

CODE: NG.FER.CU-01

TITLE: POLICY OF THE ETHICS CHANNEL AND FOR
DEALING WITH QUERIES, COMPLAINTS AND
REPORTS

VERSION: 3

DATE OF FIRST PUBLICATION: 21/09/2016

SCOPE: GENERAL

DATE OF PUBLICATION OF THE CURRENT VERSION: 15/10/2025

CANCELS: PREVIOUS VERSION (09/05/2024)

LANGUAGE OF ORIGINAL VERSION: ENGLISH

APPROVED BY: BOARD OF DIRECTORS

PUBLISHED BY: COMPLIANCE DEPARTMENT

REVIEW HISTORY

Edition	Date of publication	Summary and reasons for change	Cancels/Supersedes:
1	21/09/2016	N/A	NPPR-103
2	09/05/2024	Adaptation to EU Directive (2019/1937), Dutch and Spanish laws and US laws as consequence of listing in Nasdaq Stock Exchange and Amsterdam Stock Exchange	Previous Version (21/09/2016)
3	15/10/2025	Update to reflect current practices, including modifications to definitions and addition of Responsibilities Clause.	Previous Version (9/05/2024)

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I. INTRODUCTION

In accordance with the Ferrovia Code of Ethics and Business Conduct, *“All Employees and Directors must adhere to the principles and requirements contained in this Code and strive to ensure that other individuals or groups that conduct business on behalf of Ferrovia, including contractors, agents, consultants, and other business partners, do likewise.”*

The Code of Ethics and Business Conduct also requires that *“All of our Employees and Directors with knowledge or a well-founded suspicion of any failure to comply with this Code must Speak Up and notify their manager (for Employees only) or make a report to the Ethics Channel. Ferrovia has zero tolerance for retaliation due to reports made by Employees in good faith and in accordance with this Code and the Policy of the Ethics Channel and for Dealing with Queries, Complaints and Reports.”*

II. PURPOSE

The purpose of this Policy is to establish the process for dealing with Queries, Complaints and/or Reports that have a bearing on the principles and commitments set out in the Code of Ethics (as defined below), via the mechanisms established for this purpose.

This Policy serves as a “whistleblower policy” within the meaning of best practice under Dutch governance guidelines and other applicable guidelines. Any Accounting Complaints (as defined below) are subject to, and should be made pursuant to, the U.S. rules for complaints regarding accounting, internal accounting controls, fraud or auditing matters, as set forth in Annex A (the Accounting Complaints Annex) hereto.

III. DEFINITIONS

Accounting Complaints: complaints about accounting, internal accounting controls, auditing matters or questionable financial practices of Ferrovia SE, which are further defined in and subject to the Accounting Complaints Annex attached hereto as Annex A.

Accounting Complaints Annex: the accounting complaints annex attached hereto as Annex A.

Audit and Control Committee: the audit and control committee of the Board as established in accordance with Ferrovia's Board rules.

Board: the board of directors of Ferrovia SE.

Chairman: the director designated as such in accordance with Ferrovia SE's articles of association.

Code of Ethics: Ferrovia's Code of Ethics and Business Conduct.

Communication: the act of sending a Query, Complaint or Report via the mechanisms provided for this purpose

Complaint: expression of disagreement, discontentment, or dissatisfaction in connection with the contents of the Code of Ethics.

Compliance Department: Ferrovia SE's compliance department.

Compliance Officer: Ferrovia SE's Chief Compliance Officer.

Conflict of Interest: a situation in which the person managing a Communication has an interest (including personal, professional, or financial) in the subject matter of the Communication.

Corruption: misuse of authority or position of trust for personal benefit, where individuals exploit access to resources, decision-making power, or influence, for improper gain, violating ethical duties of fairness, honesty, and accountability.

Employees: the employees and executives of Ferrovia.

Ethics Channel: a channel for communication with Ferrovia by which Employees, Directors and interested Third Parties can make Queries, Complaints and Reports.

Ferrovia or Group: Means Ferrovia SE, the companies forming part of its consolidated group and, in general, all entities under its direct or indirect control. "Control" shall mean the ability to exercise more than 50% of the voting rights or to appoint or remove a majority of the board, except in companies whose statutorily imposed control structures dictate otherwise and who shall not be considered part of the Group for purposes of this Policy.

