

## AB 1305 California Voluntary Carbon Market Disclosures Act Information

Ferrovial, S.E. (“**Ferrovial**” or the “**Company**”) provides the following disclosure in compliance with California’s Voluntary Carbon Market Disclosures Act, Section 44475 of Division 26, Part 10 of the California Health and Safety Code (“**AB 1305**”).

### Section 44475.2

Ferrovial discloses the necessary information on its Company website at the following locations noted below.

Since 2009, Ferrovial has been measuring 100% of greenhouse gas emissions (“**GHG**”) from its activities around the world and dividing them into two categories: those that come from our activity (“**Scope 1 and 2**”) and those that come from the value chain (“**Scope 3**”). 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.

Further, Ferrovial reports on its climate strategy, targets, progress, and related methodologies annually in a “Climate Strategy Report” (“**CSR**”), which is submitted to a consultative vote at the Annual General Meeting of the Company and is verified by an independent third-party auditor.

Claim (Section 44475.2(a))	Details (Section 44475.2(a))	Progress Measurement (Section 44475.2(a))	Independent Third-Party Verification (Section 44475.2(b))
Net Zero	Currently, the Company is working on reviewing the decarbonization plan to make it more ambitious, both in its reduction objectives and in the compensation strategy, with the aim of updating the neutrality commitment towards a Net-Zero scenario. <a href="#">2023 CSR at 4.</a>	In 2023, scope 1 and 2 emissions went down by 73.35% in terms of intensity compared to the base year (2009). In absolute terms, emissions have decreased by 45.58% since the base year and by 28.97% compared to the previous year (2022). <a href="#">2023 CSR at 4 and 15.</a>	Ferrovial’s Scope 1, 2 and 3 GHG emissions inventory assurance was completed by an independent third-party auditor and can be found in the <a href="#">Appendix of the 2023 CSR.</a>
Carbon Neutrality; Avoided Emissions	Ferrovial has set the goal of achieving climate neutrality by 2050 by lowering emissions and voluntarily offsetting emissions that cannot be reduced, which has been approved by the Science Based Targets Initiative (“ <b>SBTi</b> ”). <a href="#">2023 CSR at 4.</a>	In 2023, scope 1 and 2 emissions went down by 73.35% in terms of intensity compared to the base year (2009). In absolute terms, emissions have decreased by 45.58% since the base year and by 28.97% compared to the previous year (2022). <a href="#">2023 CSR at 4 and 15.</a>  In 2023, Ferrovial prevented the emission of almost 585,035 tCO <sub>2</sub> e into the atmosphere through (1) the purchase of renewable electricity, (2) the capture of biogas in water treatment plants, and (3) energy	Ferrovial’s Scope 1, 2 and 3 GHG emissions inventory assurance was completed by an independent third-party auditor and can be found in the <a href="#">Appendix of the 2023 CSR.</a>

		generation in water treatment plants. <a href="#">2023 CSR at 14.</a>	
GHG Reduction (Scope 1 and 2)	The SBTi-supported targets assumed by FerroviaI require a reduction of its Scope 1 & 2 emissions by 35.3% in absolute terms (tCO <sub>2</sub> e) and 42.9% in intensity (tCO <sub>2</sub> e/million €) by 2030 compared to the base year (2009). <a href="#">2023 CSR at 15.</a>	In 2023, scope 1 and 2 emissions went down by 73.35% in terms of intensity compared to the base year (2009). In absolute terms, emissions have decreased by 45.58% since the base year and by 28.97% compared to the previous year (2022). <a href="#">2023 CSR at 4 and 15</a>	FerroviaI’s Scope 1, 2 and 3 GHG emissions inventory assurance was completed by an independent third-party auditor and can be found in the <a href="#">Appendix of the 2023 CSR.</a>
GHG Reduction (Scope 3)	The SBTi-supported targets of the Company aim to reduce its Scope 3 emissions by 20% in absolute terms (tCO <sub>2</sub> e) by 2030, excluding “Capital goods” and “Purchased goods and services,” compared to the base year (2012). <a href="#">2023 CSR at 15.</a>	Reductions of 28.37% have been achieved, and considering all categories, reductions of 36.25% compared to the base year (2012). In absolute terms, emissions have decreased by 36.64% since the base year (2012). <a href="#">2023 CSR at 4 and 15.</a>	FerroviaI’s Scope 1, 2 and 3 GHG emissions inventory assurance was completed by an independent third-party auditor and can be found in the <a href="#">Appendix of the 2023 CSR.</a>

Further, information on FerroviaI’s approach to and progress toward these goals is available in FerroviaI’s [2023 Climate Strategy Report](#), [ESG Sustainability Strategy](#), [2023 CDP Climate Change Report](#) and various webpages including, but not limited to, the [Carbon Footprint, Reducing Emissions](#), and [2030 Sustainability Strategy](#) webpages and resources found therein.

