

2023 Directors' Report Appendix

Sustainability Strategy Monitoring Appendix

Abertis Infraestructuras, S.A.
and subsidiaries

Contents

Contents	2
Stakeholders and Materiality	3
Stakeholders.....	3
Materiality	5
Strategic Approach	8
Axis 1: We are transparent and demanding	13
We develop a culture in the organisation based on ethical principles and sustainability	14
We achieve excellence in good governance.....	16
Axis 2: We are eco-efficient and respectful	18
We reduce the carbon footprint of our organisation and our activities	19
We innovate based on the circular economy throughout our value chain	29
We promote and ensure the conservation of natural capital	32
Axis 3: We are responsible and aware.....	36
We guarantee and promote road safety and occupational health	37
We guarantee equal opportunities and enhance employment quality.....	52
We generate positive synergies with the local community.....	67
EU Environmental Taxonomy	67
Eligible Activities and Aligned Activities	68
Metodology for Preparing the KPIs.....	72
Reporting of results	82
Metodology and International Equivalences.....	86
Reporting Methodology	86
Standards and Principles	86
Scope of the Information.....	87
Calculation Methodologies	88
Internal Control and Risk Management Systems for Sustainability Reporting	89
External Assurance.....	89
GRI Content Index	91
Foundation and General Disclosures	91
Material topics	94
Content notes.....	104
Links with the Global Compact Ten Principles (2000)	105
Linkage with OECD Guidelines for Multinational Enterprises (2023).....	107
Linkage with the Guiding Principles on Business and Human Rights (2011).....	108
Linkage with the Sustainable Development Goals (2022).....	109
Index of Disclosures Required by Spanish Law 11/2018	111

1

Stakeholders and Materiality

Stakeholders

Abertis has identified its stakeholders, that is to say, the parties that are relevant to its activity and the conduct of its operations in the various countries in which it has a presence. The list of stakeholders is updated regularly in accordance with the main international technical standards on stakeholder management in the context of the Group's environmental, social and governance (ESG) management.

The list of stakeholders used in preparing this Report is the list published in 2022, which was based on studies carried out in 2019 and 2021. The priorities of Abertis and its stakeholders and the various actions carried out during the year are a continuation of those reported in previous years, while also taking new sustainability trends into account.

Abertis works to strengthen the existing communication channels with all the stakeholders with which it maintains a relationship. These channels are deployed in the areas and activities that make up the Group as a whole and play an important role in ensuring that the particularities of each Business Unit are respected. They also facilitate the integration of global priorities, guidelines, policies and procedures, paying attention to the corporate due diligence framework.

ESG surveys are conducted at regular intervals to engage with large numbers of people and thus obtain a comprehensive view of stakeholders' expectations. This year these surveys have revealed increasing demands in respect of sustainability and oversight of the impact of Abertis' activities. The survey results are also used in the materiality assessment.

In 2023, no changes were made to the list of the Group's stakeholders. The following infographic shows the stakeholders, their expectations and the of expectations of Abertis, and the main communication channels:

Abertis and its stakeholders



Common channels

Frequent channels

Specific channels

	STAKEHOLDER EXPECTATIONS	CHANNELS	ABERTIS EXPECTATIONS
INVESTMENT COMMUNITY	<p>Profitability and returns that increase the value of the company without jeopardising other assets.</p> <p>Transparency, accountability and good governance.</p> <p>Relevant decision-making in relation to the objectives set by the organisation.</p>	<div>1</div> <div>2</div> <div>3</div> <div>4</div> <div>1</div>	<p>Profitability and returns that increase the value of the company without jeopardising other assets.</p> <p>Transparency, accountability and good governance.</p> <p>Competitiveness.</p>
STAFF AND EMPLOYEE REPRESENTATION	<p>Security in the provision of work and compliance with contractual commitments.</p> <p>Smooth and effective dialogue and willingness to work within a collective bargaining framework.</p>	<div>1</div> <div>2</div> <div>3</div> <div>4</div> <div>1</div> <div>4</div> <div>2</div> <div>3</div> <div>4</div>	<p>Contribution to value creation in the organisation.</p> <p>Professional development, work-life balance, training and recognition.</p> <p>Involvement with the organisation's values and identification of improvements from a collective point of view.</p>
SUPPLIERS	<p>Neutral and transparent selection and recruitment processes.</p> <p>Collaboration, understanding and outreach.</p>	<div>1</div> <div>2</div> <div>4</div> <div>1</div> <div>3</div> <div>5</div>	<p>Compliance with contractual commitments.</p> <p>Performance and efficiency in accordance with the agreed financial value.</p>
USERS AND CLIENTS	<p>Satisfaction with the services provided and resolution of incidents.</p> <p>Security and confidentiality.</p> <p>Road safety.</p>	<div>2</div> <div>4</div> <div>2</div> <div>4</div> <div>6</div>	<p>Compliance with contractual commitments.</p> <p>Road safety.</p>
LOCAL COMMUNITY, ASSOCIATIONS AND MEDIA	<p>Fulfilment of objectives, collaboration in the various social projects and respect for established agreements.</p> <p>Road safety.</p> <p>Transparency.</p> <p>Involvement in decision-making.</p>	<div>1</div> <div>2</div> <div>3</div> <div>4</div> <div>2</div> <div>3</div> <div>7</div>	<p>Collaboration and understanding.</p> <p>Improving the local environment and community.</p> <p>Adequate transmission and dissemination of information.</p>
PUBLIC ADMINISTRATIONS AND REGULATORS	<p>Collaboration for the achievement of social objectives.</p> <p>Capacity for management, innovation and responsiveness.</p> <p>Transparency and contribution to the SDGs.</p> <p>Active participation in diplomatic organisations.</p>	<div>1</div> <div>4</div> <div>3</div> <div>8</div> <div>9</div>	<p>Compliance with contractual commitments.</p> <p>Transparency and legal certainty.</p>

Materiality

Abertis has prepared this Report based on the results of the materiality assessment, which was updated in 2022 to meet the requirements of the Global Reporting Initiative (GRI) standards. Abertis' impact materiality assessment is based on various international conventions, management and reporting standards and internal management benchmarks.

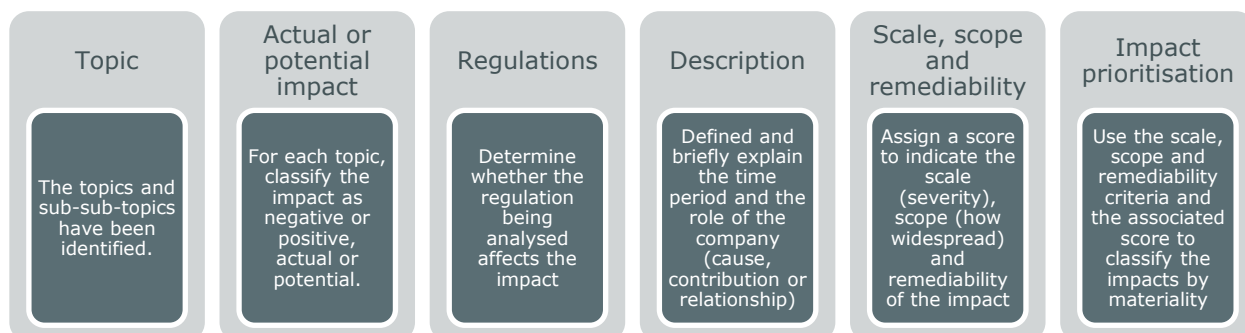


In identifying material topics, the life-cycle analysis carried out previously has been found to be still valid, as the scope of sustainability reporting is the same as the previous year and there have been no significant changes to either the Toll Roads or the AMS activities.

The regulatory environment has been analysed, taking existing internal regulations and the various international commitments adopted in recent years as a reference. Advances in ESG legislation have also been taken into account, in particular the new European regulations, including the proposal for a Directive on Sustainable Corporate Governance and Due Diligence, the European Taxonomy Regulation, the European Union's Sustainable Finance Disclosure Regulation (SFDR) and the Corporate Sustainability Reporting Directive (CSRD).

At the methodological level, following the indications of the GRI, the quantification of the materiality of each of the ESG issues analysed in 2022 has been maintained. The updating of the Group's materiality assessment to include double materiality will continue in the years ahead.

METHODOLOGY FOR CLASSIFYING MATERIAL TOPICS BY IMPACT



The material topics identified in 2022 still apply this year. At a cross-cutting level, human rights due diligence reveals the need to ensure social responsibility throughout the value chain, especially with suppliers, in order to achieve sustainable consumption by applying ESG criteria in procurement processes. At the social level, diversity and equality of opportunity, well-being at work and social investment are especially important. Lastly, the material topics at the environmental level include eco-efficiency practices and emission reduction.

As in previous years, the most important issues for the Toll Roads activity are road safety and biodiversity protection, whereas for AMS the focus continues to be on increasing transparency and reporting, as well as compliance with human rights and monitoring of the use of materials in countries with conflicts.

The actions and indicators associated with the measures taken to monitor, prevent and mitigate the impacts associated with Abertis' material topics are set out in the various sections of this Appendix.

Although this Report uses the materiality assessment performed in 2022, steps have been taken during 2023 to align the assessment with the CSRD, taking double materiality into account. During the initial phase of the impact materiality assessment, stakeholders were surveyed and documents were analysed with a view to obtaining a preliminary identification of impacts, risks and opportunities, to be validated in subsequent phases.

Later phases of the double materiality assessment will involve quantifying the economic impact of the risks and opportunities identified as material. It will then be possible to monitor quantitative items such as costs and benefits linked to material ESG topics in order to evaluate them and prioritise prevention, monitoring and remediation measures.

According to the CSRD, double materiality is the union of two perspectives: impact materiality and financial materiality. A topic is material from the impact perspective if it has a significant impact on stakeholders. And a topic is material from the financial perspective if it has a significant impact on an organisation's financial performance.

Alignment with the CSRD requires an impact materiality assessment that identifies the impacts the Group's activity could have on the environment and people (outwards), to supplement the assessment of risks and opportunities related to sustainability matters (inwards). The analysis includes activities upstream and downstream along the Group's value chain, over a short, medium and long-term horizon, assessing both positive and negative impacts. Cross-cutting human rights considerations, including the impacts identified in Abertis' due diligence process, will also be taken into account.

The results of this assessment will shape Abertis' priorities for future years and so will be integrated into the reports for those years.

The following infographic shows the material topics covered in this Report for each stage in the Group's activity (upstream, identified as suppliers, and downstream, identified as users).

Material aspects in the life cycle and SDG

Main stakeholders involved: ● All ● Suppliers ● Abertis ● Users and clients

GOVERNANCE, HUMAN RIGHTS AND STAKEHOLDERS

- Human rights
- Discrimination and vulnerable groups
- Principles and fundamental rights of work
- Access to essential services
- Social responsibility in the value chain
- Civil and political rights
- Prevention of corruption
- Ethical code and regulations for each country
- Transparency and accountability
- Anti-competitive behavior
- Mechanisms for complaints
- Due diligence



OPERATION AND MANAGEMENT

- Employment
- Professional development
- Occupational health and safety
- Energy and water consumption
- Material consumption
- Positive social and environmental criteria
- Local purchases
- Talent retention
- Diversity and equal opportunity
- Appraisal of suppliers
- Biodiversity
- Noise
- Climate change and emissions

CONSTRUCTION AND MAINTENANCE

- Material consumption
- Energy and water consumption
- Climate change and emissions
- Occupational health and safety
- Waste and waste water
- Biodiversity
- Restoration of habitats

USE

- Road safety
- Climate change and emissions
- Local community
- Sustainable consumption
- User satisfaction and service security



DESIGN AND DEVELOPMENT

- Employment
- Professional development
- Occupational health and safety
- Energy and water consumption
- Positive social and environmental criteria
- Talent retention
- Local purchases
- Appraisal of suppliers
- Diversity and equal opportunity
- Material consumption
- Climate change and emissions
- Human Rights

IMPLEMENTATION

- Road safety
- Security and confidentiality
- Climate change and emissions
- Local community
- Sustainable consumption

Transversal

Toll roads

Mobility services

2

Strategic Approach



Two years ago the company created the Abertis Sustainability Committee and a technical office to monitor the ESG Plan. Among other things, these two bodies oversee and monitor the various initiatives and actions associated with Abertis' Sustainability Strategy. Within this framework, implementation of the three-year ESG Plan for the period 2022-2024 continued during 2023. This Plan covers the first of the three phases of the Group's 2022-2030 Sustainability Strategy ("We have a plan"), which includes all Abertis stakeholders.

As in previous years, the Group participated in various respected sustainability organisations and initiatives, including GRI (Global Reporting Initiative) and CDP (Carbon Disclosure Project), obtaining a score of B in the latter. Moreover, in 2023 Abertis secured validation of the greenhouse gas emission reduction targets specified in its Sustainability Strategy by the Science Based Targets initiative (SBTi), thus certifying its alignment with science and with the 1.5°C scenario established as a desirable target after the Paris Agreement. In line with ESG initiatives, indices and rankings, Abertis has continued to collaborate actively with specialised external ESG analysts, thus facilitating continuous improvement at Group level, including the identification and assessment of aspects that are material to Abertis' activity. For the third year in a row, Abertis obtained an AA rating in the MSCI analysis¹. Sustainalytics² did not update Abertis' external assessment during 2023, so the rating has remained unchanged from the previous year, leaving the Group's minimum risk at 7.1.



COMMUNITY MEMBER

2023



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

MSCI
ESG RATINGS



CCC B BB BBB A AA AAA



SUSTAINALYTICS
a Morningstar company

RATED

Abertis continues to advance along the path marked out by the 2022-2024 ESG Plan, which is part of the 2022-2030 Sustainability Strategy. The Sustainability Strategy establishes three main axes: good governance (based on transparency, quality and compliance with ethical principles); the environment (based on eco-efficiency and protection of the natural environment); and social (based on commitments to partners and society at large, including Group employees and the quality of working conditions). The technical office created in 2022 to coordinate the contributions of the various Business Units in executing initiatives, managing metrics and working to achieve the goals and targets set in the Group's Sustainability Strategy has continued to help monitor and implement the Strategy.

In performing this task the technical office works closely with the Institutional Relations, Communication and Sustainability area and, in some processes, engages with other corporate areas such as Management Control, People, Cybersecurity, Operations, Engineering, Planning, etc. and interacts with the relevant areas of the various Business Units.

The ESG Plan technical office held more than 180 meetings during the year, addressing topics aligned with the three axes of the Strategy, in coordination with the Business Units and functional areas. The Group highlights the progress made in decarbonisation initiatives, such as the consumption of renewable electricity and materials with lower environmental impact to reduce the carbon footprint, and actions aimed at reducing water consumption and protecting biodiversity. On the social front, steps have been taken to prevent occupational accidents, provide sustainability and human rights training and promote equality and diversity.

The following infographic presents a summary of the main actions carried out in 2023 to advance the 2022-2024 ESG Plan:

¹ In 2023, Abertis received an AA rating (on a scale of AAA-CCC) in the MSCI ESG Ratings assessment. The use by Abertis of any MSCI ESG Research LLC or its affiliates ("MSCI") data, and the use of MSCI logos, trademarks, service marks or index names herein, do not constitute a sponsorship, endorsement, recommendation, or promotion of Abertis by MSCI. MSCI services and data are the property of MSCI or its information providers and are provided "as-is" and without warranty. MSCI names and logos are trademarks or service marks of MSCI.

² Copyright © 2022 Sustainalytics. All rights reserved. This section contains information developed by Sustainalytics (<https://www.sustainalytics.com/>). Such information and data are the property of Sustainalytics and/or its third party providers (Third Party Data) and are provided for informational purposes only. They do not constitute an endorsement of any product or project, or investment advice, and are not guaranteed to be complete, timely, accurate, or suitable for any particular purpose. Its use is subject to the terms available at <https://www.sustainalytics.com/legal-disclaimers>

ESG Plan 2022-2024 Follow-up

COMMITMENTS

CUANTITATIVE OBJECTIVES

2023 MAIN ADVANCES

AXIS 1

We are transparent and demanding

SDG

We develop a company culture based on ethical and sustainability principles

We reject all forms of corruption

We achieve excellence in good governance

>70% of management and middle management positions trained in sustainability

Variable compensation schemes for executive and middle management positions linked to ESG metrics

100% of critical suppliers evaluated and audited according to ESG criteria

>75% of turnover with a certified environmental management system in place

100% of turnover with a formalized cybersecurity policy

100% of the turnover with a human rights due diligence system in place

Sustainability training for managers and other company employees.

Monitoring of the variable compensation scheme associated with qualitative objectives established in the ESG Plan.

Evaluation of critical suppliers and their ESG risks through the *Go Supply* application.

Implementation of improvements to unify the Group's criteria related to the environmental management system and environmental certification.

Approval of an Information Security Policy and Standard that applies to all Business Units.

Development of the first draft of the Group's human rights due diligence protocol.

AXIS 2

We are eco-efficient and respectful

SDG

We reduce the carbon footprint of our organization and our activities

We innovate based on circular economy throughout our value chain

We promote and ensure the conservation of natural capital

Reduction in Scopes 1 & 2 emissions (>25% compared to 2019)

>40% of total energy consumed from a renewable origin

Reduction of emissions from the purchase of products and services related to km traveled (>10% in 2024 compared to 2019)

Increase the number of electric vehicle charging points on highways

>50% of waste generated have been recycled

Develop a specific methodology for measuring and quantifying impacts on biodiversity

Implementation of different actions to reduce emissions associated with the Group's activities, such as fleet replacement, less polluting lighting, use of more efficient equipment and self-consumption plants.

Formalization of different agreements to ensure the consumption of renewable electric energy.

Expansion of the number of projects on the evaluation of technical improvements related to construction and maintenance materials to increase the use of recycled and recovered materials in these actions.

Installation of a greater number of recharging points throughout the different locations.

Implementation of improvements in on-site waste separation practices, accompanied by recycling awareness campaigns.

Implementation of a pilot project, together with the development of a specific methodology aligned with different international frameworks, for the quantification of impacts on biodiversity associated with the company's activities.

AXIS 3

We are responsible and aware

SDG

We guarantee and promote road safety and occupational health

We ensure equality opportunities and enhance the quality of employment

We generate positive synergies with the local community

Reduction of accident fatalities aligned with the UN Decade of Action on Road Safety by 2030

Maintain the direct worker frequency rate below 10

Increase of women in leadership and management positions

Increase in new hires in leadership and management positions occupied by women

Driving awareness campaigns on road safety and implementation of different actions to ensure the reduction of fatal accidents.

Follow-up of the implementation of different internal actions to ensure the safety of workers.

Deployment of specific actions appropriate to the situation of each of the business units to promote gender equality.

3 GOOD HEALTH AND WELL-BEING



5 GENDER EQUALITY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS



During 2023, steps were taken to develop procedures that will systematise the management of sustainability issues. Most notable among these procedures are the ESG Plan monitoring procedure, the carbon footprint calculation procedure and the sustainability information restatement procedure, which serve to establish formal criteria for handling these matters. One particularly important criterion is the distinction between the current perimeter (i.e. the set of subsidiaries included in the consolidated accounts for a given financial year) and the constant perimeter (which matches the perimeter of the base year to that of a given financial year). The figures reported for any given year are based on the perimeter of that particular year, regardless of the number of historical periods included in the published report. In contrast, the degree of achievement of the targets set in the Group's strategic plans is measured based on Abertis' constant perimeter, normalising the base year data to establish said constant perimeter. This avoids creating incentives that would distort the results and ensures that the reported goal achievement is attributable to the actions carried out by the Group, including new acquisitions, as well as contract terminations and divestments, and the improvement of related processes.

One of the main advances in 2023, in France, Brazil and Spain, was in the migration of fleets towards less polluting alternatives. Initiatives to switch from conventional to LED lighting have continued in the United States, Spain, France and Italy, as has the use of renewable electricity in the Group's various operations. France has continued with the programme to replace virgin construction materials with reclaimed and recycled materials, including bituminous materials, and Brazil has started to use recycled steel bars. Progress has also been made in the implementation of measures addressing cybersecurity, equality, road safety and other such issues. Work on designing the Group's ESG M&A Due Diligence Framework was completed this year, thus assuring the continuity of the Sustainability Strategy. This framework will be used to assess ESG risks and opportunities in pre-deal merger and asset acquisition processes.

To monitor the Sustainability Strategy, the Abertis ESG Club continued to hold regular meetings. The four meetings held during the year brought together Business Unit sustainability representatives and provided a forum for discussing and sharing ESG Plan information and needs.

During the year, a governing procedure was drawn up for the Sustainability Committee, which was created in 2021 and is tasked with leading the integration of the ESG Plan in business strategy. This committee forms an operational and decision-making link between the Business Units and the Group's Board of Directors in matters of sustainability. It also works to ensure that ESG issues are integrated across the Group's activity; coordinates and monitors Abertis' Sustainability Strategy, work plans and associated critical factors; monitors and evaluates the execution of projects related to the different sustainability objectives; and reports to the Audit, Control and Sustainability Committee of the Board of Directors on overall policy, objectives and programmes in sustainability matters.

To do this the committee held five meetings with representatives of all corporate areas and the CEO. Generally speaking, the meetings addressed issues relating to the monitoring of ESG Plan project progress and oversight of compliance, reporting and accountability measures. The committee also selected priority initiatives in various topics, including gender equality, waste emissions analysis and carbon footprint recalculation. The committee shared and analysed the results of the assessments performed by specialised ESG analysts such as CDP, Sustainalytics and MSCI and monitored the progress of the project to secure validation of the greenhouse gas reduction targets by the Science Based Targets initiative (SBTi).

The meetings of the Sustainability Committee are an occasion for regular updates on the sustainability regulations applicable to the Group. Important new regulations include the Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS); the Directive on gender balance on corporate boards; the European Taxonomy; and Spanish Law 2/2023, of 20 February, on whistleblower protection and the fight against corruption. In this regulatory context, a number of projects are under way to ensure compliance and are being monitored by the Committee. They include the double materiality project, the human rights due diligence project and the project to analyse various types of risk, including climate risks and supplier ESG risks.

Once again, the PMBOK Guide was used to monitor the project management methodology implemented last year to optimise interconnections between business areas in ESG Plan projects. The PMBOK Guide is a tool that brings together a wealth of resources, including methodologies and industry best practices, to facilitate efficient project management and standardise processes across departments.

During 2023, the employees of the Corporation continued to receive sustainability training. Abertis employees had access to specific in-depth training on key sustainability issues related to Abertis' strategy. The training programme was delivered through a webinar and various self-learning modules, focusing on ESG impacts on the infrastructure business, risks and opportunities for the Group, the key actions taken by Abertis and some practical sustainability cases. Similarly, ad hoc training on the same subject was provided to the senior management team of the Corporation and 59% of the senior management team in Brazil, focusing mainly on specific subjects such as sustainable finance, new regulations, market trends, etc. and their potential to generate value, as well as their influence on the business model. This training updated management's knowledge of the current regulatory and financial environment in relation to sustainability, the challenges and opportunities facing the Group and the role of senior management and the Board of Directors in this area.

After the Group's sustainability-linked financing framework ([SLFF](#)) was established in 2022, in January 2023 Abertis placed the first issue of sustainability-linked bonds, which met with a high level of demand from the investment community and was six times oversubscribed.

The main theme among the key performance indicators and objectives set out in the SLFF is the decarbonisation of transport, with targets for the reduction, in absolute and relative terms, of the Group's carbon footprint compared to 2019. Because of the changes in perimeter between 2019 and 2022 and also in the carbon footprint calculation methodology, the carbon footprint values for 2019 and 2022 were revised during 2023 in line with technical criteria linked to internal regulations and the various applicable standards (mainly the GHG Protocol and the SBTi). This revision has been externally audited and will be communicated to stakeholders during the first half of the year through the SLB progress report and during 2024 through various specific channels (CDP).

A brief summary of the changes and the values that have been recalculated in order to anticipate the trend of two of the indicators included in the SLFF is provided below. The data for 2023 have been calculated taking the methodological changes described below for each indicator into account. Note that the recalculated data for the base year and for 2022 are expressed at a constant perimeter, based on the 2022 perimeter, while those for 2023 are expressed on a current perimeter basis.

KPI 1: SCOPE 1 AND 2 EMISSIONS

	2019 (base year)		2022	2023
	Original value	Recalculated value	Recalculated value	Reported value
KPI 1 (Tn of CO_{2e})	146,266	95,381	74,522	63,228
Scope 1 emissions	55,976	36,386	46,715	45,074
Scope 2 emissions (market-based)	90,290	58,994	27,807	18,154

The main changes that have affected this indicator include the changes in perimeter (additions and removals of subsidiaries in different countries up until 2022); the reclassification of scope 1 emissions linked to subcontractors to scope 3; and the application of emission factors adjusted to the methodology indicated by the GHG Protocol, especially as regards the calculation of the scope 2 carbon footprint using the market-based method for countries outside Europe. It should be borne in mind that these values do not include biogenic emissions, although including them has no significant impact on their trend.

KPI 2: EMISSIONS FROM PURCHASED GOODS AND SERVICES PER KM TRAVELLED

	2019 (base year)		2022	2023
	Original value	Recalculated value	Recalculated value	Reported value
KPI 2 (Tn of CO_{2e} Purchased goods and services per km travelled)	6.7	8.3	7.9	6.7
Scope 3 emissions (Purchased goods and services)	493,526	547,768	541,834	474,323
Million km travelled (Traffic)	74,176	66,224	68,800	70,541

The main changes that have affected this indicator include the adjustment of the emission factors linked to the consumption of materials (using mainly public sources that distinguish between recycled and virgin materials); the inclusion of services within the category of purchased goods and services (thus completing this category); the reclassification of emissions associated with the energy consumption of subcontractors to scope 3; and, to a lesser extent, the changes in perimeter (the same as for the previous indicator).

The content of this Appendix is broken down in line with the structure of the Sustainability Strategy, so as make it easier to monitor the objectives in each axis and the Group's performance during 2023.

We are transparent and demanding

MATERIAL ASPECTS COMMITMENTS



We reject all forms of corruption

- Prevention of corruption
- Civil and political rights
- Due diligence
- Human rights



We develop a culture in the organisation based on ethical and sustainability principles

- Prevention of corruption
- Ethical code and regulations for each country
- Discrimination and vulnerable groups
- Principles and fundamental rights of work
- Transparency and accountability
- Appraisal of suppliers
- Social responsibility in the value chain
- Security and confidentiality



We achieve excellence in good governance

- Anti-competitive behavior
- Transparency and accountability
- Mechanisms for complaints



ISO 26000
CORE SUBJECTS

We develop a culture in the organisation based on ethical principles and sustainability

The Group's governance, and the anti-corruption, ethical risk management and regulatory compliance system (described in detail in the Ethical and Legal Risk Management section of the Directors' Report) are based on an organisational culture that promotes ethical values and the principles of integrity, honesty, transparency and sustainability. The Group's governance model is described in detail in the Directors' Report, which sets out the formal management and control mechanisms in place to ensure consistent, effective implementation of the Compliance Management System and the general guidelines for action and behaviour designed to prevent, detect and mitigate corruption risks and serve as a binding ethical frame of reference.

As set out in the relevant section of the Directors' Report, the ethics channel provides a means for stakeholders to report any compliance incidents or irregularities to the organisation. The Group conducts ethics and compliance training to address any breaches reported through the ethics channel.

In 2023 a total of 1,104 reports were received through the ethics channel, 225% more than the previous year, mainly in Brazil and Mexico, which together accounted for 96.8% of all such reports received.

The Group-wide Ethics Channel Policy stipulates that proposals for the resolution of consultations or reports of breaches must be issued within the time limit set by applicable law. If the law sets no time limit, a proposal must be issued within three months. Exceptionally, this time limit may be extended where good reason is given. In such cases, the reason must be communicated to the reporting person in writing.

Consequently, not all incidents reported in a given year will be resolved during that year, and some incidents resolved during the year may have been reported the previous year. During 2023 a total of 1,140 reports were handled and 90.7% were resolved, leaving 106 cases pending in Arteris and RCO.

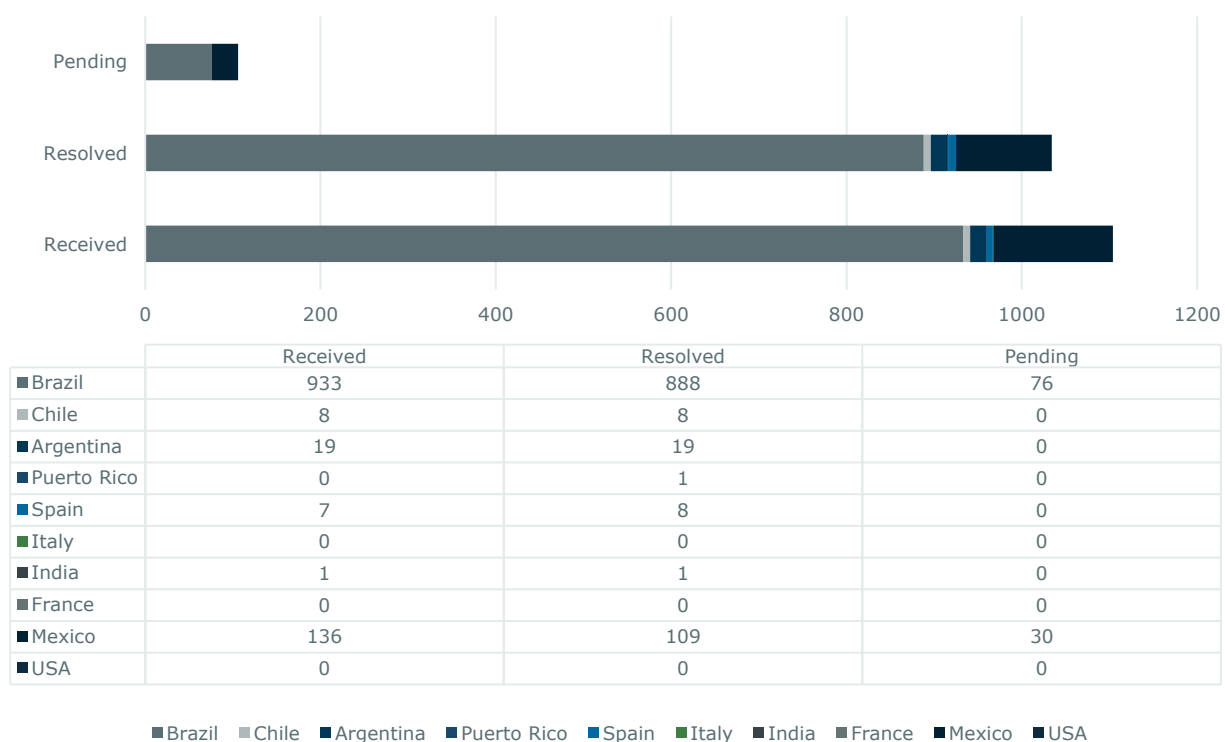
The change in the number of reports received varied across the Group's Business Units. The biggest increase was in Arteris in Brazil and RCO in Mexico, whereas in France and Chile the number of reports received decreased significantly year-on-year.

There was a notable increase in the number of reports received by Arteris in Brazil compared to the previous year. It is attributable to an anomaly generated by a single anonymous caller, who submitted 447 repeated reports without providing any information that would enable the Arteris Ethics Committee to investigate the reported incident. In the absence of information, the Arteris Ethics Committee has been forced to discard these repeat reports and launch awareness-raising campaigns on the proper use of the ethics channel. In the interests of transparency, all reports received are included in this report, including those relating to the anomaly identified in Arteris.

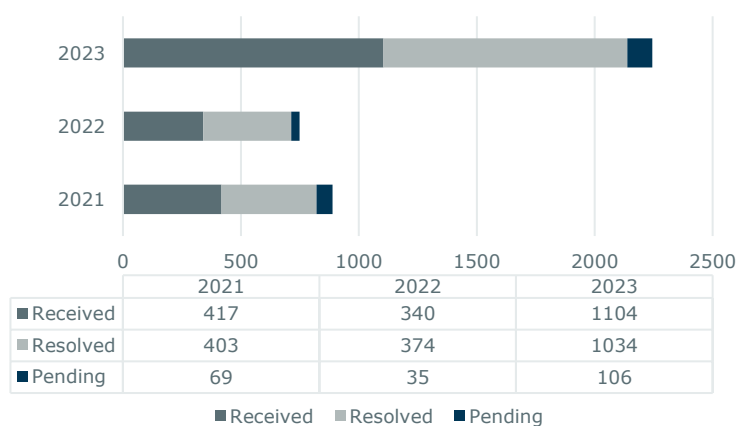
Similarly, there was a significant year-on-year increase in the number of reports received via the ethics channel in RCO in Mexico. There are two main reasons for this increase. On the one hand, the deployment of the Compliance Model in RCO has increased awareness of compliance issues at all levels of the organisation. On the other, the outsourcing of RCO's ethics channel platform has encouraged RCO employees to report potential irregularities, in full confidence that their reports will remain confidential and anonymous.

No reports of breaches were received in Italy, France, the United States or Puerto Rico. The nature of the incidents reported follows to some extent the same pattern as the previous year, consisting mainly of inappropriate behaviour (43.8%), harassment (10.8%) and breach of internal policies (7.2%). In any case, it is worth pointing out that there was no confirmed case of corruption in any of the Group's Business Units during 2023.

TOTAL NUMBER OF REPORTS HANDLED DURING THE YEAR BY COUNTRY



TREND IN REPORTS RECEIVED AND HANDLED

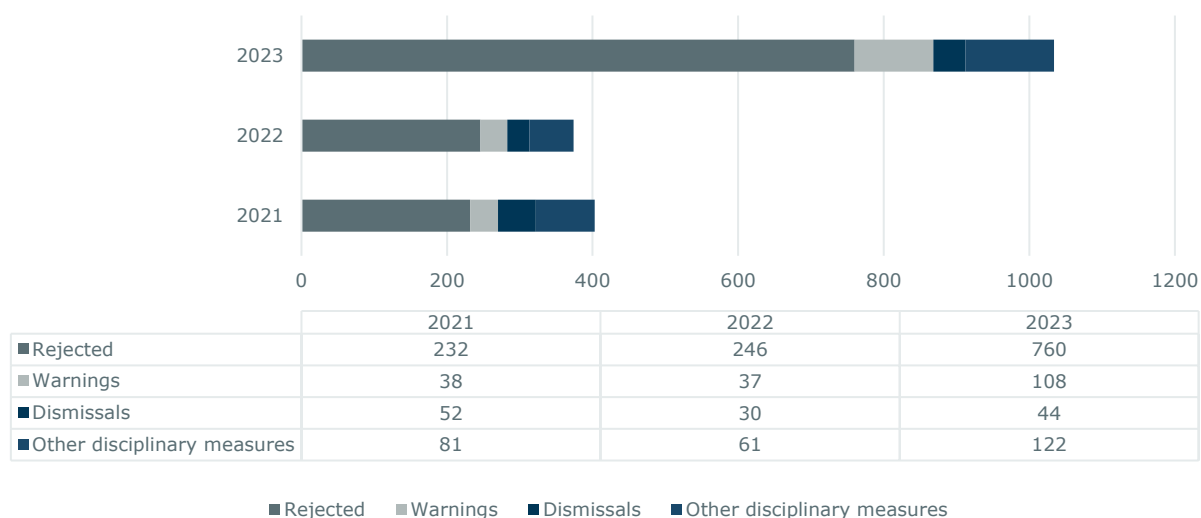


Of the reports received, 73.5% were rejected, more than the previous year, which means that the number of breaches of the Code of Ethics in relation to the total number of reports decreased year-on-year by 7.7%.