Internal Audit Department: Ferrovia SE's internal audit department.

Management Body: any department, including Human Resources (whether in Corporate Headquarters or a business unit), of the Group that may, through its representative, receive or participate in processing a Communication.

Participating Entities: entities that Ferrovia neither wholly owns nor controls, but in which Ferrovia owns an interest.

Policy: the Policy of the Ethics Channel for dealing with Queries, Complaints and Reports.

Priority Communication: Communications which, regardless of the means or channel through which they are made, refer to facts or circumstances that meet any of the following requirements:

- They pertain to Corruption, regardless of the amount.
- They involve members of the Board.
- They involve Senior Management.
- They have a potential economic impact of over €500,000 or the equivalent value in USD or other currencies or, where this cannot be assessed, may have a very significant impact on the relevant area of the business.
- They may have a material impact on Ferrovia's business operations, legal liability, financial results, reputation, or market value.

- They pertain to Accounting Complaints.

Public Disclosure: the act of making information regarding violations of the Code publicly available.

Query: a request for clarification regarding the contents of the Code of Ethics.

Report: a report of a suspected breach or violation of the Code of Ethics or suspected misconduct or irregularities in general, including potential breaches of applicable laws and regulations.

Retaliation: retaliation occurs when a supervisor, manager or peer takes negative actions against an Employee or Third Party for having raised, in good faith, a query, complaint or report related to the Code of Ethics, whether through the Ethics Channel or otherwise, or having participated in the investigation thereof.

Sender: Employee or Third Party that sends a Query, Complaint or Report via the means enabled for this purpose.

Senior Management: Those persons who are members of the management committee of Ferrovial SE or who report directly to a member of the Board.

Third Party: a person who is not an Employee or Director of Ferrovial, such as a shareholder, supplier, contractor or subcontractor.

Website: Ferrovial's SE website (www.ferrovial.com).

IV. SCOPE OF APPLICATION

This Policy shall apply to:

- Ferrovial SE and the companies that comprise the Ferrovial Group, whatever their area of business, geographical location or activities.
- Members of the governing bodies of Ferrovial SE and members of the governing bodies (including supervisory boards or equivalent bodies) of the companies that comprise the Ferrovial Group (“**Directors**”).
- Employees of any of the companies that comprise the Group.

As a general rule, in the event of any discrepancy between this Policy and applicable local regulations, the stricter rule should be applied. However, in the event of conflict between this Policy and any local regulation, consultation with the Compliance Department of Ferrovial is required prior to taking action.

In the case of Participating Entities where this Policy is not applicable, Ferrovial shall strive to ensure that their respective decision-making bodies apply similar policies or procedures for dealing with Queries, Complaints and/or Reports which are adapted to their specific circumstances, culture and jurisdiction. Ferrovial shall also strive to ensure the same is applicable with respect to Third Parties that provide services or otherwise work with the Group.

Group companies may establish their own communication channels outside of those set forth in this Policy only for reasons of legal necessity and with the prior authorization of their respective governing bodies. In any event, the Principles for Action set forth below must be complied with, and Accounting Complaints remain subject to the policies and procedures set forth in the Accounting Complaints Annex. The person in charge of such a channel must report its activity, processes undertaken, and decisions made to the Compliance Department upon the request of the Compliance Department in order to consolidate the information for submission to the Audit and Control Committee. These Group companies shall periodically report to their governing bodies a summary of the Communications received with the frequency and format established for this purpose.

This Policy cannot anticipate all situations or matters. It is the responsibility of all Directors and Employees to request information and guidance from the Compliance Department when addressing new or unusual situations.

V. ROLES AND RESPONSIBILITIES

- First Line (Management Bodies and Employees):

- All Employees should report any Queries Complaints or Reports to their manager or their Human Resources Department, to the Compliance Department or to the Ethics Channel.
- Diligently manage the Communications that they receive directly or indirectly in accordance with this Policy.
- Management Bodies should manually create Communications in the tool for any matters directly or indirectly reported to them via means other than the Ethics Channel.
- Forward any Priority Communications that they may receive to the Compliance Department.
- Assist in processing Priority Communications at the request of the Compliance Department, the Internal Audit Department or other individual or group responsible for investigating Priority Communications. Ensure that any Communications that are received are kept confidential, that anonymity, if desired (to the extent feasible and permitted by applicable law), is preserved, that the rights of all involved are considered and that no Retaliation is taken with respect to Senders acting in good faith or to related parties, such as the Sender's co-workers and family members.

