

Ferrovial dividend distribution

In the event of any discrepancy between the information contained herein and the dividend announcement, the information in the announcement shall prevail.

Ferrovial dividend distribution – relevant information

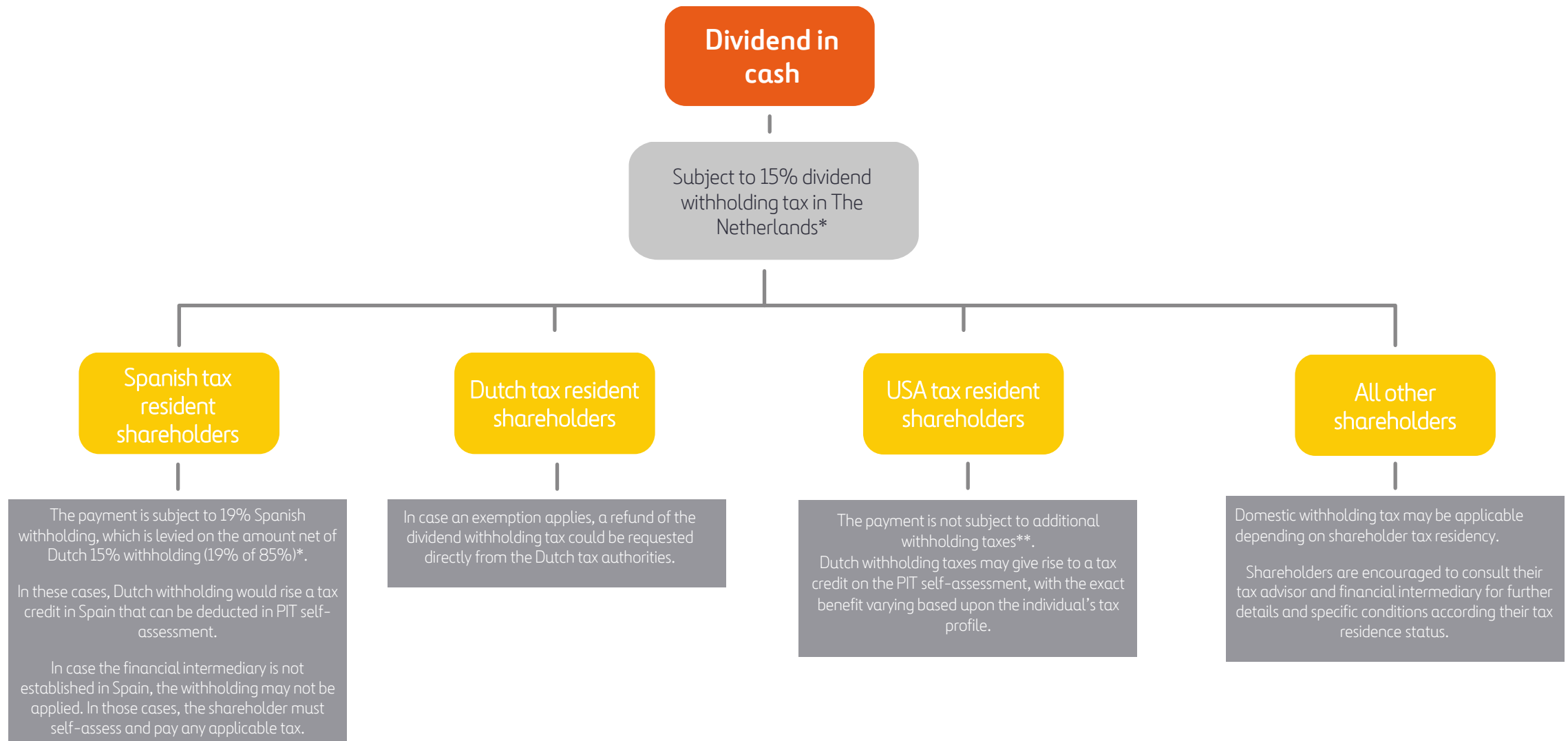
Type of dividend – Cash dividend	Interim dividend, payable in cash.
Accounting item distributed	Reserves.
Amount per common share (EUR)	0.0346 EUR
Official EUR/USD exchange rate	BFIX: Bloomberg FX Fixings Frankfurt 14:00 CEST fixing of 4 December 2024.
Payment date	From 27 December 2024.

