

2022 Directors' Report Appendix

Sustainability Strategy Monitoring Appendix



Abertis Infraestructuras, S.A.
and subsidiaries

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1

Stakeholders and Materiality

Stakeholders

Abertis has formally identified its stakeholders. It prepares and maintains the Group's stakeholder map, which is based on the stakeholder maps of each of the activities and countries in which the organisation is present. During 2021, steps were taken to identify the specific communication and relationship channels used with each stakeholder group, with a view to starting work on formulating a stakeholder relationship strategy that will be integrated in the organisation's functional activities.

There were no changes in the organisation's stakeholder map during 2022. Plans are in place to work with the various business units during 2023 to review these maps in detail and ensure they are fully integrated in the organisation's day-to-day activities. This work will be carried out with the direct involvement of the corporate functional areas, within the framework of the work carried out during 2022 with a view to integrating sustainability considerations across the organisation in each of the corporate areas responsible.

This work will include defining the key actions to be taken to involve stakeholders more directly and more specifically in identifying and prioritising material topics for the Group. In Abertis' experience, although sustainability surveys may reach a large number of individual members of the various stakeholder groups, they offer no guarantee that the results will be analysed, contextualised and integrated in each process and responsibility within each functional area of the Corporation and the business units. Moreover, under the various ESG management systems implemented in accordance with the main international technical standards, the Group is required draw up a stakeholder map. All these elements therefore need to be analysed and made consistent in a single stakeholder map.

Accordingly, especially in view of the substantial increase in sustainability concerns over the last two years, the organisation aims to formulate a stakeholder relationship strategy that is integrated in each functional area and founded on the communication and relationship channels already in place for each stakeholder group. This strategy will be established through a variety of procedures, which may be specific or may be integrated in existing procedures. This will ensure that the work carried out, both in managing stakeholder relations and in performing and updating the materiality analysis for the Group and its business units, is consistent.

The expectations of stakeholders and of Abertis itself in relation to ESG issues remain high and have risen substantially, both in general and across the organisation. These expectations reflect the general trend in sustainability concerns, with special attention to the way the organisation's activities contribute to the achievement of the Sustainable Development Goals.

The following infographic shows the organisation's main stakeholders, the expectations of the stakeholders and of Abertis, and the main communication and relationship channels currently in place.

Abertis and its stakeholders



Common channels

Frequent channels

Specific channels

STAKEHOLDER EXPECTATIONS

CHANNELS

ABERTIS EXPECTATIONS

INVESTMENT COMMUNITY

Profitability and returns that increase the value of the company without jeopardising other assets.

Transparency, accountability and good governance.

Relevant decision-making in relation to the objectives set by the organisation.

- 1
- 2
- 3
- 4
- 1

Profitability and returns that increase the value of the company without jeopardising other assets.

Transparency, accountability and good governance.

Competitiveness.

STAFF AND EMPLOYEE REPRESENTATION

Security in the provision of work and compliance with contractual commitments.

Smooth and effective dialogue and willingness to work within a collective bargaining framework.

- 1
- 2
- 3
- 4
- 1
- 4
- 2
- 3
- 4

Contribution to value creation in the organisation.

Professional development, work-life balance, training and recognition.

Involvement with the organisation's values and identification of improvements from a collective point of view.

SUPPLIERS

Neutral and transparent selection and recruitment processes.

Collaboration, understanding and outreach.

- 1
- 2
- 4
- 1
- 3
- 5

Compliance with contractual commitments.

Performance and efficiency in accordance with the agreed financial value.

USERS AND CLIENTS

Satisfaction with the services provided and resolution of incidents.

Security and confidentiality.

Road safety.

- 2
- 4
- 2
- 4
- 6

Compliance with contractual commitments.

Road safety.

LOCAL COMMUNITY, ASSOCIATIONS AND MEDIA

Fulfilment of objectives, collaboration in the various social projects and respect for established agreements.

Road safety.

Transparency.

Involvement in decision-making.

- 1
- 2
- 3
- 4
- 2
- 3
- 7

Collaboration and understanding.

Improving the local environment and community.

Adequate transmission and dissemination of information.

PUBLIC ADMINISTRATIONS AND REGULATORS

Collaboration for the achievement of social objectives.

Capacity for management, innovation and responsiveness.

Transparency and contribution to the SDGs.

Active participation in diplomatic organisations.

- 1
- 4
- 3
- 8
- 9

Compliance with contractual commitments.

Transparency and legal certainty.

Materiality

During 2022, Abertis' materiality analysis was updated to meet the requirements of the new GRI Universal Standards. Work was also started on bringing the materiality analysis into line with the methodological requirements of the new European Corporate Sustainability Reporting Directive (CSRD), as reflected in the European Sustainability Reporting Standards (ESRS), which are expected to be formally adopted by the European Commission during 2023.

This exercise served to start to adapt the analysis to what is referred to as 'impact materiality', which is intended to identify the impacts an organisation's activity has on the world at large, taking impacts on the environment and on people into account. In addition, Human Rights considerations have been introduced across the organisation, including any impacts the organisation causes directly, or to which it contributes, and any impacts otherwise directly linked to the company's upstream or downstream value chain.

During 2023, the preliminary results of the quantification of the impact materiality process will be completed and compared across each of the Group's activities and countries. In addition, the first steps will be taken to prepare the 'financial materiality' exercise, aimed at identifying the issues that have a direct impact on the financial dimension of the organisation.

The impact materiality assessment carried out in 2022 is based on a variety of conventions set by the international reference framework, management and reporting standards, and applicable internal management benchmarks.



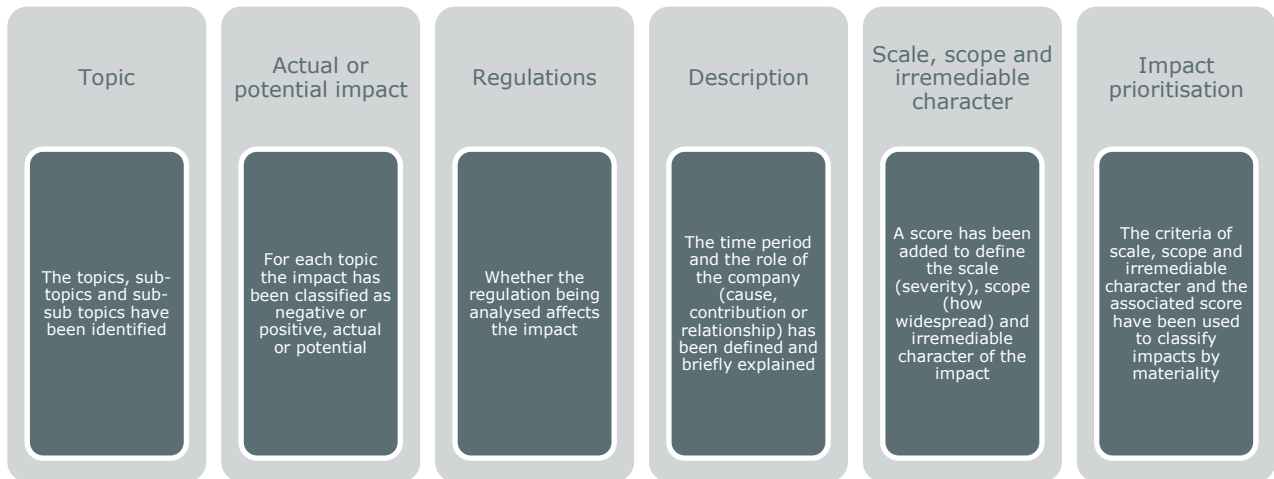
In the study of impact materiality, the life-cycle analysis carried out previously has been considered to be still valid, as the Toll roads and Mobility Services activities have not changed significantly and the scope of sustainability information is the same as the previous year.

The industry, geographical and regulatory analysis used as the basis for the impact analysis has also been reviewed and updated. Information on the impact of the 'new normal' under COVID-19 has been included, without specifying in detail how previous years' benchmarkings were carried out, given the easing of the pandemic and the gradual resumption of business as usual. In the sector analysis, a broad-based view of mobility gathered from studies on industrial mobility and electric vehicles has been added.

At the regulatory level, existing internal regulations and advances in ESG legislation and non-binding commitments adopted at the international level over the past year have been reviewed and updated. In particular, this refers to the new European regulations, notably 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, a stage has been added to quantify the relevance of each ESG issue analysed, following the indications of the GRI and the European Sustainability Reporting Standards, and a preliminary value has been assigned to each of the variables analysed. As mentioned previously, this work will continue during 2023, specifically checking each activity and country, as well as the Corporation.

METHODOLOGY FOR CLASSIFYING MATERIAL TOPICS BY IMPACT



The final material topics are consistent with those identified in previous years, which are still relevant and remain valid. The changes are as follows: Across all topics, human rights due diligence has gained in importance (under the impulse of the new European directive and, in Spain, the draft law on the protection of human rights and due diligence in transnational business activities), with social responsibility in the value chain through the auditing of suppliers against environmental, social and governance (ESG) criteria, thus promoting sustainable consumption. At the social level, the topics of equal pay for women and men, well-being at work and social investment have been reinforced. At the environmental level, the topic of eco-efficiency and decarbonisation via emission reduction has been reinforced (driven by the new European Directive and the Spanish Law on Climate Change and Energy Transition).

In Toll roads, the main topics are road safety, which remains a matter of concern in some of the countries in which Abertis operates, and the protection of biodiversity (encouraged by the new European directive on the restoration of natural habitats.)

In Mobility Services, sustainability has gained importance at the global level, with a special focus on increasing transparency and accountability, compliance with human rights, and monitoring of the use of materials in countries with conflicts.

The following infographic presents the material topics for Abertis linked to the life cycle of each activity, always including all stages of each activity and specifying the location of each stage (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

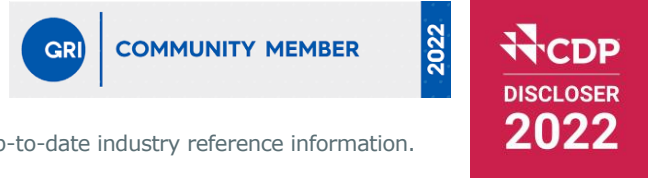
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Strategic Approach



Since 2021 Abertis has had a Sustainability Committee and a technical office for the ESG Plan to supervise and involve all the corporate areas and business units. In addition, the organisation has formulated the 2022-2030 Sustainability Strategy, associated with the slogan 'We have a plan', which invites all stakeholders to get involved. This year it also launched the first ESG Plan, for the period 2022-2024.

As regards ESG performance, the Group has continued to participate in leading international organisations in the field of sustainability, including the Global Reporting Initiative (GRI) and the Carbon Disclosure Project (CDP), aiming to be an active participant in the network and have the most up-to-date industry reference information.



Abertis takes part each year in the external evaluations performed by specialised ESG analysts. The feedback obtained from these evaluations is incorporated into the Group's continuous improvement process and helps the Group obtain a global overview of its sustainability situation. This year the ESG results from MSCI* are unchanged compared to 2021, with the award of an AA grade, demonstrating the Group's resilience to ESG risks. These results are analysed in order to decide on improvement actions that will increase ESG good practices. The risk rating obtained from Sustainalytics* remains unchanged, putting Abertis in third place in the transport infrastructure sector and 43rd worldwide in all sectors, with a minimum risk of 7.1.



The 2022-2030 Sustainability Strategy replaces the CSR Master Plan created in 2015. It addresses global challenges and defines the Group's sustainability objectives. The Strategy focuses on three main areas: good governance, to ensure an organisational culture based on principles of ethics, sustainability and rejection of corruption; eco-efficiency and nature conservation; and lastly, commitment to employees and contractors, as well as to society, so as to ensure workplace and road safety, equal opportunities and job quality. The 'We have a plan' strategy is deployed through three-year plans, called ESG Plans, which specify the actions to be carried out and the budget for achieving the agreed objectives.

During 2022, a technical office was created in the Corporation to oversee compliance with the Sustainability Strategy, coordinate the planning, execution and control of the performance of all the initiatives included in the 2022-2024 ESG Plan in the business units, and report regularly to the Sustainability Committee. This technical office is made up of the Institutional Relations, Communication and Sustainability area, with responsibility for qualitative and quantitative project reporting, and the Planning and Control and Technical areas, together with the involvement of other functional areas, including People, Cybersecurity, Compliance, Risks, etc., of the Corporation and of all the business units.

Work on the 2022-2024 ESG Plan started on a continuous basis this year, giving priority to good governance actions, with employee training on sustainability and anti-corruption, carbon footprint reduction, the use of construction materials with a reduced life-cycle environmental impact, the enhancement of biodiversity in the vicinity of toll roads, road and occupational safety, equality and diversity, and the execution of community projects. Specific actions carried out during 2022 include vehicle fleet renewal, installation of electric vehicle charging stations, energy savings, energy from renewable sources, training on circular economy and waste management, and road safety measures.




To ensure that the Abertis Sustainability Strategy and the ESG Plan objectives are included in M&A opportunities, the Abertis Group has designed an ESG M&A due diligence framework, which requires that ESG risks and opportunities be duly factored in when planning and carrying out M&A transactions.

The infographic below presents a qualitative summary of the degree of implementation of the actions set out in the 2022-2024 ESG Plan, thus providing an overview of plan monitoring. It should be pointed out that the actions that have been implemented more quickly, such as purchasing electricity from renewable sources, will need to be consolidated over time to ensure that the targets are met. The impact of other actions that take longer to implement, such as fleet migrations and specific projects for electricity self-consumption and process innovations relating to the consumption of less polluting materials, will be reflected in performance in future years.

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In 2022, Abertis received an AA rating (on a scale from 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.

2022-2024 ESG Plan Monitoring

	COMMITMENTS	QUANTITATIVE TARGETS	MAIN PROGRESS ACHIEVED IN 2022
AXIS 1 We are transparent and demanding	 We develop a culture in the organisation based on ethical and sustainability principles We reject all forms of corruption We achieve excellence in good governance	>70% of senior and middle managers trained in sustainability.	Sustainability training for the entire workforce of the corporate headquarters.
		Introduce variable remuneration schemes for senior and middle managers tied to ESG metrics.	Introduction of variable remuneration schemes based on the qualitative objectives of the ESG Plan.
		100% of critical suppliers evaluated and audited per ESG criteria.	Launch of the Go Supply project and assessment of practically all critical suppliers based on sustainability criteria.
		>75% of revenue from activities with a certified environmental management system in place.	Identification of the main obstacles to implementation of an environmental management system in the business units that do not have one.
		100% of revenue from activities with a formal cybersecurity policy in place.	Development of a corporate cybersecurity policy.
		100% of revenue from activities with a human rights due diligence system in place.	Implementation of formal human rights risk and impact analyses for the entire value chain.
AXIS 2 We are eco-efficient and respectful	 We reduce the carbon footprint of our organisation and our activities We innovate based on the circular economy throughout our value chain We promote and ensure the conservation of natural capital	Reduce scope 1 and 2 emissions (>25% in 2024 compared to 2019).	Start of implementation of various decarbonisation projects (electricity self-consumption facilities, energy efficiency measures and fleet migration).
		>40% of total electricity consumed from renewable sources.	Agreements signed for the purchase of electricity from renewable sources.
		Reduce emissions from purchased goods and services relative to kms travelled (>10% in 2024 compared to 2019).	Start of pilot projects to identify levers for promoting the use of recycled materials and waste recovery in construction and maintenance work.
		Increase the number of electric vehicle charging stations on the toll roads.	Establishment of a plan for the installation of electric vehicle charging stations.
		>50% of waste generated is recycled.	Facilities upgraded and alliances formed to increase and sustain the volume of waste recovered.
		Develop a specific methodology for measuring and quantifying impacts on biodiversity.	Analysis of the state of the art in methodologies for quantifying impacts on biodiversity.
AXIS 3 We are responsible and aware	 We guarantee and promote road safety and occupational health We ensure equal opportunities and enhance the quality of employment We generate positive synergies with the local community	Reduce road accident fatalities in line with the United Nations Decade of Action for Road Safety for 2030.	Continuation of operational actions to promote road safety, in addition to awareness-raising campaigns.
		Keep the accident frequency rate for direct workers below 10.	Continuation of operational actions to promote workplace safety, in addition to specific safety training.
		Increase the number of women in senior and management positions.	Formal analysis of the current situation regarding gender equality in the business units and deployment of specific actions.
		Increase the hiring of women for senior and management positions.	

This Sustainability Strategy Monitoring Appendix is organised according to the strategy's three axes, based on the commitments assumed in each axis. The purpose of this report, moreover, is to share the monitoring of the organisation's strategic goals and actions and its sustainability performance during 2022 with all stakeholders.

The first Global Sustainability Meeting (GSM), bringing together all the Abertis Group's sustainability teams, was held in Barcelona in July 2022. The meeting was attended by representatives of all the sustainability areas of all the Group's business units and the Corporation, either in person or online. For two days these representatives shared information about the projects the various business units are executing, the experience acquired and the lessons learned. Presentations were given on the most important corporate ESG projects and developments, emphasising how the teams in each area can contribute to achieving the goals the Group has set itself for the next few years. The year also saw the start of bimonthly ESG Club meetings, at which the main sustainability representatives from different business units and the corporate area meet, thus creating a shared space for the exchange of information, needs and experiences within the Group.

The main tasks of the Sustainability Committee, created in 2021, are to lead the organisation's transformation process by integrating ESG and sustainability issues at every stage of the activities' value chain; to follow up on the Sustainability Strategy, the strategic objectives and the actions designed to achieve them; and to supervise sustainability projects, reporting progress to the CEO. All the organisation's corporate areas take part. The Sustainability Committee met 6 times during 2022. The meetings were attended by people representing all the Group's corporate areas, as well as the CEO. The Committee's work is expected to continue in 2023, with the same frequency of meetings and the same involvement of the organisation's corporate areas.

Topics discussed at Sustainability Committee meetings during 2022 include: the progress of the various sustainability projects, specific ESG Plan projects, Science Based Targets initiative (SBTi) certification, climate change risks and opportunities, sustainability-linked bonds, human rights due diligence, the results of ESG assessments by specialised analysts and agents such as MSCI, CDP and Sustainalytics, fiscal transparency, methodological developments in the universal GRI-SRS standards, the EFRAG recommendations in relation to the Corporate Sustainability Reporting Directive (CSRD), and the environmental taxonomy.

The task of monitoring all the 2022-2024 ESG Plan projects, optimising collaboration and exploiting synergies between the business units, coordinating the work with other areas involved and sharing status updates of the various KPIs defined in the ESG Plan will be carried out using the project management methodology endorsed by the Project Management Institute and defined in the PMBOK Guide.

Within the scope of the technical office, the various departments and business units held more than 150 meetings in relation to the ESG Plan. The main lines of work at these meetings included the design and development of carbon footprint reduction projects, indicator dashboards for the business units, the purchase of energy from renewable sources as a decarbonisation measure, initiative monitoring forms, and development of the corporate human rights due diligence system covering the Abertis Group's global value chain.