- Second Line (Compliance Department):

- Promote transparency and integrity within Ferrovial and, in particular, contribute to the development and promotion of the Ethics Channel and any other similar mechanisms established for such purpose.
- Receive and triage all Communications in accordance with Section VIII hereof. Manage any Communications handled by Compliance diligently and in accordance with the Principles for Action contained in this Policy.
- Assign the following Priority Communications to the Compliance Officer: (i) Priority Communications involving actual or suspected misconduct of the Board of Ferrovial

SE, or (ii) Accounting Complaints, which the Compliance Officer shall ensure are managed pursuant to the Accounting Complaints Annex.

- Triage, in coordination with the Internal Audit Department, all other Priority Communications received to determine whether the same shall be managed by the Compliance Department, the Internal Audit Department, or by both of them in tandem.
- Maintain records of the management of all Communications using the IT application enabled for the Ethics Channel.
- Review the degree to which relevant procedures were followed in the handling of Communications so as to reduce or prevent irregularities.
- Report to the management committee and the Audit and Control Committee of Ferrovial SE, relevant data regarding all Communications received during any particular reporting period.

- **Third Line (Internal Audit Department):**

- Receive Priority Communications as appropriate. Triage, in coordination with the Compliance Department, all Priority Communications (other than those pertaining to Accounting Complaints or to a member of the Board of Ferrovial SE) received to determine whether the same shall be managed by the Compliance Department, the Internal Audit Department, or by both of them in tandem.
- Direct any Accounting Complaints to the Compliance Officer, who shall ensure that they are managed in accordance with the Accounting Complaints Annex.
- Investigate Priority Communications, working alone or in tandem with the Compliance Department, using internal or external resources as necessary, including, but not limited to outside legal counsel, except as otherwise provided in the Accounting Complaints Annex.
- Assist in the investigation of Communications as necessary or when its assistance is requested by the Management Body in charge of the process and whenever it considers that its intervention is justified.
- Report to the relevant Management Bod(ies) and the Audit and Control Committee on the outcome of investigations conducted by them with respect to Priority Communications, while keeping the Compliance Department informed.

VI. PRINCIPLES FOR ACTION

Ferrovial promotes an environment of transparency and integrity in the pursuit of its business activities.

Confidentiality and Anonymity

Communications will be received and handled in a secure manner in order to ensure, to the fullest extent possible, the confidentiality of (i) the identity of the Sender(s) and any third party mentioned in the Communication and (ii) the actions carried out in the management and processing of the Communication.

Ferrovial will respect the Sender's anonymity, if that is the Sender's wish (to the extent feasible and permitted by applicable law). Investigations shall be carried out in an objective, fair, thorough, and diligent manner with the utmost care and consideration in accordance with internal procedures and applicable law.

In the specific case of Public Disclosure, regardless of the means through which the information has been made public, the information will be treated on a case-by-case basis in coordination with the corresponding authorities, if necessary, and, where appropriate, the corresponding investigation shall be initiated.

Data Protection

Communications will also be received and handled in a manner that ensures data protection by preventing access to unauthorized persons to the fullest extent possible. Any personal and corporate data obtained will be maintained for as long as it is deemed necessary for follow-up of the Communication, including any investigation, and in accordance with the applicable law.

Independence and Lack of Conflicts of Interest

Ferrovial will ensure independence and the absence of Conflicts of Interest in this process to the fullest extent possible.

Throughout the entire process, to the fullest extent possible, the rights of those involved will be respected, including the presumption of innocence and the honor of the person concerned.

Zero Tolerance for Retaliation

Ferrovial has zero tolerance for retaliation against Senders acting in good faith and related parties, such as co-workers and family members, or against anyone who participates in the investigation of a Communication.

VII. ETHICS CHANNEL

Ferrovial has an Ethics Channel whose objective is to provide its Employees, and any interested Third Party with a mechanism for communication of legitimate Queries, Complaints and Reports.