Ferrovial dividend distribution – timetable and relevant deadlines*

Friday 13 December 2024	European Ex-dividend date.
Monday 16 December 2024	US Ex-Dividend date.
Monday 16 December 2024	Dividend record date.
From 27 December 2024	Dividend payment date in cash.

* If relevant changes to the timetable are made, they will be announced to the market

Ferrovial dividend distribution – applicable withholding tax



Ferrovial dividend distribution Q&A

Question 1: What is the distribution?

Ferrovial SE has declared an interim cash dividend of 0.0346 EUR per Ferrovial share.

Question 2: What are the main milestones of the dividend process?

The main milestones for the distribution will be as follows: (i) ex-dividend date: December 13, 2024 as for Europe and December 16, 2024 as for the USA; (ii) record date December 16, 2024; and (iii) payment date from December 27, 2024.

If relevant changes are made, they will be announced to the market.

Question 3: What happens if I sell my Ferrovial shares in the meantime?

Only holders of Ferrovial shares as of the close of business on the record date (December 16, 2024) are entitled to receive the distribution.

Question 4: What type of accounting item is Ferrovial distributing?

The Distribution will be paid against Ferrovial's Reserves.

Question 5: Is the Distribution subject to 15% Dutch dividend withholding tax?

Dividend distributions made by Ferrovial in cash are generally subject to 15% Dutch dividend withholding tax, which will be deducted from the dividend in cash paid to the shareholders. This amount may be reduced in certain circumstances such as exemptions provided by Dutch domestic legislation, or a more favorable rate applied based on a tax treaty between the Netherlands and the country of residence of the shareholders.

Ferrovial dividend distribution Q&A

Question 6: How do I know if a more favorable rate is provided by a tax treaty between the Netherlands and my country of residence?

A list of countries with a more favorable Dutch WHT rate provided by a tax treaty between the Netherlands and the shareholder's country of residence, with the potential refund percentage, can be found in the web page of Dutch tax authorities ([link](#)).

To the extent that shareholders are tax resident in a country where they can benefit from a reduction or exemption of the 15% Dutch WHT, a refund could be requested directly from the Dutch tax authorities. Further details in relation to this process are available on the website of the Dutch tax authorities ([link](#)).

Whether shareholders can obtain a tax credit in their country of residency is based upon their tax position and the country of residency's local tax legislation. In any case, shareholders are encouraged to consult their tax advisor and depository bank, stockbroker or other financial intermediary for further details and specific conditions according their tax residence status.

Question 7: Which shareholders are also subject to Spanish withholding tax?

In addition to the 15% Dutch dividend withholding tax, Spanish tax resident shareholders who hold their shares through a Spanish-based financial intermediary are also generally subject to a 19% Spanish withholding tax on the amount of the dividend net of the 15% Dutch withholding tax. Nevertheless, certain shareholders may qualify for an exemption under Spanish law. In case the financial intermediary is not established in Spain, the withholding may not be applied. In those cases, the shareholder must self-assess and pay any applicable tax.

When the amounts received as dividend are taxable in Spain, the withholding borne in the Netherlands would raise a tax credit in Spain as a deduction to avoid international double taxation. This tax credit may be applied in the Personal Income Tax self-assessment process. Therefore, the Dutch withholding amounts are deducted from the final amount payable to Spanish Tax Authorities and the Spanish tax resident shareholders only bear effectively the taxation corresponding to Spanish tax system.

Ferrovial dividend distribution Q&A

Question 8: Can I get a tax credit in my country of residency for the Dutch withholding tax?

Whether shareholders can obtain a tax credit in their country of residency is based upon their tax position and the country of residency's local tax legislation.

In case of Spanish tax resident shareholders, please refer to Question 7.

In any case, shareholders are encouraged to consult with their tax advisors to determine if a tax credit is available in their country of residence for the Dutch WHT.

Question 9: What will be the currency of the Distribution?

Distributions in cash will be made in EUR, other than to Ferrovial shareholders who hold their shares (i) through custodians as participants directly in DTC, or (ii) in registered form, who will be paid in USD at the USD/EUR rate as per the BFIX: Bloomberg FX Fixings Frankfurt 14:00 CEST fixing of December 4, 2024.

Question 10: Who can I contact if I need more information?

You should contact your tax advisor and/or your broker or financial intermediary.