs are aimed at improving the employability of the candidate. In the case of early retirement or restructuring plans (e.g. redundancy packages), specific training plans may be negotiated as part of other outplacement plans.	Ferrovial	✓ (1)
	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	The percentage of employees receiving regular performance and professional development assessments is 31.29%.	Ferrovial	✓ (18) (20)
Diversity and equal opportunities					
Diversity and equal opportunities	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	See Appendix. Annual Corporate Governance Report 2016, Section C.	Ferrovial	✓ (20) (21)
Equal remuneration between women and men					
Diversity and equal opportunities	G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Company management, in particular the Remuneration and Benefits Department, monitors compliance with confidentiality requirements and ensures that its remuneration policy is compliant with internal and external equality standards.	Ferrovial	✓ (2)
Continuous evaluation of supplier labor practices					
Having a purchasing policy. Establishing a methodology for evaluating suppliers based on risk. Including suppliers in the company's corporate responsibility policy	G4-LA14	Percentage of new suppliers that were screened using labor practices criteria.	77	Ferrovial	✓ (1)
	G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken.	As for occupational health and safety practices, incidents range from non-compliance with employee training requirements, improper maintenance of machinery, failure to provide the required safety documentation and breach of instructions given by the project manager. The measures taken range from expulsion from the project and/or rejection of the supplier, to warnings that improvements are required in less serious cases.	Ferrovial	✓ (1)

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator		Page/Direct reference	Scope*	Revision
Labor practices claim procedures					
Having communication channels for reporting unethical practices	G4-LA16	Total number of incidents of discrimination and corrective actions taken.	87	Ferrovial	✓(22)
HUMAN RIGHTS					
Investment					
Human Rights	G4-HR1	Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	70-71	Ferrovial	✓ (1)
	G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	70-71	España	✓
Non-discrimination					
Codes of conduct Human rights Diversity and equal opportunities Having specific policies on ethics and integrity issues	G4-HR3	Total number of incidents of discrimination and corrective actions taken.	71, 87	Ferrovial	✓(22)
Freedom of association and collective bargaining					
Human rights Workplace conflicts	G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights.	70-71	Ferrovial	✓
Child labor					
Human rights	G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	70-71, 77	Ferrovial	✓
Forced labor					
Human rights	G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of all forms of forced or compulsory labor.	70-71, 77	Ferrovial	✓
Security measures					
Human rights	G4-HR7	Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.	Security guards at Ferrovial offices are hired via a company that certifies that said personnel have received the due training.	Ferrovial Headquarters	✓ (1)
Rights of the indigenous population					
Human rights Community	G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken.	70 No incidents involving the violation of the rights of indigenous populations were recorded in 2016. Controversies identified are described on page 70.	Ferrovial	✓
Evaluation					
Human rights	G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	70-71 During 2016 Ferrovial did not conduct any specific studies to evaluate any impact on human rights issues.	Ferrovial	✓
Evaluation of suppliers in terms of human rights					
Having a purchasing policy. Establishing a methodology for evaluating suppliers based on risk. Including suppliers in the company's corporate responsibility policy	G4-HR10	Percentage of new suppliers that were screened using human rights criteria.	77	Ferrovial	✓ (1)
	G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken.	76-77 On the social front, incidents of non-compliance in the provision of documentation and failure to pay their own suppliers are also evaluated. The measures taken range from expulsion from the project and/or rejection of the supplier, to warnings that improvements are required in less serious cases.	Ferrovial	✓
Human rights claim procedures					
Having communication channels for reporting unethical practices	G4-HR12	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	87	Ferrovial	✓(22)
SOCIETY					
Local communities					
Social footprint. Community.	G4-S01	Percentage of operations with implemented local community engagement, impact assessments, and development programs.	78-79	Ferrovial	✓ (1)
	G4-S02	Operations with significant actual and potential negative impacts on local communities.	No situations were identified in 2016 in which Ferrovial's activities have had any significant negative impacts on local communities.	Ferrovial	✓ (1)
	CRE7	Number of persons voluntarily and involuntarily displaced and/or resettled by development, broken down by project.	70	Ferrovial	✓
Combating corruption					
Having specific policies on ethics and integrity issues. Fraud/Corruption	G4-S03	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	86-87	Ferrovial	✓ (1)
	G4-S04	Communication and training on anti-corruption policies and procedures.	86-87	Ferrovial	✓
	G4-S05	Confirmed incidents of corruption and actions taken.	86-87	Ferrovial	✓
Public policy					
Publishing policies on ethics and integrity issues Having a specific corporate governance policy	G4-S06	Total value of political contributions by country and recipient/beneficiary.	Ferrovial's Code of Ethics indicates the approval levels that all payments to third parties must be subject to, and states that Ferrovial forbids bribing of authorities and civil servants, and prohibits its employees from making any kind of undue payments to third parties, or giving to or receiving from third parties any undue payments, presents, gifts or favors that are not regular market practices, or which, by reason of their value, characteristics or circumstances, may reasonably be considered to alter the commercial, administrative or professional relations of its companies.		Ferrovial ✓ (2)