Of the total number of breaches identified, 39.4% were resolved with warnings, 16.1% led to dismissal of the persons involved and 44.5% resulted in the application of other disciplinary measures. Both the number of cases resolved by dismissal and the number of warnings and other measures have increased compared to the previous year.

During 2023 a total of 21 reports of discrimination were received, mainly in Brazil, apart from one case in Argentina. Of these 21 reports, 12 were rejected, two were resolved with a warning, one was resolved by dismissal, two were resolved by the application of other disciplinary measures, and the other four remain open.

TOTAL REPORTS RESOLVED BY TYPE OF RESOLUTION



We achieve excellence in good governance

The governance system is explained in detail in the Corporate Governance section of the 2023 Directors' Report. As indicated, since Abertis is an unlisted issuer of securities, it follows the recommendations of the European Confederation of Directors' Associations' Corporate Governance Guidance and Principles for Unlisted Companies in Europe, which was updated in 2021. At the same time, Abertis treats the recommendations of the Code of Good Governance of listed companies (reviewed by the CNMV in 2020) as good practices and continues to monitor them as in previous years. Abertis fully or partially complies with 92% of the recommendations that are applicable to it. There are only four recommendations with which the Group is currently not aligned.

The aims of the 2022-2030 Sustainability Strategy with respect to governance are to improve the organisation's compliance with the Code of Ethics and the degree of compliance with the applicable Code of Good Governance. Plans are also in place to establish a specific training programme for directors that will address key sustainability issues, to supplement the working sessions of the Audit, Control and Sustainability Committee.

All the Business Units have set up an ethics channel to receive stakeholders' reports and consultations in relation to human rights violations. This channel also gives the Group a means of managing such alleged incidents or breaches.

Various monitoring and management mechanisms have been implemented to integrate sustainability in Abertis' management. They include the ESG Plan technical office and the Sustainability Committee at Corporation level and cross-organisational work teams at both Corporation and Business Unit level.

Human Rights Due Diligence

During 2023, Abertis worked on designing its Corporate Human Rights Due Diligence (HRDD) System, with the aim of achieving the goals set in the 2022-2024 ESG Plan, specifically as regards the need to have in place an internal framework to drive the implementation of human rights due diligence processes across 100% of the business.

Components of Abertis' Corporate Human Rights Due Diligence System

1. Global Map Of Human Rights Risks And Impacts

2. Group Human Rights Policy

3. Group Code of Ethics Review

4. Corporate Human Rights Due Diligence Procedure

In 2023, for the purpose of designing the Corporate HRDD System, the Group carried out a comprehensive analysis of human rights risks and impacts in all the countries in which it operates. A variety of factors are taken into account, including probability of occurrence, parties involved (internal users and customers, communities and societies, Group employees, value chain and vulnerable groups) and sector (Toll Roads and AMS). The analysis serves to identify the main human rights risk factors to be taken into account in each country and the due diligence effort each risk requires.

The resulting dashboard helps the Group more accurately address the specific risks associated with each operation and thus manage them more effectively, achieve better results and allocate resources more efficiently.

On completion of the risk analysis, the Group developed a [Human Rights Policy](#), taking into account the main international human rights standards, including the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises, the UN Global Compact and the ILO Tripartite Declaration.

Also during 2023, the Group implemented the HRDD Procedure, which defines the Group's approach to effective execution of human rights due diligence processes. All the Business Units are expected to follow the Group guidelines on:

- How to incorporate the Group's human rights commitment and due diligence approach in their own governance policies and management systems.
- How to identify and manage their own priority risks, based on the global risk map, and implement their own HRDD systems.
- How to monitor and report on their performance.

The Group has also been working to align the Code of Ethics to ensure that human rights due diligence is integrated across the entire organisation, reinforcing human rights protections and extending them to relationships with business partners.

Lastly, it should be emphasised that no human rights-related complaints have been received other than the reports of discrimination mentioned in the previous section on the ethics channel. Likewise, no cases of child labour or forced labour have been detected in any Business Unit.

We are eco-efficient and respectful

MATERIAL ASPECTS COMMITMENTS



We reduce the carbon footprint of our organisation and our activities

- Resource consumption (materials, water, energy)
- Climate change and emissions
- Social responsibility in the value chain
- Sustainable consumption
- Positive social and environmental criteria



We innovate based on the circular economy throughout our value chain

- Positive social and environmental criteria
- Sustainable consumption
- Waste and waste water
- Social responsibility in the value chain



We promote and ensure the conservation of natural capital

- Biodiversity
- Noise
- Restoration of habitats
- Positive social and environmental criteria
- Social responsibility in the value chain



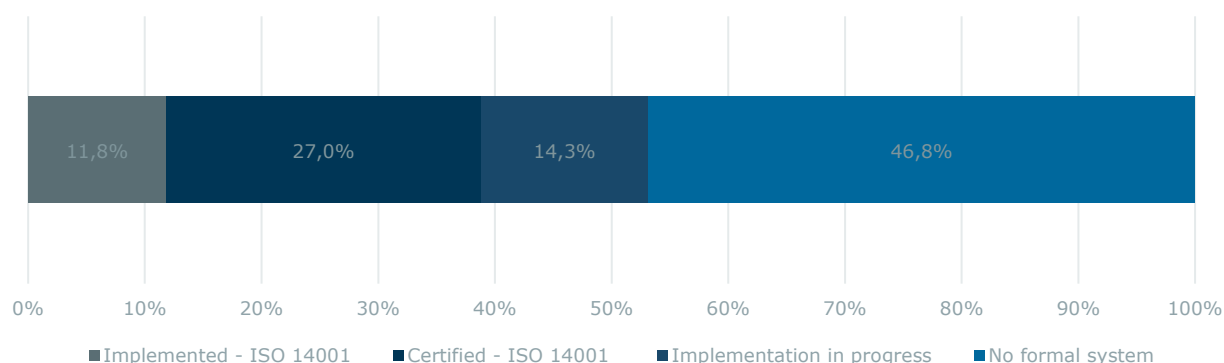
ISO 26000
CORE SUBJECTS

The Toll Roads and AMS activities have environmental impacts, including resource consumption (materials, energy and water), greenhouse gas production and waste production. The Toll Roads activities affect natural capital mainly through road maintenance and construction work and road operation, which have an impact on the flora and fauna near the motorways and also generate noise and affect air quality.

To minimise these environmental impacts, Abertis works to reduce and avoid emissions by optimising resource and energy use, relying on innovation. The Group's other environmental objectives include carbon footprint reduction through the circular economy and the development of products and services that have a positive environmental impact, electricity self-generation, recycled material consumption and waste recovery, and climate change mitigation and adaptation.

38.8% of turnover comes from activities that have an ISO 14001 certified environmental management system in place, a figure very similar to that of the previous year, while the rest of activities and countries follow specific procedures that allow systematised environmental management.

ENVIRONMENTAL MANAGEMENT SYSTEM (PERCENTAGE DISTRIBUTION OF ABERTIS' TURNOVER)



The Directors' Report gives details of the Group's efforts to facilitate future mobility, so as to achieve the Group's strategic objectives.

We reduce the carbon footprint of our organisation and our activities

Abertis remains committed to decarbonising its activities. For the first few years of implementation of the ESG Plan (2022-2024), priority has been given to projects that will help reduce greenhouse gas emissions, several of which were launched during 2022 and 2023.

At the same time, during 2023 Abertis continued to work on identifying its exposure to current physical climate risks in all the geographies in which it operates. This work has been carried out based on the guidelines of the Task Force on Climate-Related Financial Disclosures (TCFD) and the RCP 4.5 and 8.5 scenarios published by the Intergovernmental Panel on Climate Change (IPCC).

The scope 1, 2 and 3 GHG emission reduction targets were validated during the year by the Science Based Targets initiative (SBTi), a partnership of the Carbon Disclosure Project (CDP), the United Nations Global Compact, the World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). Abertis has thus strengthened its commitment to the containment of global warming to 1.5°C, compared to pre-industrial levels, for scopes 1 and 2.

At the same time, to adapt the carbon footprint calculation to the changes in the Group over the last few years, in 2023 steps were taken to establish a carbon footprint calculation procedure that defines the methodology to be used, the hierarchy of emission factors to be applied and the scope 1, 2 and 3 emissions inventory boundaries. During 2023, the base year footprint was recalculated because of the methodological and perimeter changes experienced since 2019.

The data presented in this chapter are on a current perimeter basis, whereas those presented in the section on ESG Plan monitoring are on a constant perimeter basis.

The methodological adaptations applied to the 2023 footprint calculation are described in the Methodology and International Equivalences chapter of this Appendix. They include the following:

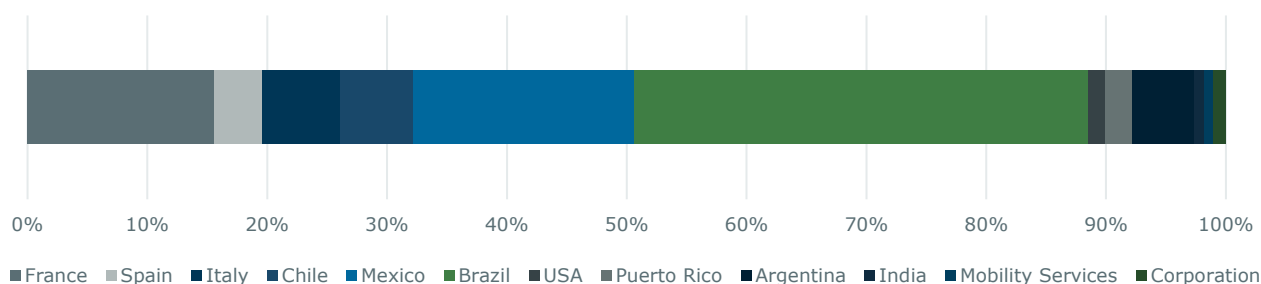
- The calculation of all the scope 3 categories applicable to Abertis has been completed: The following have been added: emissions linked to purchased services, within the purchased goods and services category; emissions linked to capital goods; and emissions from employee commuting.

- The emission factors have been updated according to a selection hierarchy, giving priority to factors supported by public sources and applying specific factors for consumption of recycled and virgin materials.
- The methodology for estimating emissions associated with the use of the infrastructure has been modified, updating the emission factors for heavy and light vehicles.

In 2023, total emissions were 639,815 tonnes of CO_{2e}, 16.7% less than in 2022. Of the total emissions, 9.9% are scope 1 and 2 and the remaining 90.1% are scope 3 (not including emissions from motorway users). Of the total emissions, 98.2% are linked to the motorway management activity.

The emissions generated by users of the motorways managed by Abertis totalled 31.3 million tonnes of CO_{2e}, an increase of 87.4% compared to the previous year, due to the implementation of specific emission factors for heavy and light vehicles, whereas previously a single emission factor was applied. These scope 3 data are not included in the following tables and charts.

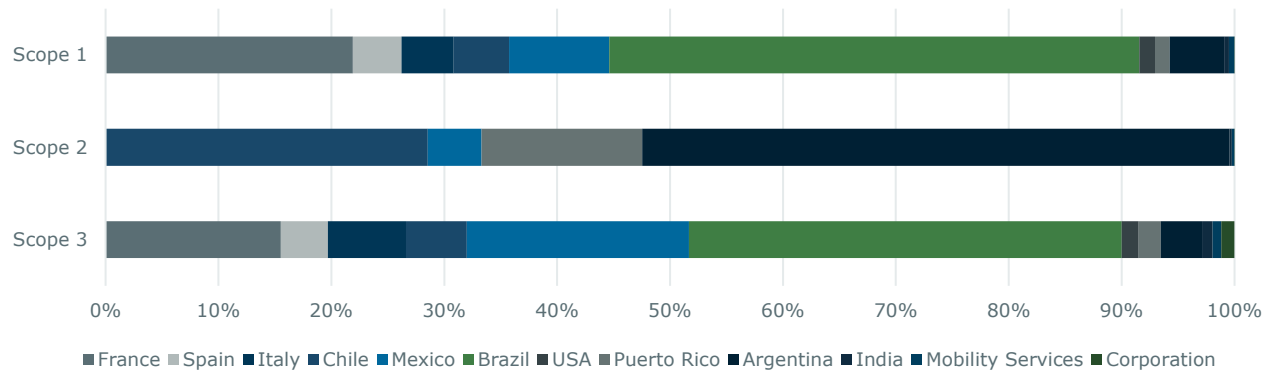
PERCENTAGE DISTRIBUTION OF TOTAL CO_{2e} EMISSIONS IN 2023 BY ACTIVITY AND COUNTRY



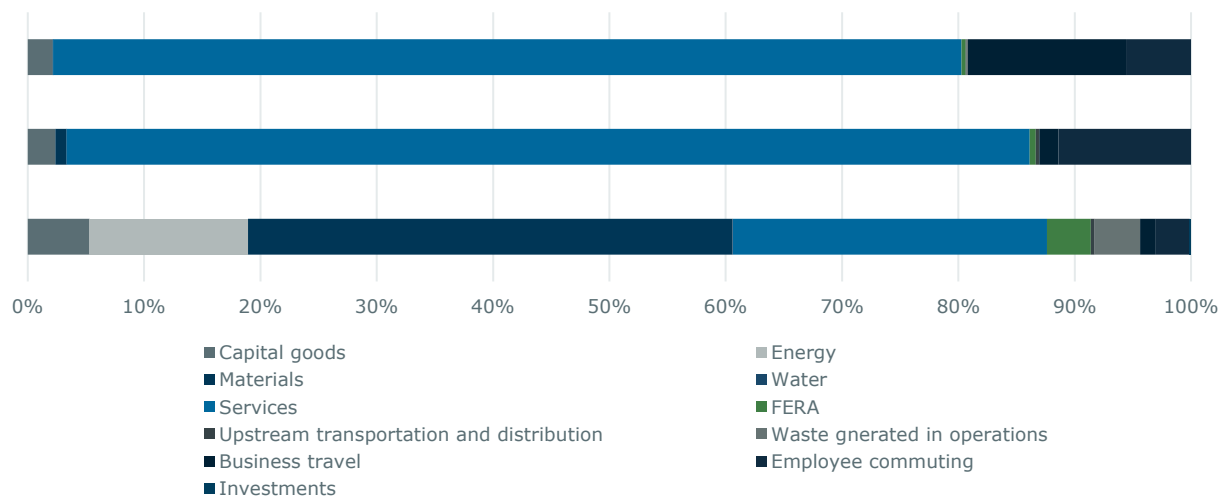
CO_{2e} EMISSIONS BY ACTIVITY AND COUNTRY (TONNES)

	Scope 1	Scope 2	Scope 3	Total
Toll Roads	44,847	18,111	565,373	628,331
France	9,877	4	89,529	99,410
Spain	1,941	0	23,970	25,911
Italy	2,075	0	39,981	42,056
Chile	2,217	5,175	31,005	38,396
Mexico	3,999	865	113,402	118,266
Brazil	21,158	0	221,090	242,249
USA	629	0	8,648	9,276
Puerto Rico	590	2,582	11,329	14,501
Argentina	2,171	9,447	21,022	32,640
India	191	36	5,398	5,626
Mobility Services	222	42	4,359	4,623
Corporation	5	2	6,854	6,861
Total Abertis	45,074	18,154	576,587	639,815

PERCENTAGE DISTRIBUTION OF CO₂E EMISSIONS BY SCOPE, ACTIVITY AND COUNTRY



PERCENTAGE DISTRIBUTION OF SCOPE 3 EMISSIONS BY EMISSION SOURCE AND ACTIVITY



TREND IN TOTAL EMISSIONS BY ACTIVITY – TONNES OF CO₂E

	2021	2022	2023	Change vs. 2022
Toll Roads	701,917	766,513	628,331	-18.0%
Scope 1	48,326	46,506	44,847	-3.6%
Scope 2	59,511	33,877	18,111	-46.5%
Scope 3	594,080	686,129	565,373	-17.6%
Mobility Services	631	448	4,623	931.8%
Scope 1	269	202	222	9.9%
Scope 2	130	62	42	-32.8%
Scope 3	232	184	4,359	2273.4%
Corporation	668	1,223	6,861	460.9%
Scope 1	10	7	5	-23.0%
Scope 2	259	243	2	-99.4%
Scope 3	399	973	6,854	604.3%
Total Abertis	703,216	768,184	639,815	-16.7%
Scope 1	48,605	46,715	45,074	-3.5%
Scope 2	59,901	34,183	18,154	-46.9%
Scope 3	594,711	687,286	576,587	-16.1%

Data expressed on a current perimeter basis, without methodological normalisation or adjustment to SBTi criteria for measurement of the degree of achievement of reduction targets.

TREND IN TOTAL EMISSIONS – TONNES OF CO_{2e} PER MILLION EUROS OF REVENUE BY ACTIVITY AND SCOPE

	2021	2022	2023	Change vs. 2022
Toll Roads	151.3	157.4	120.1	-23.7%
Scope 1	10.4	9.5	8.6	-10.2%
Scope 2	12.8	7.0	3.5	-50.2%
Scope 3	128.0	140.9	108.0	-23.3%
Mobility Services	12.1	8.7	100.8	1053.1%
Scope 1	5.2	3.9	4.8	22.8%
Scope 2	2.5	1.2	0.9	-24.9%
Scope 3	4.5	3.6	95.1	2552.6%
Total Abertis	149.9	156.1	121.2	-22.3%
Scope 1	10.4	9.5	8.5	-10.0%
Scope 2	12.8	6.9	3.4	-50.5%
Scope 3	126.7	139.6	109.2	-21.8%

Data expressed on a current perimeter basis, without methodological normalisation or adjustment to SBTi criteria for measurement of the degree of achievement of reduction targets.

TREND IN THE SCOPE 1 AND 2 EMISSIONS OF THE TOLL ROADS ACTIVITY - TONNES OF CO_{2e} IN RELATION TO ACTIVITY LEVEL (ADT)

	2021	2022	2023	Change vs. 2022
Scope 1	2.2	1.9	1.8	-8.5%
Scope 2	2.7	1.4	0.7	-49.3%

Data expressed on a current perimeter basis, without methodological normalisation or adjustment to SBTi criteria for measurement of the degree of achievement of reduction targets.

Total emissions per million euros of revenue during the year were 121.2 tonnes of CO_{2e}, 22.3% less than the previous year. Scope 1 and 2 emissions are down 21.8% overall compared to 2022. The decrease is attributable mainly to the reduction in scope 2 emissions, mainly from the 9.7% decrease in electricity consumption and the steady increase in purchases of renewable electricity during 2023, which accounted for 65.5% of the total energy consumed this year. During the year, the consumption of renewable electricity from own sources increased by 39.3%. At the same time, initiatives have been undertaken to bring about a reduction in scope 1 emissions, including fleet migration to low GHG emission vehicles.

As regards scope 3 emissions, there are certain categories that do not apply to Abertis' activities, namely: Upstream Leased Assets, Downstream Transportation and Distribution, Processing of Sold Products, Final Disposal of Sold Products, Downstream Leased Assets, and Franchises. Accordingly, these categories are not calculated. The scope 3 emissions of the Corporation and AMS have increased due to the inclusion of new categories in the carbon footprint calculation and of emissions linked to purchased services. In contrast, the scope 3 emissions of the Group are down 16.1%, mainly due to a reduction in emissions linked to materials used, as a result of an increase in the use of recycled materials in place of non-recycled materials and an improvement in the allocation of emission factors for these materials. Emissions associated with the consumption of materials and water and the upstream transport and distribution and business travel categories have also been reduced. For this same scope, the ratio of emissions linked to purchased goods and services per million kilometres travelled by motorway users is 6.7.

The data in the tables below include emissions by users.

CO₂E EMISSIONS (TONNES) IN 2023 BY SCOPE 3 CATEGORY, COUNTRY AND ACTIVITY

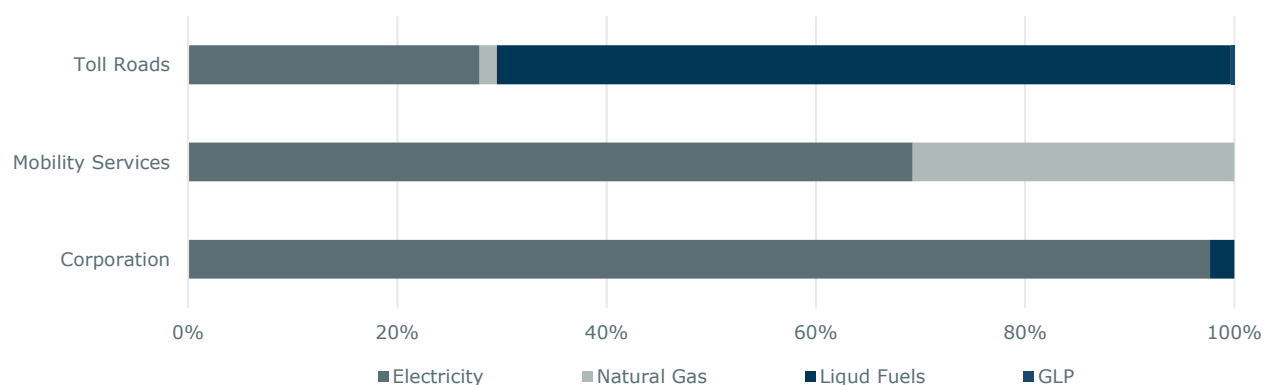
	Scope 3 categories that apply to Abertis				
	Cat. 1	Cat. 2	Cat. 3	Cat. 4	Cat. 5
Motorways	465,314	30,087	21,271	1,816	16,368
France	62,872	12,536	3,283	797	647
Spain	15,003	5,029	1,001	10	611
Italy	36,238	560	951	11	158
Chile	18,201	5,321	2,594	7	3,906
Mexico	103,973	1,842	1,441	2	797
Brazil	202,523	1,582	5,823	221	6,807
USA	6,413	874	181	765	66
Puerto Rico	7,934	1,948	304	3	489
Argentina	7,282	334	5,555	-	2,743
India	4,875	61	138	-	144
Mobility Services	3,652	103	22	13	1
Corporation	5,357	145	26	4	8
Total	474,323	30,335	21,319	1,833	16,377

Categories: Cat. 1. Purchased goods and services; Cat. 2. Capital goods; Cat. 3. FERA; Cat. 4. Upstream transportation and distribution; Cat. 5. Waste; Cat. 6. Travel; Cat. 7. Employee commuting; Cat. 11. Use of sold products; Cat. 15. Investments.

	Scope 3 categories that apply to Abertis				Total
	Cat. 6	Cat. 7	Cat. 11	Cat. 15	
Toll Roads	7,542	16,487	31,296,262	659	31,855,806
France	39	3,217	6,340,332	313	6,424,036
Spain	236	1,733	1,381,208	346	1,405,177
Italy	849	1,215	2,320,726	-	2,360,708
Chile	109	865	1,938,920	-	1,969,923
Mexico	2,539	2,808	3,247,551	-	3,360,953
Brazil	1,548	2,586	12,227,734	-	12,448,824
USA	42	306	60,823	-	69,470
Puerto Rico	392	257	629,548	-	640,875
Argentina	1,654	3,454	2,341,194	-	2,362,216
India	134	46	808,226	-	813,624
Mobility Services	71	497	-	-	4,359
Corporation	933	382	-	-	6,855
Total	8,546	17,366	31,296,262	659	31,867,020

Categories: Cat. 1. Purchased goods and services; Cat. 2. Capital goods; Cat. 3. FERA; Cat. 4. Upstream transportation and distribution; Cat. 5. Waste; Cat. 6. Travel; Cat. 7. Employee commuting; Cat. 11. Use of sold products; Cat. 15. Investments.

PERCENTAGE DISTRIBUTION OF ENERGY CONSUMPTION IN 2023 BY SOURCE AND ACTIVITY (MWH)



The Group's main energy source is liquid fuels, which in 2023 account for 70% of total consumption, both direct and indirect, followed by electricity, which accounts for 28% of total energy consumption. It should be noted that 63.9% of the total liquid fuels consumed in 2023 relates to indirect consumption by the Group's subcontractors and that this indirect consumption is up 57% in absolute terms compared to the previous year. Direct consumption of liquid fuels is down 1.7% compared to 2022.

In total, energy consumption in 2023, both direct and indirect, amounted to 655,132 MWh, an increase of 15% compared to the previous year. Consumption of LPG was 2,218 MWh and consumption of energy from own renewable sources came to 1,928 MWh.

Total electricity consumption was 183,370 MWh, down 9.7% on the previous year. The main reductions in absolute terms were in the US (-23.1%), France (-19.3%) and Brazil (-14.1%).

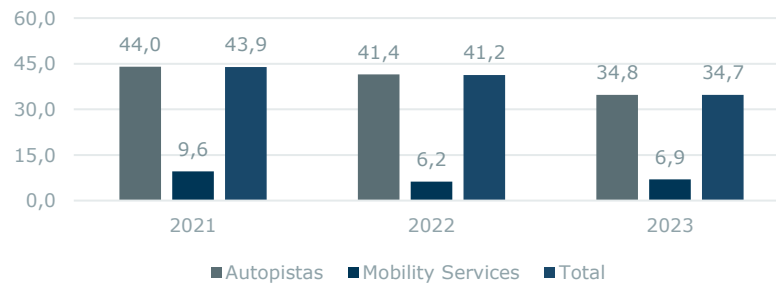
TREND IN ELECTRICITY CONSUMPTION BY ACTIVITY AND COUNTRY (MWH)

	2021	2022	2023	Change vs. 2022
Toll Roads	204,122	201,842	182,117	-9.8%
France	50,495	46,200	37,303	-19.3%
Spain	30,512	23,925	22,877	-4.4%
Italy	21,001	21,039	19,618	-6.8%
Chile	20,132	17,481	17,128	-2.0%
Mexico	6,232	6,749	7,092	5.1%
Brazil	23,880	35,480	30,460	-14.1%
USA	6,978	8,220	6,323	-23.1%
Puerto Rico	4,151	4,000	4,051	1.3%
Argentina	38,175	36,026	34,528	-4.2%
India	2,565	2,722	2,738	0.6%
Mobility Services	501	318	318	0.1%
Corporation	1,297	841	934	11.1%
Total	205,921	203,001	183,370	-9.7%

PERCENTAGE DISTRIBUTION OF ELECTRICITY CONSUMPTION IN 2023 BY ACTIVITY AND COUNTRY (MWH)

France	Spain	Italy	Chile	Mexico	Brazil	USA	Puerto Rico	Argentina	India	Mobility Services	Corporation
20.3%	12.5%	10.7%	9.3%	3.9%	16.6%	3.4%	2.2%	18.8%	1.5%	0.2%	0.5%

TREND IN ELECTRICITY CONSUMPTION IN RELATION TO TURNOVER (MWH PER MILLION EUROS)



Of the electricity consumed, 97.0% was consumed directly and 1.09% was from company-owned renewable sources. Of the total electricity purchased during the year, 65.2% was from renewable sources.

The increase in turnover during 2023 and the reduction of consumption affected total electricity consumption in relation to turnover, which fell 15.8% overall compared to 2022.

TREND IN ELECTRICITY CONSUMPTION OF TOLL ROADS IN RELATION TO ACTIVITY LEVEL BY COUNTRY (MWH/ADT)

	2021	2022	2023	Change vs. 2022
France	2.2	1.8	1.4	-21.2%
Spain	2.0	1.4	1.3	-6.1%
Italy	0.4	0.3	0.3	-9.7%
Chile	0.8	0.6	0.5	-27.3%
Mexico	0.5	0.5	0.5	1.9%
Brazil	1.4	2.0	1.6	-18.1%
USA	0.2	0.2	0.2	-26.0%
Puerto Rico	0.1	0.1	0.1	-3.3%
Argentina	0.5	0.4	0.4	-10.3%
India	0.1	0.1	0.1	-5.9%
Total Toll Roads	9.3	8.5	7.3	-14.2%

The liquid fuels consumed by the Group and reported below include diesel fuel, petrol and ethanol. Total consumption of liquid fuels (direct and indirect) reached 46.6 million litres, almost 29.6% more than the previous year, due to the increase in consumption by subcontractors, driven by the increase in the Group's own activity. Of total liquid fuels consumed, 35.7% were consumed directly by the organisation; and 95% of this direct consumption was for the vehicle fleet. Direct consumption of liquid fuels is down 1.7% overall.

The corporate fleet comprises a total of 3,439 vehicles, thus remaining stable compared to the previous year. The fleet diversity continued to increase in 2023, above all due to an increase in the number of electric vehicles (up from 56 to 190), hybrids (up from 29 to 125) and flex fuel (ethanol) vehicles in Brazil (up from 136 to 293). In 2023, these types of vehicle, including LPG (4), natural gas (25) and hydrogen (1) vehicles, reached 18.6% of the total vehicles in the corporate fleet, a significant increase compared to the previous year, when the figure was 6.9%. This process of replacing petrol and diesel vehicles with less polluting options is the result of numerous initiatives being carried out in the various Business Units as part of the decarbonisation effort under the 2022-2024 ESG Plan.

TREND IN DIRECT CONSUMPTION OF LIQUID FUELS BY ACTIVITY AND COUNTRY (LITRES)

	2021	2022	2023	Change vs. 2022
Toll Roads	15,901,807	17,100,491	16,814,765	-1.7%
France	3,958,900	3,823,721	3,613,497	-5.5%
Spain	1,038,228	778,730	717,293	-7.9%
Italy	560,440	566,576	522,946	-7.7%
Chile	1,488,858	1,219,091	868,256	-28.8%
Mexico	289,983	1,432,364	1,574,943	10.0%
Brazil	7,606,266	8,195,212	8,447,465	3.1%
USA	217,264	211,362	206,635	-2.2%
Puerto Rico	146,551	263,920	253,953	-3.8%
Argentina	568,985	575,435	535,044	-7.0%
India	26,333	34,081	74,734	119.3%
Mobility Services	50,963	0	0	0%
Corporation	4,721	2,982	2,275	-23.7%
Total Abertis	15,957,491	17,103,473	16,817,041	-1.7%

TREND IN DIRECT LIQUID FUEL CONSUMPTION OF TOLL ROADS BY COUNTRY IN RELATION TO ACTIVITY LEVEL (L/ADT)

	2021	2022	2023	Change vs. 2022
France	172.8	150.7	139.0	-7.8%
Spain	68.0	46.5	42.0	-9.6%
Italy	9.5	8.8	7.8	-10.6%
Chile	60.3	44.3	23.4	-47.1%
Mexico	21.7	99.6	106.2	6.6%
Brazil	431.4	450.4	442.8	-1.7%
USA	6.4	6.1	5.8	-6.0%
Puerto Rico	2.1	3.9	3.5	-8.2%
Argentina	7.5	6.4	5.6	-13.0%
India	1.1	1.2	2.6	105.2%
Total Toll Roads	724.0	719.8	671.4	-6.7%

TREND IN DIRECT LIQUID FUEL CONSUMPTION IN RELATION TO TURNOVER (LITRES PER MILLION EUROS)

	2021	2022	2023
Toll Roads	3,427.3	3,510.9	3,213.4
Mobility Services	978.8	0.0	0.0
Total Abertis	3,401.0	3,474.9	3,185.9

Direct consumption of liquid fuels in relation to turnover has declined compared to 2022 (-8.3%).

The motorway businesses in France, Italy, Brazil, the United States and Argentina and the activities of AMS in the United Kingdom consume natural gas, which is used mainly in stationary combustion sources, except in Brazil, where it is also used in the vehicle fleet. During 2023, natural gas consumption totalled 11,332 MWh, a decrease of 8.4% compared to 2022.

TREND IN NATURAL GAS CONSUMPTION BY ACTIVITY AND COUNTRY (KWH)

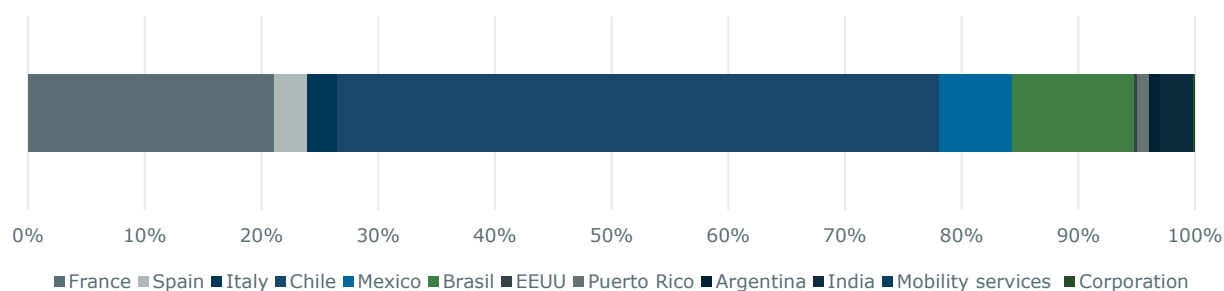
	2021	2022	2023	Change vs. 2022
Toll Roads	12,367,633	12,217,209	11,191,058	-8.4%
France	5,316,493	5,403,767	4,191,755	-22.4%
Italy	5,387,996	4,968,304	4,217,260	-15.1%
Brazil	1,243,581	1,229,347	2,002,196	62.9%
USA	2,947	3,126	302,537	9578.1%
Argentina	416,616	612,664	477,310	-22.1%
Mobility Services	91,907	150,356	141,289	-6.0%
Corporation	0	0	0	0
Total Abertis	12,459,540	12,367,565	11,332,347	-8.4%

Some of the motorways consume water in water stressed areas, notably the motorways in Chile, a subsidiary in Brazil and one in Mexico. The Business Units calculate water consumption from meter readings or directly from the water suppliers' bills. Given the water situation, the ESG Plan includes initiatives aimed at controlling and reducing Abertis' water consumption by, for example, using less water-demanding plant species in gardening and landscaping projects and searching for new technologies to optimise consumption.

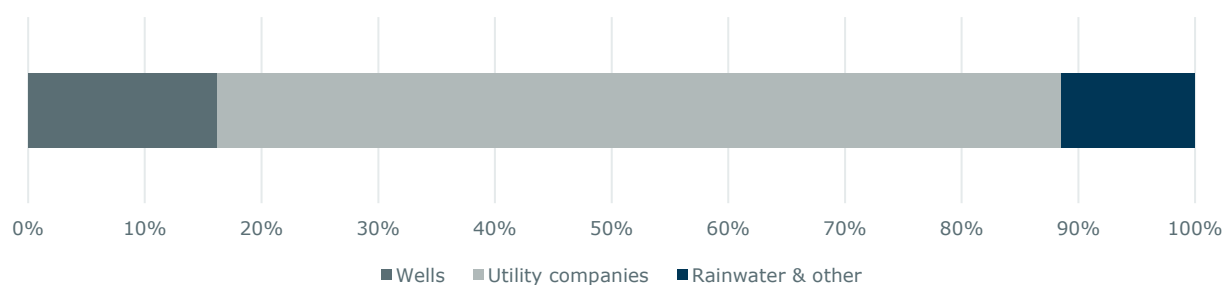
Sanef in France has a water resource protection policy designed to ensure that contingency and prevention equipment is available in the most vulnerable places to deal with the risk of accidental water pollution.