Sustainability training for all employees of the Corporation was started during 2022. For senior managers the training was ad hoc, taking each manager's responsibilities and the particular features of the business model into account. The training was intended to provide senior management with a shared understanding and language on sustainability, identify the main trends and how stakeholders' expectations are changing, and explain the new regulatory priorities and how Abertis is responding to them. For all other employees, a three-year training itinerary is scheduled, with the intention that, at the end of this period, all employees will be aware of general ESG issues and the specific challenges relating to their own tasks. All this training is expected to create an enterprise-wide layer which will ensure that ESG considerations are integrated across all areas. During 2022, employees were trained in general ESG concepts, motivations and challenges, with an introduction to the Abertis strategy. As a result of the training, 100% of Abertis Infraestructuras y Abertis Foundation staff have an awareness of sustainability issues.

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 governance of the organisation 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.

The business units operating in Brazil, Argentina, Spain, Italy, India and the Corporation have renewed the ISO 37001 certification of their anti-bribery management systems for 2022, thus ensuring they apply best practice in preventing crime and promoting a business culture of ethics and regulatory compliance in every area of their activities. In 2022, for the first time, Autopistas España obtained UNE 19601 Criminal Law Compliance System certification, under the accreditation recently obtained by AENOR from the national accreditation body ENAC, making Autopistas España the first entity in Spain to do so.

The ethics channel provides stakeholders with a means of reporting any compliance incidents or irregularities to the organisation. The Group conducts ethics and compliance training to address breaches reported through the ethics channel.

Training and awareness-raising, as building blocks of effective compliance system management, are centred on ethical values of corruption prevention and regulatory compliance, with a special focus on the use of the ethics channel.

During 2022, Autopistas España communicated its commitment to being a sustainable company, both internally and externally, through sustainability presentations on the intranet, a specific sustainability section on the Autopistas España website and company-organised sustainability events such as the Sustainable Mobility meeting.

At the same time, to promote an organisational culture based on ethical principles, Arteris has appointed and trained compliance officers, whose task is to facilitate compliance by maintaining and building awareness of priority compliance issues in each company in the Arteris Group. For the fourth year, Brazil granted the Prêmio Valores award, which gives recognition to employees who put the values and behaviours of the Group's culture into practice.

Lastly, employees in Italy were introduced to the world of social responsibility through presentations on the opportunities the organisation offers for volunteering and social commitment.

In 2022 a total of 340 reports were received through the ethics channel, 18% more than the previous year, mainly in Brazil, which accounted for 89% of all such reports received.

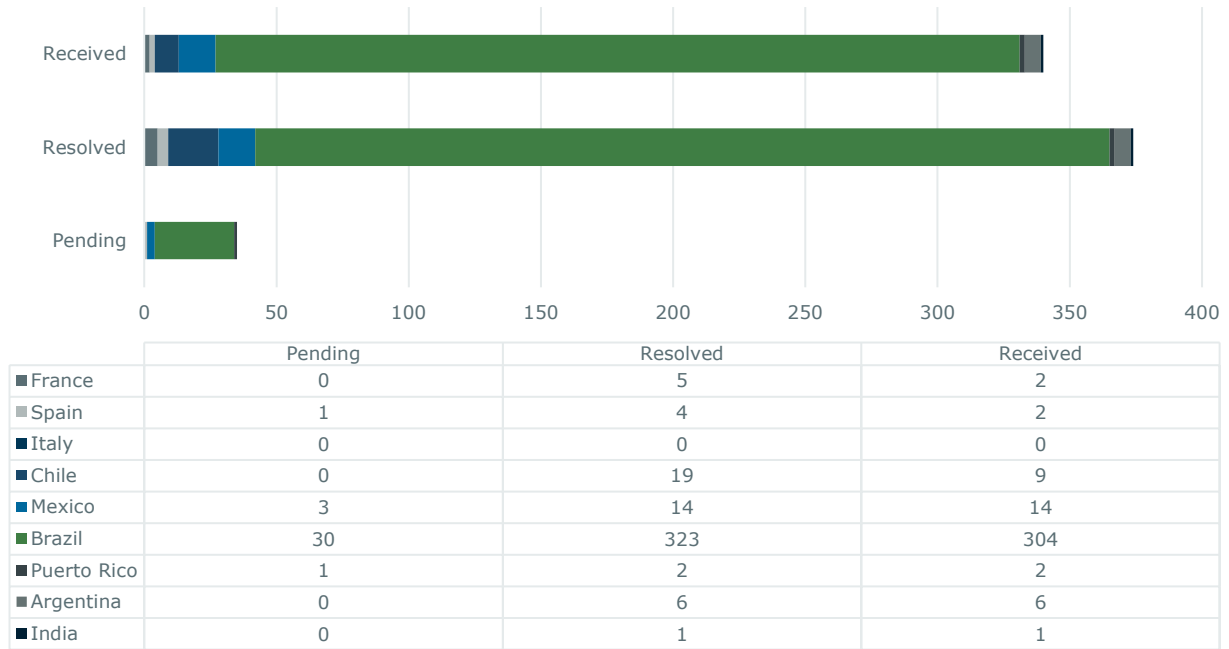
The Group-level rules for Ethics and Crime Prevention Committees specify that the committee's proposal for resolving compliance consultations or reports of breaches must be issued within the time set by applicable law and that if the law sets no time limit, the proposal must be issued within 45 business days. Exceptionally, this deadline may be extended where there is sufficient reason to do so, in which case the reason must be communicated in writing to the person who posted the consultation or reported the breach.

Consequently, not all incidents reported during the year were resolved in the year, and some of the incidents resolved during the year had been reported the previous year. During 2022 a total of 409 reports were handled and 91.4% were resolved, leaving 35 cases pending in Brazil, Abertis Mobility Services, Puerto Rico and Mexico.

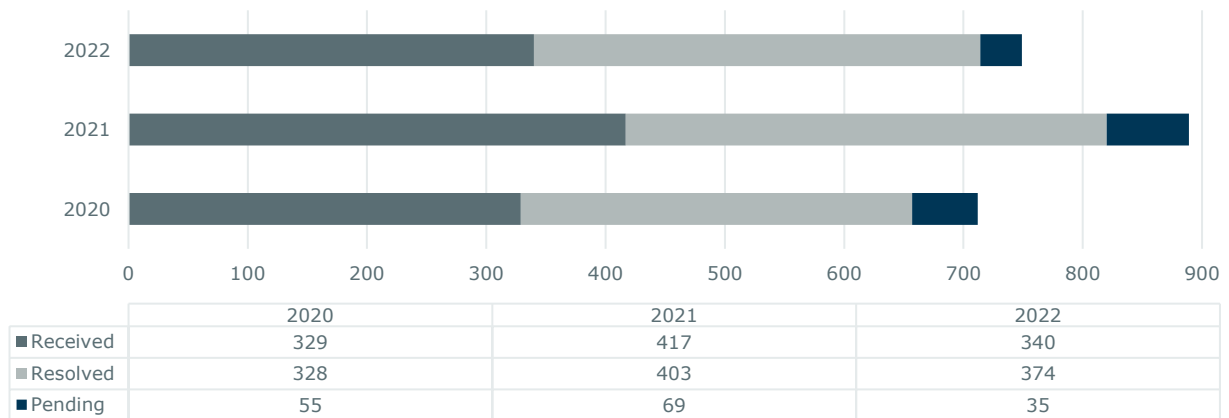
The change in the number of reports received varied across the Group's business units. The biggest increase was in Argentina and Puerto Rico, whereas in France, Brazil, Spain and Chile the number of reports decreased significantly compared to the previous year.

No reports of breaches were received in Italy or Abertis Mobility Services. The nature of the incidents reported partly follow the same pattern as the previous year, consisting mainly of breach of internal policies (23.2%), harassment (20.9%), inappropriate behaviour (12.4%) and conflict of interest (8.2%).

TOTAL NUMBER OF REPORTS HANDLED DURING THE YEAR BY COUNTRY



TREND IN REPORTS RECEIVED AND HANDLED

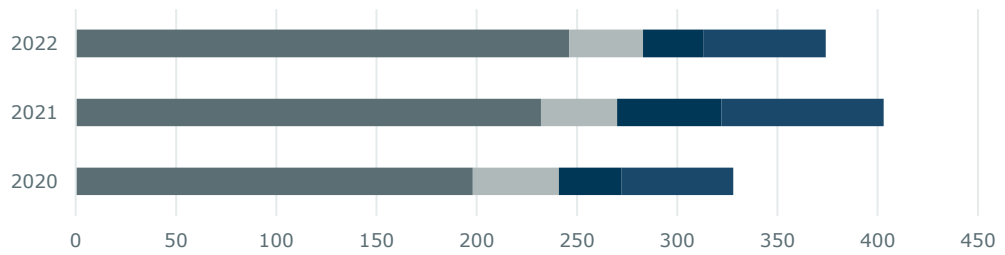


65.8% of the reports received were rejected, a higher percentage than the previous year, which means that the number of breaches of the Code of Ethics decreased by 25.1% compared to the previous year, reaching a total of 128 cases.

Of the total breaches identified, 9.9% were resolved with warnings, 8% led to dismissal of the persons involved and 16.3% resulted in the application of other disciplinary measures. The number of cases resolved by dismissal is significantly smaller than the previous year, the number of warnings much the same and the number of other measures smaller.

During 2022 a total of 102 reports of discrimination, moral harassment, sexual harassment and workplace harassment were received, mainly in Brazil, except for 9 cases in the Corporation in Spain, Mexico, Chile, Puerto Rico and Argentina. Of those 102 reports, 46 were rejected, 12 were resolved with warnings, 15 led to dismissal and 17 resulted in the adoption of other disciplinary measures.

TOTAL REPORTS RESOLVED BY TYPE OF RESOLUTION



	2020	2021	2022
■ Rejected	198	232	246
■ Warnings	43	38	37
■ Dismissals	31	52	30
■ Other disciplinary measures	56	81	61

We reject all forms of corruption

Section 5.2 of the Directors’ Report provides information on the steps taken to implement the anti-corruption management system.

The 2022-2030 Sustainability Strategy makes it a strategic objective to engage all stakeholders in preventing corruption.

Training and awareness campaigns are two of the building blocks of effective compliance system management.

During 2022, Autopistas España organised the Ethics Champions campaign to inform and raise awareness among the workforce about the organisation’s commitment to good governance, regulatory compliance and corporate ethics, and the role of the Compliance area. Also, to disseminate the Group’s sustainability culture, Autopistas España communicated its commitment to being a sustainable company, both internally and externally, through sustainability presentations in channels such as the intranet, a specific sustainability section on the Autopistas España website and company-organised sustainability events such as the Sustainable Mobility meeting.

During 2022, specific training in ethical values and the prevention of corruption was provided to members of the Boards of Directors of the business units in Italy, Brazil, Argentina and Mexico. A total of 30 directors, 398 senior and middle managers and 5,725 other employees received anti-corruption training in Spain (Corporation and Autopistas España), France, Italy, Brazil, Argentina, India and Mexico.

The training provided to all employees in the business units involved 6,153 people in Brazil, India, France, Mexico, Italy, Argentina and Chile, as well as the Corporation in Spain and Autopistas España, and addressed subjects relating to the prevention of corruption. Likewise, the employees of Arteris in Brazil, RCO in Mexico, Autopistas in Spain and Isadak in India received training on the compliance model, while the employees in Brazil, India, Mexico, Puerto Rico and the Corporation received more specific training on the prevention of workplace harassment.

We achieve excellence in good governance

The governance system is explained in detail in the Corporate Governance section of the 2022 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 (revised 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 4 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 channel stakeholders' grievances and reports in relation to violations of human rights. This reporting channel also gives the organisation a means of managing these compliance incidents or irregularities.

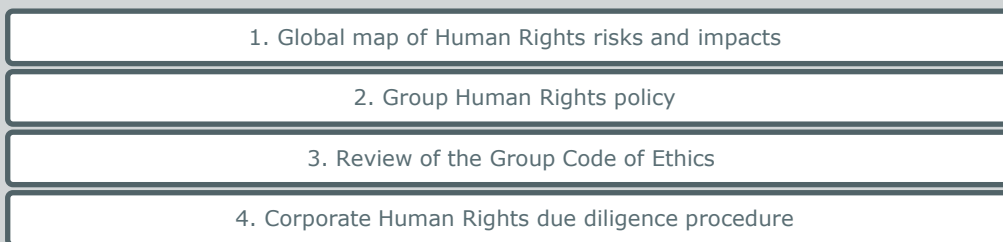
Various monitoring and management mechanisms have been implemented to integrate sustainability in the organisation's management. They include the ESG Plan technical office and the Sustainability Committee at Corporation level, as well as the ESG Club sessions and cross-organisational work teams at both Corporation and business unit level.

Human Rights Due Diligence

Human Rights risk is the risk that the company will be found to have committed crimes under the Spanish Penal Code. It is identified through a criminal risk assessment. The business units are working to develop a formal system for conducting human rights due diligence and identifying human rights impacts. The Mobility Services subsidiaries in the UK have a modern slavery policy, in order to comply with local law.

During 2022, Abertis worked on designing its corporate human rights due diligence system, with the aim of achieving the goals set in the 2022-2024 ESG plan, most notably the need to have an internal framework that drives the implementation of human rights due diligence processes across 100% of the business.

Components of Abertis' corporate Human Rights due diligence system



A global analysis of human rights risks and impacts was carried out with a view to deploying the corporate human rights due diligence system and ensuring that it effectively covers the whole of the Group's operations. This analysis combined two approaches to include the impacts associated with the Group's direct operations and those associated with its value chain.

The first approach consisted of a country-level human rights risk analysis for the countries in which the Group and its suppliers operate. The conclusions specify the main human rights risk factors to be taken into account and the due diligence effort required in each country.

The second approach consisted of an industry-level risk analysis for the industries in which the Group operates, distinguishing between Toll roads and Mobility Services and taking into account the stakeholders affected by the Group's operations and the activity's entire life cycle, including the upstream and downstream value chain. The results of this

analysis, following the two approaches just described, provide a global map of industry risks and an assessment of their severity and likelihood of occurrence. The risk map and assessment have been used to create dashboards of priority issues for each business unit, tailored to the sector and the countries in which it operates. The dashboard allows the Group to address the specific risks associated with each operation, so as to ensure correct management, more effective results and more targeted resource allocation.

Once the risk analysis was complete, the Group worked to develop a human rights policy, taking the main international human rights standards into account, including the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD Guidelines for Multinational Enterprises.

Also during 2022, the Group worked on the human rights due diligence process, which defines the Group's approach to effective execution of human rights due diligence processes, assigning responsibilities at the highest level and providing mandatory guidelines to be followed in all business units, specifically:

- How the business units must implement the Group's new human rights commitments (Human Rights Policy and Code of Conduct).
- How the business units must implement their own human rights due diligence systems based on the global risk map.
- How the business units must carry out effective monitoring and reporting, using the indicators defined in the Protocol.

Lastly, the Group has 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. The objective is to have all this documentation drawn up and reported during 2023.

Although there are security personnel in Argentina, Brazil, Italy, the United States, Puerto Rico, India and Mexico, none of them have received explicit training in human rights. Some countries, including Argentina, India and Brazil, have introduced human rights issues to their security supervisors with respect to the treatment of customers and road users.

No human rights-related complaints have been received other than the reports of discrimination, moral harassment, sexual harassment and workplace harassment 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



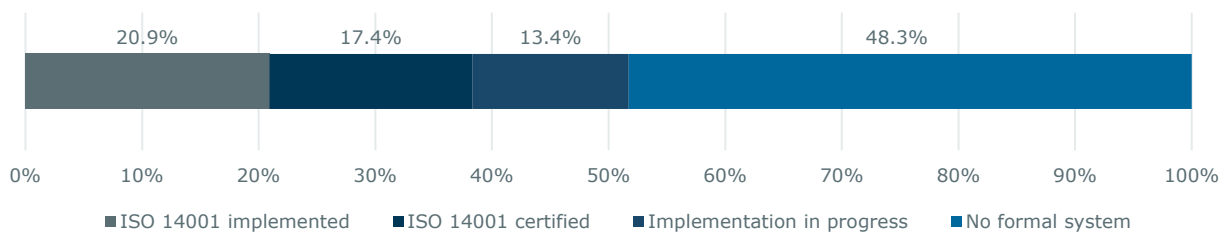
ISO 26000
CORE SUBJECTS

The Toll roads and Abertis Mobility Services activities have environmental impacts, including the consumption of resources (materials, energy and water), the generation of greenhouse gases (GHGs) and the production of waste. Specifically, the Toll roads activities affect natural capital mainly through road maintenance, construction and operation, which have an impact on the flora and fauna near the toll roads 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 objectives in relation to the environment 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.

38.3% 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 REVENUE)



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

We reduce the carbon footprint of our organisation and our activities

Science-based actions aimed at reducing greenhouse gas (GHG) emissions have been prioritised for the first three years of the ESG Plan (2022-2024) and a large majority of these actions were started during 2022, although some of these measures will need to be more fully embedded as structural measures over the next few years. Meanwhile, the project to formally identify climate change risks and opportunities and to integrate and quantify their financial impact continued, with full details in the Directors’ Report and the Carbon Disclosure Project (CDP) questionnaire.

This year, the Group reaffirmed its commitment to decarbonisation by signing the commitment letter and submitting its GHG emission reduction targets for validation by the Science Based Targets initiative (SBTi), a partnership between CDP, the United Nations Global Compact, World Resources Institute (WRI) and the World Wide Fund for Nature (WWF). The GHG emission reduction targets submitted for validation apply to scopes 1, 2 and 3. They are set out in the Sustainability Strategy and are intended to limit global warming to 1.5°C compared to pre-industrial levels, taking 2019 as reference year. Abertis continues to work to secure the validation of these reduction targets by SBTi, thus reinforcing the 2022-2030 Sustainability Strategy and the associated plan of emission reduction measures.

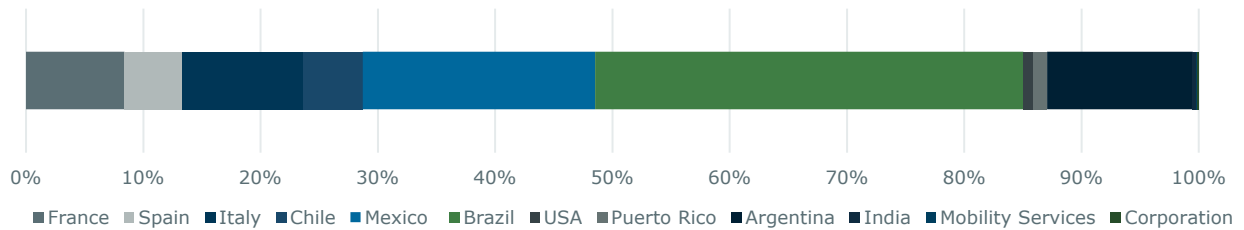
In this connection, the Group reviewed its carbon footprint calculation and reporting methodology, modifying some of the criteria used in previous years, as described in the methodology chapter. The main changes concern the emission factors used, giving priority to the use of emission factors from public databases. As a result, the values of the emission factors used has been significantly reduced, so that although the total value of the carbon footprint for 2022 has increased compared to the previous year, it has not done so by a comparable amount.

