

CODE: PG.FER.CR.001

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

VERSION: 4

SCOPE: General

DATE OF FIRST PUBLICATION: 01/01/2017

SUPERSEDES: NPCD-106

**DATE OF PUBLICATION OF THE CURRENT
VERSION:** 09/12/2025

LANGUAGE OF ORIGINAL VERSION: English

APPROVED BY: CEO

PUBLISHED BY: Communication and Corporate Social
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)
4	09/12/2025	Strengthen the oversight of the Board of Directors	NPCD 106 (09/05/2024)

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 Ferroviaal.

III. DEFINITIONS

Agreement: Legal document setting out the collaboration between Ferroviaal 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 Ferroviaal.

Communications and Corporate Social Responsibility Department: the communications and corporate social responsibility department of Ferroviaal N.V.

Legal and Compliance Department: the legal and compliance department of Ferroviaal N.V.

Management Committee: the management committee of Ferroviaal N.V.

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

Ferroviaal and Group: Ferroviaal N.V. 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 Ferroviaal 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 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 Ferroviaal 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: Ferroviaal 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 Ferroviaal and a Beneficiary.

In particular, this Policy shall apply to:

- Ferroviaal N.V. and the companies that comprise the Group, whatever their area of business, geographical location or activities;
- Members of the governing bodies of Ferroviaal N.V. and members of the governing bodies of the companies that comprise the Ferroviaal Group (including supervisory boards or equivalent bodies);
- Employees, directors and officers of any of the companies that comprise the Group.

Ferroviaal 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 Ferroviaal has a stake and to which this Procedure does not apply, Ferroviaal 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 Legal and Compliance Department. In any case, approval by the Legal and Compliance 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 Legal and Compliance 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 Legal and Compliance 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 Legal and Compliance Department of Ferroviaal 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 Ferroviaal'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 Ferroviaal'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 €15,000¹ 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 €250,000² per year.
 - c. The Beneficiary's risk is less than "high", in accordance with the Due Diligence Policy with Respect to Third-Party Integrity.

If the Proposer is the Communications and Corporate Social Responsibility Department, these checks will be carried out by the Legal Advisory Department.

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 N.V.
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.

¹ Or the equivalent in local currency.

² Or the equivalent in local currency.

5. If the amount of a contribution is equal to or exceeds € 500,000³ in a single year or in aggregate over the term of the agreement, the Board of Directors must be informed by the CEO.

Contributions amounting to less than €15,000⁴ 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 Legal and Compliance Department will verify the authorization and oversight systems that are established in the business areas and at the corporate level.

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) Ferrovia'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 Ferrovia'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.

³ Or the equivalent in local currency.

⁴ Or the equivalent in local currency.

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 Legal and Compliance Department of any alerts or incidents arising during the Project's implementation.

The Head of Communication and Corporate Social Responsibility will inform the Legal and Compliance 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 PROGRAMS⁵

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.

⁵Updated in 2023

ANNEX 2:
SPONSORSHIP, DONATION OR PATRONAGE PROJECT APPLICATION FORM

Reference number

<p>A. PROPOSER (FERROVIAL)</p> <p>i. Business Unit: <input type="text"/></p> <p>ii. Company (1): <input type="text"/></p> <p>iii. Address: <input type="text"/></p> <p>iv. Percentage contribution (2): <input type="text"/> %</p>	<p>B. BENEFICIARY INSTITUTION</p> <p>i. Name: <input type="text"/></p> <p>ii. Address: <input type="text"/></p> <p>iii. Type (3): <input type="text"/></p> <p>iv. External Audit: <input type="checkbox"/> Yes <input type="checkbox"/> No Entity <input type="text"/></p> <p>v. Has the Beneficiary completed the Third-Party Integrity DD? <input type="checkbox"/> Yes <input type="checkbox"/> No If the answer is "No", why? <input type="text"/></p> <p>vi. Final Risk Assesment (4): <input type="checkbox"/> High <input type="checkbox"/> Medium <input type="checkbox"/> Low</p>
<p>C. CONDITIONS</p> <p>i. Total amount: <input type="text"/> € ii. Annual amount (5): <input type="text"/> € iii. Total duration of agreement <input type="text"/> months</p> <p>iv. Previous contributions (6): <input type="text"/> €</p>	
<p>D. PROJECT:</p> <p>1. Description and characteristics of the project (7):</p> <div style="background-color: #e6f2ff; height: 100px; width: 100%;"></div> <p>2. Sustainable Development Goals to which it contributes (8):</p> <div style="background-color: #e6f2ff; height: 100px; width: 100%;"></div>	

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
iv. Does the Beneficiary have a compliance organization and an organization and control model designed to avoid the commission of crimes?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

2) Mitigation measures adopted

i. Insertion of anti-corruption and anti-bribery clauses	<input type="checkbox"/> Yes	<input type="checkbox"/> No
ii. Application of Ferrovial's Anticorruption Policy or a similar policy	<input type="checkbox"/> Yes	<input type="checkbox"/> No
iii. Application of Ferrovial's Code of Ethics or a similar code	<input type="checkbox"/> Yes	<input type="checkbox"/> No
iv. Insertion of clauses providing penalties or termination for breach	<input type="checkbox"/> Yes	<input type="checkbox"/> No
v. Signature by the Third Party of a declaration of compliance with Ferrovial's Anticorruption Policy or a certificate in similar terms.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
vi. Specific anti-corruption training, if appropriate	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.	<input type="checkbox"/> Yes	<input type="checkbox"/> 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>ATTENZIONE</p> <p>Date <input type="text"/></p> <p>Proposer name, signature and position (Business CEO / Corp. Director)</p>	<p>2. Validated (Communication and CR Director) (*)</p> <p>ATTENZIONE</p> <p><input type="checkbox"/> Priority project</p> <p><input type="checkbox"/> Project not aligned with priority programmes</p> <p><input type="checkbox"/> Amount >= €250,000 or final high risk (CEO approval)</p> <p>Name and signature Communication and CR Director</p> <p>Date <input type="text"/></p>
<p>4. Approved (business / corporate area)</p> <p>ATTENZIONE</p> <p>Date <input type="text"/></p> <p>Name and signature Business CEO / Corp. Director</p>	<p>3. Approved CEO</p> <p>ATTENZIONE</p> <p>Date <input type="text"/></p> <p>Name and signature CEO</p>

(*) If the Proposer is the Communications and CSR Director, these checks will be carried out by the Legal Advisory Director

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.