Total water consumption in 2023 was 1.8 million cubic metres, 8% less than in 2022.

PERCENTAGE DISTRIBUTION OF WATER CONSUMPTION IN 2023 BY ACTIVITY AND COUNTRY (M³)



DISTRIBUTION OF TOTAL WATER CONSUMPTION IN 2023 BY SOURCE (M³)



TREND IN WATER CONSUMPTION BY ACTIVITY AND COUNTRY (M³)

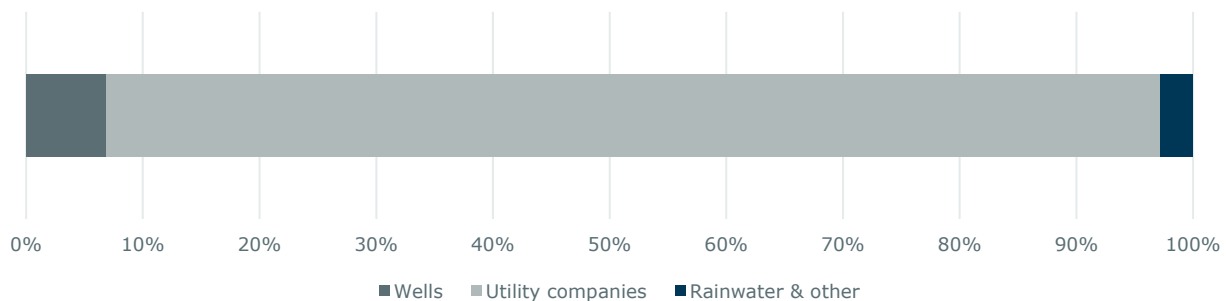
	2021	2022	2023	Change vs. 2022
Toll Roads	1,778,702	1,987,367	1,825,800	-8.1%
France	325,700	353,172	385,571	9.2%
Spain	47,006	45,574	50,823	11.5%
Italy	91,353	73,476	48,382	-34.2%
Chile	884,236	713,650	943,310	32.2%
Mexico	115,465	469,049	114,188	-75.7%
Brazil	189,056	193,282	191,381	-1.0%
USA	1,374	2,531	4,030	59.2%
Puerto Rico	10,694	15,501	18,172	17.2%
Argentina	15,353	18,963	17,501	-7.7%
India	98,466	102,169	52,443	-48.7%
Mobility Services	92	196	396	102.0%
Corporation	6,083	3,081	2,330	-24.4%
Total Abertis	1,784,876	1,990,644	1,828,526	-8.1%

TREND IN WATER CONSUMPTION OF TOLL ROADS BY COUNTRY IN RELATION TO ACTIVITY LEVEL (L/ADT)

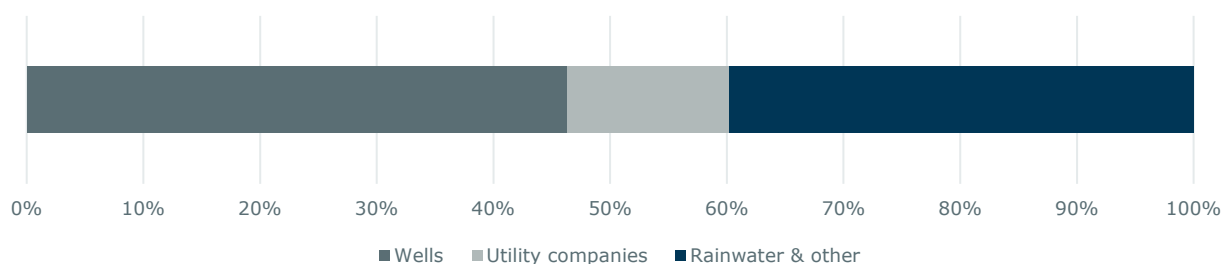
	2021	2022	2023	Change vs. 2022
France	14.2	13.9	14.8	6.1%
Spain	3.1	2.7	3.0	8.7%
Italy	1.6	1.1	0.7	-56.8%
Chile	35.8	25.9	25.4	-1.9%
Mexico	8.6	32.6	7.7	-323.6%
Brazil	10.7	10.6	10.0	-5.9%
USA	0.04	0.07	0.1	34.7%
Puerto Rico	0.16	0.23	0.3	10.6%
Argentina	0.20	0.21	0.2	-15.7%
India	4.0	3.7	1.8	-108.2%
Total Toll Roads	81.0	83.7	72.9	-14.7%

Some 90.8% of the total water consumed during the year was consumed directly by the Group; 76.5% was fresh water (water apt for human consumption without further treatment); and 72.4% was supplied by utility companies. The Brazilian subsidiaries reused a total of 2,219.5 m³ of water.

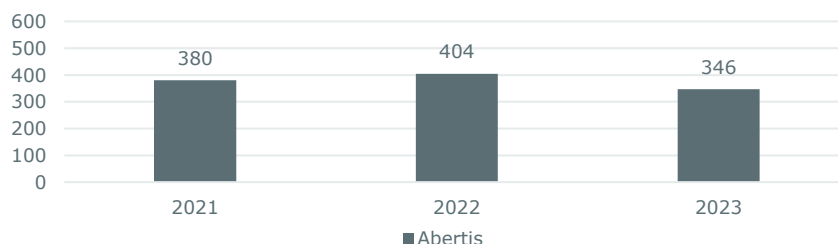
DISTRIBUTION OF FRESH WATER CONSUMPTION IN 2023 BY SOURCE (M³)



DISTRIBUTION OF CONSUMPTION OF OTHER TYPES OF WATER IN 2023 BY SOURCE (M³)



TREND IN WATER CONSUMPTION IN RELATION TO TURNOVER (M³ PER MILLION EUROS)



The decrease in water consumption in absolute terms affected the trend in water consumption in relation to turnover, which decreased by 14.3% compared to the previous year.

We innovate based on the circular economy throughout our value chain

The consumption of materials and the generation of waste in motorway infrastructure maintenance and construction activities have environmental impacts, including GHG emissions, which contribute to the carbon footprint and climate change, and damage to ecosystems during extraction and production of the materials used. Integrating the circular economy throughout the value chain therefore helps protect the environment and preserve natural resources. The main actions taken by Abertis consist of consuming recycled materials and working to convert waste into new resources.

The consumption of materials depends to a large extent on the maintenance work carried out and fluctuates with the rate of deterioration of the assets. In Business Units with expansion works, the fluctuations also vary significantly from year to year due to increases in consumption at certain stages of the work. In the current year, total consumption of materials is lower than in the previous year, mainly due to a decrease in Argentina linked to the end of the pavement maintenance cycle, partly offset by an increase in Mexico due to retrofitting (mainly paving but also, to a lesser extent, structural). The decrease in consumption in Argentina is mainly in the asphalt agglomerate and other categories, while the increase in Mexico is in asphalt agglomerate and concrete.

Noteworthy initiatives during 2023 include the consumption of recycled materials in Brazil, where reclaimed asphalt has been used to build pavements whose performance and useful life is estimated to be similar to that of conventionally rebuilt pavements. There has also been a very significant increase in consumption of recycled granulate, mainly in the works in Florianópolis, where material excavated from the tunnels has been used, after appropriate preparation and processing, to build road bases and sub-bases. Initiatives such as these exemplify the kind of mentality Abertis has adopted during 2023: a circular economy mentality that extends to suppliers and contractors. This mentality is reflected in the analysis and use of a variety of approaches, technologies and methodologies to increase the use of Recycled Asphalt Pavement (RAP) in numerous extraordinary maintenance works in the various concessions. Due to the initiatives carried out in Brazil, consumption of recycled materials (granulate and asphalt agglomerate) during 2023 alone amounted to 307,813 tonnes, an exponential increase compared to 2022, when the figure was 26,993 tonnes.

Also, in 2023 Sanef introduced a tender mechanism that gives priority to suppliers and contractors who meet high internal sustainability requirements. As a result, consumption of recycled materials in its road works increased by 60.6% compared to 2022, from 166,227 tonnes to 267,022 tonnes.

At Group level, 12.6% of the total consumption of materials consists of recycled materials, amounting to 644,487 tonnes. This represents a significant increase compared to the previous year, when the figure was 7.5%.

CONSUMPTION OF MATERIALS IN THE TOLL ROADS ACTIVITY BY COUNTRY (TONNES)

	Granulates	Asphalt agglomerate	Concrete	Metals	Paints	Salt	Others
France	205,659	340,913	9,184	342	227	22,930	12,745
Spain	4,542	60,787	2,987	249	385	7,398	487
Italy	246,822	182,868	35,402	526	1,333	400	13,624
Chile	1,756	51,539	9,800	320	295	0	39
Mexico	762,717	613,056	81,058	5,766	482	0	3,531
Brazil	1,302,325	737,760	271,236	1,072	1,631	0	12,427
USA	0	11,003	414	6	0	0	15
Puerto Rico	0	16,967	393	50	84	0	30
Argentina	10,149	18,763	8,720	133	241	0	21
India	13,286	39,224	7,645	25	4	0	1
Total Toll Roads	2,547,255	2,072,880	426,840	8,489	4,681	30,728	42,920

Other projects carried out in 2023 that add value to our circular economy include the use of cold in-place recycling (CIR) and foamed asphalt. With these techniques, pavements can be rehabilitated and restored using the material already in place, thus restoring some of their original properties and characteristics while reducing consumption of new materials and transport.

There was a notable increase in salt spreading in some European concessions (mainly in France) during winter 2023, compared to the previous year, to ensure safe driving in adverse weather conditions .

Besides these main materials, the Group's activities also required the consumption of 264 tonnes of paper, 88 tonnes of de-icer fluid and 42,618 tonnes of miscellaneous materials, mainly lime, graphene and others.

TREND IN CONSUMPTION OF MATERIALS IN THE TOLL ROADS ACTIVITY (TONNES)

	2021	2022	2023	Change vs. 2022
Granulates	1,171,320	2,848,030	2,547,255	-10.6%
Asphalt agglomerate	1,532,091	1,935,662	2,072,880	7.1%
Concrete	312,760	335,845	426,840	27.1%
Metals	24,385	7,086	8,489	19.8%
Paints	9,268	8,777	4,681	-46.7%
Salt	58,214	14,953	30,728	105.5%
Other	125,465	281,649	42,920	-84.8%
Total Toll Roads	3,233,572	5,432,002	5,133,793	-5.5%

The amount of waste generated, like the amount of materials consumed, depends on the work carried out during the year. The total waste generated in 2023 reached 476,037 tonnes, an increase of 12.8% compared to the previous year, mainly due to increases in Spain, France and Brazil. Of the total waste generated, 99.7% was non-hazardous, a slightly higher percentage than in previous years.

France and Brazil accounted for 40.9% and 42.7%, respectively, of the total waste generated.

TREND IN WASTE GENERATED BY ACTIVITY AND COUNTRY (TONNES)

	2021		2022		2023	
	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous
Toll Roads	513,577	532	527,460	18,285	474,805	1,215
France	349,174	71	312,068	17,352	194,293	411
Spain	47,251	118	71,019	120	24,023	120
Italy	2,807	17	2,560	16	2,120	13
Chile	9,810	9	29,204	11	39,594	8
Mexico	1,058	11	3,311	10	1,325	4
Brazil	95,183	293	93,898	767	202,927	594
USA	320	0.4	466	1	450	2
Puerto Rico	2,032	1	5,089	0	3,477	1
Argentina	5,940	12	8,434	7	6,083	4
India	1.1	0	1,410	0	513	58
Mobility Services	31	38	11	1	6	0
Corporation	9	0	11	0	11	0
Total Abertis	513,617	570	527,481	18,286	474,822	1,215

The 10% reduction in non-hazardous waste compared to the previous year is attributable mainly to the significant decrease in Spain (decrease of 66.2%), after the extensive resurfacing work carried out by Avasa in 2022, and in Sanef (decrease of 37.7%), due to the completion of various construction projects. Despite the overall reduction, in Brazil the amount of waste generated increased significantly, mainly due to construction works in Fernão Dias and an increase in sludge removal from septic tanks and in construction waste from the duplication of the SP-255 motorway in Via Paulista. Non-hazardous waste also increased (by 35.6%) in Vias Chile due to the start of road works and a substantial increase in illegal dumping around the motorway.

TOTAL NON-HAZARDOUS WASTE GENERATED AND TREATED BY TYPE

	Tonnes generated	Percentage recovered	Percentage to landfill	Percentage other treatments
Tyres and scrap rubber	1,024	66.0%	21.9%	12.1%
Mixture of concrete, bricks, etc.	13,769	95.7%	4.0%	0.3%
Construction and demolition waste	380,895	85.8%	13.3%	0.9%
Timber from construction work	50	85.8%	10.2%	4.0%
Mixed metals (scrap)	890	69.6%	25.1%	5.4%
Garden waste	6,023	14.0%	77.7%	8.4%
Domestic waste (rubbish)	22,688	5.7%	84.9%	9.4%
Sludge from biological treatment plants (septic tank sludge)	17,278	49.5%	3.0%	47.4%
Other	32,205	92.2%	2.5%	5.2%
Total Abertis	474,822	80.4%	16.2%	3.4%

TOTAL HAZARDOUS WASTE GENERATED AND TREATED BY TYPE

	Tonnes generated	Percentage recovered	Percentage to landfill	Percentage other treatments
Hydrocarbon-containing waste	89	1.3%	16.1%	82.6%
Soil contaminated with diesel fuel	91	0.2%	97.2%	2.6%
Asbestos-containing construction materials	48	0.0%	0.0%	100.0%
Common wet sludge	3	0.0%	100.0%	0.0%
Other	984	23.3%	28.7%	48.0%
Total Abertis	1,215	19.0%	31.9%	49.1%

Hazardous waste accounts for 0.3% of total waste. The total is down 93.4% compared to 2022, due to the fact that in 2022 Sanef had a significant volume of hazardous waste from the demolition of buildings containing asbestos.

Lastly, motorway use generates waste water, most of which can be assimilated to domestic waste water. The methods for calculating the amounts of the different types of waste water include using flowmeters, using the state water service guides and recording the invoices provided by water treatment services.

No subsidiary discharges waste water in water stressed areas. In some countries, however, including France, Spain, Argentina, Brazil and Mexico, waste water has to be treated at the point of discharge to purify it.

The accompanying table shows the amounts of waste water discharged by water type and disposal destination (to the surface, ground or sea or to a third party, including providers of water treatment services).

TOTAL WASTE WATER (M³) GENERATED BY WATER TYPE AND DISCHARGE DESTINATION

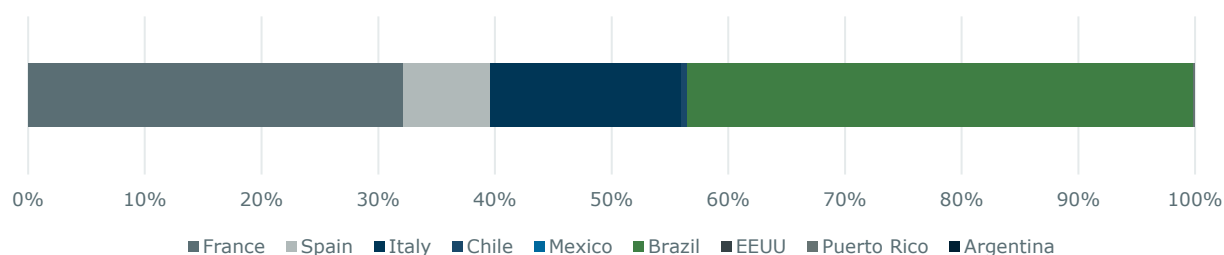
	2021		2022		2023	
	Fresh water	Other water type	Fresh water	Other water type	Fresh water	Other water type
Surface water	995,829	19,686	2,850	0	2,136	126,400
Groundwater	856,547	11,717	429,629	79,088	863,737	88,119
Sea water	0	0	0	0	0	0
Third party	19,908	45,093	1,000	44,339	0	306,886
Total Abertis	1,872,283	76,496	433,479	123,426	865,873	521,405

The increase in litres of waste water generated across the different categories compared to the previous year is attributable to an improvement in the related methodology and data collection process, aimed at giving greater visibility to waste water generation and optimising waste water monitoring over the different time horizons. The increase in consumption compared to the previous year comes mainly from Brazil and Mexico.

We promote and ensure the conservation of natural capital

In some of the countries in which the Group operates, the Toll Roads activity is carried out in areas where it may affect biodiversity. In 2023, a total of 1,209.7 km of motorway pass through protected areas, which is 15.5% of the total km managed by the Group, very similar to the previous year. Motorway maintenance, construction and operation activities have impacts on the biodiversity of the areas through which the roads pass, affecting fauna, flora and land, polluting air and water, and generating noise and waste.

PERCENTAGE DISTRIBUTION OF KM AFFECTING PROTECTED AREAS BY COUNTRY



Motorway construction can destroy environments and species and split up territories for animals, leading to animals being killed on the roads. To mitigate these impacts, biodiversity is taken into account in the infrastructure design by including wildlife crossings; other measures include environmental impact studies, roadkill monitoring and mitigation programmes, and programmes to rescue animals or scare them away from the roads.

TREND IN NUMBER OF ANIMAL ROAD KILLS BY COUNTRY

	2021		2022		2023	
France	0	0.0%	122	0.4%	718	2.2%
Spain	1,232	5.4%	1,253	4.1%	1,210	3.7%
Italy	361	1.6%	349	1.1%	325	1.0%
Chile	387	1.7%	315	1.0%	222	0.7%
Mexico	2,403	10.4%	2,249	7.3%	2,137	6.6%
Brazil	18,082	78.6%	25,908	84.4%	27,260	83.6%
USA	0	0.0%	21	0.1%	23	0.1%
Puerto Rico	6	0.0%	13	0.0%	18	0.1%
Argentina	34	0.1%	43	0.1%	33	0.1%
India	494	2.1%	428	1.4%	654	2.0%
Total Toll Roads	22,999	100.0%	30,701	100.0%	32,600	100.0%

During 2023, the number of animals run over increased by 6.2%, reaching a total of 32,600, influenced by the increase in traffic. On the other hand, 403,160 specimens of plant species were replanted, an increase of 149.1% compared to the previous year, due to the increase in replantings in Brazil.

TREND IN THE NUMBER OF SPECIES REPLANTED BY COUNTRY

	2021		2022		2023	
France	0	0.0%	0	0.0%	0	0.0%
Spain	0	0.0%	0	0.0%	0	0.0%
Italy	0	0.0%	15	0.0%	0	0.0%
Chile	147,275	51.4%	4,278	2.6%	18,013	4.5%
Mexico	2,212	0.8%	972	0.6%	1,530	0.4%
Brazil	119,364	41.7%	150,920	93.2%	375,979	93.3%
USA	0	0.0%	0	0.0%	10	0.0%
Puerto Rico	41	0.0%	0	0.0%	500	0.1%
Argentina	1,029	0.4%	1,771	1.1%	2,720	0.7%
India	16,400	5.7%	3,914	2.4%	4,408	1.1%
Total Toll Roads	286,321	100.0%	161,870	100.0%	403,160	100.0%

To compensate for vegetation removal that facilitates the expansion of invasive plant species, the motorways conduct environmental education and awareness and social communication programmes, in collaboration with stakeholders, to encourage reforestation with compensatory plantings and local species.

Multiple environmental awareness campaigns were conducted during 2023 for customers in most countries, through websites and social media such as Instagram, LinkedIn and X. In addition, Sanef used its 107.7 radio station to carry out environmental awareness campaigns.

Campaigns were also conducted internally to increase employees' environmental awareness, addressing generic sustainability issues as well as more specific issues such as waste management.

Other environmental impacts linked to motorway activities are soil erosion and noise pollution. To mitigate the impacts of soil erosion, the motorways carry out embankment monitoring and soil conservation programmes. Measures taken to control the noise pollution associated with motorway use include noise monitoring to identify blackspots, noise impact studies (in 2023 along 2,860.4 km of road, 36.5% of the total km managed during the year), a noise observatory, and the erection of noise barriers where necessary. The number of noise-related complaints increased in 2023, reaching a total of 23, all relating to France.

The impact of air pollution from Abertis' operations also needs to be taken into account. Based on the carbon footprint data, each year Abertis estimates the gases emitted during the life cycle of the infrastructure, taking the following compounds into account: carbon monoxide (CO), volatile organic compounds (VOC), non-methane volatile organic compounds (NMVOC), methane (CH₄), nitrogen oxides (NO_x), nitrogen monoxide (NO), nitrogen dioxide (NO₂), nitrous oxide (N₂O), ammonia (NH₃), particles with a diameter of less than 2.5 micrometres (PM_{2.5}), particles with a diameter of less than 10 micrometres (PM₁₀), total particulate matter (PM) and sulphur oxides (SO_x). Compared to 2022, total estimated pollutant emissions has increased by 2.3%.

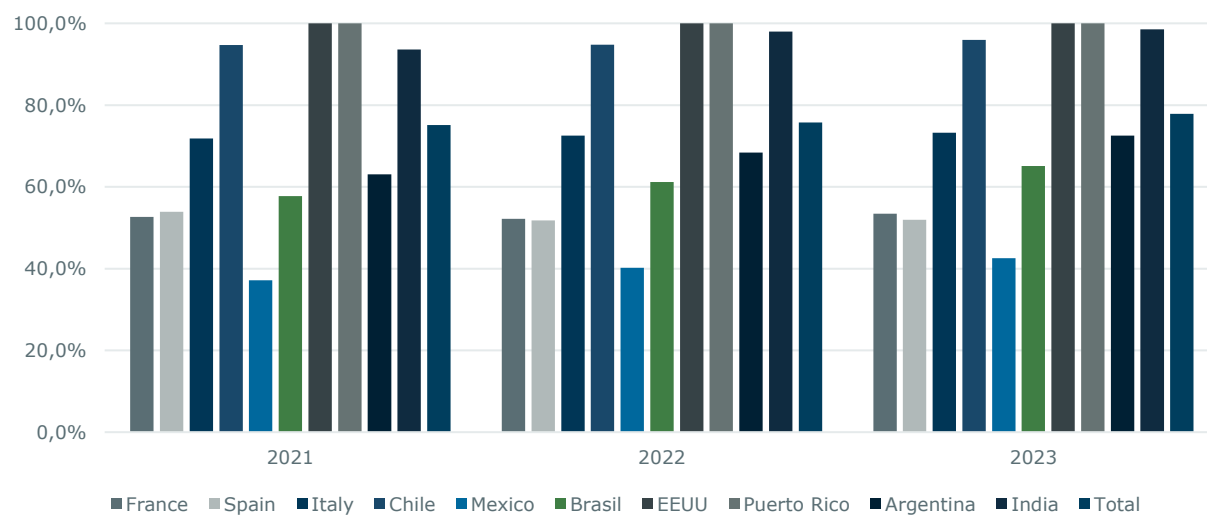
POLLUTANT EMISSIONS IN 2023 (TONNES)

	CO	VOC	NMVOC	CH ₄	NO _x	NO	NO ₂
France	10,098	987	830	157	11,598	0	0
Spain	2,225	216	182	34	2,420	0	0
Italy	4,026	388	325	63	3,893	0	0
Chile	3,926	373	313	59	3,191	0	0
Mexico	6,087	576	477	99	4,324	0	0
Brazil	23,720	2,247	1,862	386	17,450	0	0
USA	270	27	22	4	44	0	0
Puerto Rico	2,415	219	183	36	742	0	0
Argentina	4,227	406	343	63	4,128	0	0
India	1,561	149	124	25	1,256	0	0
Total Abertis	58,556	5,587	4,662	925	49,045	0	0

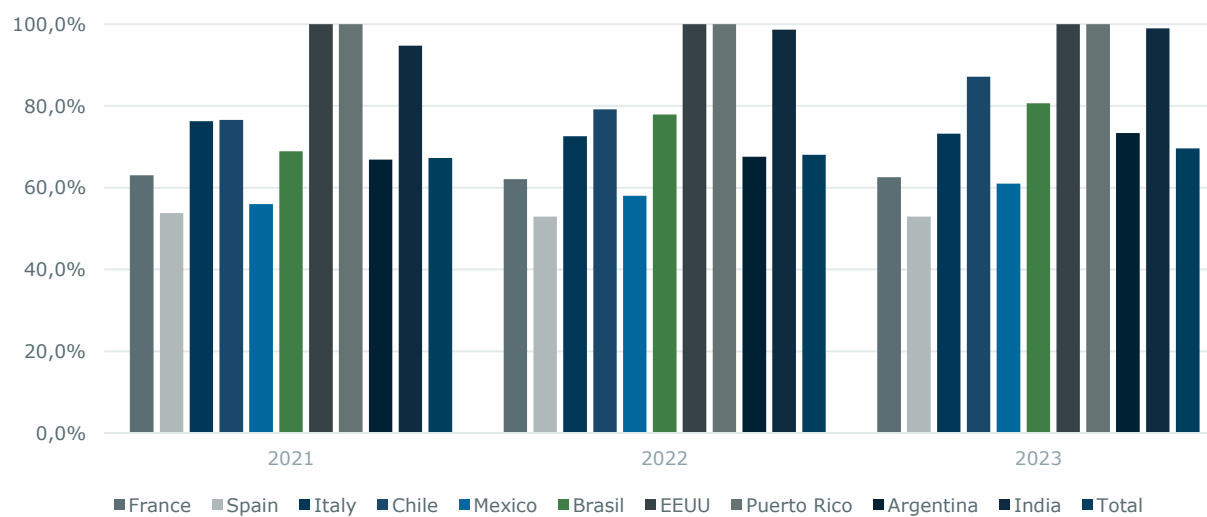
	N ₂ O	NH ₃	PM _{2.5}	PM ₁₀	PM	SO _x	Total
France	147	187	310	310	310	18	24,952
Spain	31	42	68	68	68	4	5,359
Italy	50	74	98	98	98	6	9,120
Chile	41	74	89	89	89	5	8,250
Mexico	59	109	71	71	71	7	11,951
Brazil	237	422	289	289	288	30	47,218
USA	1	5	1	1	1	0	375
Puerto Rico	10	46	21	21	21	2	3,717
Argentina	52	81	126	126	126	6	9,684
India	17	28	25	25	25	2	3,235
Total Abertis	644	1,069	1,098	1,098	1,097	80	123,861

The use of electronic tolls during 2023 was very similar to the previous year, accounting for 77.9% of transactions and 69.6% of revenue.

PERCENTAGE USE OF ELECTRONIC TOLL COLLECTION (PERCENTAGE OF TRANSACTIONS)



TREND IN PERCENTAGE USE OF ELECTRONIC TOLL COLLECTION (PERCENTAGE OF REVENUE)



We are responsible and aware

MATERIAL ASPECTS COMMITMENTS



We guarantee and promote road safety and occupational health

- Road safety
- Mechanisms for complaints
- User satisfaction and service security
- Occupational health and safety
- Principles and fundamental rights of work
- Social responsibility in the value chain



We ensure equal opportunities and enhance the quality of employment

- Employment
- Diversity and equal opportunities
- Principles and fundamental rights of work
- Professional development
- Talent retention
- Social responsibility in the value chain



We generate positive synergies with the local community

- Local community
- Positive social and environmental criteria
- Local purchases
- Mechanisms for complaints
- Access to essential services



ISO 26000
CORE SUBJECTS

We guarantee and promote road safety and occupational health

The impacts that Abertis' activities have on stakeholders include occupational accidents and traffic accidents on motorways, the risk of workplace inequality, and the noise or other nuisances the motorways may cause to local communities. To mitigate these impacts, the Group seeks to create value by implementing road safety measures, promoting occupational health and safety for all employees, offering quality employment and ensuring diversity and equality of opportunity as well as professional development, and promoting participation in social projects that add value to the communities in which Abertis operates.

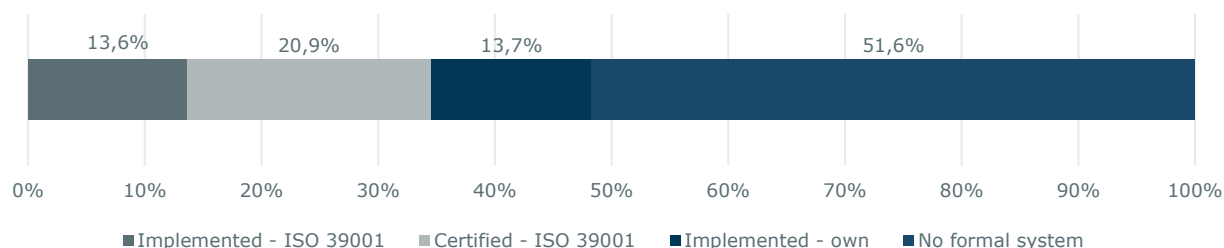
The Group's business model is focused on promoting smart mobility based on safety, sustainability and connectivity. Road safety is a material topic that is specific to Abertis' motorways activity. It is directly related to the Sustainable Development Goals and the commitments set out in the Second Decade of Action for Road Safety, both promoted by the United Nations.

The Abertis Foundation has an alliance with UNICEF as a road safety ambassador and as such is part of the UNRSC (United Nations Road Safety Collaboration), a committee of experts that advises the UN General Assembly on improving road safety worldwide.

Road Safety

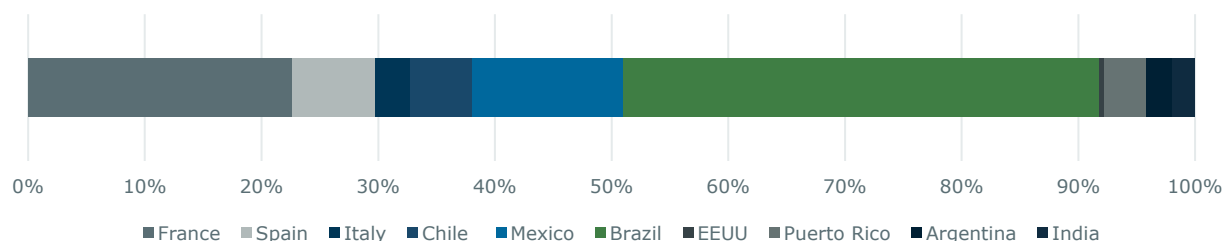
During 2023, 48.3% of motorway revenue was from activities covered by a road traffic safety management system based on the ISO 39001 standard and the organisation's own internal standards. Moreover, the motorways in Chile have an emergency and incident management system certified in accordance with the ISO 22320 standard, as well as an accident prediction model.

ROAD TRAFFIC SAFETY MANAGEMENT SYSTEM (PERCENTAGE DISTRIBUTION OF TOLL ROADS REVENUE)

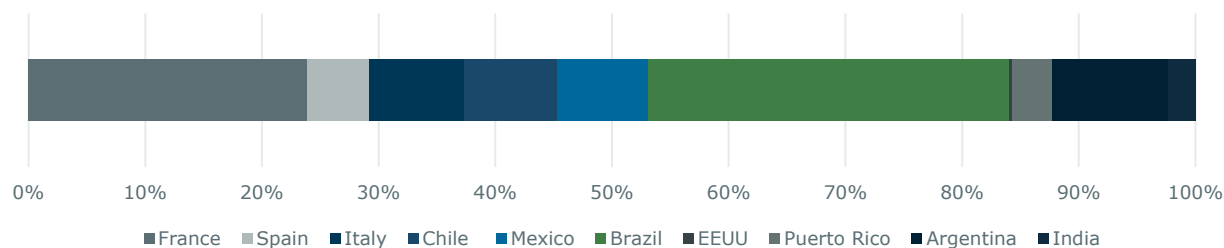


The road safety section of the Directors' Report gives details of the main road safety actions carried out during 2023 in the context of safe mobility, in collaboration with various stakeholders and local actors.

NUMBER OF KM MANAGED IN 2023 BY COUNTRY (DIRECT MANAGEMENT)



NUMBER OF KM TRAVELLED IN 2023 BY COUNTRY



The number of kilometres managed directly by the Group during 2023 increased by 2.8% (210.9 km), due to the inclusion of new motorways in Puerto Rico and the United States. The number of kilometres travelled rose 2.5% year-on-year, pushing up Average Daily Traffic (ADT), which increased by 3.4% overall. This increase is observed across all the countries except Chile, where ADT has decreased.

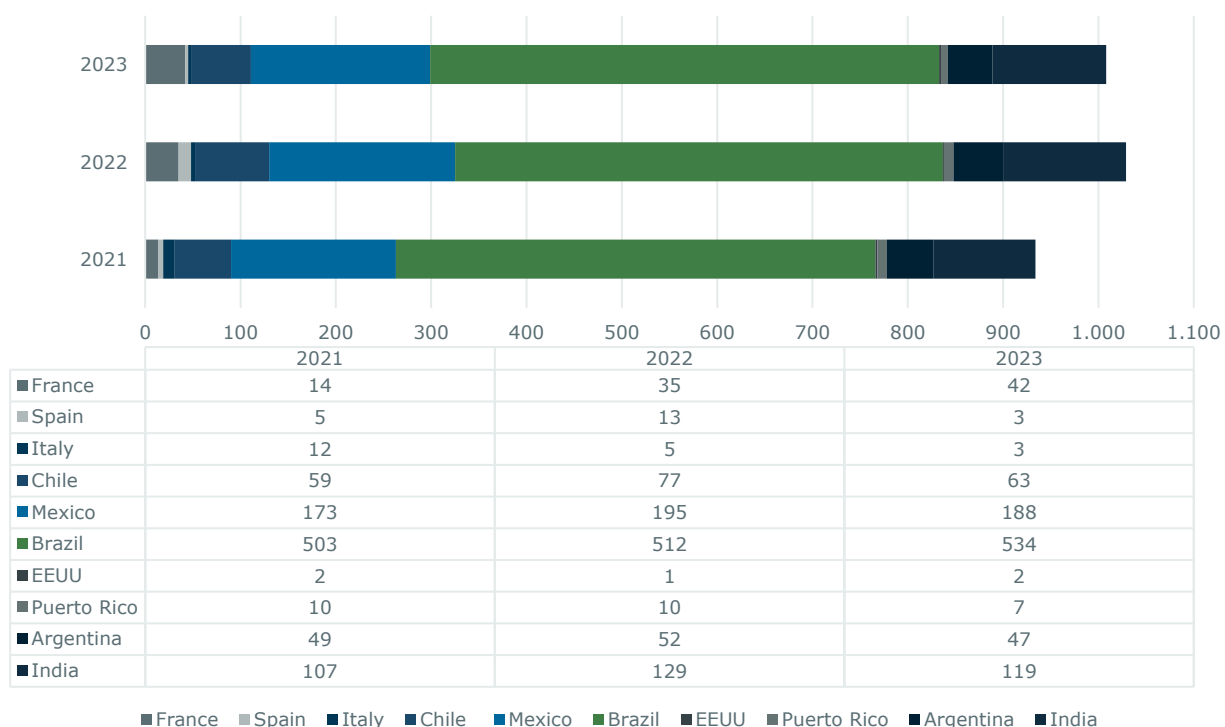
Despite this increase in traffic, the number of road accidents decreased by 0.7%. On the other hand, the number of people killed in road accidents decreased in almost all the countries except France, Brazil and the USA, where it increased.