These methodological changes will need to be applied to the calculations for the base year emissions to ensure comparability and thus meet the agreed emission reduction targets. As soon as this exercise is completed, it will be published and formally presented to all stakeholders during 2023. The targets include a 50% reduction in scope 1 and 2 emissions in absolute terms by 2030 and a 22% reduction in emissions in the Purchased goods and services category in relative terms (per million km travelled by users) by 2030. The base year is 2019 because it is the most recent year since completion of the CSR Master Plan that was not affected by the impact of the pandemic.

The emissions for 2022 totalled 768,184 tonnes of CO_{2e}, 9.2% more than in 2021, and are distributed differently from the previous year, with 10.5% linked to scopes 1 and 2, and the remaining 89.5% to scope 3 (not including emissions arising from users travelling on the toll roads). Practically all the emissions generated are linked to the Toll roads activity (99.8% of total emissions for the year).

Additionally, the emissions generated by users travelling on the toll roads managed by Abertis totalled 16.7 million tonnes, which is 11.3% less than in 2021. These emissions have not been included in the tables or charts below.

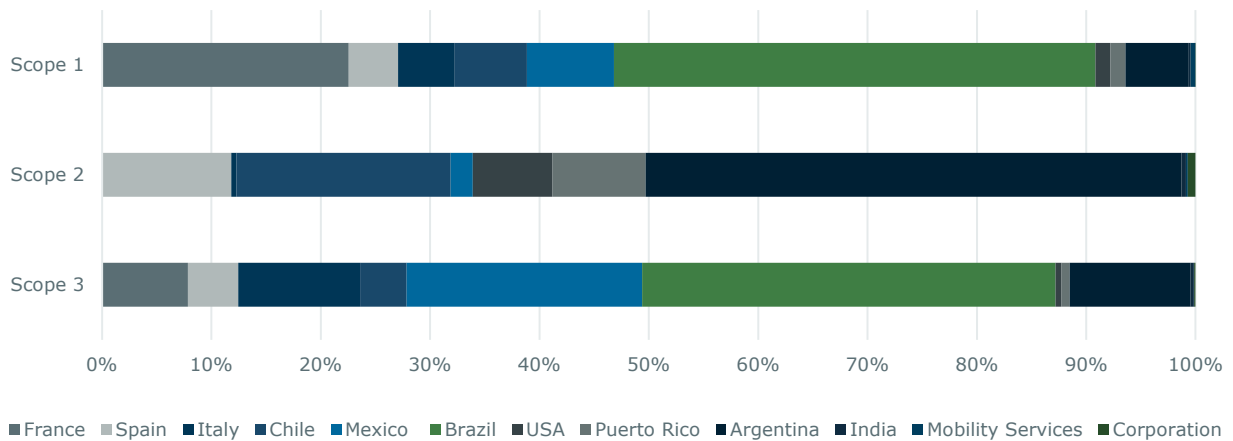
PERCENTAGE DISTRIBUTION OF TOTAL CO_{2e} EMISSIONS IN 2022 BY ACTIVITY AND COUNTRY



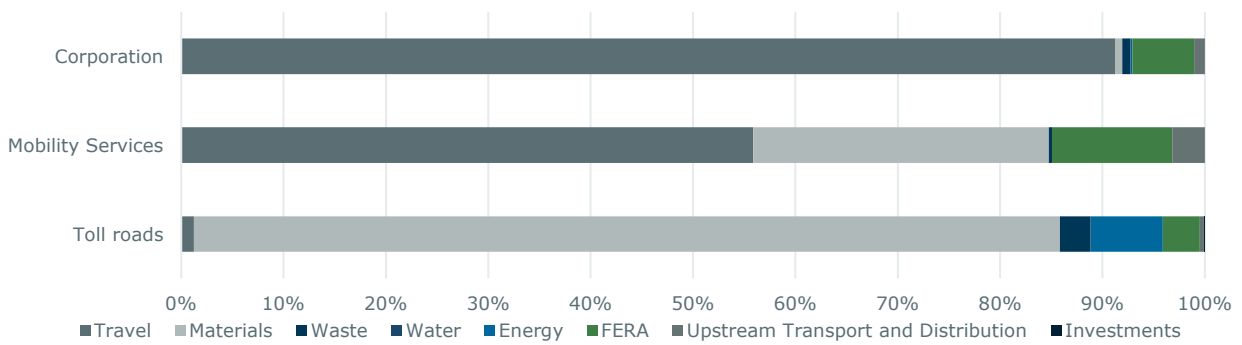
CO_{2e} EMISSIONS BY ACTIVITY AND COUNTRY (TONNES)

	Scope 1	Scope 2	Scope 3	Total
Toll roads	46,506	33,877	686,129	766,513
France	10,541	0	53,919	64,460
Spain	2,111	4,043	31,591	37,745
Italy	2,419	157	76,706	79,282
Chile	3,078	6,695	29,248	39,021
Mexico	3,718	695	147,942	152,356
Brazil	20,574	0	259,926	280,500
USA	627	2,484	3,493	6,604
Puerto Rico	649	2,918	5,356	8,923
Argentina	2,703	16,752	75,907	95,362
India	86	133	2,042	2,261
Mobility Services	202	62	184	448
Corporation	7	243	973	1,223
Total Abertis	46,715	34,183	687,286	768,184

PERCENTAGE DISTRIBUTION OF CO_{2E} 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 CO_{2E}

	2020	2021	2022	Change vs. 2021
Toll roads	799,184	701,917	766,513	9.2%
Scope 1	67,843	48,326	46,506	-3.8%
Scope 2	74,279	59,511	33,877	-43.1%
Scope 3	657,062	594,080	686,129	15.5%
Mobility Services	385	631	448	-29.0%
Scope 1	126	269	202	-24.8%
Scope 2	10	130	62	-52.2%
Scope 3	249	232	184	-20.8%
Corporation	440	668	1,223	83.0%
Scope 1	22	10	7	-34.7%
Scope 2	255	259	243	-6.2%
Scope 3	163	399	973	144.1%
Total Abertis	800,010	703,216	768,184	9.2%
Scope 1	67,991	48,605	46,715	-3.9%
Scope 2	74,545	59,901	34,183	-42.9%
Scope 3	657,474	594,711	687,286	15.6%

Non-normalized current-perimeter data, not adjusted to the SBTi criteria for the evaluation of the degree of achievement of the reduction targets.

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

	2020	2021	2022	Change vs. 2021
Toll roads	207.6	151.3	157.4	4.0%
Scope 1	17.6	10.4	9.5	-8.3%
Scope 2	19.3	12.8	7.0	-45.8%
Scope 3	170.7	128.0	140.9	10.0%
Mobility Services	34.9	12.1	8.7	-27.9%
Scope 1	11.4	5.2	3.9	-23.6%
Scope 2	0.9	2.5	1.2	-51.4%
Scope 3	22.6	4.5	3.6	-19.5%
Total Abertis	207.2	149.9	156.1	4.1%
Scope 1	17.6	10.4	9.5	-8.4%
Scope 2	19.3	12.8	6.9	-45.6%
Scope 3	170.3	126.7	139.6	10.2%

Non-normalized current-perimeter data, not adjusted to the SBTi criteria for the evaluation of the degree of achievement of the reduction targets.

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

	2020	2021	2022	Change vs. 2021
Scope 1	3.57	2.20	1.96	-11.0%
Scope 2	3.91	2.71	1.43	-47.4%

Non-normalized current-perimeter data, not adjusted to the SBTi criteria for the evaluation of the degree of achievement of the reduction targets.

Scope 1 and 2 emissions, mainly from the consumption of liquid fuels and electricity, are down 25.4% overall compared to 2021, since the percentage consumption of electricity from renewable sources increased significantly in 2022, to 57.6% of total electricity consumption, due to the acquisition of certificates of guarantee of origin. Total emissions intensity was 156.1 tonnes of CO_{2e} per million euros of revenue, 4.1% more than the previous year.

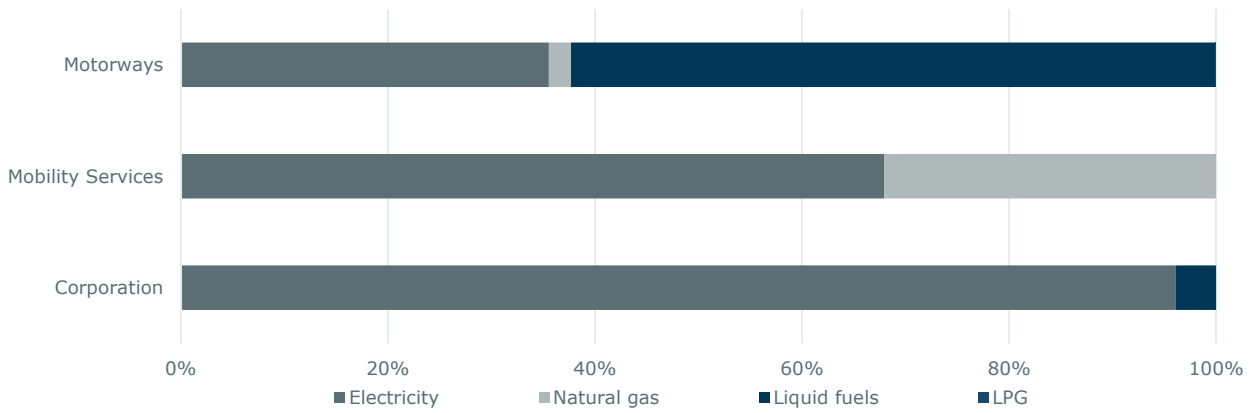
It should be borne in mind that the reductions in scope 2 emissions are linked to short-term actions and will need to be reinforced year after year, until they are consolidated as a structural reduction. There can be no assurance that certificates of guarantee of origin will be available, so consideration must be given to the supplementary measures that will be required to ensure that the reductions achieved in 2022 are maintained over time.

Scope 3 emissions are up 15.6% compared to 2021, mainly because of the increase in extraordinary construction and maintenance work in Brazil and Mexico, which affected the total consumption of materials. This increase is seen in Purchased goods and services and Energy consumed by subcontractors, while the other categories currently calculated in scope 3 have decreased. The ratio of emissions linked to purchased goods and services per million km travelled by motorway users reached 9.1.

The Group's main energy source is liquid fuels, which in 2022 account for 62.1% of total consumption, both direct and indirect, followed by electricity, which accounts for 35.6% of total energy consumption. It should be noted that 52.4% of the total liquid fuels consumed in 2022 relates to indirect consumption by the organisation's subcontractors and that this indirect consumption is up 48.8% in absolute terms compared to the previous year. Direct consumption of liquid fuels has increased less sharply, by 7.2%, compared to 2021, while electricity consumption has remained practically constant.

In total, energy consumption in 2022, both direct and indirect, amounted to 569,639 MWh, an increase of 13.7% compared to the previous year. Consumption of LPG was 457 MWh, representing 0.1% of total energy consumption, while consumption of own renewable sources came to 759 MWh.

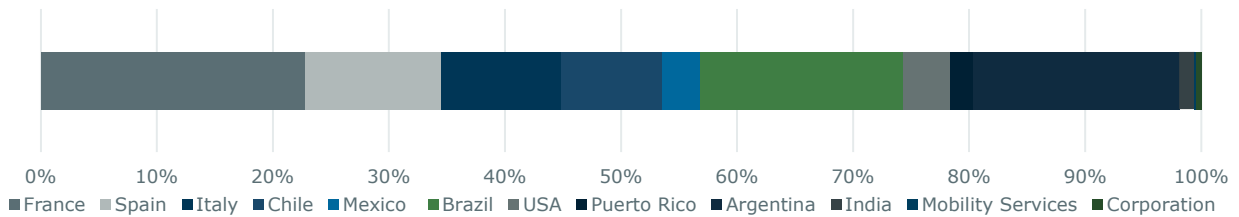
PERCENTAGE DISTRIBUTION OF ENERGY CONSUMPTION IN 2022 BY SOURCE AND ACTIVITY (MWH)



The business units in France, Chile, Italy and Spain are installing electric vehicle charging stations along their concessions to serve both their own employees and motorway users. At year-end 2022, the total number of electric vehicle charging stations installed is 394. The aim is to promote sustainable mobility and provide a service to electric vehicle drivers. This initiative is part of the Group’s strategy to promote the transition to a clean and sustainable mobility model, with fewer GHG emissions. The French business unit, Sanef, has developed car parks specifically to encourage car sharing, providing services tailored to the needs of the places in which it operates, so as to facilitate the development of responsible, economically viable shared mobility. The business units have also started fleet migration projects to replace fossil fuel vehicles with other, less polluting vehicles.

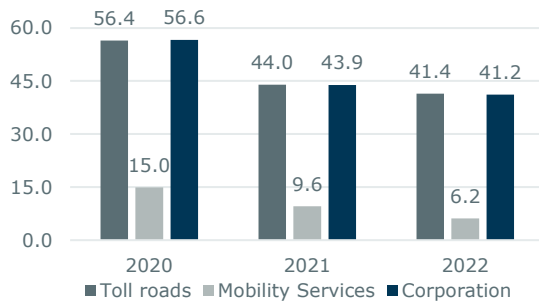
Total electricity consumption came to 203,001 MWh, a figure very similar to that of the previous year but distributed differently between the different countries. There were reductions in Spain, France and Chile due to changes in the Group’s perimeter and energy efficiency measures, the latter being most strongly reflected in the reductions in Puerto Rico and Argentina. These reductions were offset by increases in electricity consumption in Brazil, India, Mexico and the United States.

PERCENTAGE DISTRIBUTION OF ELECTRICITY CONSUMPTION IN 2022 BY ACTIVITY AND COUNTRY (MWH)



During 2022, specific energy efficiency measures were implemented. In France, the measures were focused on energy-upgrading buildings at the level of envelope, slabs, heating and lighting, with the goal of improving energy performance. In Italy, a project has been carried out to change the air conditioning systems at toll stations from diesel to heat pumps. Another successful initiative was the installation of capacitor batteries inside certain tunnels in Chile, considerably reducing electricity consumption. Projects to replace conventional with low-consumption LED lighting have continued in Túneles in Spain and on the toll roads in Italy, Mexico and Brazil.

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



Of the electricity consumed, 97.7% was consumed directly and 0.4% was from company-owned renewable sources. Of the total electricity purchased during the year, 57.6% was from renewable sources.

The increase in turnover during 2022 and the stabilisation of consumption affected total electricity consumption in relation to turnover, which fell 6.0% overall compared to 2021.

TREND IN ELECTRICITY CONSUMPTION BY ACTIVITY AND COUNTRY (MWH)

	2020	2021	2022	Change vs. 2021
Toll roads	217,086	204,122	201,842	-1.1%
France	49,419	50,495	46,200	-8.5%
Spain	42,317	30,512	23,925	-21.6%
Italy	20,918	21,001	21,039	0.2%
Chile	22,228	20,132	17,481	-13.2%
Mexico	6,907	6,232	6,749	8.3%
Brazil	28,679	23,880	35,480	48.6%
USA	---	6,978	8,220	17.8%
Puerto Rico	4,714	4,151	4,000	-3.7%
Argentina	38,968	38,175	36,026	-5.6%
India	2,936	2,565	2,722	6.1%
Mobility Services	165	501	318	-36.6%
Corporation	1,276	1,297	841	-35.2%
Total Abertis	218,527	205,921	203,001	-1.4%

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

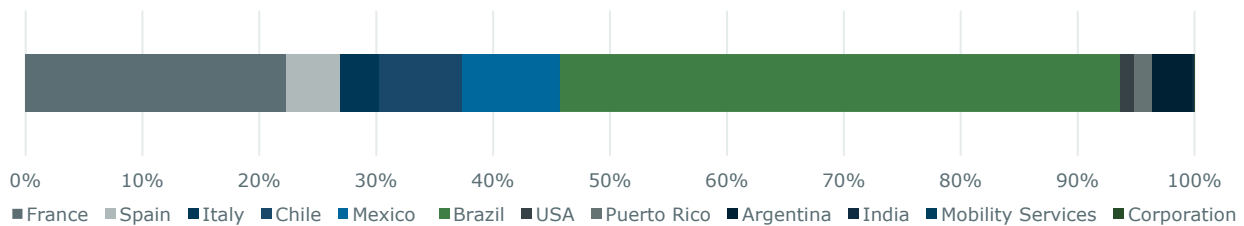
	2020	2021	2022	Change vs. 2021
France	2.6	2.2	1.8	-17.4%
Spain	2.8	2.0	1.4	-28.6%
Italy	0.4	0.4	0.3	-9.0%
Chile	1.1	0.8	0.6	-22.1%
Mexico	0.5	0.5	0.5	0.7%
Brazil	1.8	1.4	2.0	44.0%
USA	---	0.2	0.2	16.1%
Puerto Rico	0.1	0.1	0.1	-3.4%
Argentina	0.8	0.5	0.4	-20.1%
India	0.2	0.1	0.1	-5.4%
Total Toll roads	11.4	9.3	8.5	-8.1%

Work has been carried out on the toll roads in France, Italy, Chile, Brazil, the United States and India to increase consumption of electricity from renewable sources, so as to reduce the scope 2 carbon footprint. To ensure further progress in this direction, Brazil is assessing the feasibility of migrating to the deregulated energy market and buying 100% renewable electricity directly from the power generators, without going through distributors. Elizabeth River Crossings in the United States buys renewable energy credits, and other businesses, including India, bought I-REC certificates on the international market during 2022. During the year, significant progress was made in Spain and Puerto Rico in implementing projects to instal solar panels for self-consumption, which play an important role in these businesses' three-year plan, while other business units, including Brazil and Mexico, will continue with plans to carry out similar projects, giving a major boost to solar PV investment.

The liquid fuels consumed by the organisation and disclosed below include diesel fuel, petrol, and ethanol. The total consumption of liquid fuels (direct and indirect) reached 35.9 million litres, 25.6% more than the previous year, due to the increase in consumption by subcontractors associated with the increase in activity. Of the total liquid fuels consumed, 47.6% were consumed directly by the organisation, and 95% of this direct consumption was for the vehicle fleet. Direct consumption of liquid fuels has increased by 7.2% overall, driven by the change in consumption of liquid fuels in the vehicle fleet and the systematisation of the relevant information in Mexico.

The corporate fleet comprises a total of 3,417 vehicles, down 2.3% compared to the previous year. The fleet diversity increased in 2022 with the addition of electric vehicles (56) and hybrids (29) and the classification of Brazil's flex vehicles as ethanol in the subsidiaries in which ethanol is consumed (136). These types of vehicle make up 6.5% of the total vehicles in the corporate fleet.