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator		Page/Direct reference	Scope*	Revision
Unfair competition practices					
Non-compliance with legislation	G4-S07	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	Ferrovial has three claims for competition cases that have not been subject to final judgment. Note 6.3 of 2016 Annual Consolidated Financial Statements Note 6.5 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
Regulatory compliance					
Non-compliance with legislation	G4-S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Note 6.3 of 2016 Annual Consolidated Financial Statements Note 6.5 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
Evaluation of social repercussions of suppliers					
Having a purchasing policy. Establishing a methodology for evaluating suppliers based on risk. Including suppliers in the company's corporate responsibility policy	G4-S09	Percentage of new suppliers that were screened using criteria for impacts on society.	77	Ferrovial	✓ (1)
	G4-S010	Significant actual and potential negative impacts on society in the supply chain and actions taken.	76-77 In the social area, impacts have been identified for non-compliance in the delivery of documentation and due to lack of payments to its own suppliers. Measures taken in all cases have gone from expulsion of the work and / or rejection of the supplier, until warnings for the adoption of improvements in less relevant cases.	Ferrovial	✓
Social impact claim procedures					
Having communication channels for reporting unethical practices	G4-S011	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	86-89	Ferrovial	✓ (22)
RESPONSIBILITY WITH REGARD TO PRODUCTS					
Health and safety of clients					
Having policies and management systems to ensure that products/services do not pose a risk to customer health, security, integrity or privacy	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.	63-65	Ferrovial	✓ (1)
	G4-PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes.	By 31 December 2016, Ferrovial has open 55 claims due to such incidents. Note 6.3 of 2016 Annual Consolidated Financial Statements Note 6.5 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
Labeling of products and services					
Service quality Having policies and management systems to ensure that products/services do not pose a risk to customer health, security, integrity or privacy. Making channels of communication available to customers and complaint resolution procedures Non-compliance with legislation	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements.	66-67	Ferrovial	✓ (1)
	G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.	There were no infringements identified in this area.	Ferrovial	✓
	G4-PR5	Results of surveys measuring customer satisfaction.	66-67	Ferrovial Agroman S.A., Edytesa, S.A. Técnicas del Pretensado y Servicios Auxiliares, S.L (Tecpresa) F. Agroman Chile, S.A.*	✓
	CRE8	Type and number of sustainability certification, rating and labeling schemes for new construction, management, occupation and redevelopment.	See Appendix	Ferrovial	✓

SPECIFIC BASIC CONTENT GRI G4					
Material issues identified on the materiality matrix, in the 20.19 Plan and the risks map.	Indicator		Page/Direct reference	Scope*	Revision
Marketing Communication					
Non-compliance with legislation	G4-PR6	Sale of banned or disputed products	Note 6.3 of 2016 Annual Consolidated Financial Statements Note 6.5 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓
	G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of outcomes	No incidents involving non-compliance were detected during 2016	Ferrovial	✓
Client privacy					
Service quality Having policies and management systems to ensure that products/services do not pose a risk to customer health, security, integrity or privacy	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	No claims were received in 2016 regarding breaches of privacy or the mishandling of customers' personal information.	Ferrovial	✓
Regulatory compliance					
Non-compliance with legislation	G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Note 6.3 of 2016 Annual Consolidated Financial Statements Note 6.5 of 2016 Annual Consolidated Financial Statements	Ferrovial	✓

(1) Reported qualitatively.
 (2) Only information about the existing Policy is given.
 (3) No information about contractors and sub-contractors is included.
 (4) Locally-hired non-centralized suppliers are classified as local suppliers. Percentage of local suppliers is reported, but not the proportion of expending.
 (5) The most representative material of each division is reported. The most significant material can change every year so it is not comparable. Arney data is not included.
 (6) Only recycled paper consumption is reported.
 (7) 2016 data includes estimations according to the best available information at the time of preparing this report, subsequently its level of accuracy is limited.
 (8) Scope 3 emissions are limited to the scope described in table EN17 of the Appendix GRI Indicators.
 (9) Only information regarding water withdrawal from municipal water supplies and water purchased from a third parties is reported. Main consumptions have been estimated on the basis of the water consumption average price.
 (10) The review of this information has consisted of checking the gathering process of the data reported by the different companies of the group and the analysis of trends in comparison with the previous year.
 (11) Emissions data for NOx, SOx and other significant emissions to the air correspond to direct energy and electricity consumption.
 (12) Water discharge information was calculated based on standard indicators of water discharge of certain activities published by various sources. Therefore, this information does not represent real measurements of water discharge.
 (13) The quality and destination of water discharges is not reported.
 (14) Not broken down by disposal method.
 (15) Information about total volume of spills is not reported.
 (16) The employee turnover refers only to the number of employees who voluntarily leave the organization.
 (17) Not broken down by country or region.
 (18) Not broken down by gender.
 (19) Information concerning contractors is only included in the calculation of the overall variation frequency index. This information is partial and estimated, thus not representative. The review of this information has consisted of checking the gathering process of the data reported by the different companies of the group.
 (20) Not broken down by professional category.
 (21) Not broken down by age group, minority group membership and other indicators of diversity.
 (22) Information about complaints received through the Corporate Whistleblowing Channel in Spain is given.
 (23) The percentage of sales under a Health and Safety Certified Management System is calculated on the basis of revenues rather than using the number of own employees and subcontractors.

* Broadspectrum's data have generally been consolidated since June 2016. However, in some cases, due to the impossibility of knowing the information for that period, it has been decided to consolidate the full year. This is the case of Safety, Environment, Water and Waste.

REPORTING PRINCIPLES

AA1000 Standard

The standard is based on three fundamental principles:

- Inclusiveness: This principle analyzes whether the company has identified and understood the relevant aspects of its sustainable performance and presents sufficient information in terms of quality and quantity. For more information, please refer to the "Material Issues" section in this chapter.
- Materiality: The information must be the information required by the stakeholders. In other words, it ensures disclosure of all those material aspects whose omission or distortion could influence its stakeholders' decisions or actions. For more information, please refer to the GRI-G4 Indicators Table.
- Responsiveness: This report includes the information relating to Ferrovial's response to stakeholder expectations.

GRI4 Guidelines

The GRI Guidelines principles are:

- Establishing report contents:

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

- Establishing the quality of the report:

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