TREND IN TOTAL NUMBER OF ROAD ACCIDENTS WITH VICTIMS

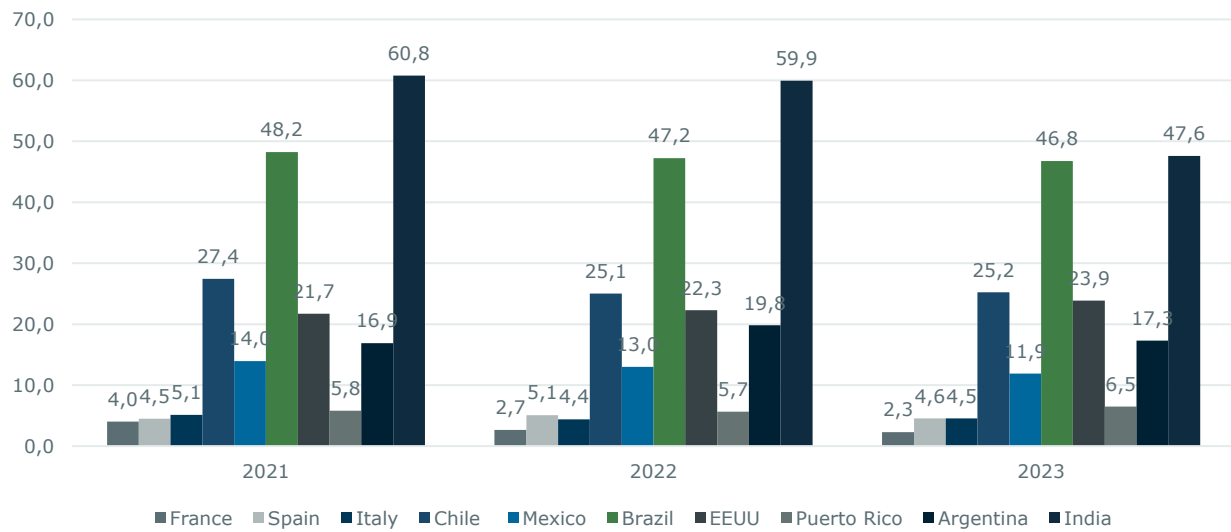
	2021	2022	2023	Change vs. 2022
France	596	440	386	-12.3%
Spain	150	187	171	-8.6%
Italy	260	246	261	6.1%
Chile	1,588	1,617	1,413	-12.6%
Mexico	695	695	656	-5.6%
Brazil	9,689	9,803	10,186	3.9%
USA	51	53	59	11.3%
Puerto Rico	131	128	153	19.5%
Argentina	978	1,283	1,213	-5.5%
India	854	944	796	-15.7%
Total	14,992	15,396	15,294	-0.7%

The accident rate is down 3.1% overall compared to 2022, with a downward trend in all countries except Italy, Chile, Puerto Rico and the USA. The mortality rate is also down, by 4.1% overall, with noteworthy decreases in India and Mexico.

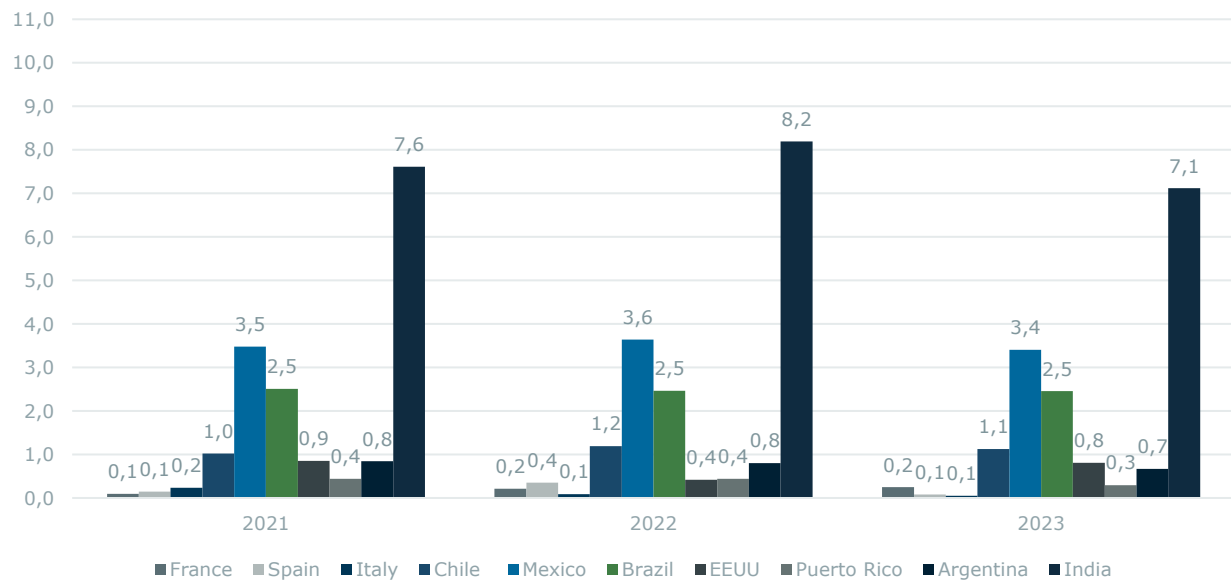
TREND IN NUMBER OF TRAFFIC ACCIDENT FATALITIES



TREND IN ACCIDENT RATE BY COUNTRY



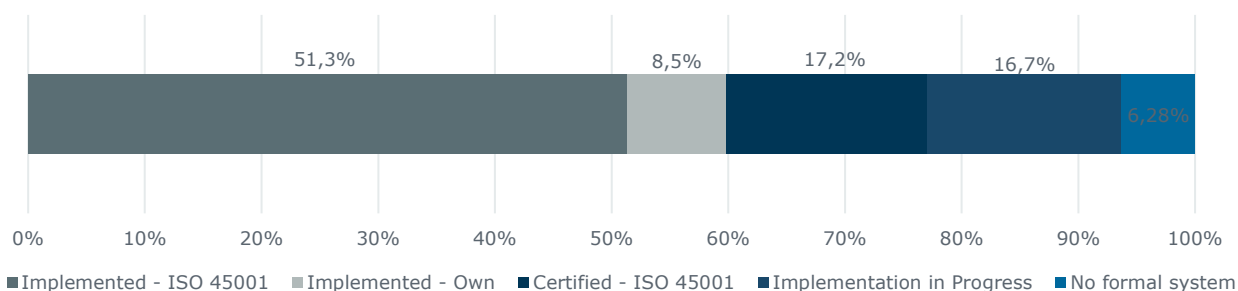
TREND IN MORTALITY RATE BY COUNTRY



Occupational safety and health

77.1% of Abertis' turnover is derived from businesses that have an Occupational Health and Safety (OHS) Management System in place aligned with international standards such as ISO 45001. Moreover, these systems are linked to specific requirements of the local contexts in which the Group operates. It should be noted that having an OHS Management System is a legal requirement in most of the countries in which the Group and its subsidiaries operate. Where no such legal requirement applies, specific health and safety management procedures have been put in place.

OHS MANAGEMENT SYSTEM (PERCENTAGE DISTRIBUTION OF ABERTIS' TURNOVER)



OHS management systems, or operations monitoring procedures (in the case of Business Units that do not have a formal OHS system), allow companies to manage and monitor occupational accident risk indicators and implement prevention and safety measures. Abertis conducts regular assessments to monitor and identify the hazards in each job, with a view to taking appropriate action and reducing the number of occupational accidents among both direct and indirect employees.

The actions carried out by the Business Units during 2023 included the following: occupational risk and accident prevention training, preventive planning, workplace safety visits and inspections, risk assessments, emergency drills, occupational risk awareness campaigns, accident investigations, temperature, humidity and lighting measurement campaigns, health promotion initiatives, and delivery of protective equipment to direct and indirect personnel.

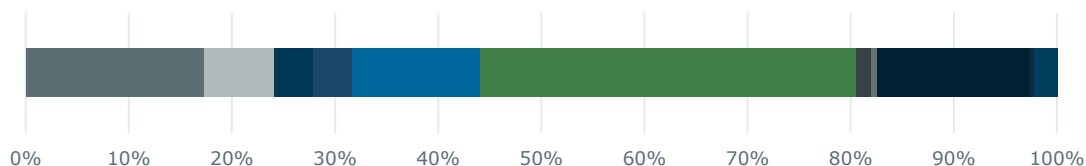
In Brazil, the role of Occupational Safety Analyst has been created to monitor teams working in the field through cameras positioned along the road and assess possible measures to contain the risks involved in conservation, maintenance and construction activities. The Analyst's mission is to prevent and mitigate risks to the safety of persons and operations.

Mobility Services has appointed an Occupational Advisor for employees, who has helped reduce long-term absences. It also has a therapist, who has succeeded in reducing absences from work due to musculoskeletal issues.

Lastly, some Business Units have invested in improvements to tunnel air conditioning, air renewal and lighting systems, ladders with fall protection, improvements to toll gates, and ergonomic furniture, among other things. All this helps keep motorway workers safe.

Applying the methodology explained in the methodology chapter of this report, sustainability reporting covers 97.8% of the Group's total average full-time equivalent employees (11,990), a slightly smaller percentage than the previous year.

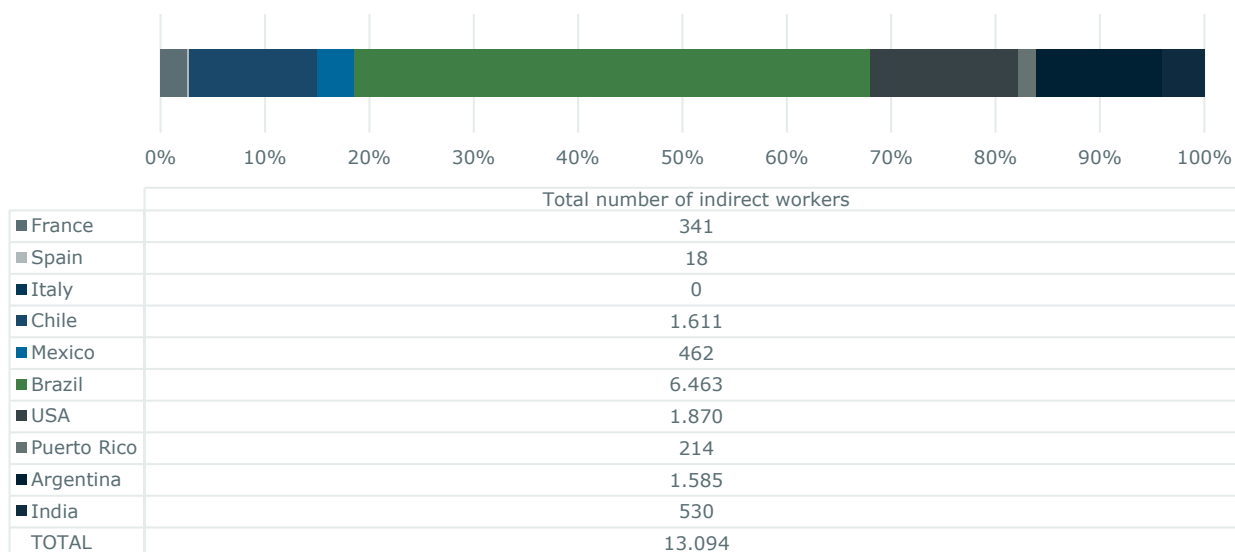
AVERAGE FULL-TIME EQUIVALENT DIRECTO EMPLOYEES BY COUNTRY



Average number of full-time equivalent employees	
■ France	2.031,1
■ Spain	810,1
■ Italy	436,0
■ Chile	452,7
■ Mexico	1.456,0
■ Brazil	4.298,9
■ USA	173,6
■ Puerto Rico	74,4
■ Argentina	1.735,6
■ India	48,0
■ United Kingdom	261,1
TOTAL	11.777,5

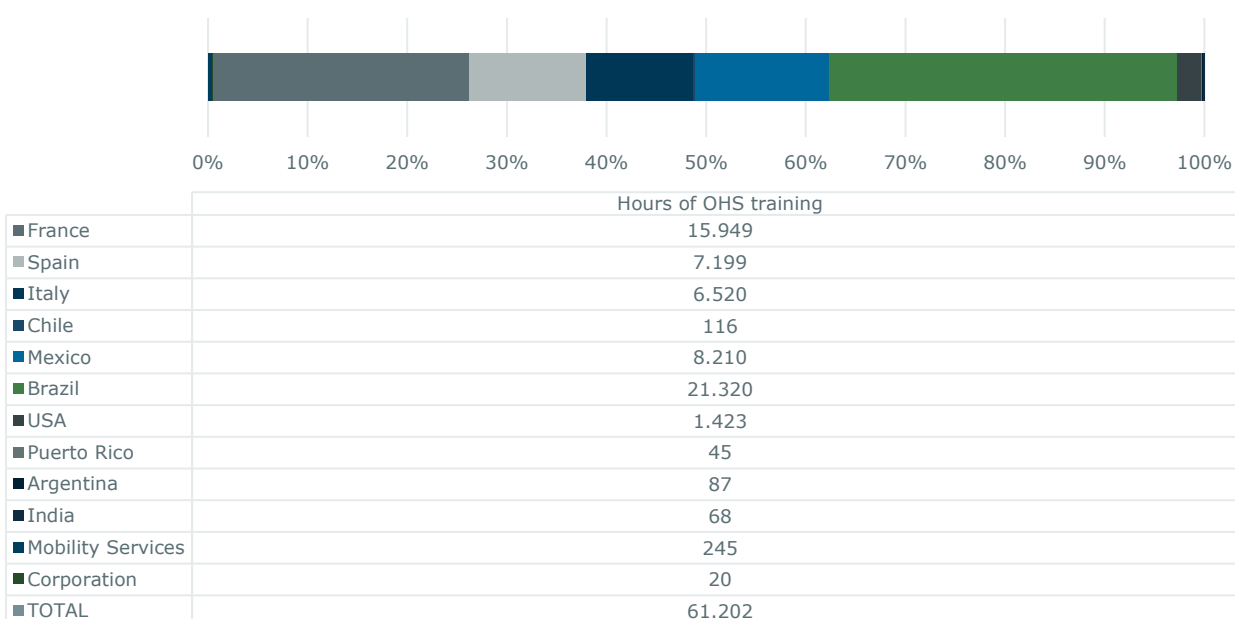
The number of indirect employees for the year was 13,094, a decrease of 12.8% compared to 2022. These workers are engaged mainly in on-road activities, maintenance and conservation, gardening, cleaning, road support and user assistance, among other activities. In most cases they work under fixed-term contracts with the external contractor.

TOTAL NUMBER OF INDIRECT EMPLOYEES BY COUNTRY AT 31 DECEMBER



A total of 61,202 hours of OHS training was provided, 42.6% less than in 2022. This reduction reflects the general reduction in training activities across all the Business Units, partly due to the termination of the international Covid-19 health emergency by the World Health Organisation.

TOTAL HOURS OF OCCUPATIONAL HEALTH AND SAFETY TRAINING PROVIDED BY COUNTRY



To ensure a safe work environment, the Group's workplace hazard assessment procedures are transcribed in a checklist or risk analysis matrix, following the OHS principles set out in each country's legal framework.

These checklists are drawn up on the basis of job analyses, environmental measurements of physical and chemical hazards, direct workplace and task observation, inventories of external factors that may affect the associated risks, and studies of work instructions, among other things.

The subsidiaries also have risk analyses for the specific tasks involved in each job. The risks associated with each job are classified on a scale from low to significant. The risk assessments take into account any aggravating circumstances, such as traffic exposure, adverse physical environments, working in isolation, stress, or moving machinery and equipment. The risk analyses thus identify both the risks associated with each task and the actions required to mitigate them.

All the Business Units, except Argentina, APR in Puerto Rico, some subsidiaries in Chile, the India head office and the subsidiaries of Mobility Services in the UK, have Occupational Health And Safety Committees, covering 83.6% of direct employees and 84.2% of indirect employees. In 2023, a total of 331 OHS committee meetings were held. The issues addressed include OHS policies and procedures, workplace safety measures, and incident and accident analysis.

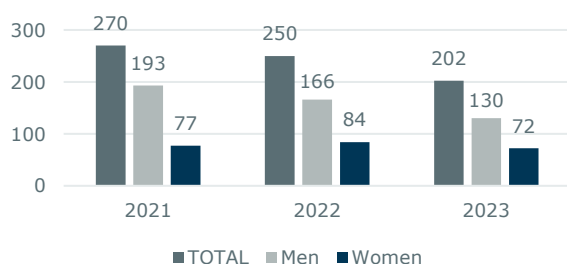
The Business Units in Spain, France, Italy, Brazil, Argentina, Mexico, Puerto Rico, India and all the subsidiaries of Mobility Services provide access to professional health services. Employees can thus be seen by doctors as needed, with confidentiality guaranteed. The Business Units also offer health benefits to both direct and indirect employees, as well as health and communication campaigns and more attractive health insurance.

In practically all the activities and countries except India, occupational incidents and accidents are recorded by platforms, applications and systems that compile data on all occupational accidents and diseases. This more automated approach facilitates the recording and tracking of each case and allows closer monitoring by managers and supervisors, who are kept informed and so are able to implement the necessary training and awareness-raising activities.

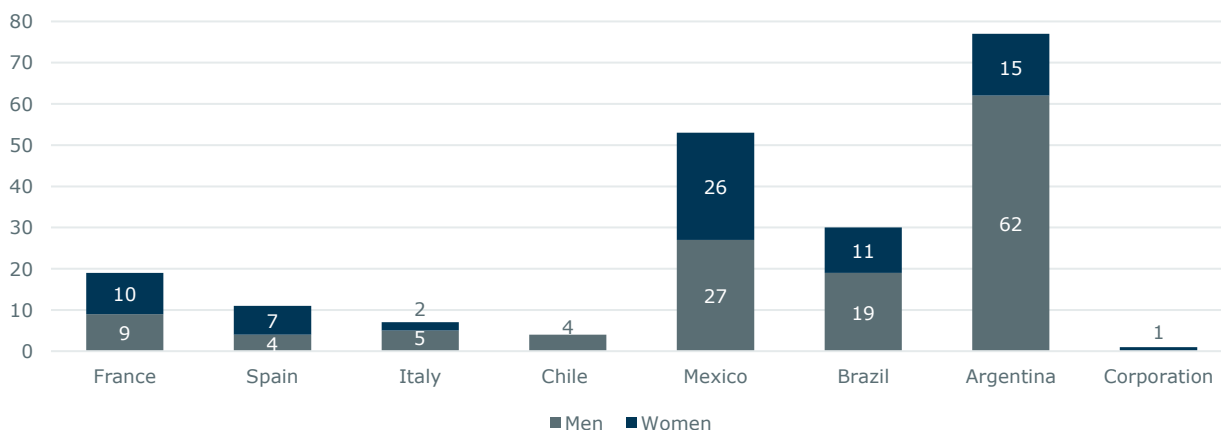
During 2023, there was a total of 348 recordable accidents involving direct employees. Of this total, 68% involved men, a similar percentage to 2022. The overall recordable accident rate is 15.82 (18.15 for men and 12.44 for women), although the rate ranges from 0 in India, Puerto Rico and Mobility Services to 39 in Argentina.

Much the same trend is seen in lost time accidents, which are down 19.2% compared to the previous year, reaching a total of 202. Lost time accidents are down in all countries except France, where they increased by five. No lost time accidents were recorded in the Toll Roads businesses in Italy, the United States, Puerto Rico or India, nor in the subsidiaries of Mobility Services.

TREND IN TOTAL NUMBER OF LOST TIME ACCIDENTS AMONG DIRECT EMPLOYEES BY GENDER

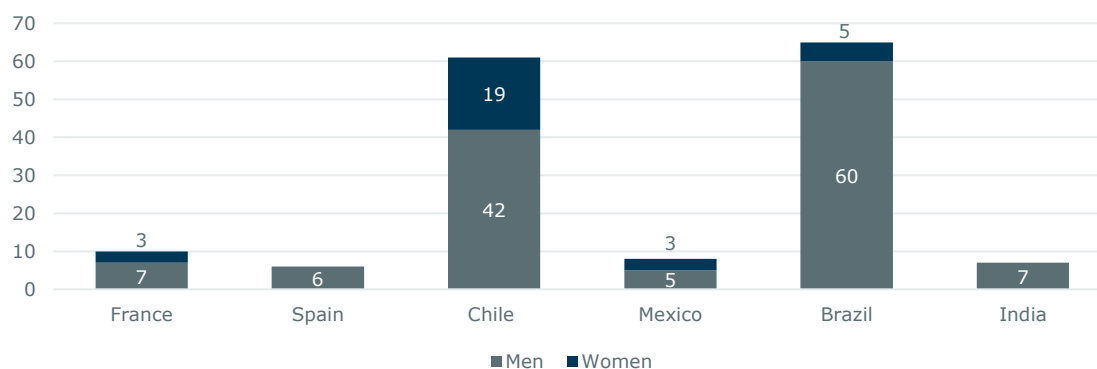


NUMBER OF LOST TIME ACCIDENTS AMONG DIRECT EMPLOYEES BY GENDER AND COUNTRY



Total recordable accidents among indirect employees came to 254, up 46.0% compared to the previous year, while lost time accidents reached 157, up 20.8%. The difference in trend is attributable to, among other things, the increase in the amount of data on indirect employees included in the calculation this year. Most of these accidents (85% of the recordable accidents and 81% of the lost time accidents) involved men. On the other hand, there were only two high-severity accidents, both involving men. For indirect employees, the recordable accident rate was 8.6 points, with a high-severity rate of 0.06 points and a frequency rate of 5.32 points.

NUMBER OF LOST TIME ACCIDENTS AMONG INDIRECT EMPLOYEES BY GENDER AND COUNTRY

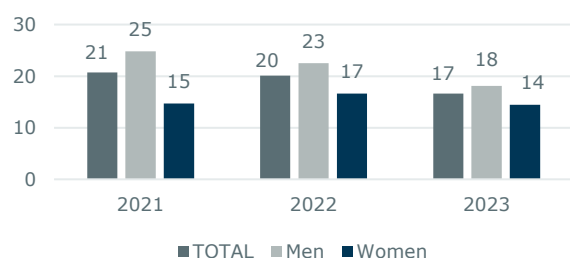


The main causes of occupational accidents for both direct and indirect employees are: falls from height, trips, cuts, overexertion, manipulation of objects and tools, blows, collisions and traffic accidents, and assaults by users. A total of six cases linked to work-related illness were recorded in France (5 men and 1 woman) and one in Mexico (man).

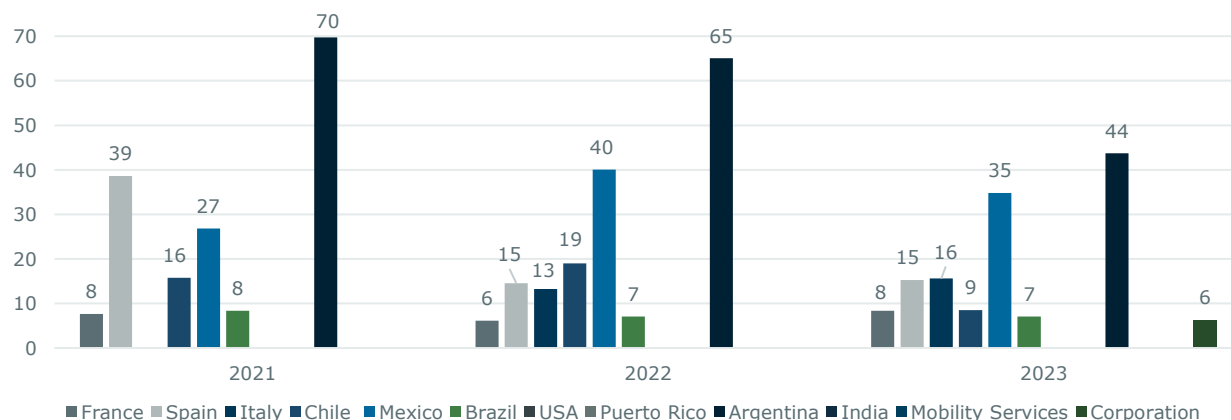
The decrease in the number of occupational accidents, combined with the changes in number of employees and hours worked, have affected the incidence, frequency and severity rates. These rates are calculated in accordance with international standards³.

In 2023, the incidence rate for direct employees is down 15% compared to the previous year. The largest decreases are in Mexico, Chile and Argentina.

TREND IN INCIDENCE RATE BY GENDER



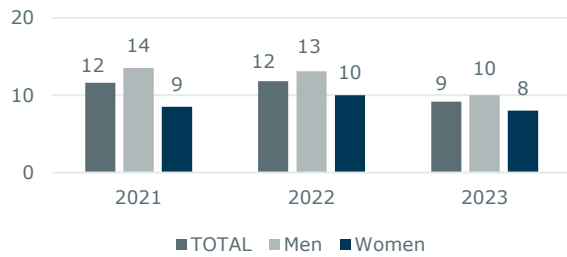
TREND IN INCIDENCE RATE BY ACTIVITY AND COUNTRY



³ The incidence rate is calculated by taking the ratio of the number of lost time occupational accidents to the workforce at 31 December and multiplying by one thousand. For the frequency rate, the ratio of the number of lost time accidents to the total number of hours worked is multiplied by one million. Lastly, the severity rate is calculated as the ratio of days lost as a result of occupational accidents to the number of hours worked per year, multiplied by one thousand.

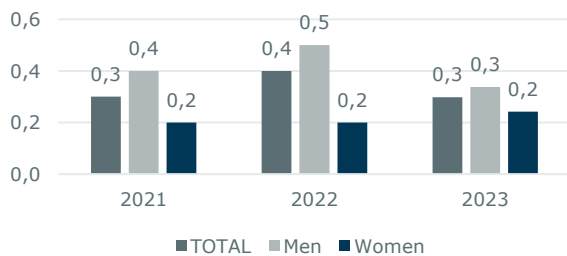
The frequency rate has decreased significantly, by 22%, compared to the previous year. The decrease is particularly marked in Argentina.

TREND IN FREQUENCY RATE BY GENDER

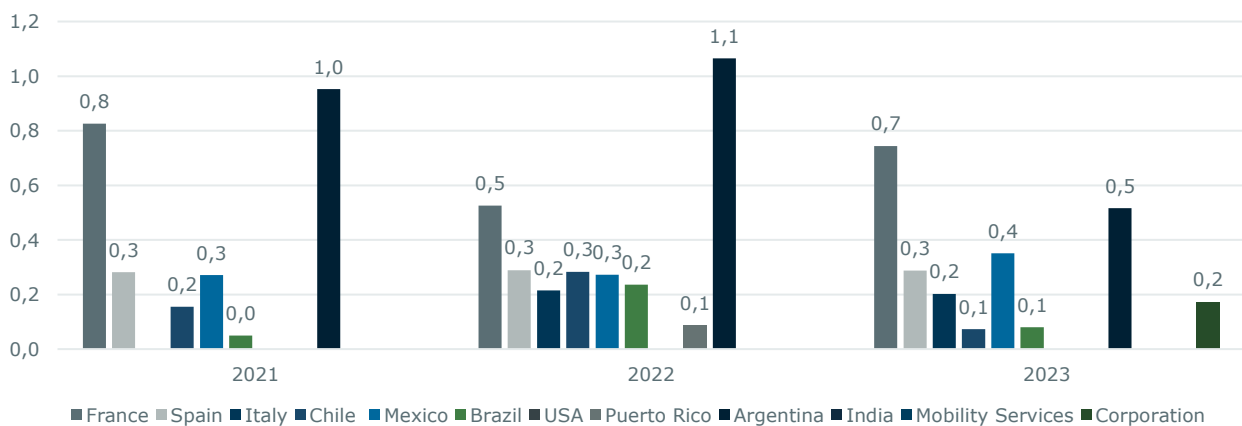


The severity rate is down 25%, mainly due to the significant decrease in Argentina, Brazil and Chile as a result of the considerable reduction in days lost due to accidents at work.

TREND IN SEVERITY RATE BY GENDER

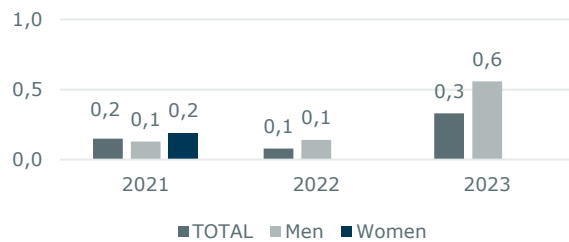


TREND IN SEVERITY RATE BY ACTIVITY AND COUNTRY



In 2023 there were 6 severe accidents (1 man and 1 woman in France, 1 man and 1 woman in Mexico and 2 women in Brazil), 2 fewer than the previous year. The severity ratio is 0.99. Fatalities during the year comprised 4 direct employees (3 men in Mexico and 1 man in France) and 4 indirect workers (1 man in Italy, 1 man in India, 1 man in Brazil and 1 man in Mexico). Among both direct and indirect workers the fatalities were related to collisions in maintenance work areas and accidents in road works. In all cases, in accordance with Group regulations, an investigation has been carried out to determine the causes of the accident and take steps to prevent any repetition. The increase in the number of fatalities among direct workers, caused by a multiple collision in Mexico in which three direct employees died, has impacted the fatality rate, which has increased significantly compared to the previous year.

TREND IN FATALITY RATE AMONG DIRECT EMPLOYEES BY GENDER⁴

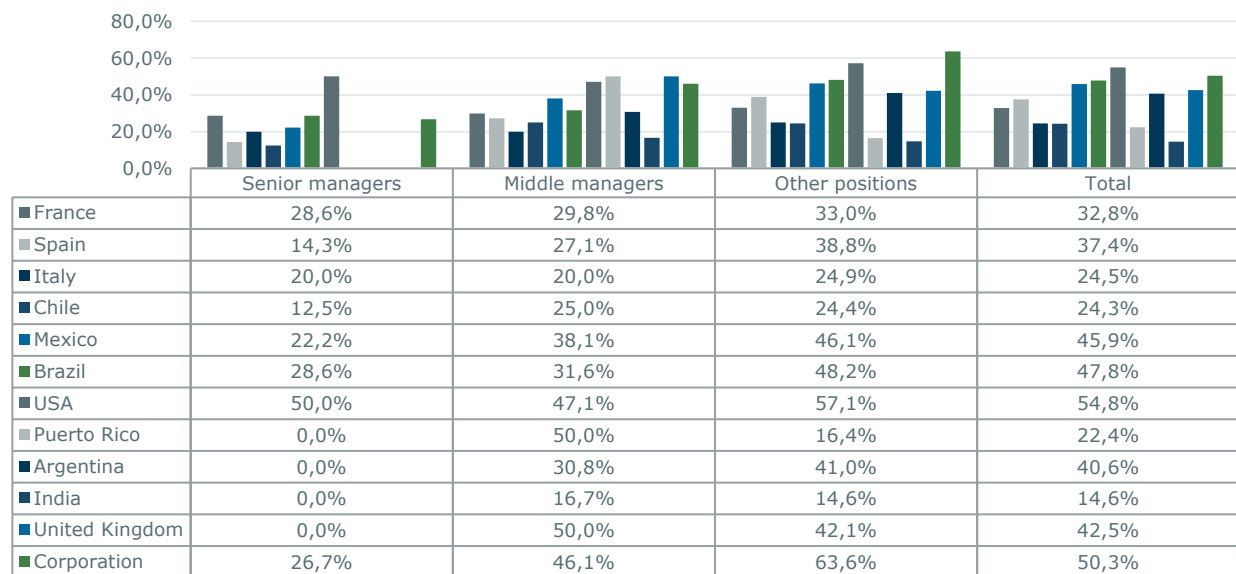


We guarantee equal opportunities and enhance employment quality

Abertis guarantees equal opportunities and non-discrimination and promotes diversity and inclusion, based on principles set out in the Group's Code of Ethics and [Human Resources Policy](#). These principles are also implemented through the [Diversity, Equality and Inclusion Policy](#), as part of the Group's Sustainability Strategy.

Since the Group's workforce remains stable throughout the year, most of the analyses are performed using the headcount at 31 December, rather than the annual average. The workforce is made up of 59% men and 41% women, the same percentages as the previous year. The Group's 2022–2024 ESG Plan sets the specific target of increasing the percentage of women in senior and middle management positions, which as of 2023 stood at 31.8%.

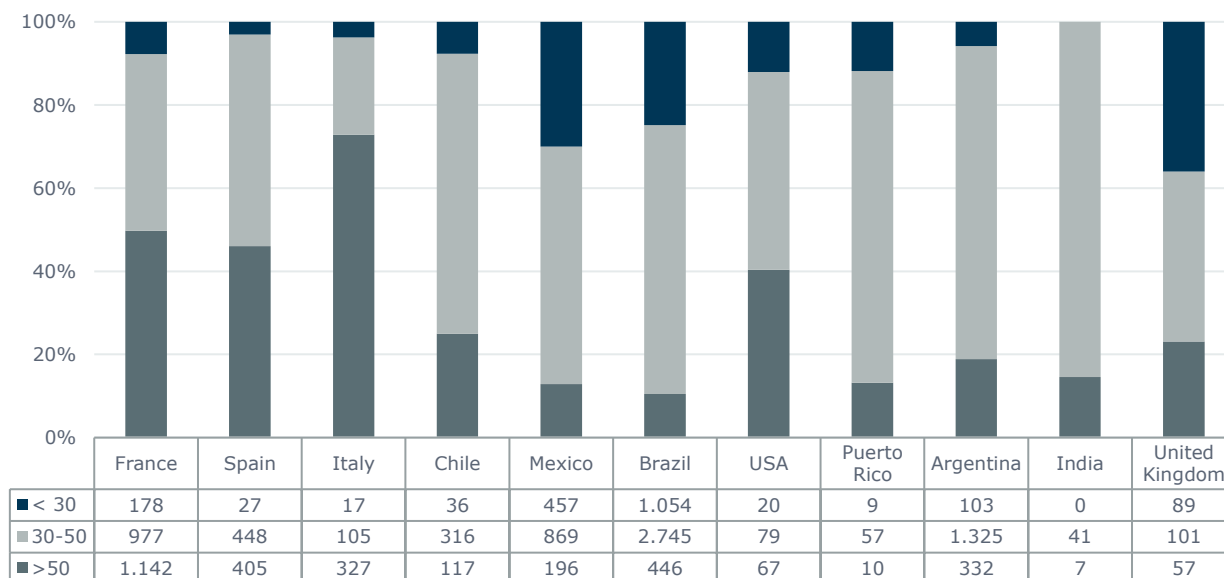
PERCENTAGE OF WOMEN BY JOB CATEGORY AND COUNTRY



By age, at 31 December 2023 16% of the workforce were under 30, 58% were aged 30 to 50, and 26% were over 50. Both the under 30 and the 30 to 50 age groups have decreased slightly, while the over 50 group has grown compared to the previous year.