PERCENTAGE DISTRIBUTION OF DIRECT CONSUMPTION OF LIQUID FUELS IN 2022 BY ACTIVITY AND COUNTRY (LITRES)



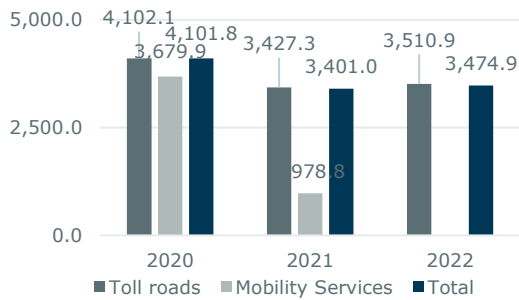
TREND IN DIRECT CONSUMPTION OF LIQUID FUELS BY ACTIVITY AND COUNTRY (LITRES)

	2020	2021	2022	Change vs. 2021
Toll roads	15,788,755	15,901,807	17,100,491	7.5%
France	4,051,499	3,958,900	3,823,721	-3.4%
Spain	994,003	1,038,228	778,730	-25.0%
Italy	539,911	560,440	566,576	1.1%
Chile	1,446,296	1,488,858	1,219,091	-18.1%
Mexico	477,874	289,983	1,432,364	393.9%
Brazil	7,656,992	7,606,266	8,195,212	7.7%
USA	---	217,264	211,362	-2.7%
Puerto Rico	146,215	146,551	263,920	80.1%
Argentina	462,825	568,985	575,435	1.1%
India	13,142	26,333	34,081	29.4%
Mobility Services	40,590	50,963	0	-100.0%
Corporation	4,500	4,721	2,982	-36.8%
Total Abertis	15,833,845	15,957,491	17,103,473	7.2%

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

	2020	2021	2022	Change vs. 2021
France	210.5	172.8	150.7	-12.8%
Spain	65.0	68.0	46.5	-31.7%
Italy	11.4	9.5	8.8	-8.2%
Chile	72.9	60.3	44.3	-26.6%
Mexico	35.8	21.7	99.6	359.2%
Brazil	471.9	431.4	450.4	4.4%
USA	---	6.4	6.1	-4.1%
Puerto Rico	2.7	2.1	3.9	80.6%
Argentina	9.4	7.5	6.4	-14.4%
India	0.7	1.1	1.2	15.3%
Total Toll roads	830.1	724.0	719.8	-0.6%

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



Direct consumption of liquid fuels increased 2.2% in relation to turnover compared to 2021, mainly because of the increase in consumption, especially in Brazil, Mexico and Puerto Rico.

The toll roads in France, Italy, Brazil, the United States and Argentina and the Mobility Services activities in the United Kingdom consume natural gas, mainly from stationary sources, except in Brazil, where it is also used in the vehicle fleet. During 2022, natural gas consumption totalled 12.368 MWh, on a par with the previous year, although the distribution of consumption by country has changed slightly.

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

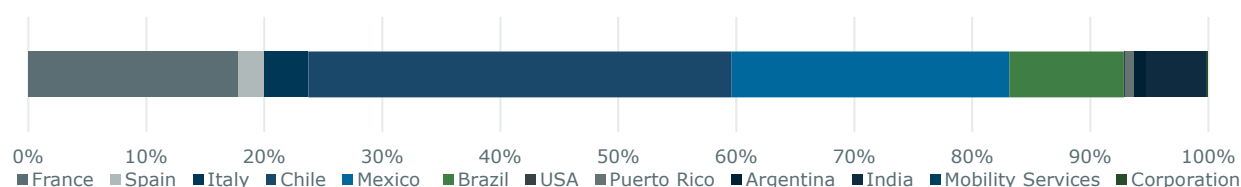
	2020	2021	2022	Change vs. 2021
Toll roads	10,574,499	12,367,633	12,217,209	-1.2%
France	5,934,101	5,316,493	5,403,767	1.6%
Italy	3,759,418	5,387,996	4,968,304	-7.1%
Brazil	560,666	1,243,581	1,229,347	-1.1%
USA	---	2,947	3,126	6.1%
Argentina	320,314	416,616	612,664	47.1%
Mobility Services	0	91,907	150,356	63.6%
Corporation	52,924	0	0	---
Total Abertis	10,627,423	12,459,540	12,367,565	-0.7%

Some of the toll roads consume water in water stressed areas, notably the toll roads 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. The ESG Plan's three-year plan includes initiatives aimed at controlling and reducing such consumption by, for example, using less water-demanding plant species in gardening and landscaping projects and searching for new technologies to optimise consumption.

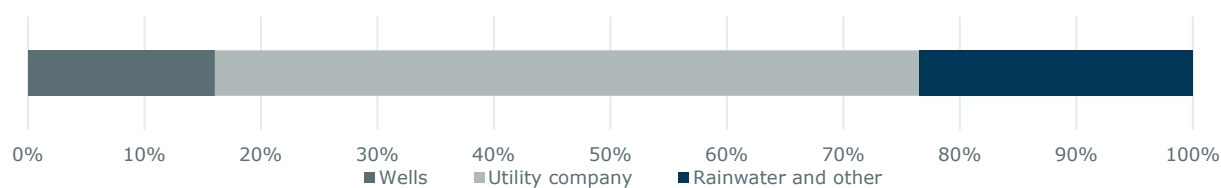
The water resource protection policy of Sanef, in France, deserves special mention. This policy is designed to ensure that the most vulnerable places have the necessary contingency and prevention equipment to deal with the risk of accidental water pollution. Sanef continued with its water resource protection programme during 2022 and started work on the construction of five new basins between the A4/A314 interchange and junction 36 at Boulay to better protect watercourses and drinking water supplies against contamination due to possible traffic incidents. These facilities also help alleviate the risk of flooding in the toll roads' areas of influence.

The total water consumed in 2022 came to almost 2 million cubic metres, 11.5% more than the previous year, due to increases in consumption in France, Mexico, Puerto Rico and Argentina, offsetting the reductions in Chile and Italy.

PERCENTAGE DISTRIBUTION OF WATER CONSUMPTION IN 2022 BY ACTIVITY AND COUNTRY (M³)



DISTRIBUTION OF TOTAL WATER CONSUMPTION IN 2022 BY SOURCE (M³)



TREND IN WATER CONSUMPTION BY ACTIVITY AND COUNTRY (M³)

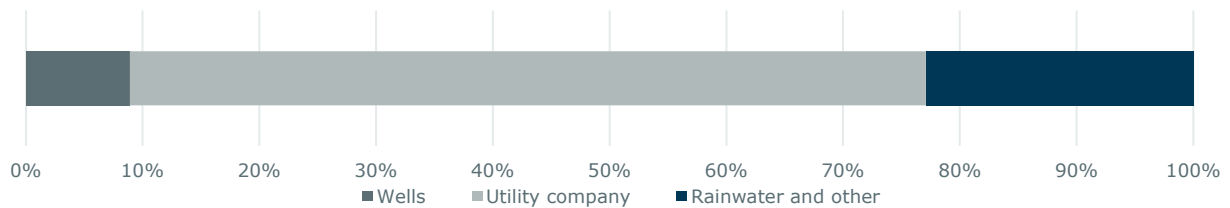
	2020	2021	2022	Change vs. 2021
Toll roads	2,085,229	1,778,702	1,987,367	11.7%
France	240,740	325,700	353,172	8.4%
Spain	60,794	47,006	45,574	-3.0%
Italy	137,152	91,353	73,476	-19.6%
Chile	769,533	884,236	713,650	-19.3%
Mexico	451,386	115,465	469,049	306.2%
Brazil	315,753	189,056	193,282	2.2%
USA	---	1,374	2,531	84.2%
Puerto Rico	8,018	10,694	15,501	44.9%
Argentina	13,899	15,353	18,963	23.5%
India	87,954	98,466	102,169	3.8%
Mobility Services	60	92	196	114.0%
Corporation	3,841	6,083	3,081	-49.3%
Total Abertis	2,089,130	1,784,876	1,990,644	11.5%

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

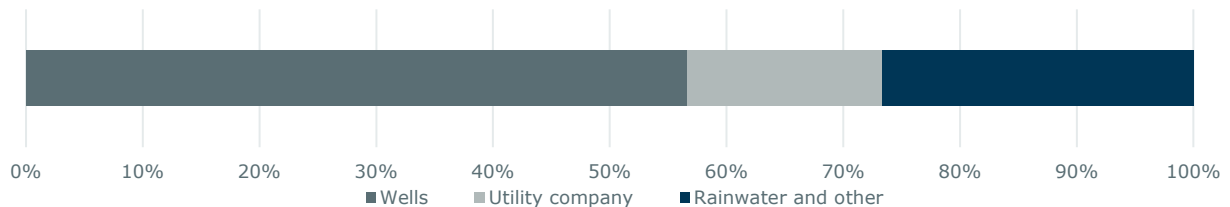
	2020	2021	2022	Change vs. 2021
France	12.5	14.2	13.9	-2.1%
Spain	4.0	3.1	2.7	-11.7%
Italy	2.9	1.6	1.1	-27.0%
Chile	38.8	35.8	25.9	-27.6%
Mexico	33.8	8.6	32.6	277.7%
Brazil	19.5	10.7	10.6	-0.9%
USA	---	0.04	0.07	81.6%
Puerto Rico	0.1	0.16	0.23	45.4%
Argentina	0.3	0.20	0.21	4.5%
India	4.6	4.0	3.7	-7.5%
Total Toll roads	109.6	81.0	83.7	3.3%

Some 87.9% of the total water consumed during the year was consumed directly by the organisation; 85.1% was fresh water (water apt for human consumption without further treatment) and 60.5% was supplied by utility companies. The Brazilian subsidiaries reused a total of 2,116.2 m³ of water.

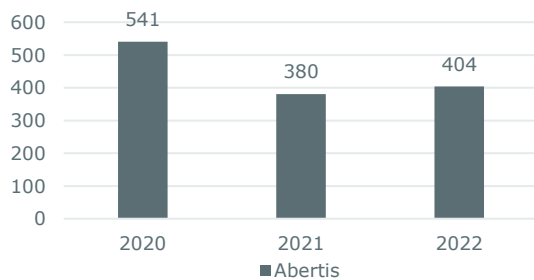
DISTRIBUTION OF FRESH WATER CONSUMPTION IN 2022 BY SOURCE (M³)



DISTRIBUTION OF CONSUMPTION OF OTHER TYPES OF WATER IN 2022 BY SOURCE (M³)



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



The increase in water consumption in absolute terms affected the trend in water consumption in relation to turnover, which increased by 6.3% 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 that include the generation of emissions, which contribute to the carbon footprint and climate change and also pollute the soil, as well as the damage caused to ecosystems during the extraction and production phases of the materials used. Integrating the circular economy throughout the value chain 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.

Noteworthy initiatives during 2022 include the consumption of recycled materials in Brazil, where reclaimed asphalt was used to create road surfaces that have the same performance and useful life as conventional road surfaces. Some subsidiaries in Brazil have also recovered sheet steel by reworking the steel sheets removed from sections of motorway to meet specifications and reflectance standards and thus give them a second useful life. Argentina donated reclaimed asphalt pavement (RAP) to local communities to surface the dirt roads adjoining the toll roads.

The amount of materials consumed and waste generated depends to a large extent on the work carried out, which varies significantly from year to year, especially given that in some cases it is undertaken as part of long-term projects. The total consumption of materials in 2022 increased significantly compared to the previous year due to the increase in consumption in Italy, Mexico, Brazil and Argentina linked to the tasks performed. Similarly, the total consumption of recycled material increased by 87.8% during 2022 in absolute terms and accounted for 7.4% of the total consumption of materials for the year. 88.1% of the total materials consumed and 97.8% of the recycled materials consist of granulates and asphalt agglomerate.

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

	Granulates	Asphalt agglomerate	Concrete	Metals	Paints	Salt
France	87,570	387,154	93,798	1,274	26	8,079
Spain	50,899	96,118	6,066	154	235	5,599
Italy	218,274	270,561	30,670	369	189	896
Chile	1,622	55,489	286	1,502	303	0
Mexico	764,994	487,110	9,819	26	1,896	0
Brazil	1,614,370	467,660	167,345	2,798	5,586	0
USA	0	1,108	2	64	0	379
Puerto Rico	0	5,686	10,029	237	36	0
Argentina	109,034	163,344	13,750	638	442	0
India	1,269	1,432	4,080	24	64	0
Total Toll roads	2,848,030	1,935,662	335,845	7,086	8,777	14,953

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

	2020	2021	2022	Change vs. 2021
Granulates	4,884,012	1,171,320	2,848,030	143.1%
Asphalt agglomerate	1,557,992	1,532,091	1,935,662	26.3%
Concrete	628,183	312,760	335,845	7.4%
Metals	39,724	24,385	7,086	-70.9%
Paints	6,908	9,268	8,777	-5.3%
Salt	32,195	58,214	14,953	-74.3%
Total Toll roads	7,149,013	3,108,039	5,150,353	65.7%

Besides these main materials, the Group's activities required the consumption of 309 tonnes of paper, 91 tonnes of defrosting liquid and 281,313 tonnes of miscellaneous materials, consisting mainly of ground-filling material used in road construction, as well as earth and stone, cement, tactile paving, steel and wire rod, tack coating and plant protection products.

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 2022 reached 545,767 tonnes, an increase of 6.1% compared to the previous year, mainly due to increases in Spain, Chile and Puerto Rico. Of the total waste generated, 96.6% is non-hazardous, a slightly lower percentage than in previous years, and 81.7% consists of miscellaneous construction and demolition waste. Some 72.2% of the waste generated was reclaimed, higher than the previous year's percentage.

Waste management actions implemented during the year include improvements in waste separation and collection:

- In Túnel, a specific procedure is being designed to segregate, store and manage all the waste generated in the organisation.
- In Elizabeth River Crossings, the recycling programme has been expanded to include recyclable materials, boosting recycling levels by 50%.
- In Metropistas a user awareness campaign about waste separation was conducted under the slogan 'Recycle in Metropistas, it's on your way'.

TREND IN WASTE GENERATED BY ACTIVITY AND COUNTRY (TONNES)

	2020		2021		2022	
	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous
Toll roads	930,691	837	513,577	532	527,460	18,285
France	413,226	77	349,174	71	312,068	17,352
Spain	23,398	186	47,251	118	71,019	120
Italy	2,909	19	2,807	17	2,560	16
Chile	6,120	6	9,810	9	29,204	11
Mexico	1,657	24	1,058	11	3,311	10
Brazil	476,104	520	95,183	293	93,898	767
USA	---	---	320	0.4	466	1
Puerto Rico	2,974	1	2,032	1	5,089	0
Argentina	4,303	4	5,940	12	8,434	7
India	0	0	1.1	0	1,410	0
Mobility Services	3	35	31	38	11	1
Corporation	1	0	9	0	11	0
Total Abertis	930,696	873	513,617	570	527,481	18,286

The increase in hazardous waste in France is attributable to the removal of a substantial amount of asbestos-containing construction materials, which account for 95.9% of the total hazardous waste generated by the toll roads in France. This one-off action illustrates the high fluctuation in levels of waste generation mentioned earlier. Such actions can significantly affect the Group's overall hazardous waste generation, which in 2022 increased compared to the previous years.

TOTAL NON-HAZARDOUS WASTE GENERATED AND TREATED BY TYPE

	Tonnes generated	Percentage recovered	Percentage to landfill	Percentage other treatments
Tyres and scrap rubber	3,151	96.1%	0.1%	3.7%
Mixture of concrete, bricks, etc.	60,136	93.1%	6.9%	0.0%
Construction and demolition waste	381,896	74.7%	25.0%	0.3%
Timber from construction work	2,401	90.7%	9.2%	0.1%
Mixed metals (scrap)	1,514	75.8%	21.7%	2.6%
Garden waste	4,598	4.1%	64.0%	31.9%
Domestic waste (rubbish)	16,897	5.3%	94.1%	0.6%
Sludge from biological treatment plants (septic tank sludge)	11,518	16.4%	20.9%	62.7%
Other	45,369	95.5%	3.8%	0.7%
Total Abertis	527,481	74.7%	23.4%	2.0%

TOTAL HAZARDOUS WASTE GENERATED AND TREATED BY TYPE

	Tonnes generated	Percentage recovered	Percentage to landfill	Percentage other treatments
Hydrocarbon-containing waste	215	28.2%	35.8%	36.0%
Soil contaminated with diesel fuel	628	0.1%	99.3%	0.6%
Asbestos-containing construction materials	16,634	0%	100.0%	0%
Common wet sludge	398	0%	0%	100.0%
Other	412	30.6%	28.6%	40.8%
Total Abertis	18,286	1.0%	95.4%	3.6%

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

No subsidiary discharges wastewater into water stressed areas, but in some countries, including France, Spain, Argentina, Brazil and Mexico, the water has to be treated at the discharge points to purify it.

The accompanying table shows the amounts of wastewater discharged by water type and disposal destination (to the surface, ground or sea or to a third party, including providers of water treatment services). The change in wastewater in Mexico has affected the total volume of wastewater generated in the year, which is significantly higher than the previous year.

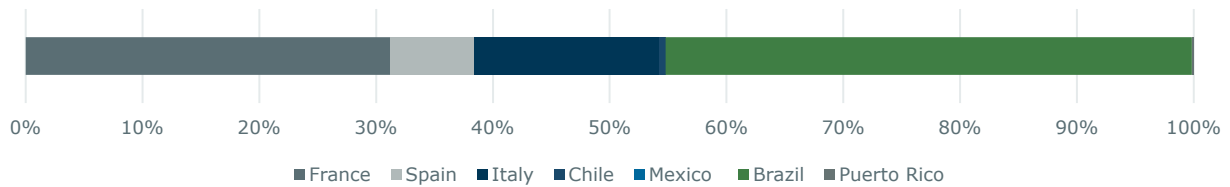
TOTAL WASTEWATER (M³) GENERATED BY WATER TYPE AND DISPOSAL DESTINATION

	2020		2021		2022	
	Fresh water	Other water type	Fresh water	Other water type	Fresh water	Other water type
Surface water	11,707	16,408	995,829	19,686	2,850	0
Groundwater	347,151	11,756	856,547	11,717	429,629	79,088
Sea water	9	0	0	0	0	0
Third party	3,846	239,043	19,908	45,093	1,000	44,339
Total Abertis	362,713	267,207	1,872,283	76,496	433,479	123,426

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 2022, a total of 1,247.5 km of motorway pass through protected areas, which is 15.9% of the total km managed by the organisation, 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. Abertis takes various steps to mitigate these impacts, as set out below.

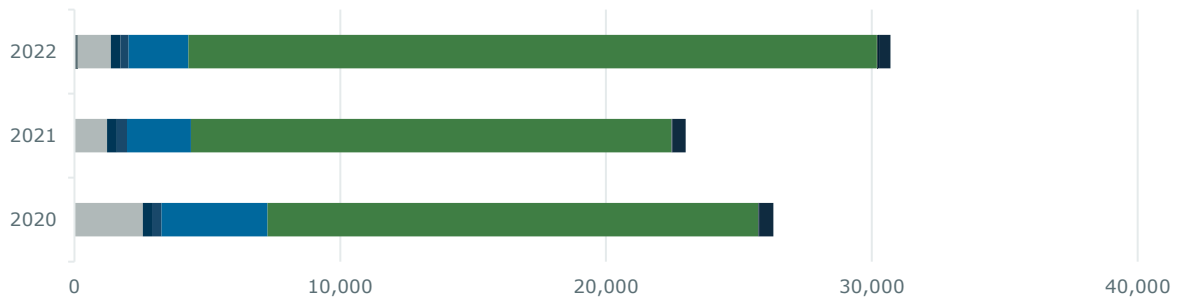
PERCENTAGE DISTRIBUTION OF KM AFFECTING PROTECTED AREAS BY COUNTRY



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.