The application may be accessed on Ferrovial's intranet and on its Website as well as through the toll-free numbers available at the Ethics Channel tab on the Website.

Regardless of the form in which the Sender submits the Communication, the Sender shall be provided with information related to the processing of his or her personal data, in accordance with applicable law. The Compliance Department, as the department responsible for the Ethics Channel, is entrusted with the management of the Ethics Channel in accordance with the Principles for Action set forth in section VI above in coordination with the appropriate Management Bodies, and particularly with the Internal Audit Department.

All Senders or individuals submitting Communications through the Ethics Channel or other process outlined in this Policy are asked to provide as much detail and supporting information as possible

about their concerns in order to assist the investigative process. Communications should at a minimum contain the following information:

- Identification of the reported person(s);
- Dates and locations of facts;
- Personnel who may be able to corroborate the allegations, if applicable; and
- Description of allegations.

Without the aforementioned information, it may not be possible to conduct a review into the alleged conduct, which could lead to a lack of resolution. Likewise, a report may not be fully resolved if the Sender cannot be contacted through the Secure Inbox of the Ethics Channel tool or other means.

VIII. HANDLING OF COMMUNICATIONS

All Communications that are received must be handled with the utmost confidence and diligence, in accordance with the provisions of this Policy, including, as applicable, the Accounting Complaints Annex.

The Compliance Department shall manage an IT application for the handling of all Communications, regardless of the means of transmission. Those with responsibility for managing Communications shall have access to the IT application, as appropriate.

As described in the Accounting Complaints Annex, access to reports and records associated with Accounting Complaints will be restricted on a need-to-know basis to the Compliance Officer (and/or any person assigned to investigate the complaint on his or her behalf), members of the Audit and Control Committee, Ferrovial's legal department, or employees of the company or outside counsel involved in investigating an Accounting Complaint, as applicable. Access to such reports and records may be granted to other parties at the discretion of the Audit and Control Committee.

1. Communications Received via the Ethics Channel

Once a Communication is received, the following procedure is set in motion:

- The IT application sends an automatic message to the Sender confirming receipt of the Communication.
- Within five (5) business days, the Compliance Department or the corresponding Management Body shall send a message to the Sender acknowledging receipt and thanking them for the Communication unless this message may endanger the confidentiality of the Communication.
- If it is a Priority Communication, the process set forth in section VIII.3 will be followed, subject to the Accounting Complaints Annex, which shall apply in the case of a Priority Communication, that is an Accounting Complaint.

- If, based on the nature and content of the Communication, it is not classified as Priority Communication, then, within a maximum of fifteen (15) business days, the Compliance Department will decide whether the Communication warrants further action or investigation. If necessary, additional information may be requested from the Sender.
- If the Communication warrants further action or investigation, the Compliance Department will forward it to the appropriate Management Body, depending on the nature of the matter.
- In the event of dismissal of a Communication, the Sender will be informed of such dismissal.
- The investigation of a Communication must be concluded within sixty (60) business days by the Management Body responsible for deciding the matter; such period may be extended for just cause subject to any limits established in the applicable legislation. Within five (5) business days of the decision, the Management Body must inform the Sender and any interested parties of the status of the resolution (with the understanding that sometimes the need for confidentiality may prevent the Management Body from giving the Sender specific details of the investigation or any disciplinary action taken as a result) and simultaneously upload into the IT application information and documentation supporting the conclusions and any corrective and/or disciplinary action that has been taken, if applicable.

2. Communications Received Directly by the Sender's Hierarchical Superior, by any Management Body or by the Board

If a Communication is made to a member of the Board, the recipient of the Communication must communicate the same to the Compliance Officer, who shall refer it to the Compliance Department for further handling.

If a Communication is made directly to a manager or a Management Body:

- In the case of a Priority Communication or Accounting Complaint, within three (3) business days, it should be sent to the Compliance Department in order to confirm its classification.
- In the case of non-Priority Communications, the recipient must report the same to a Management Body or the Compliance Department, who shall manually create a new case in the Ethics Channel application.