⁴ The fatality rate is calculated as the ratio of the number of fatalities to the workforce at 31 December, multiplied by 1,000.

DISTRIBUTION OF WORKFORCE BY AGE GROUP AND COUNTRY AT 31 DECEMBER



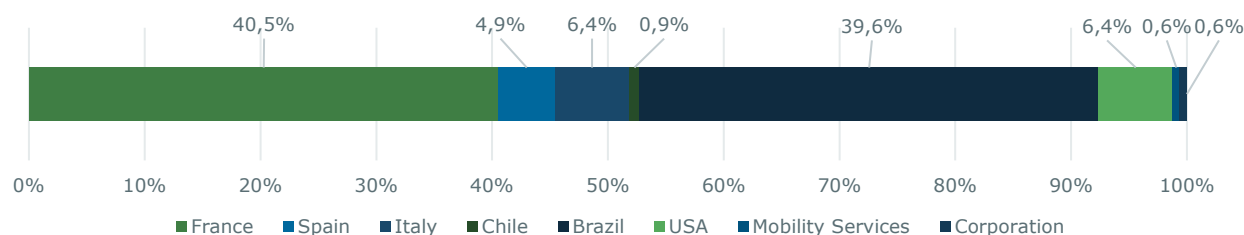
PERCENTAGE OF WORKFORCE BY JOB CATEGORY, AGE, ACTIVITY AND COUNTRY AT 31 DECEMBER

	Directors			Middle Management			Rest of Positions		
	Under 30	From 30 to 50	Above 50	Under 30	From 30 to 50	Above 50	Under 30	From 30 to 50	Above 50
Toll Roads	0,0%	48,6%	51,4%	1,3%	63,4%	35,3%	16,9%	58,3%	24,8%
France	0,0%	46,2%	53,8%	0,6%	63,3%	36,1%	8,4%	41,0%	50,6%
Spain	0,0%	42,9%	57,1%	0,0%	47,1%	52,9%	1,9%	48,4%	49,7%
Italy	0,0%	0,0%	100,0%	0,0%	20,0%	80,0%	4,1%	24,2%	71,7%
Chile	0,0%	62,5%	37,5%	0,0%	68,3%	31,7%	9,0%	67,3%	23,7%
Mexico	0,0%	88,9%	11,1%	4,8%	71,4%	23,8%	30,6%	56,7%	12,7%
Brazil	0,0%	57,1%	42,9%	3,1%	81,6%	15,3%	25,4%	64,3%	10,3%
EEUU	0,0%	66,7%	33,3%	5,9%	50,0%	44,1%	14,3%	46,0%	39,7%
Puerto Rico	0,0%	80,0%	20,0%	0,0%	75,0%	25,0%	16,4%	74,5%	9,1%
Argentina	0,0%	16,7%	83,3%	0,0%	64,1%	35,9%	6,0%	75,7%	18,3%
India	0,0%	0,0%	100,0%	0,0%	100,0%	0,0%	0,0%	85,4%	14,6%
Mobility Services	0,0%	0,0%	100,0%	5,9%	29,4%	64,7%	34,6%	41,2%	24,1%
Corporation	0,0%	46,7%	53,3%	2,2%	74,2%	23,6%	23,6%	49,1%	27,3%
Total Abertis	0,0%	47,7%	52,3%	1,6%	64,0%	34,5%	17,3%	57,8%	24,8%

All the countries in which Abertis operates are committed to gender equality and non-discrimination, although not all of them have legislation regulating these matters. During 2023 measures were adopted in various Business Units to promote equal treatment in selection processes, help balance work and family life, develop and monitor equality plans, develop non-sexist and inclusive language guides, provide training, develop strategies and action plans, and extend parental leave.

Furthermore, as a strategic principle and to comply with applicable legislation, during 2023 the Group had 328 people with functional diversity. It is worth noting that the Abertis Corporation has the Bequal Plus seal, which marks it out as a socially responsible company in terms of disability inclusion, and runs a free advisory service, "Programa Iguales", for workers seeking disability information.

DISTRIBUTION OF THE AVERAGE FULL-TIME EQUIVALENT DIRECT EMPLOYEES WITH FUNCTIONAL DIVERSITY BY COUNTRY AND ACTIVITY



All the Business Units (except for some subsidiaries in Argentina, Chile and Mobility Services in France) and the Corporation have in place written recruitment and selection procedures, which include a commitment that specifies non-discrimination criteria.

The Corporation and the subsidiaries of Autopistas España have Equal Opportunities Plans for men and women, in accordance with Spanish Law 3/2007 on effective equality of women and men. Work on implementing and monitoring the Equal Opportunities Plans continued throughout 2023. Autopistas España has adapted the wording of its Plan to comply with new regulations, including Spanish Law 4/2023 for real and effective equality of trans people and guaranteeing the rights of LGBTBI people. Likewise, France has a collective agreement on professional equality between women and men and quality of life at work.

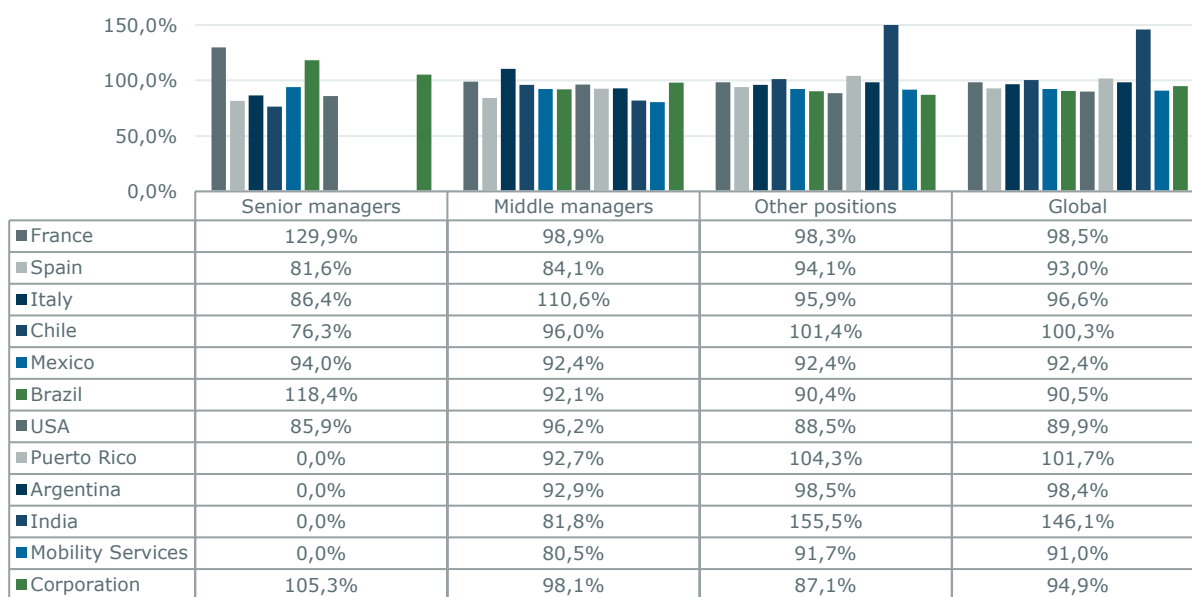
In Brazil, the diversity, equity and inclusion programme places the focus on gender equity, driving actions on equal pay and the extension of maternity leave during the year.

Metropistas (Puerto Rico) participated in the Women Who Lead foundation, which helps organisations self-assess with a view to attracting and retaining female talent.

Lastly, some subsidiaries in Chile have implemented a diversity, equity and inclusion strategy, which includes the promotion of activities such as co-responsibility workshops and participation in good practice networks.

The ratio of women's remuneration to men's is 94.4% overall (100.2% in senior management positions, 94.8% in middle management and 94.4% in all other positions). The ratio is higher than in 2022 in the senior management and all other positions categories and slightly lower in the middle management category, mainly due to the reclassification of employees in this latter category. Within each job category, the gender pay gap is due mainly to circumstances such as the number of employees of each sex, career progression, each person's employment record, differences between geographical areas within the same country, and changes in the workforce (promotions, new hires and redundancies).

PERCENTAGE OF AVERAGE REMUNERATION OF WOMEN COMPARED TO MEN BY JOB, CATEGORY AND COUNTRY



The pay gap by job category within each business is the result of weighting the gap observed at each level of responsibility in that category in which both men and women are represented by that level's share of the total number of employees in that category, not including in that total any level of responsibility in which both men and women are not represented.

The total pay gap by job category and overall is obtained by weighting the pay gap within each business by that business's share of the total number of employees.

The following tables present data on average remuneration in euros by job category, gender and age group. It should be pointed out that, although the data for the previous period are presented, they are not comparable with the data for 2023 for the reasons discussed below:

	2022		2023	
	Men	Women	Men	Women
Senior managers	313,383	283,596	361,164	301,701
Middle managers	109,164	105,277	97,677	88,694
Other positions	23,543	17,426	27,148	20,238

	2022	2023
Under 30	11,655	13,953
Age 30 to 50	23,538	25,644
Over 50	45,500	51,109

The average remuneration by job category and age bracket has been calculated by weighting the average remuneration by job category of the Group's workforce for the year 2023. Overall, the average remuneration has increased in each job category. In the middle management category, however, the increase has been offset in 2023 by a reclassification of employees in this category, resulting in a lower average remuneration.

One of the main reasons for the overall increase in average remuneration in 2023 is the inclusion of remuneration items that were not included in 2022, such as overtime and employee benefits.

Notwithstanding the aforementioned increase, the average remuneration of women is lower than that of men. The higher remuneration in the Senior management category is largely due to the inclusion of the remuneration of the CEO of each Group company. The lower remuneration of women in the All other positions category is attributable to the relatively larger representation of certain countries that have a large workforce, low remuneration and a very large proportion of female employees.

The ratio of the CEO's remuneration to average remuneration in Spain was 87.4 in 2023, compared to 73.3 in 2022. The remuneration ratio has been calculated by weighting the average remuneration for 2023 for the Group's different job categories by gender. Both for the CEO and for the Group's employees, the figures have been calculated based on total cash remuneration received during the year, plus remuneration in kind, consisting mainly of health and life insurance premiums and contributions to pension funds and other long-term saving schemes. The increase in the ratio compared to 2022 is attributable to the inclusion in the CEO's remuneration of contributions to life insurance policies, pension funds and other long-term saving schemes.

At 31 December 2023, Abertis has defined benefit pension commitments in four countries: Spain, France, Italy and Mexico.

Abertis remunerates all its employees in accordance with market remuneration practice in all the countries in which it operates. The total annual compensation ratio is affected by the difference between salary levels in Spain and in certain other countries in which the Group operates, where the proportion of lower-paid operating jobs is higher, as is the case in Brazil, Mexico and Argentina.

Moreover, all the countries in which Abertis operates have their own statutory minimum wage, except Italy, and in India the minimum wage varies depending on the region and the type of work.

STARTING SALARY AS A PERCENTAGE OF THE LOCAL MINIMUM WAGE BY COUNTRY

	Entry wage as % of legal minimum wage
France	103.0%
Spain	112.0%
Chile	113.0%
Mexico	108.0%
Brazil	107.0%
USA	138.0%
Puerto Rico	147.0%
Argentina	225.1%
India	151.0%
United Kingdom	106.0%

During 2023, out of the total workforce, 330 employees took parental leave, 60% of whom were women. Given that the corresponding figure the previous year was 74%, this shows a significant increase in equality between men and women in the use of parental leave. The overall retention rate was 100% for men and 88% for women, significantly higher than the previous year.

RETENTION RATE BY GENDER AND COUNTRY

	Employees under parental leave		Employees returned to work after parental leave		Employees that remain in the company after 12 months	
	Men	Women	Men	Women	Men	Women
Toll Roads	126	186	94,4%	59,1%	100,0%	91,4%
France	45	13	91,1%	61,5%	-	100,0%
Spain	4	4	100,0%	100,0%	66,7%	83,3%
Italy	4	6	100,0%	83,3%	25,0%	60,0%
Chile	6	4	100,0%	75,0%	-	42,9%
Mexico	16	38	100,0%	86,8%	100,0%	100,0%
Brazil	47	105	89,4%	39,0%	76,9%	76,5%
EEUU	0	3	-	66,7%	0,0%	100,0%
Puerto Rico	1	1	100,0%	100,0%	-	-
Argentina	0	11	-	100,0%	-	57,9%
India	3	1	100,0%	100,0%	0,0%	-
Mobility Services	4	7	100,0%	57,1%	0,0%	28,6%
Corporation	3	4	66,7%	100,0%	28,6%	50,0%
Total Abertis	133	197	94,0%	59,9%	100,0%	87,8%

To attract and retain talent, the Group offers attractive working conditions, including well-being initiatives, professional development for each job category, and individual development initiatives such as mentoring, coaching and 360° assessment. Also, as part of the measures taken to reconcile work and family life, the Corporation has established a Digital Disconnection Policy.

Permanent contracts are the norm in the Group, covering 98% of the workforce at 31 December 2023 (98% for men and 99% for women), similar to the previous year, with practically the same distribution in all the countries.

NUMBER OF PERMANENT AND FIXED-TERM CONTRACTS BY COUNTRY, ACTIVITY AND GENDER

	Permanent contracts		Fixed-term contracts	
	Men	Women	Men	Women
Toll Roads	6,818	4,726	111	70
France	1,447	710	75	37
Spain	437	263	14	7
Italy	333	110	6	0
Chile	353	114	2	0
Mexico	811	692	13	6
Brazil	2,218	2,027	0	0
USA	75	91	0	0
Puerto Rico	59	17	0	0
Argentina	1,044	695	1	20
India	41	7	0	0
Mobility Services	163	110	1	1
Corporation	79	80	0	0
Total Abertis	7,060	4,916	112	71

NUMBER OF PERMANENT AND FIXED-TERM CONTRACTS BY AGE GROUP AND ACTIVITY

	Permanent contracts	Fixed-term contracts
Toll Roads	11,544	181
Under 30	1,777	108
Age 30 to 50	6,795	57
Over 50	2,972	16
Mobility Services	273	2
Under 30	89	1
Age 30 to 50	111	0
Over 50	73	1
Corporation	159	0
Under 30	15	0
Age 30 to 50	100	0
Over 50	44	0
Total Abertis	11,976	183
Under 30	1,881	109
Age 30 to 50	7,006	57
Over 50	3,089	17

AVERAGE FULL-TIME EQUIVALENT EMPLOYEES WITH PERMANENT CONTRACTS BY JOB CATEGORY, COUNTRY AND GENDER

	Senior managers		Middle managers		Other positions	
	Men	Women	Men	Women	Men	Women
Toll Roads	56.8	13.9	363.0	155.7	6,208.9	4,352.5
France	9.5	3.0	107.5	44.5	1,186.6	561.8
Spain	6.3	1.0	50.2	17.3	353.3	213.8
Italy	8.0	2.0	19.7	5.0	296.5	97.7
Chile	7.0	1.0	44.0	14.8	289.1	93.6
Mexico	6.1	1.2	12.2	8.0	767.0	622.9
Brazil	4.3	2.7	72.9	30.0	2,178.1	2,010.8
USA	3.0	3.0	19.3	14.1	56.0	78.2
Puerto Rico	5.6	0.0	7.5	9.3	42.7	9.2
Argentina	6.0	0.0	25.1	11.7	1,004.1	658.5
India	1.0	0.0	4.5	1.0	35.5	6.0
AMS	1.0	0.0	10.4	7.6	152.4	117.9
Corporation	11.2	4.0	47.0	38.8	18.4	32.6
Total Abertis	69.0	17.9	420.4	202.1	6,379.7	4,503.0

The distribution by working hours (full- vs. part-time) is unchanged compared to the previous year, with almost all employees working full-time (97% of men and 92% of women). The proportion of full-time working is similar across all the businesses except Mobility Services, where it is significantly lower (86%). Part-time work is concentrated in positions other than senior management and middle management. No distinction is made in the employee benefits offered between part- or full-time working.

DISTRIBUTION OF WORKFORCE BY WORKING HOURS, GENDER AND ACTIVITY AT 31 DECEMBER

	2023		
	Men	Women	Total
Toll Roads			
Full-time	97.0%	92.2%	95.1%
Part-time	3.0%	7.8%	4.9%
Mobility Services			
Full-time	90.2%	79.3%	85.8%
Part-time	9.8%	20.7%	14.2%
Corporation			
Full-time	97.5%	98.8%	98.1%
Part-time	2.5%	1.3%	1.9%
Total Abertis			
Full-time	96.9%	92.0%	94.9%
Part-time	3.1%	8.0%	5.1%

New hires in 2023 totalled 2,301, a sharp decrease from the previous year. The percentage of men (51%) and women (49%) among the year's new hires is very similar. The percentage hired on permanent contracts (79%) is significantly higher than the previous year (58%). Of the new hires with permanent contracts, 52% are men and 48% women.

DISTRIBUTION OF WORKFORCE BY WORKING HOURS, JOB CATEGORY AND ACTIVITY AT 31 DECEMBER

	2023			
	Senior managers	Middle managers	Other positions	Total
Toll Roads				
Full-time	100.0%	99.4%	94.8%	95.1%
Part-time	0.0%	0.6%	5.2%	4.9%
Mobility Services				
Full-time	100.0%	94.1%	85.2%	85.8%
Part-time	0.0%	5.9%	14.8%	14.2%
Corporation				
Full-time	100.0%	100.0%	94.5%	98.1%
Part-time	0.0%	0.0%	5.5%	1.9%
Total Abertis				
Full-time	100.0%	99.4%	94.6%	94.9%
Part-time	0.0%	0.6%	5.4%	5.1%

DISTRIBUTION OF WORKFORCE BY WORKING HOURS, GENDER AND ACTIVITY

	2023			
	Under 30	Age 30 to 50	Over 50	Total
Toll Roads				
Full-time	96.4%	95.1%	94.0%	95.1%
Part-time	3.6%	4.9%	6.0%	4.9%
Mobility Services				
Full-time	71.1%	91.9%	94.6%	85.8%
Part-time	28.9%	8.1%	5.4%	14.2%
Corporation				
Full-time	100.0%	97.0%	100.0%	98.1%
Part-time	0.0%	3.0%	0.0%	1.9%
Total Abertis				
Full-time	95.3%	95.1%	94.1%	94.9%
Part-time	4.7%	4.9%	5.9%	5.1%

NUMBER OF NEW HIRES BY GENDER, CONTRACT TYPE AND ACTIVITY

	Permanent contracts		Fixed-term contracts	
	Men	Women	Men	Women
Toll Roads	924	857	214	257
France	83	36	85	76
Spain	5	1	29	24
Italy	11	3	12	3
Chile	10	12	10	2
Mexico	342	277	58	66
Brazil	433	487	0	0
USA	16	32	0	0
Puerto Rico	7	3	0	0
Argentina	12	5	20	86
India	5	1	0	0
Mobility Services	14	14	7	2
Corporation	5	6	0	1
Total Abertis	943	877	221	260

The percentage of new hires with permanent contracts is highest among the 30 to 50 age group, where it is 84%.

NUMBER OF NEW HIRES BY AGE GROUP, CONTRACT TYPE AND ACTIVITY

	Permanent contracts	Fixed-term contracts
Toll Roads	1,781	471
Under 30	752	263
Age 30 to 50	926	176
Over 50	103	32
Mobility Services	28	9
Under 30	10	6
Age 30 to 50	13	3
Over 50	5	0
Corporation	11	1
Under 30	6	0
Age 30 to 50	4	0
Over 50	1	1
Total Abertis	1,820	481
Under 30	768	269
Age 30 to 50	943	179
Over 50	109	33

The absenteeism rate is 2.01% overall. This figure is not comparable with previous years because this year only absences without leave, that is to say, hours where a worker was absent when expected to be present (in 2023 a total of 407,357), have been included in the calculation. In previous years, the rate was calculated based on all time not worked, except holidays.

Dismissals totalled 689, a decrease of 34% compared to the previous year. Of the total dismissals during the year, 94% were in the 'Other positions' category and 53% were men. Brazil accounted for 79% of the year's dismissals.

The minimum notice period is 30 days in all countries except France, where it is 60 days, in Italy, where it is one day, in India and in Mobility Services, where it is 90 days, in Puerto Rico, where it is 7 days, and in the Corporation and in Mexico, where it is 15 days.

NUMBER OF DISMISSALS BY GENDER AND ACTIVITY

	Men	Women
Toll Roads	358	317
France	14	9
Spain	12	4
Italy	2	1
Chile	16	9
Mexico	23	13
Brazil	277	269
USA	3	6
Puerto Rico	0	0
Argentina	11	6
India	0	0
Mobility Services	8	3
Corporation	1	2
Total Abertis	367	322

NUMBER OF DISMISSALS BY JOB CATEGORY AND ACTIVITY

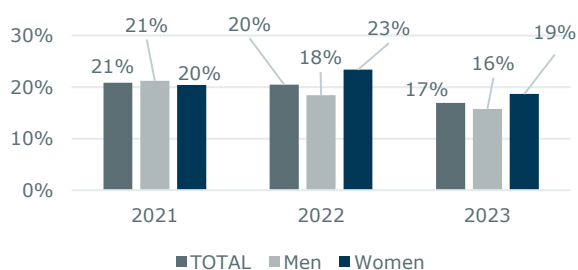
	Senior managers	Middle managers	Other positions
Toll Roads	3	23	649
France	1	2	20
Spain	1	1	14
Italy	0	0	3
Chile	0	4	21
Mexico	0	3	33
Brazil	1	11	534
USA	0	1	8
Puerto Rico	0	0	0
Argentina	0	1	16
India	0	0	0
Mobility Services	0	1	10
Corporation	1	1	1
Total Abertis	4	25	660

NUMBER OF DISMISSALS BY AGE GROUP AND ACTIVITY

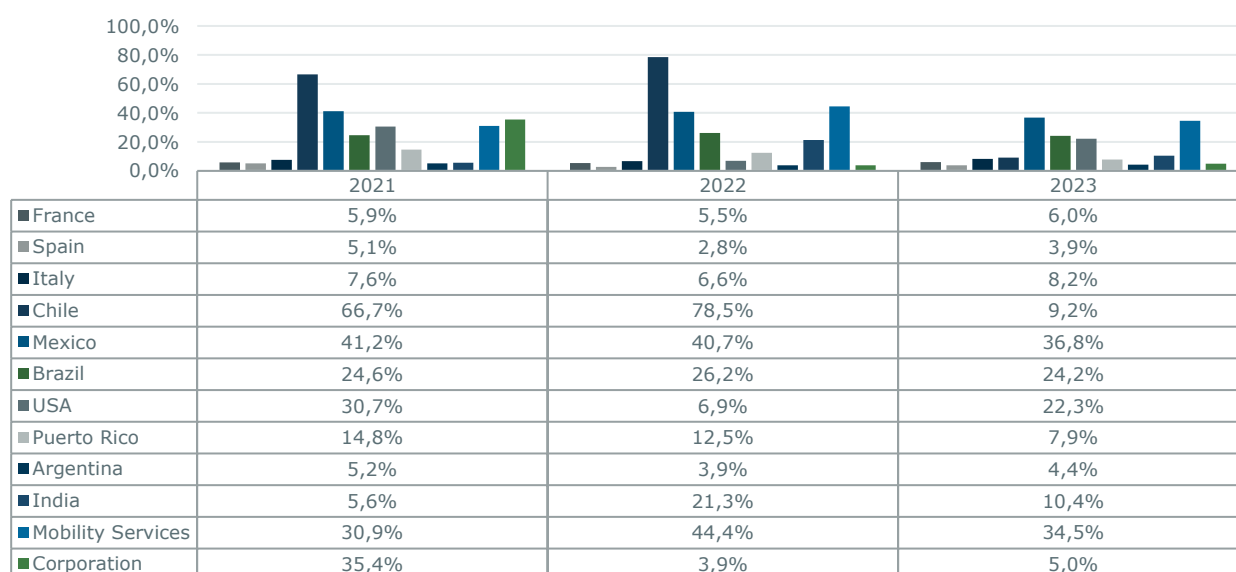
	Under 30	Age 30 to 50	Over 50
Toll Roads	152	426	97
France	2	9	12
Spain	0	2	14
Italy	0	0	3
Chile	1	17	7
Mexico	6	27	3
Brazil	138	355	53
USA	3	5	1
Puerto Rico	0	0	0
Argentina	2	11	4
India	0	0	0
Mobility Services	5	5	1
Corporation	0	1	2
Total Abertis	157	432	100

The decrease in number of dismissals, voluntary resignations and retirements has affected the turnover rate, which is slightly lower than the previous year. All the countries show much the same trend, with employee turnover below 11%, except in Mexico, Brazil, the United States and all the subsidiaries of Mobility Services.

TREND IN OVERALL EMPLOYEE TURNOVER BY GENDER



TREND IN EMPLOYEE TURNOVER BY ACTIVITY AND COUNTRY



EMPLOYEE TURNOVER BY GENDER, ACTIVITY AND COUNTRY

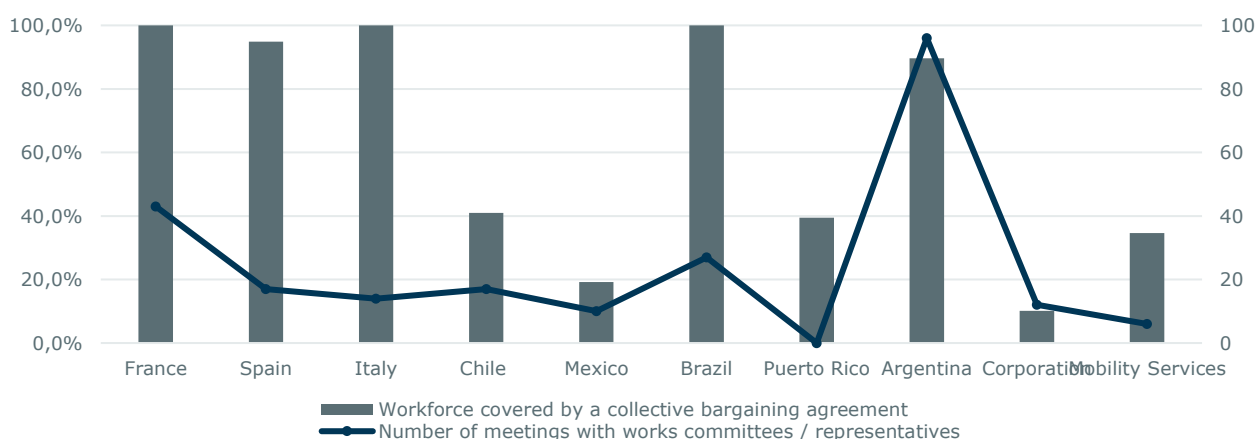
	Men	Women
Toll Roads	15.5%	18.5%
France	6.0%	6.0%
Spain	4.4%	3.0%
Italy	8.6%	7.3%
Chile	7.3%	14.9%
Mexico	39.4%	33.7%
Brazil	23.1%	25.5%
USA	16.0%	27.5%
Puerto Rico	5.1%	17.6%
Argentina	4.7%	3.9%
India	9.8%	14.3%
Mobility Services	33.5%	36.0%
Corporation	5.1%	5.0%
Total Abertis	15.8%	18.6%

EMPLOYEE TURNOVER BY AGE GROUP, ACTIVITY AND COUNTRY

	Under 30	Age 30 to 50	Over 50
Toll Roads	34.2%	15.7%	9.5%
France	12.0%	3.0%	8.7%
Spain	0.0%	3.0%	5.0%
Italy	23.1%	6.8%	8.3%
Chile	13.9%	9.6%	6.8%
Mexico	57.7%	32.4%	11.9%
Brazil	29.9%	23.1%	17.5%
USA	45.0%	24.1%	13.4%
Puerto Rico	0.0%	8.8%	10.0%
Argentina	5.4%	3.9%	6.3%
India	0.0%	12.2%	0.0%
Mobility Services	53.9%	30.6%	17.8%
Corporation	0.0%	6.0%	4.5%
Total Abertis	34.8%	15.8%	9.6%

All the activities and countries, except the Toll Roads businesses in the United States and India and Mobility Services activities in the United Kingdom, have collective agreements covering at least 81% of employees, similar to the previous year. The 33 works councils and 78 employee representatives took part in a total of 242 meetings, fewer than the previous year, while the number of works councils is similar and the number of employee representatives remains unchanged.

PERCENTAGE OF WORKFORCE COVERED BY A COLLECTIVE BARGAINING AGREEMENT AT 31 DECEMBER AND NUMBER OF WORKS COUNCIL MEETINGS



Performance assessments and the management by objectives (MBO) system are used to assess employees annually on their job performance and degree of achievement of the agreed objectives, so as to identify needs and reinforce their skills.

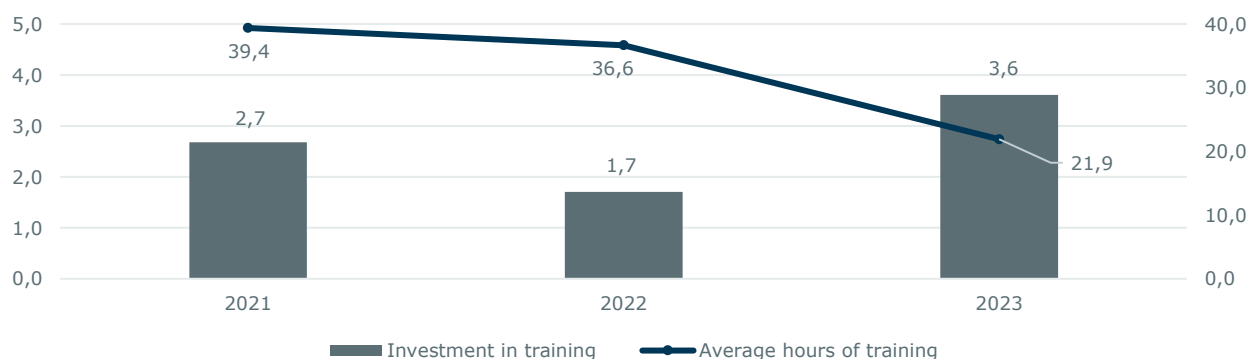
During 2023, 100% of senior managers, 95% of middle managers and 61% of all other employees were assessed under the Group's MBO system. Overall, 63% of the workforce (63% of men and 64% of women) were in an MBO Model, similar number than the previous year.

PERCENTAGE OF WORKFORCE INCLUDED IN AN MBO SYSTEM AT 31 DECEMBER BY JOB CATEGORY, GENDER, ACTIVITY AND COUNTRY

	Senior managers		Middle managers		Other positions	
	Men	Women	Men	Women	Men	Women
Toll Roads	100.0%	100.0%	94.3%	96.4%	61.7%	63.6%
France	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Spain	100.0%	100.0%	98.0%	94.7%	15.2%	9.6%
Italy	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Chile	100.0%	100.0%	100.0%	100.0%	50.2%	92.9%
Mexico	100.0%	100.0%	100.0%	100.0%	11.2%	9.7%
Brazil	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
USA	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Puerto Rico	100.0%	-	100.0%	100.0%	100.0%	100.0%
Argentina	100.0%	-	100.0%	100.0%	8.4%	7.5%
India	100.0%	-	100.0%	100.0%	94.3%	83.3%
Mobility Services	100.0%	-	40.0%	71.4%	8.5%	7.7%
Corporation	100.0%	100.0%	100.0%	100.0%	75.0%	100.0%
Total Abertis	100.0%	100.0%	93.7%	96.2%	60.5%	62.6%

During 2023, the Business Units provided an average of 21.9 hours of training per person (23.2 hours for men and 20.1 hours for women), which is less than the previous year. However, the Group invested EUR 3.6 million in training, that is, slightly more than double the amount invested in 2022. In addition, a total of 32,692 hours were devoted to sustainability and human rights training, similar to the previous year.

TREND IN TOTAL INVESTMENT IN TRAINING (EUR MILLION) AND AVERAGE HOURS OF TRAINING PER EMPLOYEE



The subjects covered in the training given during 2023 included finance, languages, corporate social responsibility, technology and innovation, digitisation and cybersecurity, legal and compliance, quality and environment, communication and customers, road safety, maintenance and safe travel conditions, occupational risk prevention, environment and energy efficiency, and the Code of Ethics.

AVERAGE HOURS OF TRAINING BY GENDER, ACTIVITY AND COUNTRY

	Men	Women
Toll Roads	23.2	19.9
France	15.5	6.5
Spain	27.4	21.7
Italy	24.9	20.8
Chile	80.2	137.1
Mexico	20.5	15.9
Brazil	28.2	25.3
USA	12.2	12.2
Puerto Rico	22.2	25.9
Argentina	5.2	4.2
India	21.2	25.9
Mobility Services	13.6	13.7
Corporation	39.6	35.8
Total Abertis	23.2	20.1

AVERAGE HOURS OF TRAINING BY JOB CATEGORY, ACTIVITY AND COUNTRY

	Senior managers	Middle managers	Other positions
Toll Roads	27.4	31.3	21.4
France	2.8	16.4	12.3
Spain	17.9	22.5	25.7
Italy	26.8	23.2	23.8
Chile	122.0	94.9	93.3
Mexico	19.7	40.8	18.1
Brazil	9.3	22.4	26.9
USA	12.2	12.2	12.2
Puerto Rico	5.9	30.0	22.5
Argentina	22.6	48.9	3.8
India	88.5	56.3	15.2
Mobility Services	14.0	4.6	14.2
Corporation	58.4	42.6	26.1
Total Abertis	32.6	32.2	21.3

TOTAL HOURS OF TRAINING BY JOB CATEGORY, ACTIVITY AND COUNTRY

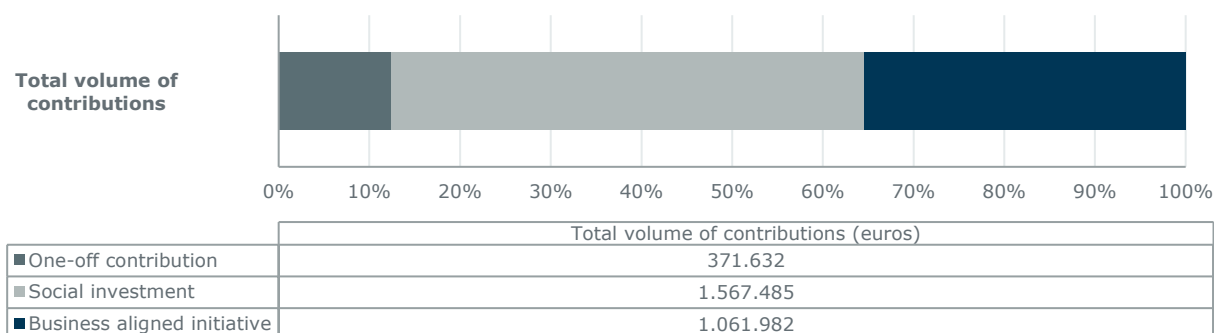
	Senior managers	Middle managers	Other positions
Toll Roads	1,975	16,756	237,891
France	37	2,718	25,725
Spain	125	1,574	16,530
Italy	268	580	9,868
Chile	976	5,697	37,421
Mexico	177	858	26,959
Brazil	65	2,191	111,542
USA	73	413	1,531
Puerto Rico	30	480	1,239
Argentina	136	1,908	6,453
India	89	338	623
Mobility Services	14	78	3,659
Corporation	877	3,792	1,435
Total Abertis	2,865	20,626	242,984

We generate positive synergies with the local community

Both Abertis Infraestructuras and Mobility Services play a vital role in the regions in which they operate and so make efforts to create a positive impact on the social and economic development of local communities. Those efforts are not confined to the companies' own operations but are supplemented by programmes and social contributions planned in consultation with stakeholders to meet their needs. Both the corporate-level Institutional Relations, Communication and Sustainability areas and the Business Units themselves carry out and coordinate social projects in the fields of environmental protection, education and health promotion, and road safety awareness. The Abertis Foundation also carries out social action initiatives to reduce impacts on the local areas in which the company operates.