Of particular note is the action taken during 2022 in Brazil, where environmental compensation measures for the vegetation lost in constructing the Florianópolis bypass continued, with steps to control invasive plant species and planting of native species. The work included flora rescue and reforestation through seed and fruit rescue, as well as the collection of seedlings and epiphytes. Seedling nurseries have been developed and planted in environmental recovery areas. Monitoring of wildlife crossings in Brazil, a project recognised by the local industry association, also continued, allowing an assessment of their efficiency in controlling and reducing the number of animals run over and accidents involving animals.

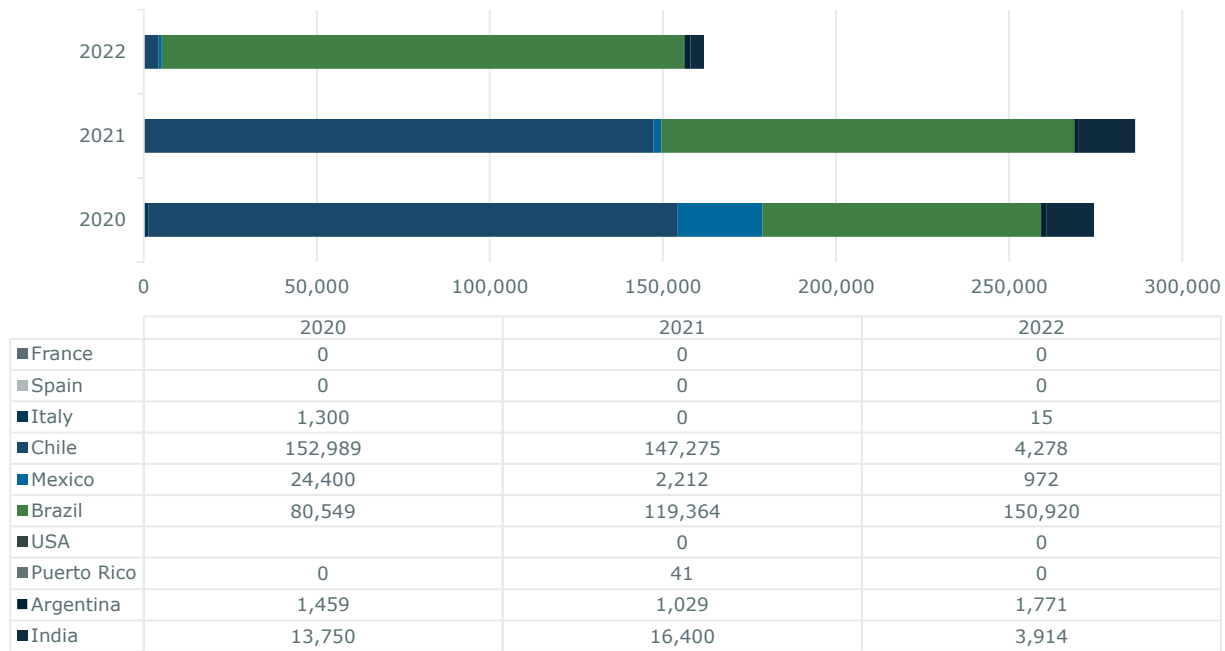
TREND IN NUMBER OF ANIMAL ROAD KILLS BY COUNTRY



	2020	2021	2022
■ France	0	0	122
■ Spain	2,580	1,232	1,253
■ Italy	336	361	349
■ Chile	361	387	315
■ Mexico	3,985	2,403	2,249
■ Brazil	18,460	18,082	25,908
■ USA		0	21
■ Puerto Rico	14	6	13
■ Argentina	25	34	43
■ India	539	494	428

During 2022, the number of animals run over increased by 33.5%, reaching a total of 30,701, due to the increase in traffic. On the other hand, 161,870 specimens of plant species have been replanted, a decrease of 43.5% compared to the previous year due to fewer plantings in Chile, Mexico and India.

TREND IN THE NUMBER OF SPECIES REPLANTED BY COUNTRY



To compensate for vegetation removal that facilitates the expansion of invasive plant species, the toll roads conduct environmental education and awareness and social communication programmes, in collaboration with stakeholders, to encourage reforestation with compensatory plantings and local species. In Brazil, environmental awareness programmes have been carried out, through the Itinerant Ombudsman initiative, to learn about the problems affecting local communities and to make the organisation’s services available to local people. A workshop on the protection of wildlife near roads was organised in ViaPaulista for environmental professionals and representatives of public bodies to discuss preventive measures and the solutions adopted in road infrastructure works.

Also, during 2022, environmental awareness campaigns targeted at customers were carried out through reports disseminated in radio broadcasts (France), websites (Spain and Puerto Rico) and social media such as Instagram, Twitter and LinkedIn (Spain and Italy), and through the distribution of awareness brochures at toll plazas (Brazil). Measures aimed at employees included e-learning (France), awareness campaigns (Brazil and Mobility services), induction training for new employees (Brazil), and specific training on rainwater pollution and spill prevention and control (US). Measures aimed at the general public included awareness activities for children in schools (Brazil and Italy).

Other environmental impacts linked to motorway activities are soil erosion and noise pollution. To mitigate the impacts of soil erosion, the toll roads 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 2022 along 2,965.2 km of road, 37.8% of the total km managed during the year), a noise observatory, and the erection of noise barriers where necessary. Noteworthy projects include the use of special asphalts to minimise road noise in Autopistas del Oeste (Argentina) and noise monitoring of the Florianópolis bypass construction works in Litoral Sul. The number of noise-related complaints decreased in 2022, with a total of 15 complaints (12 in France, 1 in Spain, 1 in Argentina and 1 in Italy), all of which were attended to.

Particle pollution during the operating phase is important, although it is related mainly to the use of the infrastructure. In line with previous years, data on the gases emitted throughout the toll roads' life cycle have been estimated based on the carbon footprint data, focusing on the following gases: 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). The new procedures used in the carbon footprint calculation and the estimation of the related pollutant emissions have affected the overall figure, which is significantly lower than the previous year.

POLLUTANT EMISSIONS IN 2022 (TONNES)

	CO	VOC	NMVOC	CH ₄	NO _x	NO	NO ₂
France	9,789	960	807	152	11,628	0	0
Spain	2,191	213	179	33	2,397	0	0
Italy	3,938	380	318	62	3,863	0	0
Chile	3,882	378	319	59	4,348	0	0
Mexico	4,942	476	395	81	4,577	0	0
Brazil	22,924	2,173	1,800	373	17,074	0	0
USA	233	23	20	3	87	0	0
Puerto Rico	2,304	209	175	34	712	0	0
Argentina	3,903	375	317	58	3,842	0	0
India	1,402	134	112	23	1,231	0	0
Total Abertis	55,507	5,321	4,442	878	49,759	0	0
	N ₂ O	NH ₃	PM _{2.5}	PM ₁₀	PM	SO _x	Total
France	147	181	312	312	311	18	24,618
Spain	30	41	68	68	68	4	5,292
Italy	50	73	97	97	97	6	8,980
Chile	55	73	122	122	122	7	9,486
Mexico	61	88	88	88	88	7	10,891
Brazil	232	407	283	283	283	28	45,860
USA	1	4	2	2	2	0	380
Puerto Rico	10	44	20	20	20	2	3,552
Argentina	48	75	116	116	116	6	8,973
India	16	25	25	25	25	2	3,021
Total Abertis	649	1,011	1,135	1,135	1,134	80	121,051

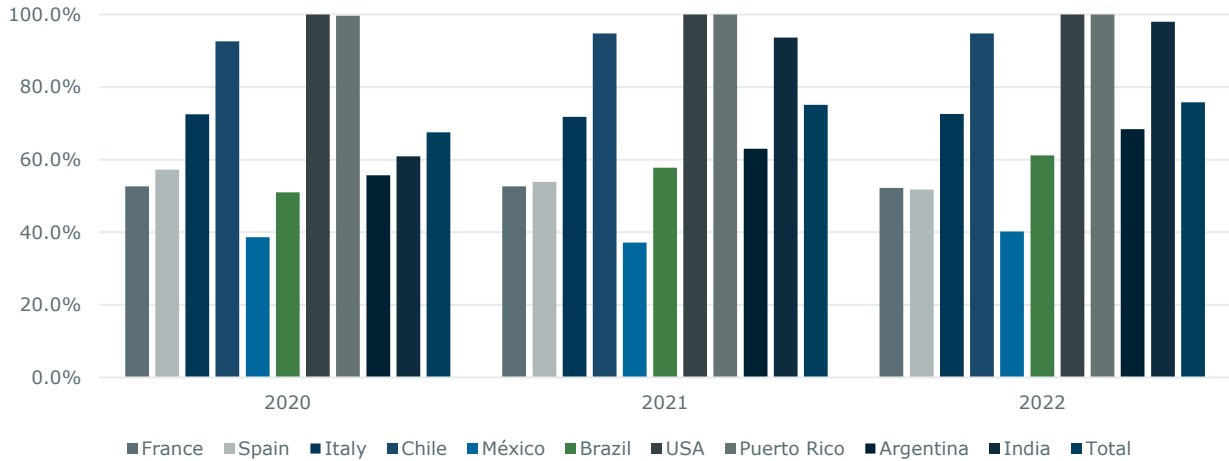
Through the use of less polluting vehicles and fleet maintenance Abertis works to reduce the impact of this environmental issue. Employees at Autopistas España have received training and awareness sessions in efficient driving, in which they learned techniques that help reduce fuel consumption while driving, so as to reduce pollutant emissions to the atmosphere and maintain the vehicle fleet. In ViaPaulista in Brazil, driver awareness campaigns were carried out, using messages to convey the importance of vehicle maintenance. A noteworthy innovative project carried out by ViasChile uses a nanotechnology-based paint that captures and degrades harmful substances through a photochemical process, thus reducing pollution from the various toxic gases emitted by the vehicles that use the motorway.

During 2022, the Brescia-Verona-Vicenza-Padua motorway in Italy launched a promotional initiative offering nine months' free Telepass subscriptions to improve traffic flow and reduce queues at toll stations. Use of electronic tolls can reduce the impact of traffic on the environment by reducing pollutant emissions from vehicles waiting at the toll plaza. In Puerto Rico the toll stations have been demolished and replaced with gantries, which eliminate the need for

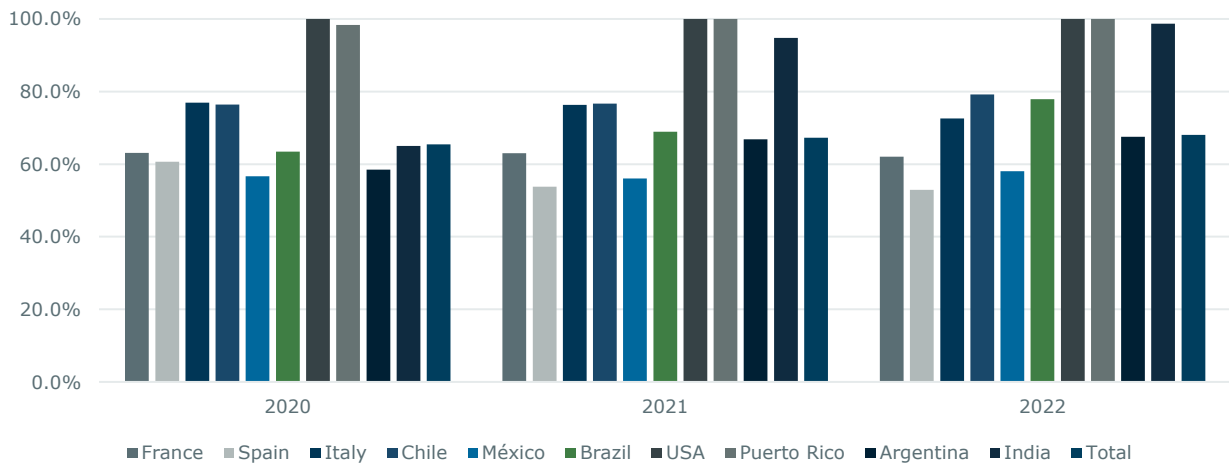
vehicles to stop and so improve traffic flow and reduce emissions. In France, the free-flow project on the A13 and A14 toll roads also eases the movement of traffic and reduces emissions by eliminating the stop-and-go effect.

The use of electronic tolls during 2022 was very similar to the previous year, with this system accounting for 75.8% of transactions and 68.0% 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 and traffic accidents on toll roads, the risk of workplace inequality, and the noise or other nuisances the toll roads 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.

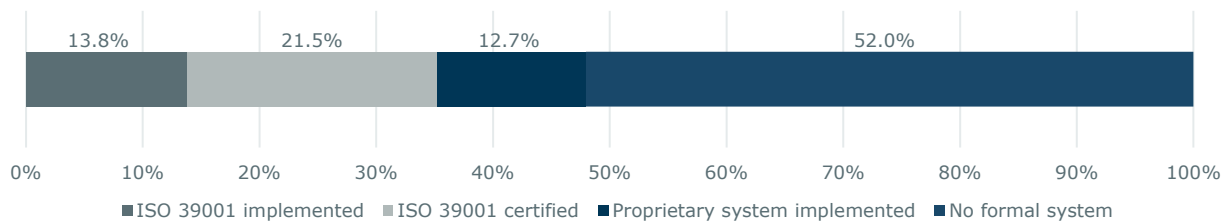
The Group's business model is focused on promoting smart mobility based on safety, sustainability and connectivity. Road safety is one of Abertis' material topics that is specific to the Toll roads business. It is directly related to the Sustainable Development Goals and the commitments set out in the 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 globally.

Road Safety

During 2022, 48% 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 toll roads 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)



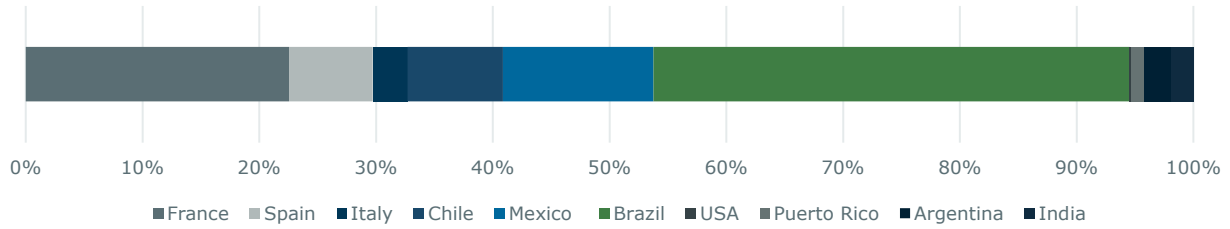
The road safety section of the Directors' Report gives details of the main road safety actions carried out during 2022 in the context of safe mobility, in collaboration with various stakeholders and local actors.

In 2022, maintenance, construction and conservation work was carried out on the roads in many concessions to ensure customers' safety and comfort. This work included the renovation of the lighting in the Cadí tunnel, work on the road surface in Brazil, the construction of a temporary walkway in Argentina, the replacement of road safety signs, and the construction of elevated pedestrian crossings in India. Specific road safety features and tools have been implemented, including emergency escape ramps in two concessionaires in Brazil to mitigate and prevent accidents with high risk potential, and the use of drones in the Fernão Dias concession in Brazil to provide an aerial view of rescue teams and direct the work of rescue vehicles. To increase driver safety, a project is under way, in collaboration with other organisations, to minimise the use of salt on the roads.

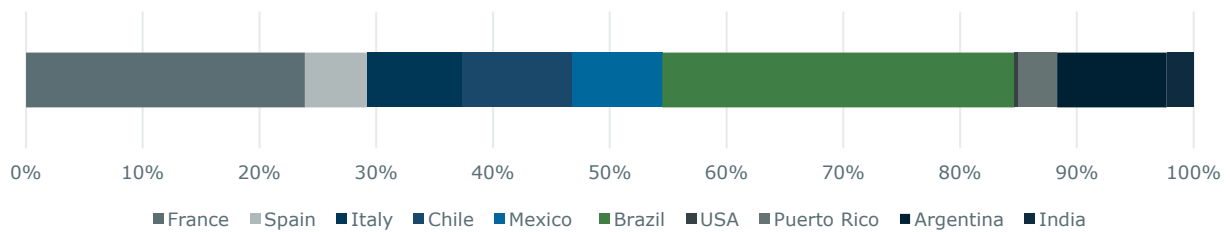
Communication and awareness-raising activities continued in most of the countries. Safety messages were transmitted to users through mini posters located in toll plazas in Túnel in Spain; and good road safety practices were promoted through variable messaging panels in Argentina; the 2022 Road Safety Forum in Italy; and the offer of relaxing activities in service areas in France and Brazil to make drivers more aware of the danger of sleepiness at the wheel.

During 2022, the toll roads in Spain, France, Argentina, Mexico and Chile collected data on risky behaviour on their roads (speeding, signalling, safety belts, mobile phones) through observatories on driver behaviour and driving styles, with the aim of making society aware of the organisation’s road safety practices.

NUMBER OF KM MANAGED IN 2022 BY COUNTRY (DIRECT MANAGEMENT)



NUMBER OF KM TRAVELLED IN 2022 BY COUNTRY



The number of km managed directly by the Group during 2022 remained constant, as the reductions in km due to discontinuation were offset by increases elsewhere. The number of km travelled rose 7.8% year-on-year, pushing up Average Daily Traffic (ADT), which increased by 8.2% overall. ADT increased across all the countries except Puerto Rico, where it remained practically unchanged.

