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**TITLE:** PROCEDURE FOR APPROVING AND TRACKING  
PATRONAGE, SPONSORSHIP AND DONATION PROJECTS

**VERSION:** 3

**SCOPE:** General

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Responsibility

### REVIEW HISTORY

Version	Date of publication	Summary and reason for changes	Cancels/replaces:
1	01/01/2017	New Procedure	N/A
2	30/04/2021	Update and adaptation to new organization structure	NPCD 106 (01/01/2017)
3	09/05/2024	Adaptation to Dutch and US law as consequence of listing in Nasdaq Stock Exchange and Amsterdam Stock Exchange	NPCD 106 (30/04/2021)

## I. INTRODUCTION

Ferrovial has a Corporate Social Responsibility Policy and a Code Ethics and Business Conduct (the “**Code of Ethics**”) that are based on the highest standards of integrity, transparency, respect for the law and for human rights.

As part of its corporate responsibility and its commitment to the community, Ferrovial support initiatives for economic, social, cultural or environmental development through patronage, sponsorship and donations.

## II. PURPOSE

The Procedure for Approving and Tracking Patronage, Sponsorship and Donation Projects (the “**Procedure**”) shall regulate the process of selecting, approving and tracking patronage, sponsorship and donation Projects involving Ferrovial.

### III. DEFINITIONS

**Agreement:** Legal document setting out the collaboration between Ferroviál and a Beneficiary.

**Beneficiary:** A Beneficiary is any counterparty, whether public or private, that seeks to enter into a Patronage, Sponsorship or Donation agreement with Ferroviál.

**Communications and Corporate Social Responsibility Department:** the communications and corporate social responsibility department of Ferroviál SE.

**Compliance and Risk Department:** the compliance and risk department of Ferroviál SE.

**Management Committee:** the management committee of Ferroviál SE.

**Donations:** refer to the delivery of goods or services for activities considered to be of general interest, there being no consideration of any kind.

**Ferroviál and Group:** Ferroviál SE and the consolidated group of companies headed by that company, and all the entities that it controls, directly or indirectly. "Control" is understood to exist when Ferroviál holds a majority of the voting rights within the management or governing body.

**Patronage.** Patronage refers to agreements where, in exchange for monetary aid to perform a sporting, charitable, cultural, scientific or other activity, the beneficiary organization undertakes to publicize the patron's participation. This procedure expressly excludes any activity entailing an exchange of a commercial nature or the delivery of services as consideration. Obligatory contributions by virtue of contractual or regulatory requirements are classified as Patronage for the purposes of this procedure.

**Priority Programs or Priority Community Investment Programs:** Set of social action programs covering a variety of fields, such as environment, society and innovation, which are undertaken by Ferroviál and that fall within the pre-approved project categories included in Annex 1 of the Procedure.

**Project:** A social, cultural, environmental or other action of public or private interest supported by the company through Patronage, Sponsorship or a Donation.

**Proposer:** Ferroviál management unit in charge of the Patronage, Sponsorship or Donation project.

**Sponsorship.** Sponsorship is understood to mean support in carrying out activities of interest, through agreements between parties or through support for events of exceptional public interest. This category covers agreements with educational centers and universities in connection with studies of general interest.

### IV. SCOPE OF APPLICATION

This Procedure shall apply to all initiatives involving patronage, sponsorship or donations between Ferroviál and a Beneficiary.

In particular, this Policy shall apply to:

- Ferroviál SE and the companies that comprise the Group, whatever their area of business, geographical location or activities;

- Members of the governing bodies of Ferrovial SE and members of the governing bodies of the companies that comprise the Ferrovial Group (including supervisory boards or equivalent bodies);
- Employees, directors and officers of any of the companies that comprise the Group.

Ferrovial shall strive to ensure that the principles established in this Procedure are widely and regularly communicated to and by all the companies of its Group.

In companies in which Ferrovial has a stake and to which this Procedure does not apply, Ferrovial will strive to ensure, via the decision-making bodies of the respective companies, the application of the principles included in the Code of Ethics and in all the policies related to the prevention of corruption and fraud.

As a general rule, in the event of any discrepancy between this Procedure and the local regulations of other jurisdiction the stricter rule should be applied. However, in the event of conflict between this policy and the local regulation previous consultation is required with the Compliance and Risk Department. In any case, approval by the Compliance and Risk Department will be required prior to the passing of any internal rule or procedure on this matter.

Nevertheless, Thalia and Budimex may adopt their own internal procedures, without prejudice to compliance with all applicable regulations. In any event, both of those companies must report on their respective Priority Programs to the Communication and Corporate Social Responsibility Department once per year. They must also report on a quarterly basis to the Compliance and Risk Department with regard to the activities they engage in and which are covered by this Procedure, as well as to the internal controls established in relation to these activities, so that the Compliance and Risk Department can assess their suitability appropriately.