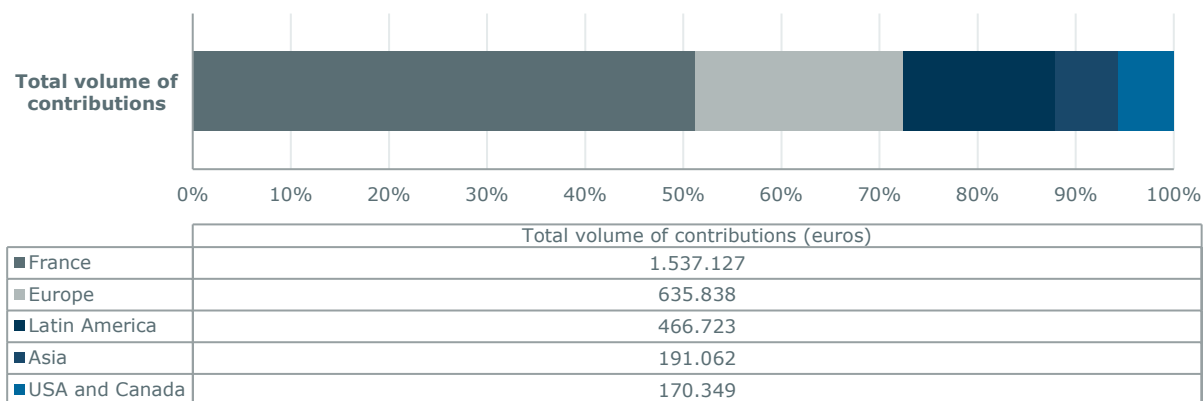
A total of 259 social action and sponsorship initiatives were carried out during 2023, 41 more than the previous year. The contribution linked to these initiatives totalled EUR 3,001,098, of which EUR 1,494,675 went to foundations and not-for-profit organisations. Details of the contributions made during the year by purpose are set out below: 52.2% were social investments, 35.4% were initiatives aligned with the business and the rest were one-off contributions.

DISTRIBUTION OF CONTRIBUTIONS IN 2023 BY PURPOSE (EUROS)



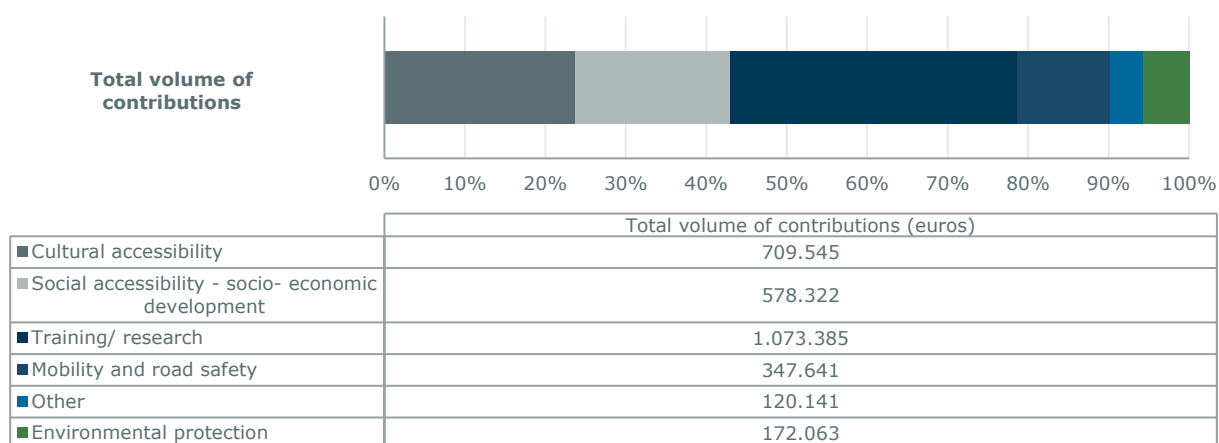
Geographically, 51.2% of the contributions were in Spain, 21.2% in Europe, 15.6% in Latin America and 6.4% in India. In Brazil, under the Rouanet Law, a total of 31 initiatives were organised to encourage culture, with total funding of EUR 1,692,349.

GEOGRAPHIC DISTRIBUTION OF CONTRIBUTIONS IN 2023 (EUROS)



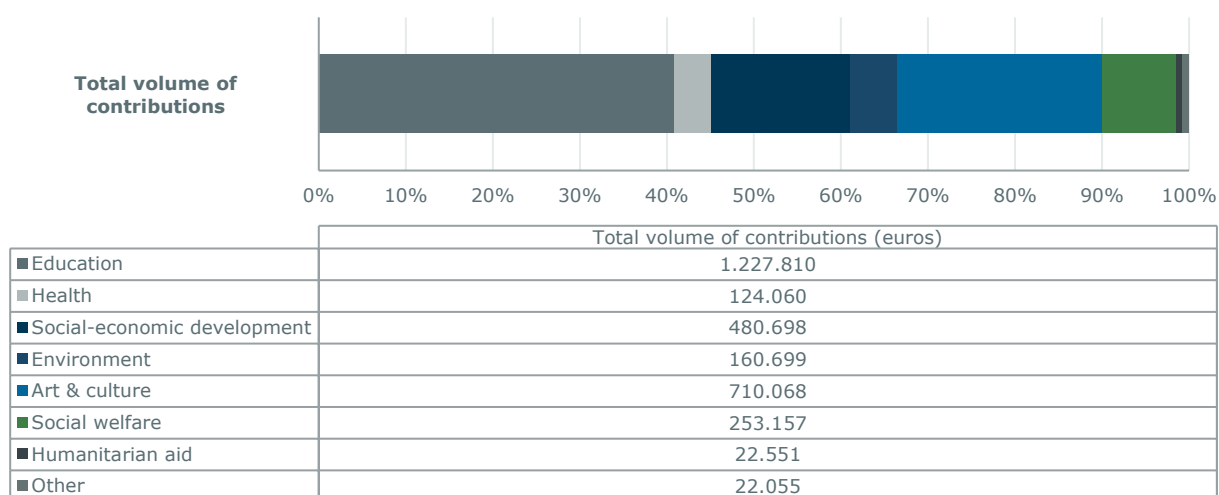
The contributions are classified according to the purpose of the project to which they were made. On the one hand, they are grouped according to the Group's priority action areas. As in previous years, the most important are training, accounting for 35.8%, and research and cultural accessibility, with 23.6%.

DISTRIBUTION OF CONTRIBUTIONS IN 2023 BY PURPOSE (ABERTIS CLASSIFICATION) (EUROS)



The contributions are also classified using the LBG España methodology, which makes it possible to identify and study the various initiatives carried out by the companies. The increase in the proportion of education-related projects is significant: on their own they account for 40.9% of total contributions and, together with the art and culture projects, 64.6%.

DISTRIBUTION OF CONTRIBUTIONS IN 2023 BY PURPOSE (LBG ESPAÑA CLASSIFICATION) (EUROS)



In addition to monetary contributions, Abertis contributes each year through initiatives aimed mainly at promoting culture, health, sustainability and well-being in the communities in the vicinity of the Group's projects, with an emphasis on road safety and environmental protection. Additional information on the projects carried out is published on the Abertis Foundation website, as well as on the Business Unit websites. During 2023, campaigns were conducted in various cities in France, Spain, Italy, Mexico, Brazil, the United States, Argentina and the United Kingdom to raise awareness of these issues.

In Brazil, numerous projects have been carried out in the context of the "Viva Brazil" initiative, most notably this year the "Viva Comunidade 2023" festival, which brought cultural and health services to several communities. Also in Brazil, awareness-raising sessions on road safety and nature protection continued, with projects such as "Fique Vivo!" and "Brincar, aprender e preservar". A noteworthy road safety project in Brazil is "Estrada Viva", aimed at promoting safe, healthy behaviour by hauliers during their working hours.

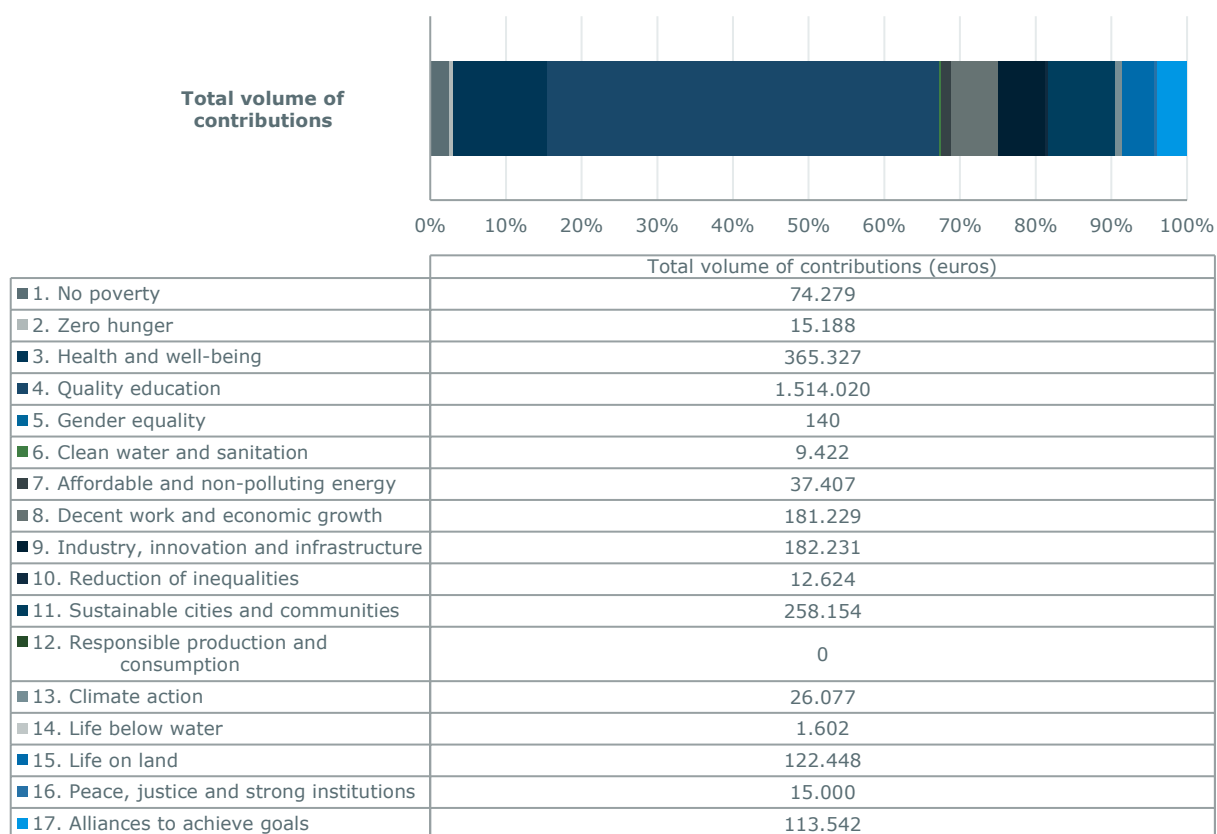
In the Toll Roads business in México, efforts have been focused on recycling and road safety programmes, as well as support for initiatives set up to provide assistance and training for vulnerable children, such as "Adopt a school" and "Hogar Cabañas".

In India, the aim is to maximise the social impact of Abertis' own activity by reducing accidents and making the roads it manages safer. Thus, Vehicle Activated Signs (VASs) have been installed to display reminders for drivers, and solar road lighting and guardrails have been put in place to protect pedestrians.

In the field of environmental awareness building, Spain has renewed its commitment to promote the Abertis Foundation headquarters, Castellet Castle, as the UNESCO International Center for the Network of Mediterranean Biosphere Reserves. This commitment is aimed at stimulating and coordinating the activities carried out in the Mediterranean biosphere reserves, so as to create sustainable ecosystems and ensure efficient management of the reserves' natural resources. The Erasmus+ project has strengthened applied research and education in the Mediterranean Biosphere Reserves by fostering collaboration between Lebanese and Moroccan universities and reserves. In addition, informal talks and seedling and vegetable plantings were organised in schools to raise students' awareness of the importance of trees in the ecosystem. Spain has also continued to contribute to projects aimed at recovering the Collserola natural park, in partnership with the NGO Icaria Iniciatives Socials, which helps people with mental disabilities find work, and the Mas Sauró neighbourhood association. Italy has contributed through the Arena Foundation, which promotes culture, local products and sustainable tourism in Verona. And Argentina continues to contribute to schools, hospitals and social organisations.

Of the total contributions made in 2023, 97.6% are linked to Sustainable Development Goals (SDGs). Specifically, 50.4% of contributions are associated with SDG 4, Quality education; 12.2% with SDG 3, Health and well-being; and 8.6% with SDG 11, Sustainable cities and communities.

PERCENTAGE DISTRIBUTION OF CONTRIBUTIONS IN 2023 BY SUSTAINABLE DEVELOPMENT GOAL



Besides contributing to local communities, Abertis and the Group's Business Units are also active in various sectoral and general associations, in which the Business Units make contributions or participate in governance bodies and working groups.

Country	Associations in which Abertis is active
France	<p>ANDRH, 1ère communauté de professionnels RH</p> <p>ASFA, Association des Sociétés Françaises d'Autoroutes et d'ouvrages à péage</p> <p>Cocef, Chambre de commerce d'Espagne en France</p> <p>IFACI, Institut Français de l'Audit et du Contrôle Interne</p> <p>MEDEF, Mouvement des entreprises de France</p>
Spain	<p>ACPRI, Asociación Catalana de Protocolo</p> <p>ADIGITAL, Asociación Española de la Economía</p> <p>ADSI, Asociación de Directivos de Seguridad</p> <p>AEC, Asociación Española de la Carretera</p> <p>AED, Asociación Española de Directivos</p> <p>AEF, Asociación Española de Fundaciones</p> <p>AETOS, Asociación Española de Túneles y Obras Subterráneas</p> <p>American Chamber</p> <p>APD, Asociación para el desarrollo de la dirección</p> <p>APEP, Asociación Profesional Española</p> <p>Asociación Barcelona Global</p> <p>Asociación Española de la Experiencia Cliente</p> <p>ATC, Asociación Técnica de Carreteras</p> <p>BCFE, Barcelona Centre Financer Europeu</p> <p>BCM Branded Content Marketing</p> <p>Cámara de Comercio España</p> <p>Cámara de Comercio Franco-Española</p> <p>Camera Commercio e Industria Italiana Per La Spagna (Madrid)</p> <p>CARNET, Fundació Centre Innovació Tecnològica</p> <p>CCE, Conseil de Cooperation Economique</p> <p>CCF, Coordinadora Catalana de Fundacions</p> <p>CCIES</p> <p>CdP, Carbon Disclosure Project</p> <p>CEAPI, Consejo empresarial Alianza por Iberoamérica</p> <p>CEI, Centro de Estudios Internacionales</p> <p>CEOE</p> <p>Cercle d'Economia</p> <p>Círculo de Empresarios Vascos</p> <p>Club de Roma y oficina</p> <p>Colegio de Ingenieros de Caminos, Canales y Puertos de la Ingeniería Civil</p> <p>Consell Empresarial de la UPC</p> <p>Corporate Excellence</p> <p>DIRCOM, Asociación Directivos de Comunicación</p>

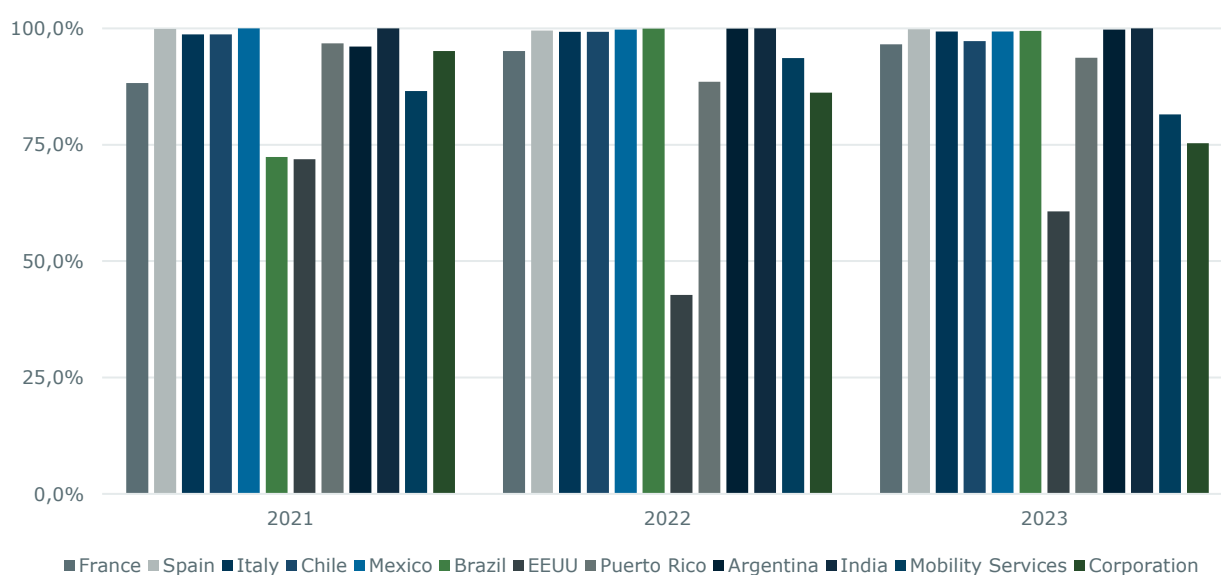
Country	Associations in which Abertis is active
	<p>DIRSE</p> <p>FEDEA, Fundación Estudios de Economía Aplicada</p> <p>Foment del Treball</p> <p>Fundació Factor Humà</p> <p>Fundació Princesa de Girona</p> <p>Fundación Carolina</p> <p>Fundación Chile - España</p> <p>Fundación Consejo España - Brasil</p> <p>Fundación Consejo España - EEUU</p> <p>Fundación Consejo España - India</p> <p>Fundación COTEC</p> <p>Fundación Euroamérica</p> <p>GIIA, Global Infrastructure Investor Association</p> <p>GRI, Global Reporting Initiative</p> <p>ISMS Forum, Asociación para el fomento de la seguridad</p> <p>ITS España, Asociación del Foro de Nuevas Tecnologías en el Transporte</p> <p>LBG España</p> <p>Pacto Mundial (Foundation for the Global Compact)</p> <p>SEOPAN, Asociación de Empresas Constructoras y Concesionarias de Infraestructuras</p> <p>Transparency International</p> <p>UNESCO</p> <p>UNICEF</p>
Italy	<p>Aiscat, Associazione Italiana Società Concessionarie Autostrade e Trafori</p> <p>Cámara de Comercio de España en Italia</p> <p>Confindustria Verona</p> <p>ESPORG, European secure parking organisation</p> <p>FISE, Federazione Imprese di servizi</p> <p>TTS Telematica Trasporti e Sicurezza Italia</p>
Chile	<p>CAMACOES, Cámara de Comercio Española</p> <p>CCHC, Cámara Chilena de la Construcción</p> <p>ChileMujeres</p> <p>COPSA, Asociación Gremial de Concesiones de Obras Públicas</p> <p>Corporación Casablanca</p> <p>Pacto Global</p>
Mexico	<p>AMCIV, Asociación Mexicana de Concesionarios</p> <p>AMEC, Asociación Mexicana de Experiencia Cliente</p> <p>AMIVTAC, Asociación Mexicana de Ingeniería de Vías Terrestres</p>

Country	Associations in which Abertis is active
	<p>CAMESCOM, Cámara de Comercio de España en México</p> <p>PIARC, Asociación Mundial de la Carretera</p> <p>The United Nations Global Compact</p>
Brazil	<p>ABCR, Melhores Rodovias do Brasil</p> <p>ABDIB, Associação Brasileira da Infraestrutura e Indústrias de Base</p> <p>ABNT, Associação Brasileira de Normas Técnicas</p> <p>ABRH, Associação Brasileira de Recursos Humanos</p> <p>CETESB, Companhia Ambiental do Estado de São Paulo</p> <p>COMEC, Cordenação da Região Metropolitana de Curitiba</p> <p>EG, Instituto de Engenharia e Gestão</p> <p>FETRANDESC, Federação das Empresas de Transporte de Cargas de SC</p> <p>GPT, Grupo Partidario de Trablho</p> <p>GRI CLUB</p> <p>Movimento Mulher 360 (MM360)</p> <p>Pacto Global</p> <p>Pacto na Mão Certa</p> <p>PLVB, Programa de Logística Verde Brasil</p>
United States	<p>AIAI, Association for the Improvement of American Infrastructure</p> <p>BBB, Better Business Bureau</p> <p>Downtown Norfolk Council</p> <p>GIIA, Global Infrastructure Investor Association</p> <p>Hampton Roads Chamber of Commerce</p> <p>HRTAC, Hampton Roads Transportation Accountability Commission</p> <p>IBTTA, International Bridge, Tunnel and Turnpike Association</p> <p>National Fire Protection Association</p> <p>National Safety Council</p> <p>NIGP, National Institute of General Procurement</p> <p>Portsmouth Partnership</p> <p>Society for Human Resource Management</p> <p>TDAC, Virginia Department of Transportation "Transportation DBE Advisory Committee"</p> <p>VAACC, Virginia Asian American Chamber of Commerce</p> <p>VTFG, Virginia Toll Facilities Group</p> <p>WTS, Women in Transportation, Hampton Roads Chapter</p>
Puerto Rico	<p>Asociación de Alianzas Público Privadas de Puerto Rico</p> <p>Asociación de Contratistas Generales (Metropistas)</p> <p>Asociación de Industriales de Puerto Rico (Metropistas)</p> <p>Cámara de Comercio de Puerto Rico (Metropistas)</p>

Country	Associations in which Abertis is active
	Cámara Oficial de Comercio de España en Puerto Rico
Argentina	Asociación Argentina de Carreteras Cámara Española de Comercio de la República Argentina
Mobility Services	ATEC ITS France RACC Mobility Institute International Road Federation

This year, France has focused its efforts on car donation programmes. The United States, meanwhile, has maintained the travel financing project, which allows more drivers to travel on its motorways on more economic terms.

In line with one of its strategic objectives, Abertis engages with local suppliers to drive social and economic development in the regions in which it operates. In 2023, 96.0% of total purchases were from local suppliers. This is 1.2% less than the previous year.



EU Environmental Taxonomy

For the third year in a row, Abertis has assessed the performance of its activities in relation to the criteria of the EU's Environmental Taxonomy. This chapter provides compliance with the reporting requirements set out in Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021, which specifies the content and presentation of the information to be disclosed by companies subject to Articles 19.2 and 29.2 of Directive 2013/34/EU, as amended by Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023. This latter Regulation also supplements the Taxonomy Regulation by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the four non-climate objectives (Sustainable use and protection of water and marine resources; Transition to a circular economy; Pollution prevention and control; and Protection and restoration of biodiversity and ecosystems).

The classification of economic activities under the EU's Environmental Taxonomy is a dynamic, evolving framework. While carrying out the taxonomic analysis and calculation of financial indicators, the European Commission has published Frequently Asked Questions, new regulations aimed at facilitating the interpretation and application of the EU Taxonomy criteria. In Notice C/2023/267 of 10 October 2023, the Commission states that the regulatory framework will be updated over time, with the advice of the Platform on Sustainable Finance, through the development of additional technical selection criteria, including for additional activities.

To comply with the new requirements of the Delegated Regulation in 2023, this year's Report discloses figures in respect of eligibility for all the Taxonomy's environmental objectives and in respect of alignment with the climate objectives. In accordance with the Spanish Non-Financial Reporting Act (*Ley 11/2018 de información no financiera*), this information has been verified by an independent third party.

Abertis' position and approach to the 2023 analysis

According to EU Commission data, the transport sector accounts for approximately 22% of greenhouse gas emissions across the EU. Decarbonising transport is therefore a priority for the EU if it is to meet its 2050 net-zero emissions targets. This will require a major transformation and heavy investment in the sector. The application of the EU Taxonomy Regulation to Abertis' business activities is an opportunity to generate value for stakeholders and perform the tasks required to address the changes in regulations and operate low-carbon transport infrastructures (always bearing in mind possible updates to the regulation).

In view of the dynamic, evolving nature of the EU Taxonomy, driven by changes in the positions of the different sectors in Europe and the publication of various interpretation guides, Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 and various Commission Notices, Abertis has modified the assumptions and considerations adopted in previous years. This has led the Group to restate the information presented the previous year to facilitate comparability.

The main change with respect to last year is Abertis' classification of its main economic activity (activity 6.15 in the EU Environmental Taxonomy), changing from the mitigation objective to the climate change adaptation and circular economy objectives, consequently aligning with the technical interpretation of the European sectorial standard and adapting the minimum management unit to the process-based approach for its activity as a motorway operator.

In 2023, Abertis has adopted a literal, restrictive interpretation of the definition of eligibility and the technical screening criteria for the mitigation objective given by the Regulation for activity 6.15. Thus, the current interpretation is that the term "infrastructure" does not refer to the road as a whole but only to those parts of it that expressly enable low-carbon transport (according to the Regulation 2021/2139 technical screening criteria); and that only the kinds of infrastructure associated with low-carbon transport specified in the Annex I technical screening criteria are eligible, namely, electric charging points, electricity grid connection upgrades, hydrogen fuelling stations and electric road systems (ERS), and also intelligent traffic systems, such as free flow, that are used to optimise traffic flow, facilitate energy efficiency in road transport and reduce traffic congestion, as indicated in FAQ No. 101 of Commission Notice C/2023/267 of October 2023, the KPIs for which can be reported.

However, this change of perspective is solely for regulatory compliance purposes and does not imply any change in Abertis' strategic vision or position with respect to the EU's Environmental Taxonomy. The Group therefore reiterates the interpretation adopted in previous years, given the potential of its infrastructure to contribute to low-carbon transport by catalysing the transition to low-carbon mobility (climate change mitigation objective) through the provision of supplementary infrastructure that enables zero-emissions mobility and through the actions envisaged in the Group's Sustainability Strategy and the associated three-year implementation plans.

Eligible Activities and Aligned Activities

Eligibility

The eligibility of the economic activities carried out by the Group during 2023 has been analysed based on the literal description of the activities as set out in the Taxonomy delegated acts and the FAQs issued by the Commission. Since the criterion adopted this year affects the KPIs considered eligible last year, the 2022 indicators have been restated under this new framework for comparability.

The main and support processes required to carry out each of the Group's activities are specified in a formal process map of Abertis' operations. These processes are grouped in four pillars: planning, control and redirection, infrastructure management and support processes. Of these four pillars, infrastructure management is particularly important, since it involves the relationship with the environment, customer management, knowledge management, innovation, and so on.

The Abertis operations analysed for this Environmental Taxonomy exercise comprise the entire perimeter of the Consolidated Annual Accounts and involve the following processes:

1. Toll Roads
 - Operation and maintenance processes: these include road management, infrastructure maintenance, equipment and technology maintenance, as well as billing and collection.
 - Design and implementation of technological solutions: installation, operation and maintenance of free flow systems.
2. Mobility Services:
 - Design and implementation of technological solutions for transport infrastructure management, including ITS.
3. Secondary activities, including holding company activities:
 - General support and management services, including financial services, legal services, purchasing services, security and technological systems.
 - Customer care services
 - Knowledge and innovation management services

The eligibility assessment has included not only the activities specific to the Group's business, but also any Taxonomy-eligible processes in which the Group made investments and incurred expenditures during the year to achieve climate and circular economy-related objectives. Specifically:

- Climate change mitigation objective:
 - 6.15. Infrastructure enabling low-carbon road transport and public transport: only revenue, CapEx and OpEx associated with the Group's ITS operations (AMS) are considered eligible. According to Commission Notice C/2023/267 of 20 October 2023, Intelligent Transport System activities could be engineering and technical consultancy services eligible for the climate change mitigation objective under Section 6.15 of Annex I when they consist in systems enabling connected and automated multimodal mobility of passengers, traffic flow optimisation, congestion reduction or facilitation of energy efficiency in road transport. The free-flow electronic toll systems of the Toll Roads activity are also included under this heading.
 - 7.3. Installation, maintenance and repair of energy-efficient equipment: renewable energy systems in buildings or other structures (CapEx).
- Climate change adaptation objective
 - 6.15. Infrastructure enabling low-carbon road transport and public transport: OpEx and CapEx of motorway operation, maintenance and construction activities associated with Climate Change Adaptation Solutions Plan measures aimed at reducing a physical climate risk of the road infrastructure is considered eligible.
- Circular economy objective:
 - 3.4. Maintenance of roads and motorways: CapEx and OpEx items covered by the activity description for road maintenance operations are considered eligible if they are directly linked to the road itself: surface course, binder course, etc. In addition, the turnover is not considered eligible since Abertis does not obtain revenue from road operation and maintenance.

- Non-eligible activities: The Group's holding companies are not eligible, since their activity is not covered by the Regulation.

The Environmental Taxonomy activities that are applicable to the Group's processes and their contribution to the objectives of the EU Taxonomy Regulation are summarised below:

Economic activity	Process	EU Taxonomy objectives					
		Climate change mitigation	Climate change adaptation	Circular economy	Pollution prevention	Water and marine resources	Protection of biodiversity
TOLL ROADS	Operation and maintenance (Toll Roads)	7.3 Installation, maintenance and repair of energy-efficient equipment	6.15 Infrastructure enabling low-carbon road transport and public transport	3.4 Maintenance of roads and motorways	N/A	N/A	N/A
	Design and implementation of technological solutions (<i>free flow</i>)	6.15 Infrastructure enabling low-carbon road transport and public transport	N/A	N/A	N/A	N/A	N/A
Mobility Services	Revenue management (Mobility Services)	6.15 Infrastructure enabling low-carbon road transport and public transport	N/A	N/A	N/A	N/A	N/A

Abertis is continuously improving its analysis of the EU's Environmental Taxonomy. Projects and initiatives are under way to improve the Group's climate change adaptation performance and identify processes that may be eligible for this objective resulting from measures included in the Group's Climate Change Adaptation Plan. Because of the new approach, the eligibility ratios for the adaptation objective are expected to increase in the future, especially as regards CapEx, thus giving recognition to all the investments Abertis is making to adapt its infrastructure, as set out in section 5.2 of this report, Climate change Risks and Opportunities, which provides additional information about the climate change adaptation measures being taken. The process approach requires a direct link to analytical accounting systems, which has not yet been fully implemented. As the systems are gradually updated, the ability to quantify eligibility and alignment percentages and even identify processes that are eligible under the different environmental objectives will therefore increase.

Abertis' efforts in respect of the Protection and restoration of biodiversity and ecosystems objective are directed to increasing its contribution to biodiversity and ecosystem conservation. Those efforts are reflected in section 7.2.2, "Contribution to the environment", of the Directors' Report and Axis 2 of the accompanying Sustainability Strategy Monitoring Appendix, specifically the section "We promote and ensure the conservation of natural capital". These sections describe the progress the Group has made in 2023 and the steps taken to achieve the objective. Disaggregated information is not currently available in the system to allow the data to be quantified and reported. Abertis will take the necessary steps to be able to quantify the data in future periods.

Based on the interpretations set out above, the following table provides a summary of eligibility KPIs by objective and activity, taking steps to avoid double counting:

		% Eligibility under the objectives of the EU's Environmental Taxonomy			
		Climate change adaptation	Climate change mitigation	Circular economy	Total
Turnover		N/A	1.2%	N/A	1.2%
CapEx		-*	0.9%	2.9%	3.8%
OpEx		34.6%	1.2%	26.6%	62.4%

*Given that the company is currently in the process of implementing an Adaptation Plan, the information required to report CapEx data for the climate change adaptation objective is not available.

At the end of December 2023, Abertis acquired two new concessions, one in the United States (Blueridge Transportation Group, LLC) and one in Puerto Rico (Puerto Rico Tollroads LLC). These acquisitions have resulted in a considerable reduction in the percentage of eligible CapEx, since the CapEx of the acquisitions has been included in total potentially eligible CapEx, bring eligibility this year to 3.8%. Without the acquisitions, eligible CapEx would be 19.2%, which is the eligible CapEx over which Abertis has had operational control and thus has been able to manage during the year.

Alignment

During 2023 Abertis concentrated on analysing the extent to which the eligible Toll Roads and Mobility Services activities comply with the Substantial Contribution (SC), Do No Significant Harm (DNSH) and Minimum Social Safeguards (MSS) for Taxonomy-alignment. The conclusion drawn from this analysis is that, at present, none of the above activities can be Taxonomy-aligned, mainly because, under the process approach, compliance with the DNSH criteria is being analysed differently and, as regards Mobility Services, because compliance with the DNSH criteria could not be considered complete.

Abertis has commenced implementation of a sustainability plan that affects all the activities and countries in which it has a presence. The Group has updated its Sustainability Strategy and has drawn up three three-year plans for the period 2022-2030, putting sustainability and innovation at the centre of its business model, thus facilitating compliance with the DNSH criteria.