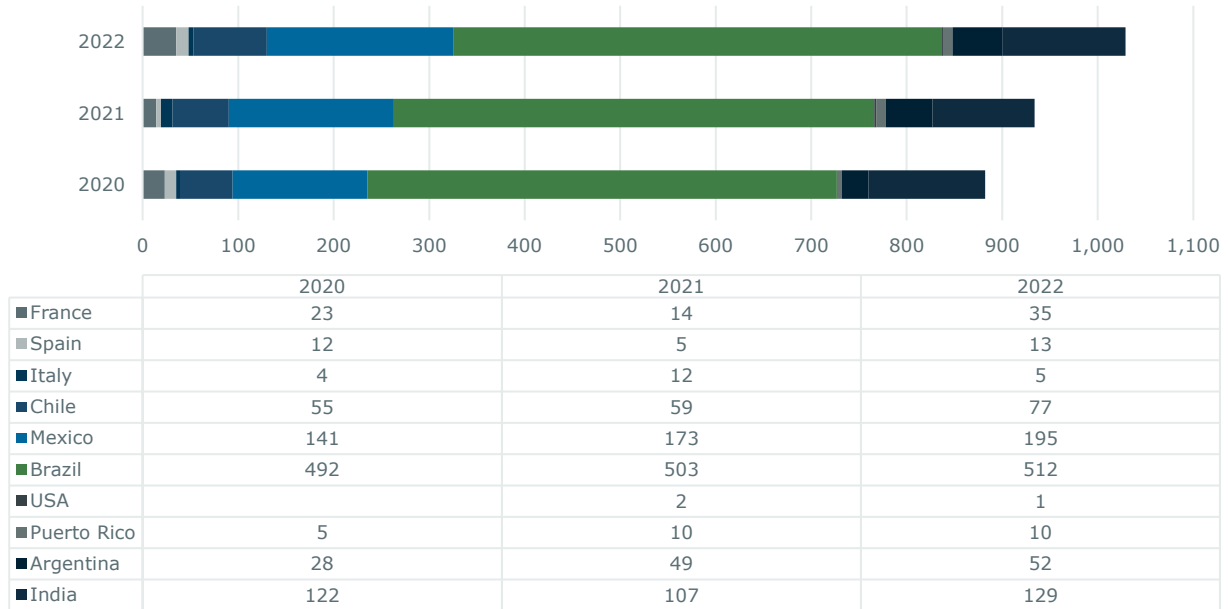
The increase in traffic and the changes in mobility patterns affected the number of road accidents and the number of people killed in such accidents. Road accidents increased compared to 2021 in almost all the countries except France, Puerto Rico and Italy, and the number of people killed increased in most of the countries except Italy and Puerto Rico.

TREND IN TOTAL NUMBER OF ROAD ACCIDENTS WITH VICTIMS

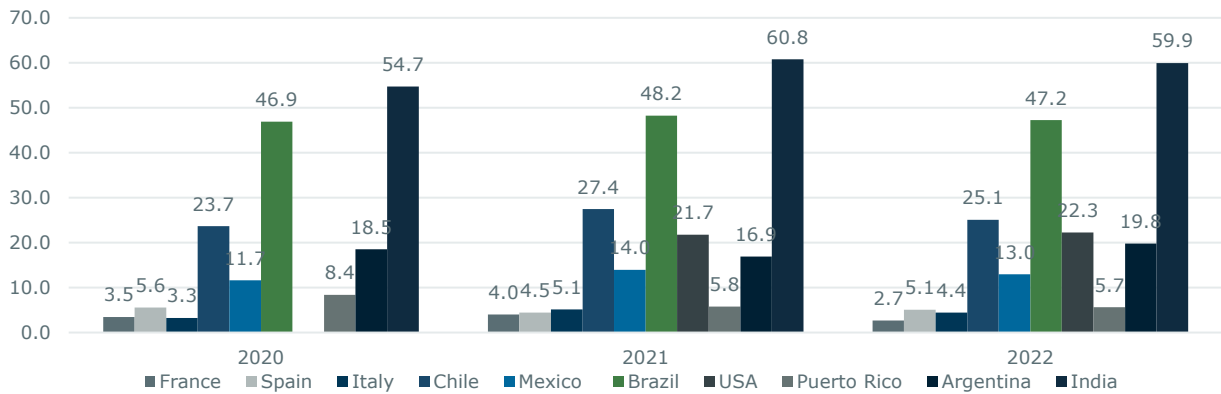
	2020	2021	2022	Change vs. 2021
France	436	596	440	-26.2%
Spain	461	150	187	24.7%
Italy	133	260	246	-5.4%
Chile	1,331	1,588	1,617	1.8%
Mexico	497	695	695	0.0%
Brazil	8,680	9,689	9,803	1.2%
USA	---	51	53	3.9%
Puerto Rico	153	131	128	-2.3%
Argentina	766	978	1,283	31.2%
India	633	854	944	10.5%
Total	13,090	14,992	15,396	2.7%

In addition, the accident rate decreased by 4.7% compared to 2021, with a downward trend in all countries except Spain and Argentina, while the mortality rate increased by 2.2% overall, with a significant increase in France and Spain and a decrease in Italy, Brazil, and Argentina.

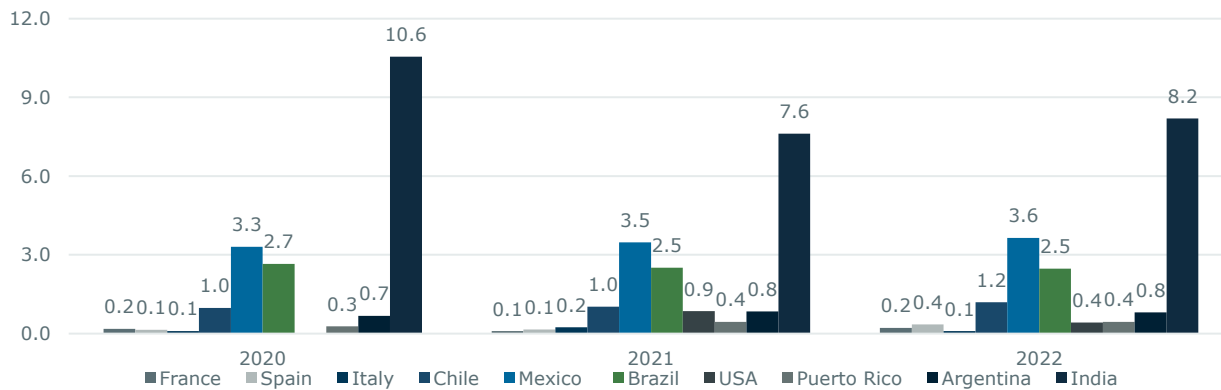
TREND IN NUMBER OF TRAFFIC ACCIDENT FATALITIES



TREND IN ACCIDENT RATE BY COUNTRY



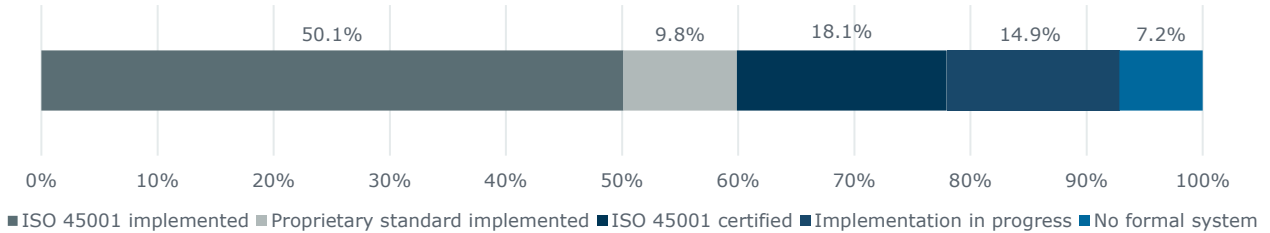
TREND IN MORTALITY RATE BY COUNTRY



Workplace safety and health

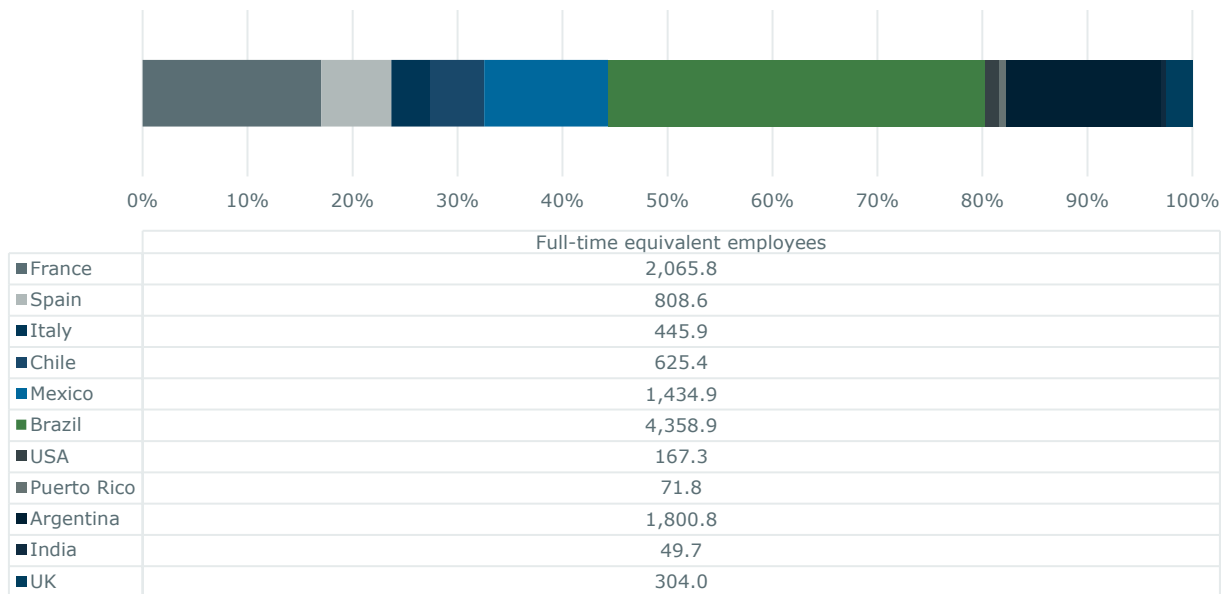
77.9% of Abertis' revenue comes from businesses that have an occupational health and safety (OHS) management system in place in accordance with international standards such as ISO 45001 and tailored to specific local requirements. Having a health and safety management system is mandatory in the great majority of the countries in which the Group operates, and the subsidiaries where there is no such legal requirement manage this material issue through specific procedures.

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM (PERCENTAGE DISTRIBUTION OF ABERTIS' REVENUE)



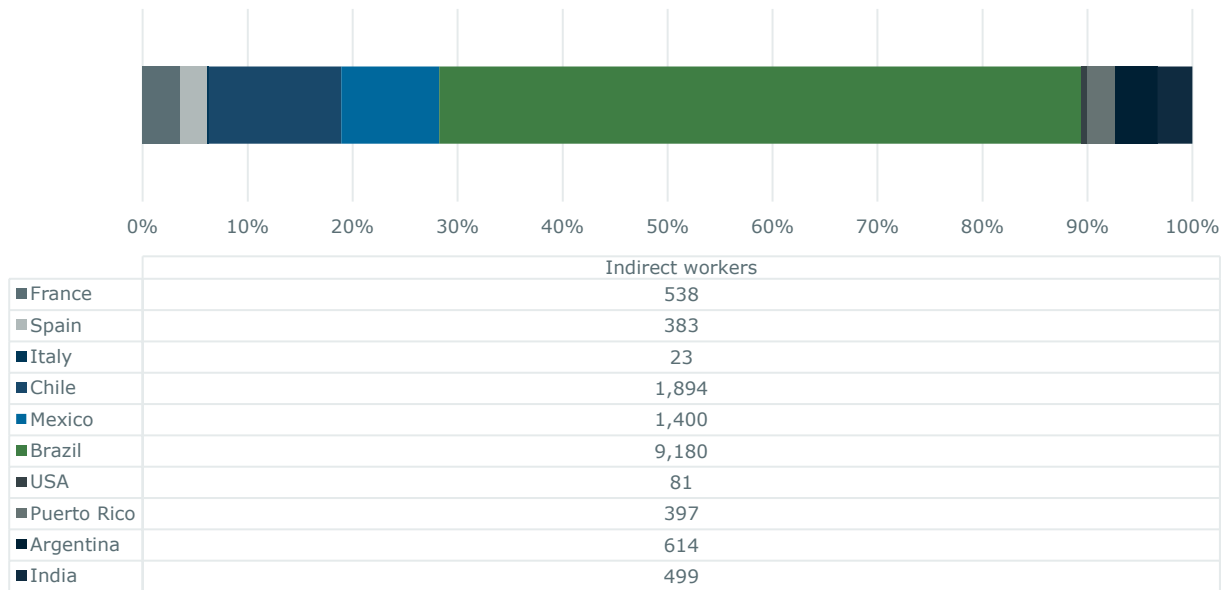
Following the methodology explained in the methodology chapter, 97.9% of the Group's total average full-time equivalent employees (12,133.2 employees) are covered by sustainability reporting, a slightly smaller percentage than the previous year.

AVERAGE NUMBER OF FULL-TIME EQUIVALENT EMPLOYEES BY COUNTRY (DIRECT WORKERS)



The number of indirect workers for the year totalled 15,009, an increase of 10.6% compared to 2021. They are employed in road works, maintenance and conservation, gardening, road support and user assistance, among other tasks, mostly under fixed-term contracts.

TOTAL INDIRECT WORKERS AT 31 DECEMBER BY COUNTRY



OHS management systems and, in business units that do not have a formalised OHS management system, operations monitoring are used to manage and monitor industrial accident risk indicators and implement prevention and safety measures. Abertis monitors and identifies the hazards in each job in order to be able to take appropriate action and reduce the number of industrial accidents for both direct and indirect workers.

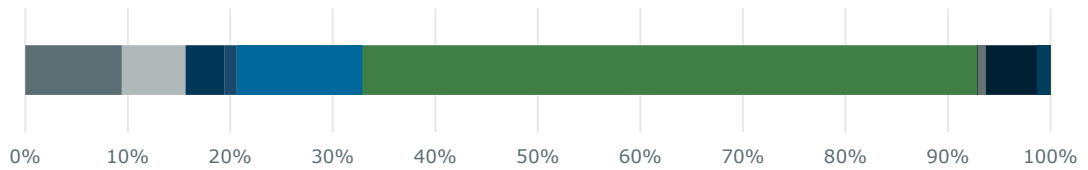
The actions implemented by the business units during 2022 include occupational risk and accident prevention training, preventive planning, workplace safety visits and inspections, risk assessments, health promotion and delivery of personal protective equipment to direct and indirect personnel.

Of particular note is the creation of the position of occupational safety analyst in Brazil, to monitor the teams working in the field through cameras positioned along the road, with a view to assessing possible measures to contain the risks involved in conservation, maintenance and construction activities. The aim is to prevent and mitigate risks to the safety of persons and operations. In Brazil and in Túnel España, communication videos on safety at work were used to raise employees’ awareness of good practices in road and occupational safety. Túnel also received the Asepeyo Award for the best preventive practice in occupational road safety.

Some business units have acquired equipment designed to increase worker safety on the toll roads. This includes, in Brazil, the acquisition of a machine that reduces the exposure of employees to road traffic by carrying out both the site signalling and the cleaning of protective and safety equipment, as well as horizontal signalling, by means of the automatic washing vehicle; and in Spain, the installation of a network of AEDs (Automated External Defibrillators) on the roads to safeguard the health and well-being of customers and workforce alike. In France, videos have been used to make customers aware of the need to protect workers wearing yellow vests, reminding drivers of the precautions to be taken when approaching maintenance teams.

A total of 106,607 hours of OHS training was given, 7.3% less than in 2021, as a result of the general reduction in training activities in all the business units except Brazil, Mexico, Argentina and Mobility Services.

TOTAL HOURS OF OCCUPATIONAL HEALTH AND SAFETY TRAINING PROVIDED BY COUNTRY



	Total hours of occupational health and safety training
■ France	10,060
■ Spain	6,608
■ Italy	4,025
■ Chile	1,292
■ Mexico	13,063
■ Brazil	63,920
■ USA	177
■ Puerto Rico	761
■ Argentina	5,302
■ India	8
■ Mobility Services	1,386
■ Corporate	6

The procedures followed by the Group in assessing workplace hazards are transcribed in a checklist or risk analysis matrix, following the OHS principles established in each country’s legal framework, with the aim of ensuring a safe work environment.

The assessments are based on job analyses, direct observation of the work environment and tasks, identification of external factors that may affect the associated risks, and a review of work guidelines, among other things.

The companies 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 important. In assessing the risks, aggravating circumstances such as an adverse physical environment, work in isolation, stress, and traffic exposure, among others, are taken into account. The risk analyses 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 head office in India and the subsidiaries of Mobility Services in the United Kingdom, have occupational health and safety committees, covering 79% of direct workers and 85.9% of indirect workers. In 2022, a total of 356 occupational health and safety committee meetings were held, dealing with issues such as preventive and organisational measures to combat the health crisis, occupational safety measures, and the analyses of any incidents and accidents that occurred, among other things.

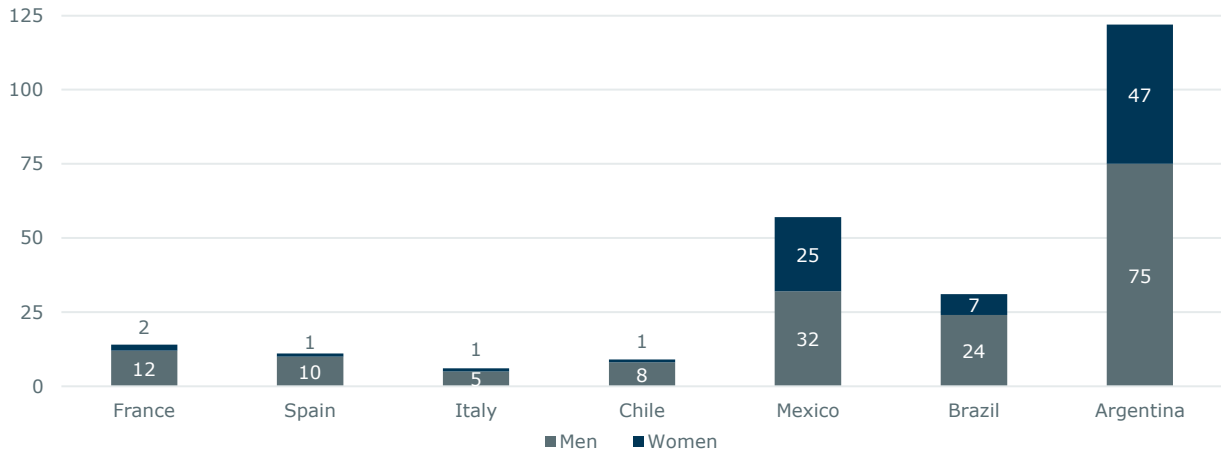
The business units in Spain, France, Italy, Brazil, Argentina, Mexico and all the Mobility Services subsidiaries provide access to professional health services, so that their employees can be seen by doctors as needed, ensuring full confidentiality. The business units also offer health benefits to both direct and indirect workers, including health communication campaigns and more attractive health insurance.

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

During 2022, there was a total of 350 recordable accidents involving direct workers, a decrease of 15.9% compared to previous year. Of this total, 67% involved men, slightly more than the previous year).

A similar trend is observed in lost time accidents, which are down 7.4%, at 250, having fallen in all countries except Mexico. No lost time accidents were recorded in the toll roads businesses in Italy, the United States, Puerto Rico or India, nor in any of the Mobility Services subsidiaries or the Corporation.