3. Priority Communications

Priority Communications will be handled as follows:

- Priority Communications shall be triaged by the Compliance Department in coordination with Internal Audit Department within fifteen (15) business days. Priority Communications may be dismissed if they do not meet threshold levels of information or credibility in order to be further processed.
- Those Priority Communications involving the actual or suspected misconduct of a member of the Board of Ferrovial SE shall be forwarded to the Compliance Officer to be managed by the Chairman of the Audit and Control Committee.

- Accounting Complaints shall be forwarded to the Compliance Officer to ensure that they are managed in accordance with the Accounting Complaints Annex.
- For all other Priority Communications, the Compliance Department and the Internal Audit Department shall jointly make a determination regarding whether their investigation shall be conducted by the Compliance Department and/or the Internal Audit Department, working alone or in tandem. Either of them may use such internal and external resources as considered necessary, including, but not limited to, outside legal counsel. Upon completion of the analysis and investigation of the matters referred to in the Priority Communication, the Compliance Department and/or the Internal Audit Department, as appropriate, will issue a report on the conclusions, including a recommendation of appropriate corrective and/or disciplinary measures, and will refer it to the appropriate Management Body, depending on the nature of the matter, for its information and the adoption of any appropriate corrective and/or disciplinary measures, if applicable.

4. Analysis by Compliance

The Compliance Department will periodically analyze all Communications in order to determine whether, at the time the matter arose, internal policies, procedures or measures within Ferrovia capable of preventing it from occurring existed and were violated. The Compliance Department may propose new measures and/or update internal policies and procedures to help prevent the occurrence of similar incidents in the future.

IX. PERSONAL DATA PROTECTION

Ferrovia has in place an Ethics Channel Privacy Notice which explains how personal data is processed in relation to the Ethics Channel, Queries, Complaints and Reports relating to the Code of Ethics. This includes information on international transfers of personal data, data retention practices, and the rights in relation to the personal data of a person making such reports or complaints as well as the personal data of the alleged wrongdoers, witnesses and other person involved.

X. VALIDITY

This Policy of the Ethics Channel and for dealing with Queries, Complaints and Reports has been approved by the Board and will enter into force from the date of its publication on the intranet.

Consultation with the Compliance Department of Ferrovia will be required prior to the passing of any internal rule or procedure on this matter.

ANNEX A

COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS

I. INTRODUCTION

The Audit and Control Committee (the “**Audit and Control Committee**”) of the Board of Directors of Ferrovial SE (the “**Company**”) has adopted these rules for complaints regarding the Company’s accounting, internal accounting controls, fraud or auditing matters (the “**Accounting Complaints Annex**”). This Annex is published on Ferrovial’s intranet and on Ferrovial’s website (www.ferrovial.com) (the “**Website**”). All terms used herein but not defined have the meanings assigned to them in the Company’s Policy of the Ethics Channel and for dealing with Queries, Complaints and Reports (the “**Policy of the Ethics Channel**”).

II. PURPOSE

The Company is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage Employees and Third Parties to make the Company aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records.

This Accounting Complaints Annex has been adopted by the Audit and Control Committee to govern the receipt, retention and treatment of complaints regarding the Company’s accounting, internal accounting controls or auditing matters, and to protect the confidential, and if so desired, anonymous reporting (to the extent feasible and permitted by applicable law) of concerns regarding questionable accounting or auditing matters.

This Accounting Complaints Annex is an annex to the Policy of the Ethics Channel, which describes the policies and procedures for reporting suspected breaches or violations of the Company’s Code of Ethics and Business Conduct (the “**Code of Ethics**”) or suspected misconduct or irregularities in general (other than Accounting Complaints (as defined below) made pursuant to this Annex), as well as making requests for clarification regarding the contents of the Code of Ethics or expressing any disagreement, discontentment or dissatisfaction in connection with the contents of the Code of Ethics. Any Query, Complaint or Report other than Accounting Complaints (as defined below) that are submitted through a procedure described in this Accounting Complaints Annex will be addressed pursuant to the Policy of the Ethics Channel.

For purposes of this Accounting Complaints Annex and the Policy of the Ethics Channel, an “**Accounting Complaint**” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices within Ferrovial SE, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the “**SEC**”) or the investing public;

- violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;
- misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

If requested by the Employee, the Company will protect the anonymity (to the extent feasible and permitted by applicable law) of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Third Parties will also be given the opportunity to submit Accounting Complaints.