The following is the interpretation and current status of the SC criteria, the DNSH criteria and the minimum social safeguards:

	SUMMARY OF INTERPRETATION OF CRITERIA AND CURRENT DOUBTS	ABERTIS' CURRENT SITUATION
SUBSTANTIAL CONTRIBUTION (SC) CRITERIA	<p>The Taxonomy Regulation requires that entities have a formal, quantified Climate Change Adaptation Plan, linked to an assessment of vulnerabilities to physical climate risks in accordance with at least one IPCC reference scenario, or others specified in national legislation or ISO 14001.</p> <p>This requirement is applicable for both the Climate Change Adaptation objective CCS and the DNSH of adaptation related to the Climate Change Mitigation objective.</p>	<p>Abertis has developed a Climate Change Adaptation Plan based on the Taxonomy principles, which includes an assessment of the various geographies in which the Group operates and the vulnerability of its operations. The measures contained in the Plan are not yet quantified (work is under way to quantify them).</p> <p>A catalogue of climate change adaptation solutions has been drawn up for each of the major identified climate risks, together with a medium-term Action Plan that prioritises the steps to be taken to implement those solutions, with a view to ensuring the climate resilience of Abertis' assets.</p> <p>Taking the location of the Business Units and the nature of their assets into account, the following have been identified as risks: cyclones and hurricanes, floods, extreme heat, extreme cold, fires, landslides and droughts. For these climate risks there is a catalogue setting out structural and non-structural measures (some of which are already included in Abertis' control and maintenance procedures).</p> <p>This catalogue includes an analysis of the vulnerability and climate risks of each Business Unit, based on a previous study of climate threats already available in Abertis.</p>
	<p>The fact that in the October 2023 FAQs the EU Commission officially introduces the NACE code for ITS in activity 6.15 (unmodified in June 2023) for the mitigation objective is taken to indicate that it intends ITS to be recognised as a transition activity.</p>	<p>Abertis has therefore concluded that both its Mobility Services activities and its free flow activities (Toll Roads) comply with the technical screening criteria as they relate to ITS.</p>
DO NO SIGNIFICANT HARM (DNSH)	<p>According to the DNSH criterion for climate change mitigation, in the case of new infrastructure or major renovations the carbon footprint must be measured and a shadow cost of carbon must be clearly defined.</p>	<p>Work on defining a shadow carbon price for Abertis' activities is currently under way.</p>

	For alignment, the activities must comply with the DNSH criteria of activity 6.15 for the mitigation objective.	<p>For Mobility Services the conclusion is as follows:</p> <ul style="list-style-type: none"> Adaptation: although Mobility Services activities are included in the climate risk analysis of the Group's new Adaptation Plan, they were not formally included in the previous analysis, so it would not be possible for those activities to be aligned in FY 2023. The rest of the DNSH criteria are being analysed with a view to alignment next year.
MINIMUM SOCIAL SAFEGUARDS (MSS)	<p>In 2022, the Platform on Sustainable Finance specified the MSS requirements applicable to the different pillars. Its view is shared by Abertis. An organisation is considered compliant with minimum safeguards in respect of human rights if it has established a due diligence process in accordance with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.</p> <p>In addition, there must be no sanctions or court cases in progress in relation to human rights violations.</p>	<p>Abertis has a human rights due diligence system, as described in this report and the accompanying Appendix, having completed the identification of significant impacts and risks. The following initiatives and commitments have also been implemented:</p> <ul style="list-style-type: none"> Human Rights Policy Abertis Code of Ethics Ethics channel – Group Policy Internal Investigations by the Ethics Committee – Corporate Procedure <p>No sanctions were imposed in relation to human rights issues during 2023 and no human rights issues were reported to the OECD National Contact Point or the BHRRC portal.</p>
MINIMUM SOCIAL SAFEGUARDS (MSS)	<p>An organisation is considered compliant with minimum safeguards in respect of corruption if it has in place anti-corruption processes such as internal controls, codes of ethics and compliance programmes, or measures to prevent and detect bribery.</p> <p>In addition, it must not have been finally convicted on charges of corruption or bribery.</p>	<p>Abertis has a robust anti-corruption system, as described in this Report, in accordance with international standards. It also publishes the data from the ethics channel on a yearly basis, carries out anti-corruption training and has a formalised system of controls.</p> <p>Moreover, the Corporate Standard on sponsorships, donations and patronage was updated during the current financial year. No sanctions were imposed in relation to corruption or bribery in 2023.</p>
	<p>An organisation is considered compliant with minimum safeguards in respect of taxation if it treats tax governance and compliance as important elements of its oversight systems and has appropriate tax risk management strategies and processes in place, as described in the OECD Guidelines for Multinational Enterprises.</p> <p>In addition, it must not have been finally convicted of tax evasion.</p>	<p>Abertis has a Tax Policy and a Tax Risk Control Strategy that is approved by the Board of Directors and is monitored continuously. The Group's tax principles are published on the website, and Abertis is a signatory to the Spanish Code of Good Tax Practices. Each year, it prepares a specific tax transparency report, which is submitted to the Spanish Tax Agency, and tax information is also disclosed in this Report in accordance with international standards.</p> <p>In addition, the following standards and commitments have been updated:</p> <ul style="list-style-type: none"> The Group Anti-Corruption and Anti-Fraud Standard. Corporate Standard on sponsorships, donations and patronage Compliance Policy – Group Policy <p>No sanctions were imposed in relation to tax evasion in 2023.</p>
	<p>An organisation is considered compliant with minimum safeguards in respect of fair competition if it promotes employee awareness of the importance of compliance with all applicable competition laws and regulations (through codes of conduct or training) and trains senior management in matters of competition.</p> <p>In addition, it must not have been finally convicted of breach of competition law.</p>	<p>Abertis has drawn up and approved a corporate competition standard, which specifies the procedures to be followed throughout the Group to ensure compliance with fair competition.</p> <p>No sanctions were imposed in relation to competition issues in 2023.</p>
	<p>In view of the evolving nature of the Taxonomy Regulation and in anticipation of possible requests, in this report Abertis provides information on the pay gap and gender diversity.</p>	<ul style="list-style-type: none"> Pay gap between men and women. Covered in the Appendix - Axis 3. We guarantee equal opportunities and enhance employment quality Gender diversity on the Board of Directors. Covered in section 4.2, Board of Directors.

Methodology for Preparing the KPIs

The accounting phases followed in performing the necessary analysis for the key performance indicators specified by the EU's Environmental Taxonomy Regulation and presented in this Report are set out below. This analysis is based on Abertis' interpretation of the criteria, which is explained in detail in this chapter. The tables with the quantification values are included at the end of this content block, so as to transparently disclose the data associated with these KPIs. This methodology is embodied in an internal procedure designed to ensure the reliability, completeness, comparability and quality of the Environmental Taxonomy ratios in Abertis' Statement of Non-Financial Information.

Determine the scope of the companies to be analysed

The scope of the data encompasses all the subsidiaries and countries included in the Group's Consolidated Accounts. This includes operations in Europe, as well as activities in the Americas and India, following the accounting and consolidation protocols established by the Group for the preparation of its Consolidated Annual Accounts.

Analyse the eligibility of the economic activities carried out by the company

To determine whether the economic activities carried out are eligible under the EU's Environmental Taxonomy, the corporate Sustainability and Planning and Control areas analysed the descriptions of the activities presented in the various annexes to the Delegated Regulation to assess whether the activities carried out match these descriptions and the NACE codes proposed on an indicative basis.

Calculate eligibility percentages for the indicators of turnover, CapEX and OpEX

The data for calculating the KPIs required by the EU's Environmental Taxonomy have been extracted from Abertis' existing systems for preparing the Group's Consolidated Annual Accounts. Given that the activities carried on by Abertis, the Group's corporations and each Business Unit are formally segregated in the organisation's accounting systems, no specific revenue, expense and investment distribution criteria have had to be applied to each of the activities carried on by the Group, thereby eliminating the potential risk of double accounting.

Indicators analysed and calculated

Based on the information presented in the Group's Consolidated Annual Accounts, in accordance with IFRS, the data have been broken down into the Group's two main activities (Toll Roads and AMS):

- Indicator of total eligible turnover: solely in respect of the climate change mitigation objective. The total consolidated turnover presented in the Group's Consolidated Annual Accounts has been broken down into the Group's two main activities (Toll Roads and AMS), as well as the turnover associated with the corporations of the Business Units and the Group. In view of the latest FAQs and given the process approach, only the total eligible turnover for the Mobility Services activities is included.
 - Numerator: the part of net turnover from products or services, including intangible ones, associated with Taxonomy-aligned activities.
 - Denominator: Total net turnover of the Group.
- CapEx indicator: The items specified in the EU's Environmental Taxonomy Regulation that qualify as eligible capital expenditure linked to processes have been identified, namely, capital expenditure on property, plant and equipment, intangible assets and property, plant and equipment in the course of construction. Given that, for the Toll Roads activity, the concession agreements are considered intangible assets, all new capital expenditure for these agreements has been included.
 - Numerator: this is equivalent to the portion of investments in fixed assets included in the denominator that (i) relates to assets or processes associated with Taxonomy-aligned economic activities, (ii) is part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned, (iii) relates to the purchase of output from Taxonomy-aligned economic activities and individual measures that allow target activities to become low-carbon activities or result in reductions of greenhouse gas emissions. For application only to the adaptation objective, items directly related to adaptation solutions are included.

- Denominator: investments in tangible and intangible assets during the year before depreciation, amortisation and any new valuations, including those resulting from revaluations and impairment, for the reference year, excluding changes in fair value. Additions resulting from business combinations are also included.
- OpEx indicator: eligible operating expenditure linked to processes for climate change mitigation, climate change adaptation and circular economy. The items listed in the Taxonomy Regulation as eligible operating expenditure have been identified, namely: uncapitalised direct costs relating to research and development, building refurbishment measures, short-term leases, maintenance and repairs, and all expenses associated with the concession agreements that form part of the Group's asset base.
For the climate change adaptation objective, maintenance activities for ordinary road maintenance, including green areas, drainage and slopes, and preventive maintenance on other road assets, as well as cleaning of motorways and other infrastructure, have been included.
 - Numerator: this will include the portion of operating expenses included in the denominator that (i) relates to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resource adaptation needs, and uncapitalised direct costs representing research and development, (ii) is part of the CapEx plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned within a set timeframe, (iii) relates to the purchase of output from Taxonomy-aligned economic activities and individual measures that allow target activities to become low-carbon activities or result in reductions of greenhouse gas emissions. For application only to the adaptation objective, items directly related to adaptation solutions are included.
 - Denominator: this will include uncapitalised direct costs relating to research and development, building refurbishment measures, short-term leases, maintenance and repairs, and other direct expenses relating to the daily maintenance of property, plant and equipment, carried out by the company or a subcontractor and that are necessary to ensure the continued, effective operation of those assets. In addition to these items, non-financial companies that apply generally accepted national accounting principles and do not capitalise right-of-use assets have to include lease costs.

The following have been excluded:

- Eligible wages and salaries.
- Revenue and expenses related to work carried out that entails a profit for Abertis (included in new investments for the year).
- Revenue from a specific charge levied on users on behalf of the Italian state, which Abertis pays over to the state.
- For the circular economy objective, purchases of raw materials and any activity not directly linked to the road itself are excluded: surface course, binder course, etc.
- For the climate change adaptation objective, only measures relating to assessed climate risks have been taken into account.

Analyse and assess compliance with the Substantial Contribution (SC) and Do No Significant Harm (DNSH) criteria for eligible activities

Due to the direct correspondence between the concession and the legal entity (a company whose business is managing toll motorways), it has been concluded that the scope of the information for analysing compliance with the SC and DNSH criteria is that of the company. The Group companies themselves are therefore considered the minimum management units for the Mobility Services activities. For the rest of the Group's activities included in the analysis, the minimum management unit corresponds to the process approach described in the eligibility analysis.

To assess the degree of alignment, the company has analysed the available internal and external documentation to determine compliance with the criteria specified in the Regulation.

SC criteria for the climate change adaptation objective

The existence of a physical climate risk assessment in a concession has been adopted as a criterion for substantial contribution to the climate change adaptation objective, in accordance with the guidelines provided in the Regulation. In addition, adaptation solutions have been investigated and implemented on the motorways operated by Abertis in order to reduce or mitigate the most significant risks identified.

SC criteria for the climate change mitigation objective

Whether a concession meets the SC criteria for the climate change mitigation objective has been determined based on FAQ No. 101 of the Commission Notice dated 20 October 2023, in which it is stated that Intelligent Transport Systems are included in activity 6.15 of Annex I. This includes both the company's AMS activities and the free flow technology activities of the Toll Roads business, which are therefore considered eligible. Additionally, where the SC criteria are not applicable, they are considered to be met.

Do No Significant Harm (DNSH) criteria

To ensure compliance with the DNSH criteria, steps must be taken to ensure that business activities have no significant adverse impacts on the environment. This includes reviewing policies, processes and procedures and implementing measures to promote environmental sustainability.

The following are also taken into account:

- Indicators of non-hazardous construction and demolition waste (waste associated with EWL codes 170107, 170201, 170407 and 170904).
- Verification of the ISO 14001 certified environmental management system. The assessment also includes checks on the existence of an environmental impact assessment (or equivalent) in the concessions operated by the Group and any other specific documentation of policies, processes or procedures that help prevent, reduce or mitigate risks associated with environmental objectives.
- During 2023, Abertis carried out a comprehensive assessment of its exposure to current physical climate risks across all the geographies in which it operates motorways, based on the TFCF framework and taking IPCC scenarios RCP 2.6, RCP 4.5 and RCP 8.5 into account.

Analyse and assess compliance with Minimum Social Safeguards (MSS)

Abertis has assessed compliance with MSS based on the Final Report on Minimum Safeguards published by the Platform on Sustainable Finance in October 2022. Though not a legally binding document, said report is considered the best available reference, given the lack of clarity in the current Taxonomy Regulation. Unlike the SC and DNSH criteria, the MSS have been assessed at Group level. This has been done by assessing the policies, processes and procedures in place in the Group addressing the four core topics identified in the Platform on Sustainable Finance's report: Human rights, Corruption, Taxation and Fair competition.

Having regard to the amendments to said document, which indicate that the scenario is set to become more restrictive, Abertis has made great strides in increasing coverage of the four topics, as indicated in the alignment section of this chapter. The 2023 update of the OECD Guidelines have been analysed with regard to compliance with MSS.

In conclusion, the Group considers that it meets the criteria set out in the Platform on Sustainable Finance's report in the areas of corruption, taxation and fair competition. And it undertakes to continue to work on continuously improving its human rights due diligence system, with a view to meeting the Taxonomy requirements at all times.

Reporting of results

The tables below provide breakdowns of the information, using the templates required by the Taxonomy Regulation.

Results for turnover

				Sustainable Contribution criteria						DNSH criteria										
Economic activities	Code(s)	Turnover	Proportion of turnover, 2023	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum safeguards	Proportion of turnover that is Taxonomy-aligned (A-1) or Taxonomy-eligible (A-2), 2022	Category enabling activity	Category transitional activity	
		EUROS/ THOUSANDS	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%			
Of which: enabling		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%	E		
Of which: transitional		0.0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%		T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
		EUROS/ THOUSANDS	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL											
Infrastructure enabling low-carbon road transport and public transport		CCM 6.15	63,384	1.2%	EL	N/EL	N/EL	N/EL	N/EL								1.5%			
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		63,384	1.2%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%								1.5%			
A. Turnover of Taxonomy-eligible activities (A.1+A.2)		63,384	1.2%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%								1.5%			
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Turnover of Taxonomy-non-eligible activities		5,421,584	98.8%																	
TOTAL		5,484,968	100.0%																	

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0,0%	1,2%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	0,0%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

Results for CapEx

				Sustainable Contribution criteria						DNSH criteria										
Economic activities	Code(s)	CapEx	Proportion of CapEx, 2023	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum safeguards	Proportion of CapEx that is Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2), 2022	Category enabling activity	Category transitional activity	
		EUROS/ THOUSANDS	%	Y: N/E	Y: N/E	Y: N	Y: N	Y: N	Y: N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
CapEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%			
Of which: enabling		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%	E		
Of which: transitional		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%		T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
		EUROS/ THOUSANDS	%	EU: N/ EL	EU: N/ EL	EU: N/ EL	EU: N/ EL	EU: N/ EL	EU: N/ EL											
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	27,723	0.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											1.2%
Installation, maintenance and repair of energy-efficient equipment:	CCM 7.3	17,229	0.3%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											2.1%
Maintenance of roads and motorways	CE 3.4	144,351	2.9%	N/EL	N/EL	N/EL	EL	N/EL	N/EL											11.1%
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		189,304	3.8%	0.9%	0.0%	0.0%	2.9%	0%	0%											14.3%
A. CapEx of Taxonomy-eligible activities (A.1+A.2)		189,304	3.8%	0.9%	0.0%	0.0%	2.9%	0%	0%											14.3%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
CapEx of Taxonomy-non-eligible activities		4,857,990	96.2%																	
TOTAL		5,047,293	100.0%																	

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0,0%	0,9%
CCA	0,0%	0,0%
WTR	0,0%	0,0%
CE	0,0%	2,9%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

Results for OpEx

Results for OpEx				Sustainable Contribution criteria						DNSH criteria										
Economic activities	Code(s)	OpEx	Proportion of OpEx, 2023	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Circular Economy	Pollution	Biodiversity	Minimum safeguards	Proportion OpEx that is Taxonomy-aligned (A.1) or Taxonomy-eligible (A.2), 2022	Category enabling activity	Category transitional activity	
		EUROS/ THOUSAND S	%	Y: N; N/EL	Y: N; N/EL	Y: N; N/EL	Y: N; N/EL	Y: N; N/EL	Y: N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T	
A. TAXONOMY-ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%			
Of which: enabling		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	N	Y	0.0%	E		
Of which: transitional		0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	N	N	N	N	N	Y	Y	0.0%		T	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																				
		EUROS/ THOUSANDS	%	EL: N/ EL	EL: N/ EL	EL: N/ EL	EL: N/ EL	EL: N/ EL	EL: N/ EL											
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	3,396	1.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL											1.3%
Infrastructure enabling low-carbon road transport and public transport	CCA 6.15	100,739	34.7%	N/EL	EL	N/EL	N/EL	N/EL	N/EL											0.0%
Maintenance of roads and motorways	CE 3.4	77,310	26.6%	N/EL	N/EL	N/EL	EL	N/EL	N/EL											21.6%
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		181,444	62.4%	1.2%	34.7%	0.0%	26.6%	0.0%	0.0%											22.8%
A. OpEx of Taxonomy-eligible activities (A.1+A.2)		181,444	62.4%	1.2%	34.7%	0.0%	26.6%	0.0%	0.0%											22.8%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
OpEX of Taxonomy-non-eligible activities		109,264	37.6%																	
TOTAL		290,708	100.0%																	

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0,0%	1,2%
CCA	0,0%	34,7%
WTR	0,0%	0,0%
CE	0,0%	26,6%
PPC	0,0%	0,0%
BIO	0,0%	0,0%

4

Methodology and International Equivalences

Reporting Methodology

Standards and Principles

This 2022-2030 Sustainability Strategy Monitoring Appendix for financial year 2023 sets out Abertis' sustainability information and supplements the information published in the Directors' Report, as part of the Group's Consolidated Annual Accounts, regarding the organisation's economic, financial, environmental, social and governance performance. Further details of Abertis' economic, financial, environmental, social and governance performance are to be found in the Carbon Disclosure Project (CDP) questionnaire and other corporate publications.

The report has been prepared in accordance with the GRI Universal Standards for sustainability reporting published in 2021, which provide an updated set of internationally recognised standards that create a universal language for all organisations and legislative frameworks; the EFRAG recommendations, issued in advance of publication of the new Corporate Sustainability Reporting Directive; and Spanish Law 11/2018 on non-financial information.

Accountability standards

- Sustainability Reporting Standards (SRS) of the Global Reporting Initiative (GRI) for 2016, 2018, 2019, 2020 and 2021, with the publication of the new universal standards
- Policy for preparation of the Communication on Progress (CoP) to the United Nations Global Compact.

Management benchmarks

- AccountAbility Stakeholder Engagement principles and AA1000AS
- United Nations Sustainable Development Goals

Applicable regulatory frameworks

- The Spanish Non-Financial Reporting Act (*Ley 11/2018 de información no financiera*)
- European Commission Environmental Taxonomy Regulation
- Recommendations of EFRAG (European Financial Reporting Advisory Group) regarding the requirements of the new Corporate Sustainability Reporting Directive (CSRD)

The GRI reporting principles followed in order to ensure quality sustainability reporting and assess and make decisions about the Group's impacts and its contribution to sustainable development are as follows:

Accuracy	Report information that is correct and sufficiently detailed to allow an assessment of the organisation's impacts.
Balance	Report information in an unbiased way and provide a fair representation of the organisation's negative and positive impacts.
Clarity	Present information in a way that is accessible and understandable.
Comparability	Select, compile, and report information consistently to enable an analysis of changes in the organisation's impacts over time.
Completeness	Provide sufficient information to enable an assessment of the organisation's impacts.
Sustainability context	Report information about its impacts in the wider context of sustainable development.
Timeliness	Report information in a timely manner, together with the Group's Consolidated Annual Accounts, in time for information users to make decisions.
Verifiability	Gather, record, compile, and analyse information in such a way that the information can be examined to establish its quality.

This 2022-2030 Sustainability Strategy Monitoring Appendix has been prepared and reviewed under the supervision of the Planning and Control Department, with the participation of various corporate functional areas. It has also been published in a timely manner, together with the Group's Consolidated Annual Accounts, and has been reviewed and approved by the Abertis Board of Directors.

Scope of the Information

The sustainability information presented in the Directors' Report and Sustainability Strategy Monitoring Appendix covers 99.0% of the Group's turnover for the year and 97.8% of its workforce at 31 December, similar to the previous year.

The main changes in the scope of reporting in 2023 compared to the previous year are the exclusion of the subsidiaries Autopistas del Sol and Elqui, due to the cessation of their activity under the Group's management during 2022.

It should be noted that the historical data presented in this Appendix are based on the scope of reporting at the reporting date and have not been adjusted to reflect any changes in scope that may have occurred since then. This treatment is consistent with the principles of accuracy, clarity and comparability and is intended, in combination with the list of subsidiaries for the year included in each report, to ensure that any stakeholder can analyse the performance data transparently. Where changes in performance data are linked to changes in scope, this is disclosed in the report.

The historical road safety and activity data (specifically, ADT, kilometres travelled, electronic tolling, road accidents with victims and people killed in traffic accidents) have been standardised to a constant perimeter.

The following table shows the companies included in the scope of sustainability reporting in 2023, in accordance with the list of companies comprising Abertis included in the Group's Consolidated Annual Accounts.

COMPANIES INCLUDED IN THE SCOPE OF SUSTAINABILITY REPORTING

Toll Roads	Spain - Autopistas, Aucat, Iberpistas, Castellana, Avasa, Aulesa, Túneles and Trados 45.
	France - Sanef, Sapn, Bip & Go and SE BPNL SAS
	Italy - A4 Holding, A4 Mobility, Autostrada Bs Vr Vi Pd SpA and A4 Trading Srl.
	Brazil - Arteris, Intervias, Planalto Sul, Fluminense, Fernão Dias, Régis Bittencourt, Litoral Sul, Via Paulista.
	Chile - Vías Chile, Autopista Central, Autopista Los Libertadores, Autopista Los Andes, Rutas del Pacífico and the concession operators forming Operavías.
	Puerto Rico - APR and Metropistas.
	Argentina - Ausol and GCO
	India - Jadcherla Expressways Private Limited, Trichy Tollway Private Limited and Isadak Headquarters.
	Mexico - CONIPSA, COTESA, AUTOVIM, PSRCO, RCA, RCO and COVIQSA
	United States - Elizabeth River Crossings
Mobility Services	Emovis S.A.S., Emovis Operations Mersey, Emovis Operations Leeds
Central Services	Abertis Infraestructuras and the Abertis Foundation

The remaining 1.0% of revenue not included in the scope of sustainability reporting includes the activity carried on by the following companies: Abertis Infraestructuras Finance, B.V., Abertis Mobility Services S.L. (except Emovis S.A.S, Emovis Operations Leeds and Emovis Operations Mersey Ltd.), Abertis Internacional, S.A and Abertis Telecom Satélites, S.A. (all held directly); Autopista del Sol, Elqui, Acesa, Leonord Exploitation, S.A.S., Sanef 107.7 S.A.S., Serenissima Partecipazioni S.p.A, Mulhacen, Globalcar Services S.p.A, Autovias, S.A, Centrovias Sistemas Rodoviários, S.A. and Vianorte, S.A. (all held indirectly).

Calculation Methodologies

The data and the qualitative and quantitative indicators in the Directors' Report and the Sustainability Strategy Monitoring Appendix have been compiled and calculated in accordance with specific methodological standards. In line with previous years' practice, the calculations have been performed following the instructions contained in the abovementioned standards (primarily the GRI Sustainability Reporting Standards and the applicable laws and regulations).

Abertis is continuously improving the methodology for estimating sustainability information.

The carbon footprint is calculated by reference to the GHG Protocol Corporate Accounting and Reporting Standard and the criteria established in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard published in 2011 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), in addition to the specific requirements of the applicable legal frameworks, including the Non-Financial Reporting Act in Spain and the methodological framework for carbon footprint calculation in France. The gases included in the calculation of the carbon footprint include, in addition to carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and biogenic carbon dioxide (CO₂ bio), and are expressed in tonnes of CO₂ equivalent (CO_{2e}).

By establishing a hierarchy for emission factor selection and developing a specific carbon footprint calculation procedure Abertis has been able to create an internal methodological framework that consolidates the annual preparation of the GHG inventory. General application criteria deserving of mention include the use of emission factors from a year prior to the calculation year, as the time horizon of Abertis' carbon footprint calculation does not allow the use of emission factors from the most recent year; the use of public sources, as against private sources; and the preference given, wherever technically possible, to local emission factors over global ones. Lastly, if the granularity of the source data does not allow a particular emission factor to be applied, a conservative approach is adopted to ensure the carbon footprint is as restrictive as possible.

Adding to the changes made in previous years, the main methodological changes made to the carbon footprint calculation during 2023 are as follows:

- The calculation of the scope 3 categories applicable to Abertis' activities was completed, namely: the "Purchased goods and services" category has been completed by including an estimate of the emissions associated with services purchased during the year based on the related economic data; emissions in the "Capital goods" category have been estimated based on economic data linked to the year's additions of capital goods; and "Employee commuting" emissions have been estimated based on the results of specific surveys on the means of transport used and extrapolation of the findings to the Group's workforce as a whole.
- Some of the emission factors used have been reviewed in accordance with changes in the existing technical frameworks, so as to adapt the methodology to Abertis' activity and the measures taken to improve environmental performance and to give preference to public sources. The main changes in this regard include the segregation of emission factors for all materials consumed, both virgin and recycled.
- The methodology for estimating emissions associated with the use of the transport infrastructure has been modified, adapting the emission factors for heavy vehicles and for light vehicles. This change has led to a significant increase in reported emissions linked to this category.

The LBG España methodological framework for quantifying and classifying social action projects and sponsorships has continued to be used.

Internal Control and Risk Management Systems for Sustainability Reporting

Abertis has a set of mechanisms that together make up the Internal Control and Risk Management System for sustainability reporting (ICSR system) via the Directors' Report and the Group's Sustainability Strategy Monitoring Appendix. These mechanisms are designed to provide limited assurance on any non-financial information that is published, given that the ICSR system has not yet been fully implemented.

Applying and developing these mechanisms is part of the sustainability reporting process. The main mechanisms are described in the Directors' Report, along with the main risks associated with sustainability reporting.

The completeness and reliability of the sustainability information is therefore not yet equal to that of the published financial information, although the organisation is working to ensure that, in the medium term, both types of reporting have uniform control systems that provide a comparable level of assurance, so that stakeholders are able to analyse the organisation's performance with the same level of confidence.

During 2023, none of the sustainability information for 2022 was restated:

External Assurance

The information included in the Directors' Report and the Sustainability Strategy Monitoring Appendix has been reviewed by an external auditor according to the requirements of the ISAE 3000 standard and the Guidelines published by the Spanish Institute of Certified Public Accountants (ICJC) on engagements to provide assurance on non-financial reports, with a limited level of assurance. The scope of the review was based on the requirements specified in the Spanish Non-Financial Reporting Act, as set out in the table 'Index of Disclosures Required by Spanish Law 11/2018', and the core requirements of the GRI Standards.

In addition, the information on Stakeholders and Materiality has been reviewed according to the AA1000AS Standard. The recommendations in this regard are set out in the assurance report available on the organisation's website.

The external assurance report is provided at the end of this document.

GRI Content Index

Abertis has prepared the Directors' Report on the Consolidated Annual Accounts and the 2023 Sustainability Strategy Monitoring Appendix in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023. The GRI 1 used is GRI 1:Foundation 2021 and as of the date of publication there are no applicable GRI Sector Standards.

The Directors' Report on the Consolidated Annual Accounts and the Sustainability Strategy Monitoring Appendix are prepared at annual intervals and sustainability-related inquiries should be sent to the email address sostenibilidad@abertis.com or by regular mail to the address of the Corporation (Avenida Pedralbes, 17, 08034 Barcelona, Spain), for the attention of Sara Rodríguez.

The reference given in the GRI content index is the page number in the Sustainability Strategy Monitoring Appendix. Cross-references to other documents include the initials of the publication in question. The documents with cross-references are available at the following locations:

- DR: Directors' Report. Available on the Abertis website, [Annual Report](#).
- AC: Consolidated Annual Accounts. Available on the Abertis website, [Annual Report](#).
- CDP 2023: Carbon Disclosure Project questionnaire. Available on the [CDP](#) website.

Foundation and General Disclosures

GRI indicator and description		Pages	Comments/ Scope limitations or omissions
GRI 1	GRI 1: Foundation 2021	DR: 97 Appendix: 82	
GRI 2: General Disclosures 2021	2-1 Organisational Details	DR: 5-6; 16	
	2-2 Entities included in sustainability reporting	Appendix: 79-80 Annual Accounts: 244-259	
	2-3 Reporting period, frequency and contact point	Appendix: 82	
	2-4 Restatement of information	Appendix: 81	
	2-5 External assurance	Appendix: 81	
	2-6 Activities, value chain and other business relationships	DR: 10; 72-76 Appendix: Content Note a)	
	2-7 Employees	DR: 72 Appendix: 45-48	
	2-8 Workers who are not employees	Appendix: 41	
	2-9 Governance structure and composition	DR: 16-17	
	2-10 Nomination and selection of the highest governance body	DR: 17	
	2-11 Chair of the highest governance body	DR: 17	
	2-12 Role of the highest governance body in overseeing the management of impacts	DR: 19-21; 28-29	

GRI indicator and description		Pages	Comments/ Scope limitations or omissions
	2-13 Delegation of responsibility for managing impacts	DR: 19-21; 28-29	
	2-14 Role of the highest governance body in sustainability reporting	DR: 105-108 Appendix: 79	
	2-15 Conflicts of interest	DR: 24-25 Annual Accounts: 227	
	2-16 Communication of critical concerns	DR: 19; 21; 37-38	
	2-17 Collective knowledge of the highest governance body	DR: 35-38 Appendix: 11	
	2-18 Evaluation of the performance of the highest governance body	DR: 21	
	2-19 Remuneration policies	DR: 18	
	2-20 Process to determine remuneration	DR: 18	
	2-21 Annual total compensation ratio	Appendix: 48	
	2-22 Statement on sustainable development strategy	DR: 3-4	
	2-23 Policy commitments	DR: 28-29; 35-38; 41-42; 72-73; 78	
	2-24 Embedding policy commitments	DR: 28-29; 35-38; 41-42; 72-73; 78	
	2-25 Processes to remediate negative impacts	DR: 28-42	
	2-26 Mechanisms for seeking advice and raising concerns	DR: 35-38 Appendix: 4; 14-16	
	2-27 Compliance with laws and regulations	Appendix: Content Note c)	
	2-28 Membership associations	DR: 69-71 Appendix: 63-66	
	2-29 Approach to stakeholder engagement	Appendix: 4	
	2-30 Collective bargaining agreements	Appendix: 57	

Material topics

GRI indicator and description		Pages	Comments/ Scope limitations or omissions
Material topics			
GRI 3: Material topics 2021	3-1 Process for determining material topics	DR: 96-97 Appendix: 5-6 Content Note b)	
	3-2 List of material topics	Appendix: 7	
Employment			
GRI 3: Material topics 2021	3-3 Topic management	DR: 76-77 Appendix: 45-49	
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Appendix: 53-54	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Appendix: 42	
	401-3 Parental leave	Appendix: 49	
Professional development and talent retention			
GRI 3: Material topics 2021	3-3 Topic management	DR: 79-80 Appendix: 58-59	
GRI 201 Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Appendix: 49	
GRI 202 Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Appendix: 47-48	
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	DR: 80 Appendix: 58-59	
	404-2 Programmes for upgrading employee skills and transition assistance programs	DR: 80	
	404-3 Percentage of employees receiving regular performance and career development reviews	DR: 79-80 Appendix: 59	
Occupational health and safety			
GRI 3: Material topics 2021	3-3 Topic management	DR: 77-78 Appendix: 39-45	
	403-1 Occupational health and safety management system	DR: 77 Appendix: 39-40	

GRI 403 Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment and incident investigation	DR: 77 Appendix: 41-42	
	403-3 Occupational health services	Appendix: 42	
	403-4 Worker participation, consultation and communication on occupational health and safety	DR: 77 Appendix: 43	
	403-5 Worker training on occupational health and safety	DR: 77-78 Appendix: 41	
	403-6 Promotion of worker health	Appendix: 42	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	DR: 77-78 Appendix: 41-42	
	403-8 Workers covered by an occupational health and safety management system	DR: 77 Appendix: 39-40	
	403-9 Work-related injuries	DR: 78 Appendix: 42-44	
	403-10 Work-related ill health	Appendix: 43	
Energy and water consumption			
GRI 3: Material topics 2021	3-3 Topic management	Appendix: 11; 24-29	
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	Appendix: 24-27	
	302-2 Energy consumption outside of the organisation	Appendix: 24-27	
	302-3 Energy intensity	Appendix: 25-26	
	302-4 Reduction of energy consumption	DR: 67 Appendix: 24-27	
	302-5 Reductions in energy requirements of products and services	DR: 46-49; 67 Appendix: 19	
GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	Appendix: 27-29	
	303-2 Management of water discharge-related impacts	Appendix: 32	
	303-3 Water withdrawal	Appendix: 27-29	
	303-4 Water discharge	Appendix: 32	

	303-5 Water consumption	Appendix: 32	
Materials consumption			
GRI 3: Material topics 2021	3-3 Topic management	DR: 68 Appendix: 11; 29-30	
GRI 301 Materials 2016	301-1 Materials used by weight or volume	Appendix: 30	
	301-2 Recycled input materials used	Appendix: 29	
	301-3 Reclaimed products and their packaging materials	Appendix: 29	
Local purchase			
GRI 3: Material topics 2021	3-3 Topic management	DR: 72-76	
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	DR: 72 Appendix: 66	
Diversity and equal opportunity			
GRI 3: Material topics 2021	3-3 Topic management	DR: 78-79 Appendix: 45-48	
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	DR: 17; 78 Appendix: 45-47	
	405-2 Ratio of basic salary and remuneration of women to men	Appendix: 47-48; 71	
Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment			
GRI 3: Material topics 2021	3-3 Topic management	DR: 72-76	
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	DR: 75-76	
	308-2 Negative environmental impacts in the supply chain and actions taken	DR: 72-76	
GRI 414 Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	DR: 75-76	
	414-2 Negative social impacts in the supply chain and actions taken	DR: 72-76	
Biodiversity and habitat restoration			
GRI 3: Material topics 2021	3-3 Topic management	DR: 69 Appendix: 32-34	
	304-1 Operational sites owned, leased, managed in, or adjacent to,	DR: 69 Appendix: 32	

