

FERROVIAL S.E. and Subsidiaries

Independent Assurance Report

Selected sustainability indicators on the supply
chain of the financial year ended 31 December
2024

Independent Assurance Report of selected sustainability indicators on the supply chain

For Management of
Ferrovial S.E.

We have performed a limited assurance engagement of selected sustainability indicators on the supply chain (hereinafter, the subject matter) of **Ferrovial S.E.** (hereinafter, the Parent Company) and **subsidiaries** (hereinafter, the Group) for the financial year ended December 31, 2024, included in the Annex to this report. This engagement was conducted by a team of sustainability assurance practitioners.

Responsibilities of the Parent Company's Management

The Parent Company's Management is responsible for preparing the subject matter, in accordance with the S&P Global Corporate Sustainability Assessment (CSA) guidelines, as well as other criteria expressly described in Annex for each subject matter. This responsibility includes the design, implementation and maintenance of such internal control relevant to enable the subject matter to be free from material misstatement, whether due to fraud or error.

Our independence and quality control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including international independence standards) of the International Ethics Standards Board for the Accountancy Profession (IESBA Code of Ethics), which is based on the fundamental principles of integrity, objectivity, professional competence, diligence, confidentiality and professionalism.

Our firm applies the International Standard on Quality Management ISQM 1, which requires the design, implementation and operation of a quality management system that includes policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility and the scope of our work

Our responsibility is to express our conclusions in an independent assurance report with limited assurance scope on the subject matter verified for the Group's 2024 financial year, based on the work performed.

Our review has been performed in accordance with the requirements established in prevailing International Standard on Assurance Engagements 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC).

Procedures carried out in a limited assurance engagement vary in nature and timing and are smaller in scope than reasonable assurance engagements, and therefore, the level of assurance provided is likewise lower.

Procedures performed by us are based on our professional judgement and included consultations, observation of processes, analysis of documentation, analytical procedures, assessing the suitability of quantification methods, as well as their consistency with underlying data.

According to the circumstances of the engagement, when carrying out the abovementioned procedures:

- Through consultations and meetings with Group staff from different departments involved in the preparation of each subject matter, gaining an understanding of the Group's control environment and relevant information systems to collect the indicators, but not assessing the design of specific control activities nor obtaining evidence of their application or testing their operating efficiency.
- The scope, relevance and completeness of the subject matter of the financial year ended December 31, 2024 has been analysed, considering the S&P Global Corporate Sustainability Assessment (CSA) guidelines and criteria defined by the Group.
- It has been verified the information on the subject matter by testing, based on the selection of a sample, and its adequate compilation from the data provided by the information sources.
- It has been obtained a representation letter from the Management.

Conclusion

Based on our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability indicators on the supply chain included in the Annex of **Ferrovial S.E. and subsidiaries** for the financial year ended December 31, 2024 have not been prepared, in all material respects, in accordance with the guidelines included in the S&P Global Corporate Sustainability Assessment (CSA) as well as other criteria expressly described in Annex.

Use and distribution

Our report is solely issued for Management of the Parent Company, in accordance with the terms of our engagement letter. We do not assume any liability towards third parties other than Management of Ferrovial S.E. Our report must be read together with the Annex attached to this report.

Madrid, 23 June 2025

Forvis Mazars Auditores, S.L.P.



Oscar Herranz López



Annex: Sustainability indicators on the supply chain of Ferrovial of the 2024 financial year

Indicator S&P Global Corporate Sustainability Assessment (CSA)	Ferrovial indicator name	Definition	2024
1.1 Total number of suppliers assessed via desk assessments/on-site assessments	PRO79. Number of critical suppliers (Tier-1 or Tier-2) assessed in the reporting period	Number of critical suppliers (Tier 1 or Tier 2) that are assessed in the reporting period.	138
1.2 % of significant suppliers assessed	PRO80. Number of critical suppliers (Tier 1 or Tier 2) assessed in the reporting period, expressed as a percentage	Number of critical suppliers (Tier 1 or Tier 2) assessed in the reporting period, expressed as a percentage.	65.09%
	PRO60. Number of Tier 1 critical suppliers in the year	Number of Tier 1 critical suppliers reported in the year. Where, tier 1 suppliers, refers to suppliers that directly supply goods, materials or services to the company. Critical supplier will be understood as any third party from whom products or services are obtained and/- or their purchases can have an impact on the continuity of the business, - or the volume of purchases is significant (more than 5 M€).	210
	Number of Tier 2 critical suppliers in the year	Number of Tier 2 critical suppliers reported in the year. Tier 2 suppliers are those that deliver goods, materials or services to Tier 1 suppliers and have no direct contractual relationship with Ferrovial	2
1.4 % of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	Percentage of critical suppliers (Tier-1 or Tier-2) with actual or potential substantial negative impacts and agreed corrective action/improvement plan	Percentage of Critical suppliers (Tier-1 or Tier-2) with actual/potential substantial negative impacts, with agreed corrective action/improvement plan.	5,88%
	PRO82. Number of critical suppliers (Tier-1 or Tier-2) with substantial actual/potential negative impacts, with agreed corrective action/improvement plan	Critical suppliers (Tier-1 or Tier-2) with actual/potential substantial negative impacts, with agreed corrective action/improvement plan. A corrective action plan (CAP) is a method of documenting non-compliance issues, identifying their root causes, and capturing measurable, achievable solutions and realistic deadlines.	1
1.5 Number of suppliers with substantial actual/potential negative impacts that were terminated	PRO83. Number of critical suppliers (Tier-1 or Tier-2) with substantial actual/potential negative impacts that were terminated	Number of critical suppliers (Tier-1 or Tier-2) with actual/potential substantial negative impacts that were terminated.	16
2.1 Total number of suppliers supported in corrective action plan implementation	PRO84. Number of critical suppliers (Tier-1 or Tier-2) assessed with substantial actual/potential negative impacts supported by Ferrovial in corrective action plan implementation	Number of critical suppliers (Tier-1 or Tier-2) with actual/potential substantial negative impacts supported by Ferrovial in corrective action plan implementation.	0
2.2. % of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	PR85. Percentage of critical suppliers (Tier-1 or Tier-2) assessed with substantial actual/potential negative impacts supported by Ferrovial in corrective action plan implementation	Number of critical suppliers (Tier-1 or Tier-2) with actual/potential substantial negative impacts supported by Ferrovial in corrective action plan implementation, shown as a percentage.	0%

Indicator S&P Global Corporate Sustainability Assessment (CSA)	Ferrovial indicator name	Definition	2024
3.1 Total number of suppliers in capacity building programs	PRO86. Number of critical suppliers (Tier-1 or Tier-2) in capacity building programs	Number of suppliers (Tier-1 or Tier-2) that are involved in systematically improve practices and performance on specific ESG topics through training, baseline assessments, collaborative system development, and progress measurement. Capacity-building is defined as the process of developing and strengthening the knowledge, skills, instincts, abilities, processes, and resources that organizations need to survive, adapt, and thrive in a fast-changing world.	0
3.2 % of unique significant suppliers in capacity building programs	PR87. Percentage of critical suppliers (Tier-1 or Tier-2) in capacity building programs [%]	Number of critical suppliers (Tier-1 or Tier-2) in capacity building programs, shown as a percentage.	0%
N/A	RO1. Total number of suppliers in the reporting period	The total number of different suppliers who have been active (with active invoicing) during the reporting period.	40,021