This Procedure cannot anticipate all situations or matters. It is the responsibility of all directors, officers and employees to request information and guidance when addressing new or unusual situations. In the event of doubt, the director, officer or employee should consult the Compliance and Risk Department of Ferrovial before acting.

## **V. IMPLEMENTATION OF THE PROCEDURE**

### **V.1. General criteria**

When a new Project is identified, the Proposer must first confirm (i) whether the Project falls under a category within Ferrovial's current list of Priority Community Investment Programs (see Annex 1) and (ii) the criteria of such Project as it pertains to technical quality, relevance, impact and feasibility.

The Proposer must also verify the Beneficiary's suitability vis-à-vis the provisions of Ferrovial's Code of Ethics, Anticorruption Policy and the internal rules applicable to the Project. In this regard, they must ensure acceptance by the Beneficiary of the Code of Ethics, the Anticorruption Policy, and any other relevant policies.

### **V.2. Integrity Due Diligence**

The Proposer must conduct an Integrity Due Diligence Process, as defined and stipulated in the Due Diligence Policy with Respect to Third-Party Integrity, including an analysis of the risk of subsequent breach by the Beneficiary of the precepts of the Code of Ethics and the Anticorruption Policy.

The cost of due diligence reports requested via the application will be borne by the Proposer.

### V.3. Approval

After completing the evaluation established in section V.1 and the Integrity Due Diligence process set forth in section V.2, the verification required for annual contributions amounting to €15,000<sup>1</sup> or more will begin as a prerequisite to the approval and subsequent execution of the Agreement.

The procedure will consist of the following steps:

1. The Proposer will submit the application form (Annex 2) to the Communications and Corporate Social Responsibility Department for approval, accompanied by the draft Agreement. This documentation must be submitted at least 15 days prior to execution, to allow a reasonable time for processing.
2. The Communication and Corporate Social Responsibility Department will be responsible for checking that:
  - a. The Project falls within one of the categories classified as Priority Programs.
  - b. The amount for the Project is less than €250,000<sup>2</sup> per year.
  - c. The Beneficiary's risk is less than "high", in accordance with the Due Diligence Policy with Respect to Third-Party Integrity.
3. If all three items listed in paragraph 2 above are true, the Project will be returned to the Proposer for approval by a CEO of a business area, a member of the Management Committee, or a direct report of the CEO of Ferrovial SE.
4. If any of the three items in paragraph 2 above are not true, the Project will be referred for consideration and a decision by the CEO of Ferrovial, who will consider the advisability of the Project and decide whether or not to authorize it on the basis of the information provided by the Proposer.

Contributions amounting to less than €15,000<sup>3</sup> per year will be governed by the authorization system in place in the business unit in question. Such contributions may only be approved by the CEO of the business area or one of their direct reports. The same conditions apply to contributions of this size to be made at the corporate level.

The Compliance and Risk Department will verify the authorization and oversight systems that are established in the business areas and at the corporate level.

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<sup>1</sup> Or the equivalent in local currency.

<sup>2</sup> Or the equivalent in local currency.

<sup>3</sup> Or the equivalent in local currency.

#### V.4. Formalization of the Agreement requiring approval under this Procedure

The Agreement must include clauses covering the following:

- a) An express mention that the Beneficiary (i) is aware of and accepts the Code of Ethics, the Anticorruption Policy and its commitments, and other similar commitments that are applicable; and (ii) undertakes to implement the Project in accordance with those basic principles of conduct.
- b) (i) An express statement by the Beneficiary rejecting any act that could be deemed corruption or bribery of any kind, (ii) a commitment by the Beneficiary to comply strictly with any applicable anticorruption legislation, and (iii) a prohibition on the use of the funds for purposes other than those for which the funds were provided.
- c) Ferrovial's power to terminate the Agreement in the event of suspicions of misappropriation or misuse of the funds.
- d) A requirement that the Beneficiary offer transparency as to the use of the funds.
- e) A commitment by the Beneficiary to demand, in relation to the performance of the Agreement, that its service providers, suppliers or subcontractors comply with the anticorruption clauses and the Code of Ethics, or material equivalent commitments as reflected in their own policies and procedures.
- f) All payments, expenses and transactions must be properly accounted for in accordance with applicable accounting standards, without any hidden disbursements that disguise the true nature of any agreement.
- g) Agreements will be forwarded for review beforehand by Ferrovial's General Secretary or the business unit's Legal Department.

The Proposer must submit the Agreement to the third-party due diligence tool, such that it has all agreements related with this procedure registered therein.

If it is not possible to include one or more of the aforementioned clauses, or if their inclusion is not considered to be necessary, the Proposer must justify this situation.

#### V.5 Renewal, amendment or extension.

If the Agreement does not provide for an extension of the term or scope of the Project or for amendment of any of the terms of the Agreement, then any such extension or amendment will be treated as a new Project, and a process of review and approval must be set in motion in accordance with the provisions of this section V.