III. PROCEDURES

The Company urges any person desiring to make an Accounting Complaint to contact the Company through the Ethics Channel (the “**Ethics Channel**”) or the Company's designated compliance officer (the “**Compliance Officer**”), directly. Employees or Third Parties may also report Accounting Complaints directly to the Chairman of the Audit and Control Committee, including in the particular circumstance that the actual or suspected misconduct in the Accounting Complaint involves a member of the Board.

A. RECEIPT OF ACCOUNTING COMPLAINTS

ETHICS CHANNEL

The Company has an Ethics Channel whose objective is to provide Employees, and any Third Party who has a relationship with the Group (collectively, the “**Senders**”), with a mechanism for communication of legitimate Queries, Complaints and Reports, including any Accounting Complaints.

Any person with an Accounting Complaint can place a report through the Ethics Channel through the procedures described in the Policy of the Ethics Channel.

Employees may use the Ethics Channel to report an Accounting Complaint confidentially and, if desired, anonymously (to the extent feasible and permitted by applicable law), and need not provide their name or other personal information. If such information is provided, reasonable efforts will be used to conduct the investigation that follows in a manner that protects the confidentiality and anonymity (where applicable and to the extent feasible and permitted by applicable law) of the Employee making the call.

The information obtained through the Ethics Channel will be documented in a format acceptable to the Company and will include at a minimum a written description of the information received concerning the Accounting Complaint Communications. Such documentation will be provided to the

Compliance Officer and, subsequently, to the Chairman of the Audit and Control Committee, as appropriate.

WRITTEN COMPLAINTS TO THE COMPLIANCE OFFICER

Any person may report an Accounting Complaint in writing to the Compliance Officer at the following address:

FERROVIAL SE

Gustav Mahlerplein 61-63 (Symphony Towers, 14th floor), 1082 MS Amsterdam, The Netherlands

Attention: Compliance Officer

Employees submitting this information need not provide their name or other personal information except where provided otherwise by applicable law. If such information is provided, reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an Employee or Third Party in a manner that protects the confidentiality and anonymity (where applicable and to the extent feasible and permitted by applicable law) of the Sender submitting the Accounting Complaint.

WRITTEN COMPLAINTS TO THE CHAIRMAN OF THE AUDIT AND CONTROL COMMITTEE

Any person may report an Accounting Complaint to the Chairman of the Audit and Control Committee openly, confidentially and, if desired, anonymously (to the extent feasible and permitted by applicable law). Fraud and accounting allegations can be made in writing to the Audit and Control Committee. Employees and Third Parties submitting this information need not provide their name or other personal information except where otherwise required by applicable law. If such information is provided, reasonable efforts will be used to conduct the investigation that follows from any employee who reports an Accounting Complaint in accordance with the procedures set forth herein in a manner that protects the confidentiality and anonymity (where applicable and to the extent feasible and permitted by applicable law) of the person submitting the Accounting Complaint.

Written Accounting Complaints to the Chairman of the Audit and Control Committee should be marked CONFIDENTIAL and mailed to the following address.

FERROVIAL SE

Gustav Mahlerplein 61-63 (Symphony Towers, 14th floor), 1082 MS Amsterdam, The Netherlands

Attention: Chairman of the Audit and Control Committee

Any Accounting Complaints determined not to be under the appropriate management of the Audit and Control Committee shall be managed in the normal course of Communications to the Ethics Channel.

ADDITIONAL GUIDELINES FOR REPORTING ACCOUNTING COMPLAINTS

In addition to the reporting procedures noted above:

- Ferrovial's **external auditors** should inform the Compliance Officer and the Audit and Control Committee without delay if, during the performance of their duties, they discover or suspect an instance of misconduct or irregularity.
- Ferrovial's **internal audit function** should inform the Compliance Officer and the Audit and Control Committee without delay if, during the performance of its duties, it discovers or suspects an instance of material misconduct or irregularity.

B. PROCESSING OF ACCOUNTING COMPLAINTS

Accounting Complaints, including those received through the Ethics Channel, shall be reviewed and, as applicable, investigated in accordance with the following procedure. To the extent these procedures conflict with any procedures established under the Policy of the Ethics Channel, these procedures shall govern.