NUMBER OF LOST TIME ACCIDENTS IN 2022 BY GENDER AND COUNTRY (DIRECT WORKERS)



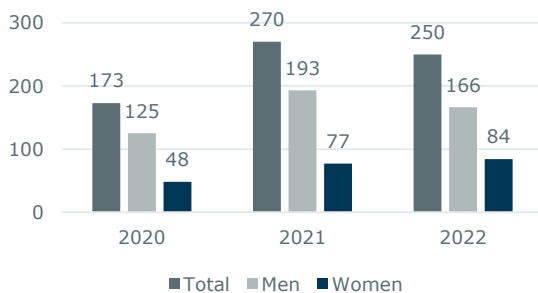
The main causes of occupational accidents for both direct and indirect workers are: falls from height, trips, cuts, overexertion, manipulation of objects and tools, blows, collisions and traffic accidents, and assaults by users.

Thus, a total of 3 cases of occupational illness were recorded in France (2 men and 1 woman), involving wrist and shoulder injuries.

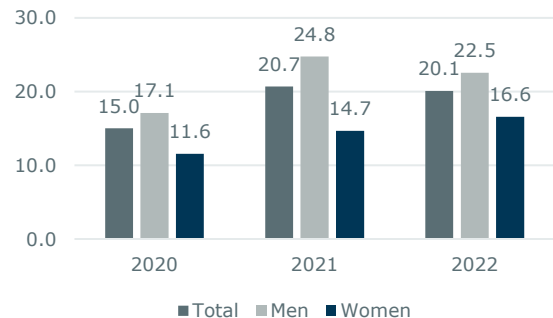
The decrease in the number of lost time occupational accidents, combined with the changes in number of employees and hours worked, have affected the incidence, frequency and severity rates. These rates are calculated in accordance with international standards. Specifically, the incidence rate is calculated as the ratio of the number of lost time accidents to the number of employees at 31 December, multiplied by one thousand; the frequency rate, as the ratio of the number of lost time accidents to the total number of hours worked, multiplied by one million; and the severity rate, as the ratio of days lost as a result of occupational accidents to the total number of hours worked during the year, multiplied by one thousand.

In 2022, the incidence and frequency rates remained virtually constant overall compared to the previous year, with incidence down 2.9% and frequency up 2.1%. The rates decreased most markedly in Spain, France, Brazil and Argentina and increased in Mexico. The severity rate, in contrast, increased by 18%, especially on the toll roads in Brazil and Chile. There were eight serious accidents involving direct workers (8 men), in Brazil and Mexico. Moreover, the high severity rate in 2022 is 0.38 points (0.63 for men and 0 for women).

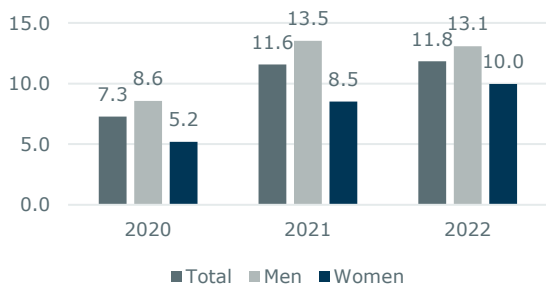
TREND IN TOTAL NUMBER OF LOST TIME ACCIDENTS BY GENDER



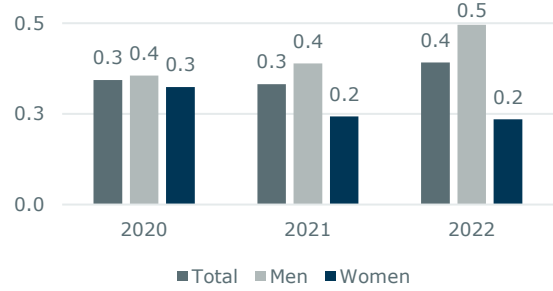
TREND IN INCIDENCE RATE BY GENDER



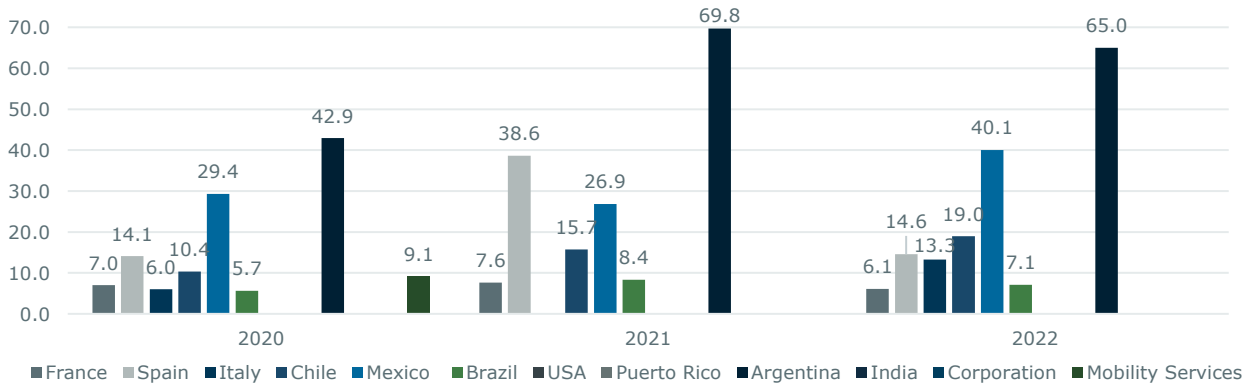
TREND IN FREQUENCY RATE BY GENDER



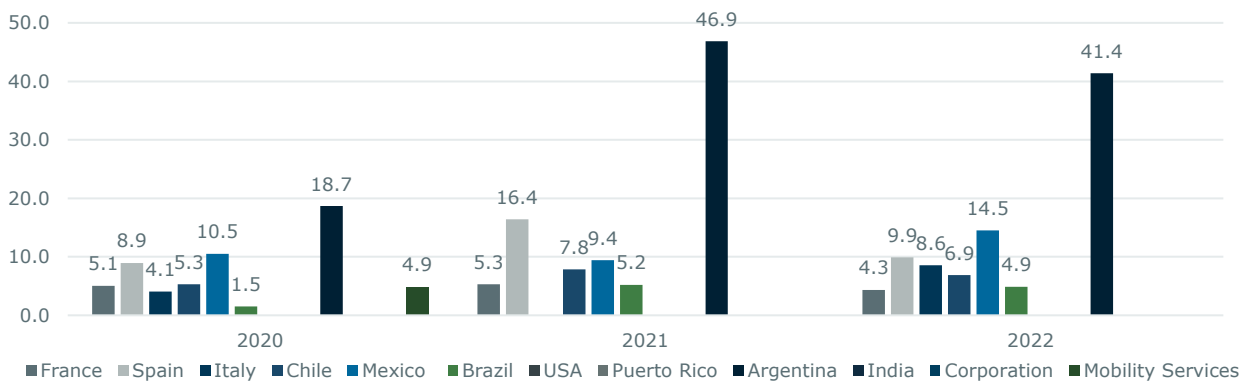
TREND IN SEVERITY RATE BY GENDER



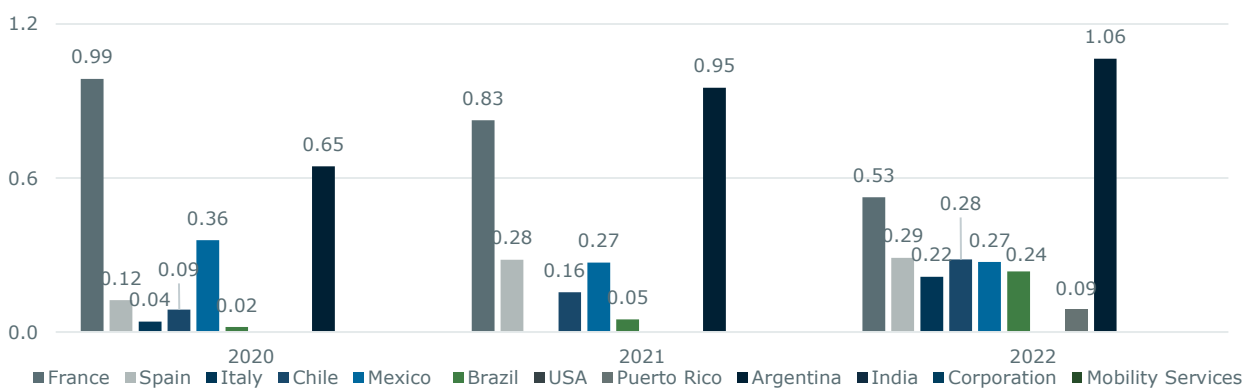
TREND IN INCIDENCE RATE BY ACTIVITY AND COUNTRY



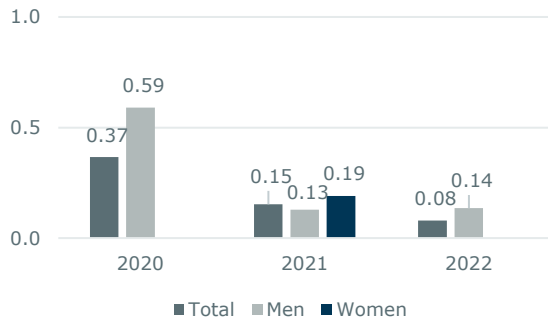
TREND IN FREQUENCY RATE BY ACTIVITY AND COUNTRY



TREND IN SEVERITY RATE BY ACTIVITY AND COUNTRY



TREND IN FATALITY RATE (DIRECT WORKERS) BY GENDER

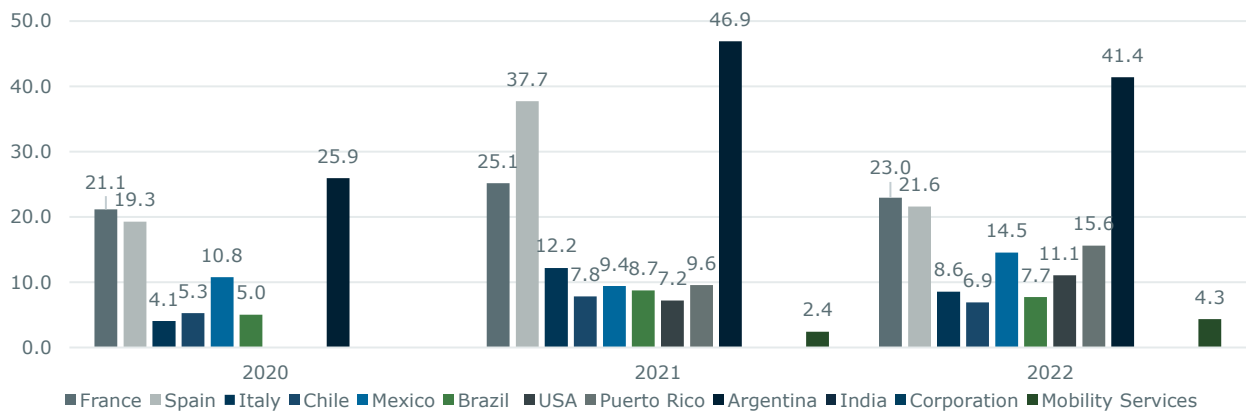


During 2022, a total of 1 direct worker (1 man in Mexico) and 6 indirect workers (3 men in Brazil, 2 in Mexico and 1 in Italy) died, mainly as a result of collisions in road works areas. Corrective actions agreed with the contractors include reviewing and building awareness of the Road Work Procedures Manual, which sets out safe practices for working on the toll roads.

The decrease in the number of fatalities among direct workers cut the overall fatality rate by half.

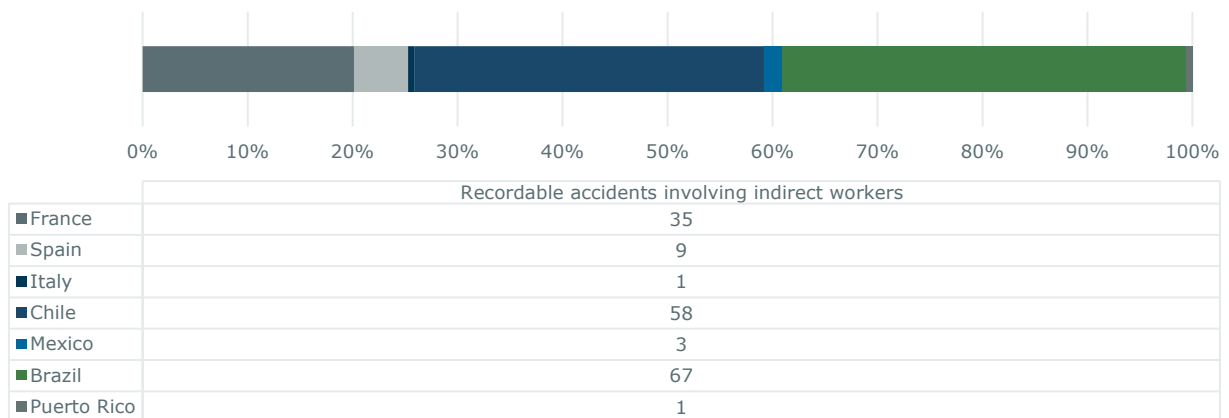
Also, the reduction in recordable accidents involving direct workers brought the overall recordable accident rate down to 16.5 points (18.5 for men and 13.6 for women).

TREND IN RECORDABLE ACCIDENT RATE FOR DIRECT WORKERS BY ACTIVITY AND COUNTRY



Among indirect workers, recordable accidents totalled 174, down 17.9% compared to the previous year, and lost time accidents 130, down 6.5%. Most of these accidents (82.8% of recordable accidents and 76.9% of lost time accidents) involved men. There were 2 high-severity accidents. For indirect workers the recordable accident rate was 5.6 points, the high severity rate 0.06 points and the frequency rate 4.1 points.

RECORDABLE ACCIDENTS INVOLVING INDIRECT WORKERS BY COUNTRY



We guarantee equal opportunities and enhance employment quality

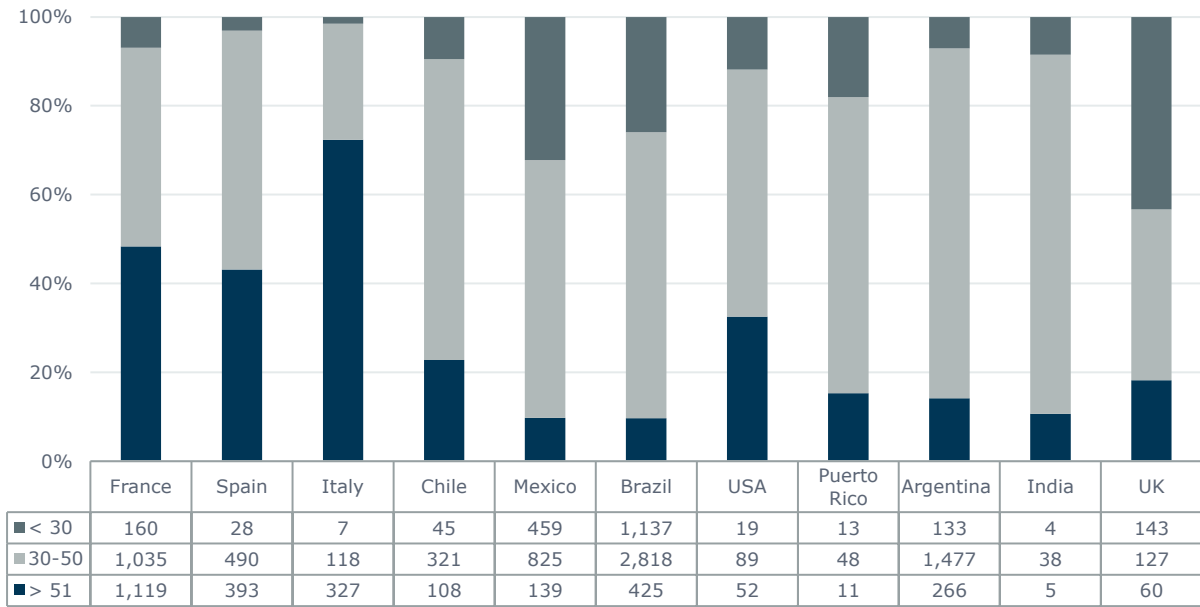
Abertis guarantees equal opportunities and non-discrimination, as these principles are embedded in the Group’s Code of Ethics and human resources policy and are implemented, within the framework of the Sustainability Strategy, through the diversity, equality and inclusion policy. The 2022-2024 ESG Plan includes the specific target of increasing the presence of women in senior and middle management positions, a target that has been conveyed to all the Group’s business units.

The Group’s human rights policy and diversity, equality and inclusion policy further specify the principles to be applied to create an environment that facilitates and enhances equal opportunities, non-discrimination, diversity and inclusion among the Group’s people. To put the Group’s policies into practice, the companies in the countries in which Abertis operates work to meet the legal requirements in each country as well as stakeholders’ expectations.

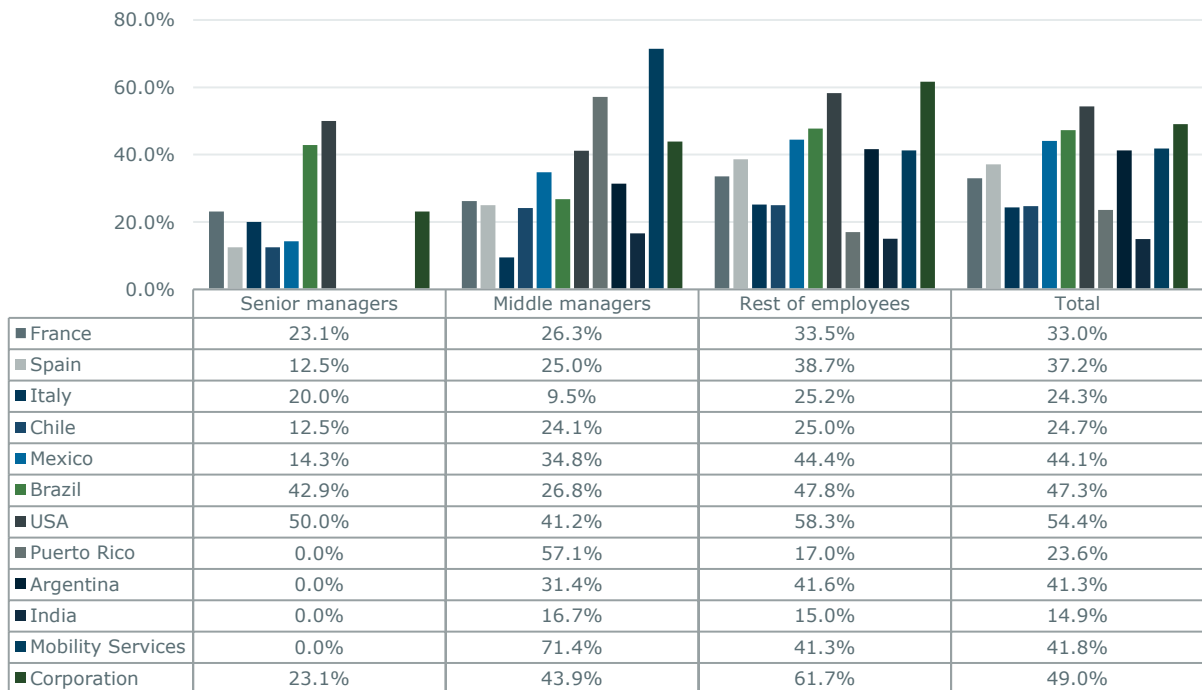
By gender, 59.2% of the workforce are men and 40.8% are women, very similar to the previous year. In 2022, women’s share of senior and middle management positions remained similar, at 20% and 30.4%, respectively. In addition, 29.1 per cent of senior and middle management positions are filled by women.