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FerroviaI’s statements on matters within the scope of AB 1305 included or specifically referenced in FerroviaI’s [2023 Climate Strategy Report](#) update any prior statements on such matters.

The information above is being provided with respect to AB 1305. The statements made herein are based on information currently available to FerroviaI. While this information has been obtained from sources believed to be reliable, FerroviaI has not independently verified it and makes no guarantee, warranty or representation about its accuracy. FerroviaI assumes no obligation to update any information or statements contained in this document as result of new information, figures, events or otherwise, except as required by law. This document applies only to the extent AB 1305 applies or may apply to FerroviaI.

The fact that these disclosures are being made is in no way intended to suggest these matters are material as such term is defined, interpreted or used under U.S. federal securities laws or any other domestic or international, national, provincial or local law, directive, regulation or requirement which FerroviaI may or may not be subject to. FerroviaI does not waive any of its rights or defenses in connection with such disclosure. This information is subject to change without notice.

In addition, any prior purchase or use of voluntary carbon credits or carbon offsets in no way obligates or commits FerroviaI or any of its affiliates to purchase any such credits or offsets

in the future or should be construed to suggest that any such credits or offsets will be purchased or used by them in the future.

The information above contains forward-looking statements within the meaning of the U.S. Private Securities Litigation Reform Act of 1995. Certain statements herein and in Ferrovia's 2023 Climate Strategy, ESG Sustainability Strategy and 2023 CDP Climate Change Report (collectively, the "**Reports**") referenced herein are "forward-looking statements," including, but not limited to, those statements regarding our operational and financed net-zero targets, and related goals, commitments, strategies and plans. These statements are based on management's current expectations and are subject to known and unknown risks, uncertainties, changes in circumstances, and assumptions that are difficult to predict and are often beyond our control. These statements are not guarantees of future results, occurrences, or performance. Actual results and financial outcomes may differ materially from those included in any of these forward-looking statements due to a variety of factors, including, but not limited to those referenced in precautionary statements included in the Reports as well as the following factors: global socio-demographic and economic trends, climate-related conditions and weather events, energy prices and technological innovations, consumer and client behavior, data limitations and uncertainty, legislative and regulatory changes, and other unforeseen events or conditions. In particular, assumptions, standards, metrics, methodologies and frameworks for measurement, reporting and analysis of climate change continue to evolve, vary across jurisdictions and regulatory bodies and are the subject of proposed regulatory changes in multiple jurisdictions, which may have a material impact on our future measurement and reporting, as well as the results of the efforts set forth in this disclosure and the Reports. Furthermore, our ability to measure many of these goals is dependent on data expected to be measured, tracked and provided by our clients and other stakeholders; as a result, our ability to measure progress and meet our targets is subject to the quality and availability of such data, as discussed in the Reports. Given the inherent uncertainty of the estimates, assumptions and timelines contained herein and in the Reports, we may not be able to anticipate whether or the degree to which we will be able to meet our plans, targets, goals or commitments in advance. Other factors that could cause actual results to differ materially from those described in forward-looking statements can be found in the Reports, in Ferrovia's filings with the SEC, including, without limitation, the "Risk Factors" in our Registration Statement filed on Form 20-F with the SEC on April 29, 2024. Any forward-looking statements made by or on behalf of Ferrovia speak only as to the date they are made, and Ferrovia does not undertake to update forward-looking statements to reflect the impact of circumstances or events that arise after the date the forward-looking statements were made. While future events discussed herein or in the Reports may be significant, any significance should not be read as necessarily rising to the level of materiality of the disclosures required under U.S. federal securities laws or any other law, directive, regulation or rule.

**January 2025**