For agreements with a term of more than one year, the Proposer is required to submit a report each year to the Communication and Corporate Social Responsibility Department setting out the status of the Agreement and providing arguments in support of its continuation.

## **VI. PROJECT OVERSIGHT**

The Proposer will report to the party that approved the Project, the Communication and Corporate Social Responsibility Department, and the Compliance Department of any alerts or incidents arising during the Project's implementation.

The Head of Communication and Corporate Social Responsibility will inform the Compliance and Risk Department of any alerts arising in connection with Beneficiary integrity in order to make a joint decision on how to respond.

## **VIII. VALIDITY**

The amendment of this Procedure has been approved by the CEO of Ferrovial and will be applicable as from the date of its publication on the Ferrovial Intranet.

## Annex 1

### PRIORITY COMMUNITY INVESTMENT PROGRAMS<sup>4</sup>

#### Environment:

- Carbon footprint reduction; innovation and research in eco-efficiency and energy efficiency and for climate change adaptation and mitigation.
- Biodiversity preservation and environmental protection.
- Plans to reduce the impact of people's mobility, including those using infrastructures managed by Ferrovial.

#### Society:

- Social Infrastructure: projects to improve basic infrastructure to support vulnerable groups (water, soup kitchens, hospitals, etc.).
- Legacy: culture, heritage restoration.
- Social and labor integration: accessibility and training for people with disabilities and other groups at risk of exclusion.
- Education: boosting quality education with special attention to foster STEM vocations.
- Support to emergency situations and solidarity programs with employee's involvement.

#### Innovation:

- Entrepreneurship: mentoring initiatives.
- Research for a sustainable society.
- Agreements with institutions focused on innovation to improve people's quality of life.

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<sup>4</sup>Updated in 2023





3. Alignment with priority community investment programs (9):

**E. INTEGRITY OF THE BENEFICIARY**

**1) Integrity best practices on the part of the beneficiary**

i. Does the Beneficiary have a code of ethics or similar regulation establishing that the activities will be conducted in strict compliance with the applicable law?	Yes	No
ii. Does the Beneficiary have an anti-corruption policy or similar regulation that establishes absolute rejection of, or zero tolerance for, any practice that qualifies as corruption or bribery of any kind?	Yes	No
iii. Does the Beneficiary have a communication channel (whistle-blower channel, complaints box or similar) by which employees and other stakeholders can communicate events or behaviors that may constitute a breach of internal policies and/or the applicable law?	Yes	No
iv. Does the Beneficiary have a compliance organization and an organization and control model designed to avoid the commission of crimes?	Yes	No

**2) Mitigation measures adopted**

i. Insertion of anti-corruption and anti-bribery clauses	Yes	No
ii. Application of Ferrovial's Anticorruption Policy or a similar policy	Yes	No
iii. Application of Ferrovial's Code of Ethics or a similar code	Yes	No
iv. Insertion of clauses providing penalties or termination for breach	Yes	No
v. Signature by the Third Party of a declaration of compliance with Ferrovial's Anticorruption Policy or a certificate in similar terms.	Yes	No
vi. Specific anti-corruption training, if appropriate	Yes	No
vii. Obtain a formal commitment from the Beneficiary to separate, on a provable basis, from the operation with Ferrovial any persons (natural or legal) that have been convicted on a final basis or are involved in court cases for material crimes.	Yes	No
Other:		

**3) Alerts and information that is material to the authorization (among others, alerts related to non-compliance with Human Rights regulation shall be reported)**

**F. APPROVAL PROCESS:**

<p>1. Submitted (business / corporate area)</p>          <p>Date</p> <p>Proposer name, signature and position (Business CEO / Corp. Director)</p>	<p>2. Validated (Communication and CR Director)</p> <p>Prioritary project</p> <p>Project not aligned with priority programmes</p> <p>Amount =/&gt; €250,000 or final high risk (CEO approval)</p> <p>Name and signature Communication and CR Director</p> <p>Date</p>
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<p>4. Approved (business / corporate area)</p>          <p>Date</p> <p>Name and signature Business CEO / Corp. Director</p>	<p>3. Approved CEO</p>          <p>Date</p> <p>Name and signature CEO</p>
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**G. REMARKS:**

- (1) State the name of the Company(ies), Regional Dept. or construction developer of the operation.
- (2) State the percentage of contribution of other partners, if applicable.
- (3) Choose one of the options (nonprofit, university, public institution, for-profit company, business network) If you select "other", indicate the type of organization.
- (4) Indicate the final level of risk according to the Due Diligence Application.
- (5) For agreements longer than 12 months, state the annual amount set.
- (6) Total amount provided by Ferrovial or Group companies to the same receiving entity (or related persons) in the last three years.
- (7) Objective of the project. Benefits for the community or others. Benefits for Ferrovial.
- (8) Identify the SDGs to which the project contributes, this can be one or several. If possible, specify the targets.
- (9) Identify the priority line or lines of investment in the community with which the project is identified.