- An Accounting Complaint made under these procedures shall be directed to the Compliance Officer and/or the Audit and Control Committee according to the procedures set forth above.
- The Compliance Officer or the Audit and Control Committee, as applicable, shall review the Accounting Complaint, and may investigate it directly or may assign another Employee (including a member of the Internal Audit Department, to the extent deemed appropriate by the Compliance Officer or the Audit and Control Committee, as applicable), outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. The Compliance Officer or the Audit and Control Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Company's legal department, legal counsel or any other attorney in the course of the investigation.
- Unless otherwise directed by the Compliance Officer or the Audit and Control Committee, as applicable, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings or recommendations to the Compliance Officer or the Audit and Control Committee, as applicable. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend the same. All Accounting Complaints should be analyzed and investigated, and appropriate corrective and disciplinary measures should be taken, within sixty (60) business days from the report date, which may be extended for just cause, within the limits established by applicable laws.
- If determined to be necessary by the Compliance Officer or the Audit and Control Committee, as applicable, the Company shall provide for appropriate funding, as determined by the Compliance Officer or the Audit and Control Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

- Periodically and whenever requested by the Audit and Control Committee, the Compliance Officer shall submit a report to the Audit and Control Committee and any member of Company management that the Audit and Control Committee directs to receive such report, that summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) a description of the substance of the Accounting Complaint, (b) the status of the investigation, (c) any conclusions reached by the investigator and (d) findings and recommendations.
- At any time with regard to any Accounting Complaint received by the Compliance Officer or the Audit and Control Committee, as applicable, the Compliance Officer may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation, in which case it must be reported to the members of the Audit and Control Committee.

C. ACCESS TO REPORTS AND RECORDS AND DISCLOSURE OF INVESTIGATION RESULTS

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted on a need-to-know basis to the Compliance Officer (and/or any person assigned to investigate the complaint on his or her behalf), members of the Audit and Control Committee, the Company's legal department, Employees or outside counsel involved in investigating an Accounting Complaint, as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit and Control Committee.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.

D. RETENTION OF RECORDS

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined in this Accounting Complaints Annex will be retained for at least six years from the date of the complaint, subject to applicable law, after which time the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation at such time, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary. As described in the Policy of the Ethics Channel, the Compliance Department is responsible for maintaining records of the management of all Communications. Any personal data in an Accounting Complaint will be retained in accordance with the retention periods set out in the Ethics Channel Privacy Notice.

E. PERSONAL DATA PROTECTION

The Company has in place an Ethics Channel Privacy Notice which explains how personal data is processed in relation to the Ethics Channel, Queries, Complaints and Reports relating to the Code of Ethics and Accounting Complaints. This includes information on international transfers of personal data, data retention practices, and the rights in relation to the personal data of a person making such reports or complaints.

F. EMPLOYEE AWARENESS

Employees will be made aware of the adoption of this Policy. This awareness will be raised using good employee communications practices. These employee communications may differ by jurisdiction and may comply with applicable local laws on whistleblower procedure communications to employees. Communications will include instructions on the method by which Accounting Complaints may be submitted.

G. COMPLIANCE WITH LAW

This Accounting Complaint Annex is intended to meet the requirements of applicable Laws and regulations, including Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

H. REVIEW

This Accounting Complaint Annex will be subject to the periodic review of the Audit and Control Committee. Any proposed changes to this Accounting Complaint Annex will be, upon recommendation of the Audit and Control Committee, reviewed and approved by the Board of Directors of the Company.

IV. No Retaliation

The Company will not discipline, discriminate against or retaliate against any person who makes an Accounting Complaint or assists in the investigation thereof in good faith and will not tolerate any such action. The Company will abide by all applicable laws that prohibit retaliation against those who lawfully submit complaints under this Accounting Complaint Annex. The Company urges any Employee that believes that he or she has been subjected to retaliation due to submitting an Accounting Complaint, to immediately report the issue to the Compliance Officer or through the Ethics Channel. The Company will promptly and thoroughly investigate any assertion that an Employee is involved in retaliation related to reporting of or the Company's subsequent investigation of an Accounting Complaint.

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