GRI 304 Biodiversity 2016	protected areas and areas of high biodiversity value outside protected areas		
	304-2 Significant impacts of activities, products, and services on biodiversity	DR: 69 Appendix: 32-34	
	304-3 Habitats protected or restored	DR: 69 Appendix: 33	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Appendix: Content Note d)	
Noise			
GRI 3: Material topics 2021	3-3 Topic management	DR: 69 Appendix: 34	
	Number of kilometres of motorway that were subject to noise impact assessments	DR: 69 Appendix: 34	
Climate change and emissions			
GRI 3: Material topics 2021	3-3 Topic management	DR: 67-68 Appendix: 11-12; 19-23	
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	DR: 3; 5; 67-68 Appendix: 11-12; 19-22	
	305-2 Energy indirect (Scope 2) GHG emissions	DR: 3; 5; 67-68 Appendix: 11-12; 19-22	
	305-3 Other indirect (Scope 3) GHG emissions	DR: 67-68 Appendix: 11-12; 19-23	
	305-4 GHG emissions intensity	Appendix: 22	
	305-5 Reduction of GHG emissions	DR: 3; 67 Appendix: 19-23	
	305-6 Emissions of ozone-depleting substances (ODS)	-	No significant impacts were identified in connection with these items.
	305-7 Nitrogen oxides (NO _x , sulphur oxides (SO _x), and other significant air emissions	Appendix: 34	
GRI 201 Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	DR: 33-35 CDP	
Human rights, due diligence and grievance mechanisms			
GRI 3: Material topics 2021	3-3 Topic management	Appendix: 16-17	

GRI 410 Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Appendix: 17	
Waste and waste water			
GRI 3: Material topics 2021	3-3 Topic management	DR: 47; 68 Appendix: 11; 29-32	
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	Appendix: 29-32	
	306-2 Management of significant waste-related impacts	Appendix: 29	
	306-3 Waste generated	Appendix: 31-32 Content Note e)	
	306-4 Waste diverted from disposal	Appendix: 31	
	306-5 Waste directed to disposal	Appendix: 31	
Road safety			
GRI 3: Material topics 2021	3-3 Topic management	DR: 49-51	
	Fatality rate	DR: 3; 5; 50 Appendix: 39	
	Accident rate	DR: 3; 5; 50 Appendix: 39	
Security and confidentiality			
GRI 3: Material topics 2021	3-3 Topic management	DR: 71-72	
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	DR: 72	
Local community			
GRI 3: Material topics 2021	3-3 Topic management	DR: 69-71 Appendix: 60-66	
GRI 413 Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	Appendix: 60-62	
	413-2 Operations with significant actual and potential negative impacts on local communities	Appendix: 32-33	
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	DR: 81	
	201-4 Financial assistance received from government	Annual Accounts: 99	

GRI 202 Market Presence 2016	202-2 Proportion of senior management hired from the local community	DR: 69	
Sustainable consumption			
GRI 3: Material topics 2021	3-3 Topic management	DR: 72-76	
GRI 417 Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	DR: 72-76	
	417-2 Incidents of non-compliance concerning product and service information and labelling.	-	No significant impacts were identified in connection with these items.
	417-3 Incidents of non-compliance concerning marketing communications.	-	No significant impacts were identified in connection with these items.
Service satisfaction and safety			
GRI 3: Material topics 2021	3-3 Topic management	DR: 71-72	
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	DR: 71-72	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services.	-	No incidents of this type occurred.
Discrimination and vulnerable groups			
GRI 3: Material topics 2021	3-3 Topic management	DR: 78-79 Appendix: 45-48	
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Appendix: 14	
Fundamental principles and rights at work			
GRI 3: Material topics 2021	3-3 Topic management	DR: 36 Appendix: 16-17	
GRI 407 Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	-	None were identified.
GRI 409 Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour.	-	None were identified.
GRI 402 Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes.	Appendix: 16	

Access to essential services			
GRI 3: Material topics 2021	3-3 Topic management	Appendix: 8-12	
GRI 203 Indirect Economic Impacts 2016	203-1 Infrastructure investment and services supported	DR: 56-59 Appendix: 60-62	
	203-2 Significant indirect economic impacts	DR: 56-59 Appendix: 60-62	
Civil and political rights			
GRI 3: Material topics 2021	3-3 Topic management	Appendix: 8-12	
GRI 415 Public Policy 2016	415-1 Political contributions	-	No contributions of this kind are made. Abertis is registered in the European Union Transparency Register.
Anti-corruption			
GRI 3: Material topics 2021	3-3 Topic management	DR: 41-42 Appendix: 14	
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	DR: 35-42	Not applicable. The quantitative data on the number and percentage of centres assessed is not applicable, since the risk analysis is corporate and covers 100% of the activities.
	205-2 Communication and training about anti-corruption policies and procedures.	DR: 35-42 Appendix: 14	
	205-3 Confirmed incidents of corruption and actions taken	Appendix: 14	
Code of Ethics and regulations by country			
GRI 3: Material topics 2021	3-3 Topic management	DR: 35-38 Appendix: 14	
Transparency and accountability			
GRI 3: Material topics 2021	3-3 Topic management	DR: 64-66	
GRI 207 Tax 2019	207-1 Approach to tax	DR: 64	
	207-2 Tax governance, control and risk management	DR: 64	
	207-3 Stakeholder engagement and management of concerns related to tax	DR: 64	

	207-4 Country-by-country reporting	DR: 65-66	
Unfair competition practices			
GRI 3: Material topics 2021	3-3 Topic management	DR: 15; 40; 42	
GRI 206 Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	-	No legal action was taken in this regard

Content notes

- a) The 2015 CSR Report contains details of the organisation's value chain that add to the content presented in 2022, as those details remain valid, taking into account the changes that have occurred and that are described in the Appendix. [G2-6]
- b) The 2015 CSR Report contains details of the materiality analysis performed that add to the information presented in 2022, as those details remain valid. [G3-1]
- c) During 2023 there were no significant breaches of applicable laws and regulations in the jurisdictions in which the Group operates. For the company, a significant breach is one that (i) may have a significant economic impact for the Group (in excess of EUR 10,000,000); (ii) may have a significant impact on the Group's reputation; or (iii) may result in criminal liability for Group companies and their shareholders and directors. [G2-27]
- d) The motorways in Brazil operate in areas containing the following species included on the IUCN Red List, by level of extinction risk. 14 endangered species: bugio, preguiça-de-coleira, lobo-guará, mico-leão-dourado, Rã-das-folhagens, Jacutinga, Papagaio-de-peito-roxo, albatroz-de-nariz-amarelo, bicudinho-do-brejo, Jibóia-amarela, Samambaiçu, Xaxim, Canela sassafráz, Pinheiro do Paraná, Pinheiro – bravo, Canela sassafráz. 38 vulnerable species: Gato-do-mato, Gato-do-mato-sul, Gato-mourisco, Tamanduá-bandeira, Raposa-do-campo, Tucano-de-bico-preto, Araponga, Caneleirinho-de-chapéu-preto, Patinho-de-asa-castanha, Maria-catarinense, Saíra-sapuçaia, Pixoxó, Cigarra, pica-pau-de-cara-canela, apuim-de-costas-pretas, choquinha-pequena, papo-branco, maria-leque-do-sudeste, araponga, sabiá-pimenta, patinho-gigante, maria-da-restinga, saíra-sapuçaia, pixoxó, cigarra-verdadeira, Gato-do-mato-pequeno, Veado-bororó-de-são-paulo, Anta, Sagui-da-serra-escuro, pardela-preta, pardela-de-óculos, Veado-bororó-do-sul, Queixada, Butia, Canela Preta, Imbuia, Guamirim, Espinho-de-cristo. The motorways in Spain operate in areas containing 10 animal species included on the IUCN Red List. The motorways in Mexico operate in areas containing 9 animal species included on the IUCN Red List. ocelot, pygmy skunk, monarch butterfly, jaguar, oncilla, green iguana, jaguarundi, scorpion mud turtle and Mexican bullsnake. [GRI 304-4]
- e) Accidental discharges. All the discharges were handled in accordance with the emergency plan protocols in each country, preventing the corresponding soil and water contamination and managing the discharges of fuels as hazardous waste using the corresponding waste management companies. Specifically, in France there were 31 spills, discharging a total of 5.5 m³ of dangerous substances. Puerto Rico and Mexico each had only one spill in 2023, discharging 0.08 m³ and 6.4 m³, respectively. Brazil had the highest number of accidental spills, with a total of 54, in which a total of 165.3 m³ of mainly petrol, kerosene, diesel and biodiesel was discharged. These spills were handled by waste managers in accordance with State regulations. [GRI 306-3]

Links with the Global Compact Ten Principles (2000)

The following tables present the linkage between the applicable GRI methodological framework (SRS) and the Global Compact Principles, the OECD Guidelines for Multinational Enterprises and the Guiding Principles on Business and Human Rights.

Global Compact Principles	Linkage with the GRI (SRS) Content Index
Human Rights	
Principle 1 – Businesses should support and respect the protection of internationally proclaimed human rights.	Sub-category Human Rights, Due Diligence and Grievance Mechanisms GRI 3-3, GRI 410-1 Abertis has recently approved its Human Rights Policy, which accords special attention to indigenous peoples: GRI 411-1 Sub-category Local community: 413-1, 413-2
Principle 2 – Businesses should make sure they are not complicit in human rights abuses.	Sub-category Human Rights, Due Diligence and Grievance Mechanisms GRI 3-3 Sub-category Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment: 414-1, 414-2
Labour standards	
Principle 3 – Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Sub-category General content: GRI 2-30 Sub-category Fundamental principles and rights at work: GRI 407-1, GRI 402-1
Principle 4 – Businesses should uphold the elimination of all forms of forced or compulsory labour.	Sub-category Fundamental principles and rights at work: GRI 409-1
Principle 5 – Businesses should uphold the effective abolition of child labour	The Abertis Code of Ethics mandates respect for labour rights and explicitly states that the company guarantees the eradication of child labour
Principle 6 – Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Sub-category General content: GRI 2-7 Sub-category Professional development and talent retention 202-1, 404-1, 404-3 Sub-category Local community: GRI 202-2 Sub-category Employment: GRI 401-1, GRI 401-3 Sub-category Diversity and equal opportunity GRI 405-1, GRI 405-2 Sub-category Discrimination and vulnerable groups GRI 406-1
Environment	
Principle 7 – Businesses should support a precautionary approach to environmental challenges.	Sub-category Climate change and emissions: GRI 201-2, 305-1, 305-2, 305-3, 305-6, 305-7 Sub-category Materials consumption: 301-1 Sub-category Energy and water consumption: GRI 302-1, GRI 303-1
Principle 8 – Businesses should undertake initiatives to promote greater environmental responsibility.	Sub-category Materials consumption: GRI 301-1, GRI 301-2 Sub-category Energy and water consumption GRI 302-1, 302-2, 302-3, 302-4, 302-5, 303-1, 303-2, 303-3 Sub-category Biodiversity and habitat restoration: GRI 304-1, 304-2, 304-3, 304-4 Sub-category Climate change and emissions: GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7 Sub-category Waste and waste water: GRI 306-1, 306-2, 306-3, 306-4, 306-5 Sub-category Materials consumption: GRI 301-3 Sub-category General content: GRI 2-27, GRI 3-3

Global Compact Principles	Linkage with the GRI (SRS) Content Index
	Sub-category Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment: GRI 308-1, GRI 308-2
Principle 9 – Businesses should encourage the development and diffusion of environmentally friendly technologies.	Sub-category Energy and water consumption: GRI 302-4, GRI 302-5 Sub-category Climate change and emissions: GRI 305-5
Anti-corruption	
Principle 10 – Businesses should work against corruption in all its forms, including extortion and bribery.	Sub-category General content: GRI 2-23, GRI 2-26 Sub-category Anti-corruption: GRI 205-1, 205-2, 205-3 Sub-category Civil and political rights: GRI 415-1

Linkage with OECD Guidelines for Multinational Enterprises (2023)

OECD Guidelines	Linkage with the GRI (SRS) Content Index
IV. Human Rights	<p>Sub-category Human rights, due diligence and grievance mechanisms 410-1 all aspects.</p> <p>Sub-category Local community: 413-1, 413-2</p> <p>Sub-category Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment: 414-1, 414-2</p> <p>Sub-category Discrimination and vulnerable groups: all aspects.</p>
V. Employment and industrial relations	<p>Sub-category Employment: all aspects.</p> <p>Sub-category Professional development and talent retention: 404-1, 404-2, 404-3</p> <p>Sub-category Occupational health and safety: all aspects.</p> <p>Sub-category Fundamental principles and rights at work: 407-1, 409-1</p> <p>Sub-category Human rights, due diligence and grievance mechanisms all aspects.</p>
VI. Environment	<p>Sub-category Energy and water consumption: all aspects.</p> <p>Sub-category Materials consumption: all aspects.</p> <p>Sub-category Biodiversity and habitat restoration: all aspects.</p> <p>Sub-category Climate change and emissions: all aspects.</p> <p>Sub-category Noise: all aspects.</p> <p>Sub-category Waste and waste water: all aspects.</p> <p>Sub-category Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment: 308-1, 308-2</p> <p>Sub-category Sourcing practices: 204-1</p>
VII. Combating bribery, bribe solicitation and extortion	<p>Sub-category Civil and political rights: 415-1</p> <p>Sub-category Anti-corruption: all aspects.</p> <p>Sub-category Code of ethics and regulations by country: all aspects.</p> <p>Sub-category Transparency and accountability: all aspects.</p> <p>Sub-category Fundamental principles and rights at work: 407-1</p>
VIII. Consumer interests	<p>Sub-category Sustainable consumption: all aspects.</p> <p>Sub-category Service satisfaction and safety: all aspects.</p>
IX. Science and technology	Sub-category Security and confidentiality: 418-1
X. Competition	Sub-category Unfair competition practices: 206-1
XI. Taxation	<p>Sub-category Transparency and accountability: all aspects.</p> <p>Sub-category Unfair competition practices: 206-1</p>

Linkage with the Guiding Principles on Business and Human Rights (2011)

Linkage with the GRI (SRS) Content Index
Specific Standard Disclosures
Category: Social - Sub-category: Human Rights
Aspect Investment: GRI 3-3, GRI 410-1
Aspect Non-discrimination: GRI 406-1
Aspect Freedom of association and collective agreement: GRI 407-1
Aspect Child labour: The Abertis Code of Ethics mandates respect for labour rights and explicitly states that the company guarantees the eradication of child labour
Aspect Forced labour: GRI 409-1
Aspect Safety practices: GRI 410-1
Indigenous Rights: Abertis has recently approved its Human Rights Policy, which accords special attention to indigenous peoples:
Aspect Assessment: GRI 412-1
Aspect Supplier human rights assessment: GRI 414-1, GRI 414-2
Complaint mechanisms relating to human rights: GRI 2-26
OTHER RELEVANT INFORMATION
General Standard Disclosures
Strategy and analysis: GRI 2-22
Governance: GRI 2-12
Specific Standard Disclosures
Disclosures on management approach: GRI 3-3
Category - Environment: Supplier environmental assessment (GRI 308-1, 308-2; aspect-specific DMA guidance) and Environmental grievance mechanisms (GRI 3-3; aspect-specific DMA guidance).
Category - Social. Sub-category - Labour practices and decent work: Supplier assessment for labour practices (GRI 414-1, 414-2; aspect-specific DMA guidance) and Labour practices grievance mechanisms (GRI 3-3; aspect-specific DMA guidance).
Category - Social. Sub-category - Human rights: all aspects.
Category Social performance. – Sub-category Society: Supplier assessment for impacts on society (GRI 414-1, 414-2; aspect-specific DMA guidance) and Grievance mechanisms for impacts on society (GRI 103-2; aspect-specific DMA guidance).

Linkage with the Sustainable Development Goals (2022)

Based on the [document prepared by the GRI and updated in 2022](#) linking the GRI reporting standards to the SDGs, the following linkage was prepared in relation to the SDG identified as relevant for the organisation.

Sustainable Development Goals	Sustainable Development Goals	Linkage with the GRI (SRS) Content Index
3. Health and Well-being	3.2	401-2-a
	3.3	403-6-b, 403-10
	3.4	403-10
	3.5	403-6-b
	3.6	403-9-a, 403-9-b, 403-9-c
	3.7	403-6-a, 403-6-b
	3.8	203-2, 403-6-a
	3.9	305-1, 305-2, 305-3, 305-6-a, 305-7, 306-1, 306-2-a, 306-2-b, 306-2-c, 306-3-a, 306-3-b, 306-3-c, 306-4-a, 306-4-b, 306-4-c, 306-4-d, 306-5-a, 306-5-b, 306-5-c, 306-5-d, 403-9-b, 403-9-c, 403-10
5. Achieve gender equality and empower all women and girls.	5.1	202-1, 401-1, 404-1-a, 401-3, 404-3-a, 405-1, 405-2-a, 406-1
	5.2	409-1-a, 414-1-a, 414-2
	5.4	203-1, 401-2, 401-3
	5.5	2-9-c, 2-10, 405-1
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.1	201-1
	8.2	201-1, 203-2, 404-1-a, 404-2
	8.3	203-2, 204-1-a
	8.4	301-1-a, 301-2-a, 301-3, 302-1, 302-2-a, 302-3-a, 302-4-a, 302-5-a, 306-2-a
	8.5	2-7-a, 2-7-b, 2-8-a, 202-1, 202-2-a, 203-2, 401-1, 401-2-a, 401-3, 404-1-a, 404-2, 404-3-a, 405-1, 405-2-b
	8.6	401-1
	8.7	409-1, 409-1-b
	8.8	2-30, 402-1, 403-1-a, 403-1-b, 403-2-a, 403-2-b, 403-2-c, 403-2-d, 403-3-a, 403-4-a, 403-4-b, 403-5-a, 403-7-a, 403-8, 403-9, 403-10, 406-1, 407-1, 414-1-a, 414-2
9. Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.	9.1	201-1, 203-1
	9.4	201-1, 203-1
	9.5	201-1
10. Reduce inequality within and among countries.	10.3	2-7-a, 2-7-b, 401-1, 404-1-a, 404-3-a, 405-2-a
	10.4	207-1, 207-2, 207-3, 207-4
11. Make cities inclusive, safe, resilient and sustainable.	11.2	203-1
	11.6	306-1, 306-2-a, 306-2-b, 306-2-c, 306-3-a, 306-4-a, 306-4-b, 306-4-c, 306-4-d, 306-5-a, 306-5-b, 306-5-c, 306-5-d
12. Ensure sustainable consumption and production patterns.	12.2	301-1-a, 301-2-a, 301-3-a, 302-1, 302-2-a, 302-3-a, 302-4-a, 302-5-a
	12.4	303-1-a, 303-1-c, 305-1, 305-2, 305-3, 305-6-a, 305-7, 306-1, 306-2-a, 306-2-b, 306-2-c, 306-3-a, 306-3-b, 306-3-c, 306-4-a, 306-4-b, 306-4-c, 306-4-d, 306-5-a, 306-5-b, 306-5-c, 306-5-d

Sustainable Development Goals	Sustainable Development Goals	Linkage with the GRI (SRS) Content Index
	12.5	301-2-a, 301-3-a, 306-1, 306-2-a, 306-2-b, 306-2-c, 306-3-a, 306-4-a, 306-4-b, 306-4-c, 306-4-d, 306-5-a, 306-5-b, 306-5-c, 306-5-d
	12.8	417-1
13. Take urgent action to combat climate change and its impacts	13.1	201-2-a, 302-1, 302-2-a, 302-3-a, 302-4-a, 302-5-a, 305-1, 305-2, 305-3, 305-4-a, 305-5-a
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	16.1	403-9-a, 403-9-b, 403-9-c, 403-10, 410-1, 414-1-a, 414-2
	16.2	
	16.3	2-23-a, 2-23-b, 2-26, 206-1, 2-27, 416-2, 417-2, 417-3, 418-1,
	16.5	205-1, 205-2, 205-3, 415-1-a
	16.6	2-11, 2-15
	16.7	2-9-c, 2-10, 2-12, 403-4-a, 403-4-b
	16.10	418-1
17. Strengthen the means of implementation and revitalise the global partnership for sustainable development.	17.1	207-1, 207-2, 207-3, 207-4
	17.3	207-1, 207-2, 207-3, 207-4

Index of Disclosures Required by Spanish Law 11/2018

Following the guidelines prepared by the GRI in the document *Linking the GRI Standards and the European Directive on non-financial and diversity disclosure* and the linkage tables it contains, and the methodological requirements defined by the external assurance team, the following table gives a summary of the main relationships between the requirements of Spanish Law 11/2018 on non-financial information and the content of the latest GRI Sustainability Reporting Standards.

Law 11/2018 on NFI		Related GRI standard	Pages
General information			
Business model	Brief description of the Group's business model (including its business environment, organisation and structure)	2-1 Organizational details 2-2 Entities included in sustainability reporting 2-6 Activities, value chains and other business relationships	DR: 10-12
	Geographic Presence	2-1 Organisational Details	DR: 5-6; 16
	Organisation's goals and strategy	2-1 Organisational details 2-22 Statement on sustainable development strategy	DR: 13-15 Appendix: 8-12
	Main factors and trends that can affect its future performance	3-3 Topic management 2-22 Statement on sustainable development strategy	DR: 13-16
Reporting framework	Mention, in the report, of the national, European or international reporting framework used to select the non-financial KPIs included in each section	1 - Foundations	DR: 97
Materiality principle		3-1 Process for determining material topics 3-2 List of material topics	DR: 96 Appendix: 5-7
Environmental reporting			
Policies	Policies that the Group applies, which include the due diligence procedures for the identification, assessment, prevention and mitigation of risks and significant impacts and for verification and control, as well as the measures adopted.	2-23 Commitments and policies 2-24 Incorporation of commitments and policies 3-3 Management of material topics	DR: 13-16 Appendix: 27
Main risks	The main risks related to these matters linked to the Group's activities, including, where pertinent and proportionate, its commercial relationships, products or services that may have a negative impact in these areas, and how the Group manages these risks, explaining the evaluation and detection procedures used in accordance with national, European or international frameworks in relation to each area. Information should be included on the impacts detected and they should be detailed, particularly in relation to principal risks at short, medium and long term.	2-25 Processes to remediate negative impacts 3-3 Management of material topics	DR: 28-33

Law 11/2018 on NFI		Related GRI standard	Pages
Detailed general information	Detailed information on the current and foreseeable future effects of the undertaking's activities on the environment and, where applicable, on health and safety	3-3 Topic management	Appendix: 8-12
	Environmental certification or assessment procedures	3-3 Topic management	DR: 67-68 Appendix: 19
	Resources used to prevent environmental risks	3-3 Topic management	DR: 67-68 Annual Accounts: 64; 230
	Application of the precautionary principle	2-23 Policy commitments	DR: 13-14
	Amount of provisions and guarantees for environmental risks	3-3 Topic management	Annual Accounts: 60
Pollution	Measures to prevent, reduce or remedy emissions that seriously affect the environment, taking all forms of atmospheric pollution specific to an activity, including noise and light pollution, into account	3-3 Management of material topics 303-2 Management of water discharge-related impacts 303-4 Water discharges 305-7 Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions 306-3 Significant spills	DR: 66-69 Appendix: 34
Circular economy and waste prevention and management	Measures for the prevention, recycling, reuse and other recovery or disposal of waste	306-1 Waste generation and significant waste-related impacts 306-2 Management of significant waste-related impacts 306-3 Waste generated 306-4 Waste diverted from disposal 306-5 Waste directed to disposal	DR: 47; 68 Appendix: 29-32
	Actions to combat food waste	Non-material	NA
Sustainable use of resources	Water consumption and supply in accordance with local limitations	303-5 Water consumption.	Appendix: 27-29
	Consumption of raw materials and measures taken to improve the efficiency of their use	301-1 Materials used by weight or volume 301-2 Recycled inputs used 301-3 Reclaimed products and their packaging materials	DR: 66-69 Appendix: 29-30
	Direct and indirect energy consumption	302-1 Energy consumption within the organisation 302-2 Energy consumption outside of the organization 302-3 Energy intensity 302-4 Reduction of energy consumption 302-5 Reductions in energy requirements of products and services	Appendix: 24-27
	Measures adopted to improve energy efficiency	3-3 Management of material topics 201-2 Financial implications and other risks and opportunities due to climate change	DR: 6-8; 13-14; 46; 67-68 Appendix: 68-69
	Use of renewable energies	302-1 Energy consumption within the organisation	DR: 13-14; 46-47; 67-68 Appendix: 9; 11; 22; 24-25

Law 11/2018 on NFI		Related GRI standard	Pages
Climate change	Greenhouse gas emissions generated as a result of the undertaking's activities, including the use of the goods and services the undertaking produces	305-1 Direct GHG emissions (Scope 1) 305-2 Energy indirect GHG emissions (Scope 2) 305-3 Other indirect GHG emissions (Scope 3) 305-4 GHG emissions intensity	DR: 3; 5; 67-68 Appendix: 11-12; 19-23; 80-81
	Measures taken to adapt to the consequences of climate change	3-3 Management of material topics 201-2 Financial implications and other risks and opportunities due to climate change	DR: 33-35; 43; 46-49; 67 Appendix: 68-71 CDP
	Voluntary medium and long-term greenhouse gas emission reduction targets set and the measures adopted to achieve those targets	3-3 Topic management 305-5 Reduction of GHG emissions	DR: 3; 5; 46-49; 67-68 Appendix: 9; 11-12; 19-23
Protection of biodiversity	Measures taken to conserve or restore biodiversity	3-3 Topic management 304-3 Habitats protected or restored	DR: 69 Appendix: 32-34
	Impacts caused by activities or operations in protected areas.	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas 304-2 Significant impacts of activities, products and services on biodiversity	DR: 69 Appendix: 32-34; 94
Information on social and personnel-related matters			
Policies	Policies that the Group applies, which include the due diligence procedures for the identification, assessment, prevention and mitigation of risks and significant impacts and for verification and control, as well as the measures adopted.	2-23 Policy commitments 2-24 Embedding policy commitments 3-3 Topic management	Appendix: 45
Main risks	The main risks related to these matters linked to the Group's activities, including, where pertinent and proportionate, its commercial relationships, products or services that may have a negative impact in these areas, and how the Group manages these risks, explaining the evaluation and detection procedures used in accordance with national, European or international frameworks in relation to each area. Information should be included on the impacts detected and they should be detailed, particularly in relation to principal risks at short, medium and long term.	2-25 Processes to remediate negative impacts 3-3 Topic management	DR: 28-33 Appendix: 41-42
Employment	Total number and distribution of employees by gender, age, country and professional category.	2-7 Employees	DR: 76-77 Appendix: 45-46
	Total number and distribution of employment contracts by type.	405-1 Diversity of governance bodies and employees	Appendix: 50-51

Law 11/2018 on NFI		Related GRI standard	Pages
	Annual average of indefinite-term, limited-term and part-time employment contracts by gender, age and professional category.		Appendix: 40; 45; 51
	Number of dismissals by gender, age and job category	3-3 Topic management	Appendix: 54-55
	Average remuneration and remuneration trends by gender, age and job category or equal value	3-3 Topic management	Appendix: 47-48
	Gender pay gap; remuneration for identical work, or average remuneration at the company	405-2 Ratio of basic salary and remuneration of women to men	Appendix: 47-48; 71
	Average remuneration of directors and executives, including variable pay, per diems, termination benefits, contributions to long-term savings schemes and any other benefits, broken down by gender	3-3 Topic management	DR: 18 Appendix: 47-48
	Disconnection policies	3-3 Topic management	Appendix: 49
	Number of employees with a disability	3-3 Topic management 405-1 Diversity of governance bodies and employees	DR: 78 Appendix: 47
Organisation of work	Organisation of working hours	3-3 Topic management	Appendix: 54; 57
	Number of hours of absenteeism	3-3 Topic management.	Appendix: 54
	Measures to facilitate work-life balance and sharing of parental responsibilities	3-3 Topic management	Appendix: 46
Health and safety	Healthy and safe working conditions	3-3 Topic management 403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment and incident investigation 403-3 Occupational health services 403-4 Worker participation, consultation and communication on occupational health and safety 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system	DR: 77-78 Appendix: 39-45
	Occupational accidents (frequency and severity), broken down by gender	403-9 Work-related injuries 403-10 Work-related ill health	DR: 77-78 Appendix: 42-44

Law 11/2018 on NFI		Related GRI standard	Pages
	Occupational diseases (frequency and severity) broken down by gender.	403-10 Work-related ill health	Appendix: 43
Labour relations	Organisation of employer-employee dialogue, including procedures for informing, consulting and negotiating with employees	3-3 Topic management 2-29 Approach to stakeholder engagement.	Appendix: 57
	Percentage of employees covered by collective agreements by country	GRI 2-30 Collective bargaining agreements	Appendix: 57
	Assessment of collective agreements, particularly in the occupational health and safety area	3-3 Topic management	Appendix: 57
	Mechanisms and procedures in place in the company to promote employee involvement in company management, in terms of information, consultation and participation	2-29 Approach to stakeholder engagement.	DR: 80 Appendix: 49
Training	Training policies implemented	GRI 404-2 Programmes for upgrading employee skills and transition assistance programs	DR: 80
	Total number of training hours by job category	404-1 Average hours of training per year per employee	DR: 80 Appendix: 58-59
Universal accessibility	Universal accessibility for people with disabilities	3-3 Topic management.	DR: 78 Appendix: 46
Equality	Measures adopted to promote equal treatment and equal opportunities between women and men	3-3 Topic management	DR: 78 Appendix: 45-48
	Equality plans, employment promotion measures, anti-sexual and gender-based harassment protocols.	3-3 Topic management	DR: 78 Appendix: 46
	The integration of, and universal accessibility for, people with disabilities.	3-3 Topic management	Appendix: 46
	Anti-discrimination policy and, where appropriate, diversity management policy	3-3 Topic management	Appendix: 45
Information on respect for human rights			
Policies	Policies that the Group applies, which include the due diligence procedures for the identification, assessment, prevention and mitigation of risks and significant impacts and for verification and control, as well as the measures adopted.	2-23 Policy commitments 2-24 Embedding policy commitments 3-3 Topic management	DR: 13 Appendix: 16-17; 71
Main risks	The main risks related to these matters linked to the Group's activities, including, where pertinent and proportionate, its commercial relationships, products or services that may have a negative impact in these areas, and how the Group manages these risks, explaining the evaluation and detection procedures used in accordance with national,	2-25 Processes to remediate negative impacts 3-3 Topic management	DR: 28-33 Appendix: 16-17; 71

Law 11/2018 on NFI		Related GRI standard	Pages
	European or international frameworks in relation to each area. Information should be included on the impacts detected and they should be detailed, particularly in relation to principal risks at short, medium and long term.		
Application of due diligence procedures	Application of human rights due diligence procedures and human rights risk prevention, and where applicable, measures to mitigate, manage and redress any abuses committed	2-23 Policy commitments 2-26 Mechanisms for seeking advice and raising concerns	DR: 13 Appendix: 16-17
	Complaints of human rights violations	3-3 Topic management 406-1 Incidents of discrimination and corrective actions taken	Appendix: 17; 71
	Measures implemented to promote and comply with the fundamental provisions of the ILO conventions relating to respect for freedom of association and the right to collective bargaining; elimination of discrimination at work and in employment; elimination of forced or compulsory labour; and effective abolition of child labour	3-3 Topic management 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour.	DR: 35-36 Appendix: 17
Information on anti-corruption and bribery			
Policies	Policies that the Group applies, which include the due diligence procedures for the identification, assessment, prevention and mitigation of risks and significant impacts and for verification and control, as well as the measures adopted.	2-23 Policy commitments 2-24 Embedding policy commitments 3-3 Topic management	DR: 38-41 Appendix: 14
Main risks	The main risks related to these matters linked to the Group's activities, including, where pertinent and proportionate, its commercial relationships, products or services that may have a negative impact in these areas, and how the Group manages these risks, explaining the evaluation and detection procedures used in accordance with national, European or international frameworks in relation to each area. Information should be included on the impacts detected and they should be detailed, particularly in relation to principal risks at short, medium and long term.	2-25 Processes to remediate negative impacts 3-3 Topic management	DR: 35-42
Corruption and bribery	Measures adopted to prevent corruption and bribery	2-26 Mechanisms for seeking advice and raising concerns 205-1 Operations assessed for risks related to corruption	DR: 41-42 Appendix: 14

Law 11/2018 on NFI		Related GRI standard	Pages
		205-2 Communication and training about anti-corruption policies and procedures 205-3 Confirmed incidents of corruption and actions taken	
	Anti-money laundering measures	2-23 Policy commitments 3-3 Topic management 205-1 Operations assessed for risks related to corruption 205-2 Communication and training about anti-corruption policies and procedures	DR: 41-42 Appendix: 14
	Contributions to foundations and non-profit entities	2-28 Membership associations	Appendix: 60
Information on the Group			
Policies	Policies that the Group applies, which include the due diligence procedures for the identification, assessment, prevention and mitigation of risks and significant impacts and for verification and control, as well as the measures adopted.	2-23 Policy commitments 2-24 Embedding policy commitments 3-3 Topic management	DR: 28-29; 35-38; 41-42; 72-73; 78
Main risks	The main risks related to these matters linked to the Group's activities, including, where pertinent and proportionate, its commercial relationships, products or services that may have a negative impact in these areas, and how the Group manages these risks, explaining the evaluation and detection procedures used in accordance with national, European or international frameworks in relation to each area. Information should be included on the impacts detected and they should be detailed, particularly in relation to principal risks at short, medium and long term.	2-25 Processes to remediate negative impacts 3-3 Topic management	DR: 28-33
The undertaking's commitments to sustainable development	Impact of the company's activity on employment and local development	3-3 Topic management	DR: 69-71 Appendix: 60-62
	Impact of the company's activity on local populations and the region	3-3 Topic management 203-2 Significant indirect economic impacts	DR: 69-71 Appendix: 60-62
	Relations with local community actors and types of dialogue with these actors	204-1 Proportion of spending on local suppliers 2-29 Approach to stakeholder engagement.	Appendix: 4
	Association and sponsorship actions	3-3 Topic management 2-28 Membership associations	DR: 69-71 Appendix: 63-66
Subcontracts and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy	3-3 Topic management	DR: 72-76
	Consideration of social and environmental responsibilities in supplier and subcontractor relationships	2-6 Activities, value chain and other business relationships	DR: 72-76

Law 11/2018 on NFI		Related GRI standard	Pages
		308-1 New suppliers that were screened using environmental criteria 414-1 New suppliers that were screened using social criteria	
	Supervisory systems, audits and audit findings	2-6 Activities, value chain and other business relationships 308-1 New suppliers that were screened using environmental criteria 414-1 New suppliers that were screened using social criteria	DR: 75-76
Consumers	Consumer health and safety measures	3-3 Topic management 416-1 Assessment of the health and safety impacts of product and service categories 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services.	DR: 71-72
	Grievance mechanisms, complaints received and their resolution	3-3 Topic management	DR: 71-72
Tax information	Profits obtained, broken down by country	207-4 Country-by-country reporting	DR: 65-66
	Corporate income tax paid	207-4 Country-by-country reporting	DR: 65-66
	Government grants received	201-4 Financial assistance received from government	Annual Accounts: 91
Regulation (EU) 2020/852 – Taxonomy	Requirements of the Regulation	NA – KPIs are prepared using the methodology described in the Directors' Report	Appendix: 67-77