By age, at 31 December 2022 17.3% of the workforce were under 30, 59.4% were aged 31 to 50, and 23.4% were over 51. The under 30 age group has decreased slightly, while the over 51 group has grown slightly compared to the previous year.

DISTRIBUTION OF EMPLOYEES BY AGE GROUP AND COUNTRY AT 31 DECEMBER



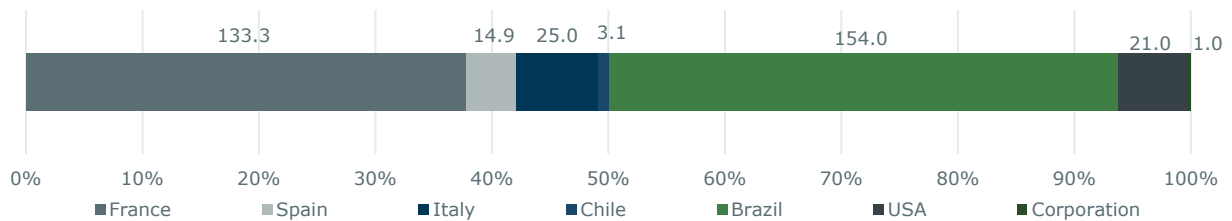
PERCENTAGE OF WOMEN BY JOB CATEGORY AND COUNTRY



All the countries in which Abertis operates have gender equality and non-discrimination laws. The action taken by the business units during the year to promote equality of opportunity include remuneration measures such as maternity, paternity and adoption leave and parental leave, equal treatment in hiring, measures to reconcile work and family time, the implementation of equality plans, and the development of a guide to non-sexist language.

Furthermore, as a strategic principle and to comply with applicable legislation, during 2022 the Group included in its average full-time equivalent workforce 352.3 people with functional diversity. For the third year running, Abertis' corporation has renewed the Bequal Plus Seal, which certifies its disability inclusion policy.

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

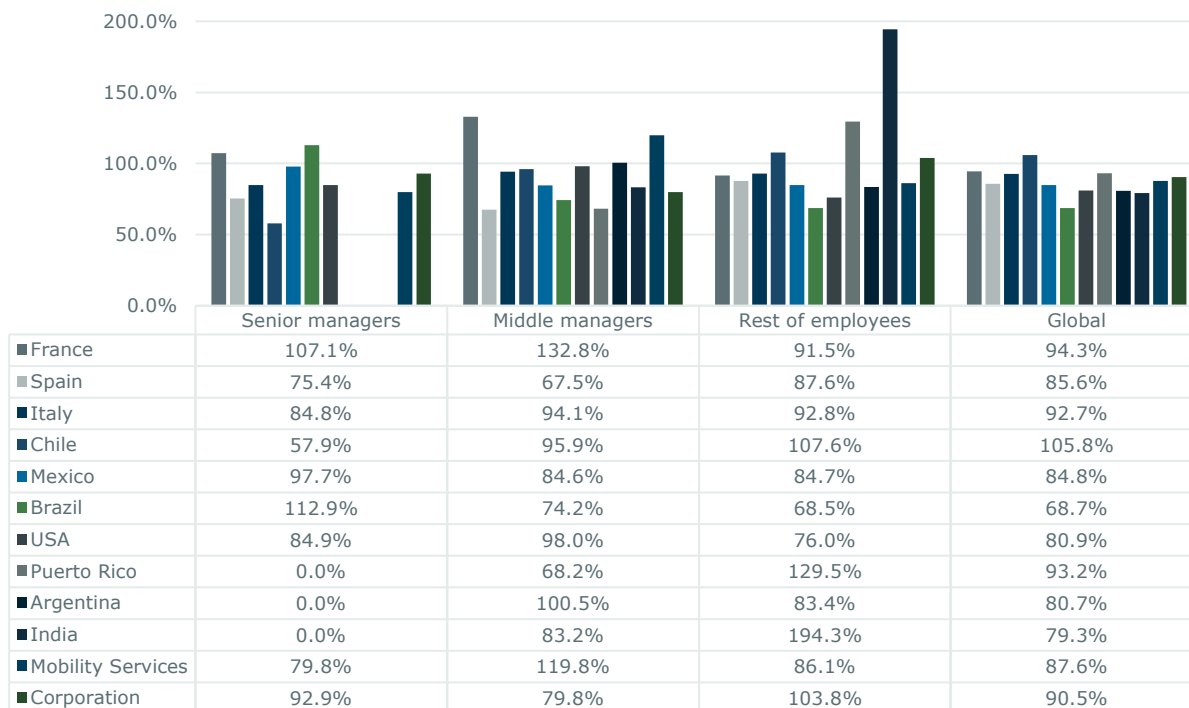


All the business units (except Argentina, some subsidiaries in Chile and Emovis SAS) and the headquarters have written recruitment and selection procedures in place, which include a commitment specifying the criteria for non-discrimination. The corporation and the subsidiaries in Spain (except Trados 45) have an equal opportunities plan for men and women, in accordance with Spanish Law 3/2007. The Equality Plans continued to be applied in Spain during 2022. Under the Equality Plan in Túnel, steps were taken to ensure and promote equal treatment and non-discrimination. One of the agreed measures is to promote the presence of women in the control room. As this is a job dominated by men, the number of women trained to be able to act as substitutes has been increased. In addition, Autopistas España has launched the II Equality Plan aimed at achieving real equality in future generations.

In Brazil, the diversity, equity and inclusion programme places the focus on gender equity. A diversity consultant has been hired to support diversity and inclusion programme initiatives.

The ratio of women’s remuneration to men’s stands at 81.6% overall (77.6% in senior management positions, 95.2% in middle management and 81.8% in all other positions), an increase compared to the previous year, marking a trend that is replicated in all job categories except senior management, which, being a smaller group, is more affected by changes in group composition. In some job categories the gender pay gap is attributable to factors such as experience, professional status and even employment record.

AVERAGE REMUNERATION OF WOMEN AS A PERCENTAGE OF AVERAGE REMUNERATION FOR MEN, BY JOB CATEGORY AND COUNTRY



The tables below present data on average remuneration, in euros, by job category, gender and age group. The data on remuneration by gender and age group are not comparable between periods due to the change in the method of calculation of these data introduced in 2022.

	2021		2022	
	Men	Women	Men	Women
Senior managers	241,361	195,619	313,383	283,596
Middle managers	76,153	58,559	109,164	105,277
Other employees	20,646	15,476	23,543	17,426
	2021		2022	
	Men	Women	Men	Women
Under 30	21,013	15,544	13,617	9,816
Age 31 to 50	25,940	18,710	25,855	20,255
Over 51	30,394	19,076	49,789	36,051

These figures have been calculated by weighting the Group's average remuneration for each job category and gender in 2022 by each age group as a percentage of the workforce. The lower remuneration of women is attributable to the relative importance of certain countries that have a large workforce, low pay and a large proportion of female workers. In the case of senior and middle managers, a large part of the increase in average remuneration is attributable to the payment in 2022 of the multi-year variable bonus accrued in the years 2019, 2020 and 2021.

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

	Men	Women
France	100.0%	100.0%
Spain	115.9%	115.9%
Chile	154.6%	154.6%
Mexico	107.4%	100.9%
Brazil	244.9%	244.9%
USA	100.0%	100.0%
Puerto Rico	141.2%	141.2%
Argentina	407.5%	407.5%
India	200.0%	240.6%
United Kingdom	100.0%	100.0%

During 2022, out of the total workforce, 232 employees took parental leave, 74.1% of whom were women. The overall retention rate was 98.3% for men and 86.6% for women, significantly higher than the previous year.

RETENTION RATE BY GENDER AND COUNTRY

	Persons who took parental leave		Persons who returned to work after parental leave		Persons still employed at the organisation 12 months later	
	Men	Women	Men	Women	Men	Women
Toll roads	48	155	100.0%	89%	97.9%	90.3%
France	0	4	---	75.0%	---	0%
Spain	9	8	100.0%	75.0%	100.0%	75.0%
Italy	8	5	100.0%	100.0%	100.0%	100.0%
Chile	1	19	100.0%	31.6%	100.0%	57.9%
Mexico	15	31	100.0%	96.8%	100.0%	96.8%
Brazil	13	68	100.0%	100.0%	100.0%	100.0%
USA	1	1	100.0%	100.0%	100.0%	100.0%
Puerto Rico	0	0	---	---	---	---
Argentina	0	19	---	100.0%	0.0%	100.0%
India	1	0	100.0%	---	0.0%	---
Mobility Services	5	15	100.0%	46.7%	100.0%	46.7%
Corporation	7	2	100.0%	100.0%	100.0%	100.0%
Total Abertis	60	172	100.0%	85.5%	98.3%	86.6%

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 conciliation measures, the Group is working to establish a disconnection from work policy.

Permanent contracts are the norm in the Group, covering 96.9% of the workforce at 31 December 2022 (97% for men and 96.8% for women), similar to the previous year, with similar levels across almost all the countries.

NUMBER OF PERMANENT AND TEMPORARY CONTRACTS BY COUNTRY, ACTIVITY AND GENDER

	Permanent contracts		Temporary contracts	
	Men	Women	Men	Women
Toll roads	6,899	4,712	176	137
France	1,451	730	79	24
Spain	432	260	43	21
Italy	337	110	5	0
Chile	354	116	3	1
Mexico	759	561	36	67
Brazil	2,307	2,073	0	0
USA	73	87	0	0
Puerto Rico	55	17	0	0
Argentina	1,091	751	10	24
India	40	7	0	0
Mobility Services	167	124	46	23
Corporation	79	75	0	1
Total Abertis	7,145	4,911	222	161

NUMBER OF PERMANENT AND TEMPORARY CONTRACTS BY AGE GROUP, GENDER AND ACTIVITY

	Permanent contracts		Temporary contracts	
	Men	Women	Men	Women
Toll roads	6,899	4,712	176	137
Under 30	860	974	84	69
Age 31 to 50	4,121	2,889	73	60
Over 51	1,918	849	19	8
Mobility Services	167	124	46	23
Under 30	46	40	38	20
Age 31 to 50	80	51	8	3
Over 51	41	33	0	0
Corporation	79	75	0	1
Under 30	11	6	0	0
Age 31 to 50	48	52	0	1
Over 51	20	17	0	0
Total Abertis	7,145	4,911	222	161
Under 30	917	1,020	122	89
Age 31 to 50	4,249	2,992	81	64
Over 51	1,979	899	19	8

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

	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	56.6	14.0	357.7	132.9	6,372.4	4,339.9
France	8.9	3	99.3	32.8	1,207.9	594.2
Spain	6.1	1.5	48.1	15	350.6	210.3
Italy	7	2	18.6	2	308.5	98.9
Chile	7	1	47.0	14.1	394.7	146.4
Mexico	8.1	1	15.6	8	725.8	495.2
Brazil	3.9	3	72.7	26.9	2,244.5	2,007.9
USA	3.6	2.5	21.2	14	52.9	73.1
Puerto Rico	5	0	6.0	8	43.8	9
Argentina	6	0	24	11	1,006.8	699.4
India	1	0	5.3	1	37.0	5.5
Mobility Services	3	0	6.7	9.2	98.9	104.9
Corporation	10	3	40.8	34.5	22.7	34.8
Total Abertis	69.6	17	405.2	176.6	6,494.0	4,479.6

At 31 December the workforce is divided into three job categories, according to the classification used throughout the Group, with 0.7% of the workforce holding senior management positions and 4.9% in middle management. Some 96.5% of the men and 90.4% of the women work full-time, and the distribution of part- and full-time working is similar across the countries, except in the toll roads in Spain, where full-time employees make up 64.5% of the total.

WORKFORCE AT 31 DECEMBER BY JOB CATEGORY, COUNTRY, GENDER AND ACTIVITY

	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	56	14	369	139	6,650	4,696
France	9	3	114	38	1,407	713
Spain	7	1	51	17	417	263
Italy	8	2	19	2	315	106
Chile	7	1	44	14	306	102
Mexico	6	1	15	8	774	619
Brazil	4	3	71	26	2,232	2,044
USA	3	3	20	14	50	70
Puerto Rico	5	0	6	8	44	9
Argentina	6	0	24	11	1,071	764
India	1	0	5	1	34	6
Mobility Services	2	0	6	9	205	138
Corporation	10	3	46	36	23	37
Total Abertis	68	17	421	184	6,878	4,871

The distribution of the workforce by working hours (full vs. part-time) has remained constant compared to the previous year, with almost all employees working full-time and 3.5% of the men and 9.6% of the women working part-time. All part-time employees belong to the 'Other employees' category, so the distribution by age group can be estimated based on the distribution of the total workforce by age group.

PERCENTAGE OF WORKFORCE BY WORKING HOURS, GENDER AND ACTIVITY

	2022		
	Men	Women	Total
Toll roads			
Full-time	96.7%	90.6%	94.2%
Part-time	3.3%	9.4%	5.8%
Mobility Services			
Full-time	89.7%	79.6%	85.6%
Part-time	10.3%	20.4%	14.4%
Corporation			
Full-time	97.5%	98.7%	98.1%
Part-time	2.5%	1.3%	1.9%
Total Abertis			
Full-time	96.5%	90.4%	94.0%
Part-time	3.5%	9.6%	6.0%

During 2022, there was a total of 3,053 new hires, fewer than the previous year, and 50.6% of new hires were women. Of the total new hires for the year, 57.7% were hired on permanent contracts: 100% of the senior managers, 80% of the middle managers and 56.5% of the other employees. More than 90% of the new hires were in the Toll roads activity, mainly in Brazil, Mexico, France and Spain, which also accounted for 80% of total new hires for the year. Of the new hires for senior and middle management positions, on permanent and temporary contracts, 39.8% were women.

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

	Permanent contracts		Temporary contracts	
	Men	Women	Men	Women
Toll roads	906	797	479	667
Under 30	280	371	272	336
Age 31 to 50	544	387	169	298
Over 51	82	39	38	33
Mobility Services	24	17	89	55
Under 30	14	8	71	45
Age 31 to 50	9	4	16	7
Over 51	1	5	2	3
Corporation	9	8	1	1
Under 30	4	3	1	1
Age 31 to 50	3	4	0	0
Over 51	2	1	0	0
Total Abertis	939	822	569	723
Under 30	298	382	344	382
Age 31 to 50	556	395	185	305
Over 51	85	45	40	36

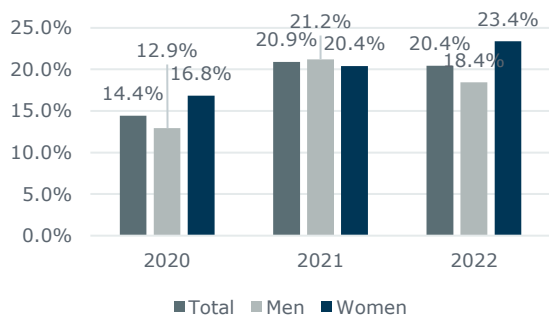
The absenteeism rate is 5.2% overall, very similar to the previous year, although the trend has varied across activities and countries, with a reduction in the Toll roads activity in Brazil, Chile and Puerto Rico and in Mobility Services. The absolute number of hours not worked totalled 1.3 million, down 10.2% compared to 2021. The Group measures absenteeism as an indicator of non-activity, so it includes in the calculation any time not worked, except vacation days.

The number of dismissals came to 1,045, down 19.6% compared to the previous year. Of the total dismissals during the year, 96.7% were in the 'Other employees' category and 59.4% were men. Brazil and Chile accounted for 90% of the year's dismissals.

NUMBER OF DISMISSALS BY AGE GROUP, GENDER, JOB CATEGORY AND ACTIVITY

	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	1	3	24	4	585	405
Under 30	0	0	0	0	100	130
Age 31 to 50	1	3	10	3	345	250
Over 51	0	0	14	1	140	25
Mobility Services	1	0	0	0	10	10
Under 30	0	0	0	0	8	6
Age 31 to 50	1	0	0	0	2	0
Over 51	0	0	0	0	0	4
Corporation	0	0	0	1	0	1
Under 30	0	0	0	0	0	0
Age 31 to 50	0	0	0	1	0	1
Over 51	0	0	0	0	0	0
Total Abertis	2	3	24	5	595	416
Under 30	0	0	0	0	108	136
Age 31 to 50	2	3	10	4	347	251
Over 51	0	0	14	1	140	29

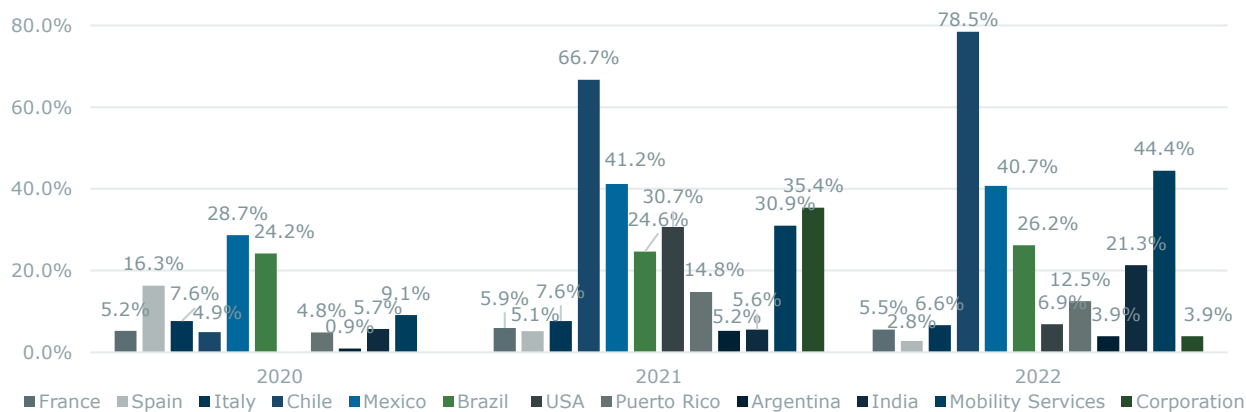
TREND IN OVERALL EMPLOYEE TURNOVER BY GENDER



The decrease in the number of dismissals, voluntary resignations and retirements has affected the turnover rate, which is slightly lower than the previous year. Employee turnover measures exits in these three job categories against the headcount at 31 December.

The trend was similar, with a turnover rate below 20%, in all the countries except Brazil, Chile (which was affected by the termination of the Elqui concession), Mexico and India and Mobility Services, where turnover was higher.

TREND IN EMPLOYEE TURNOVER BY ACTIVITY AND COUNTRY

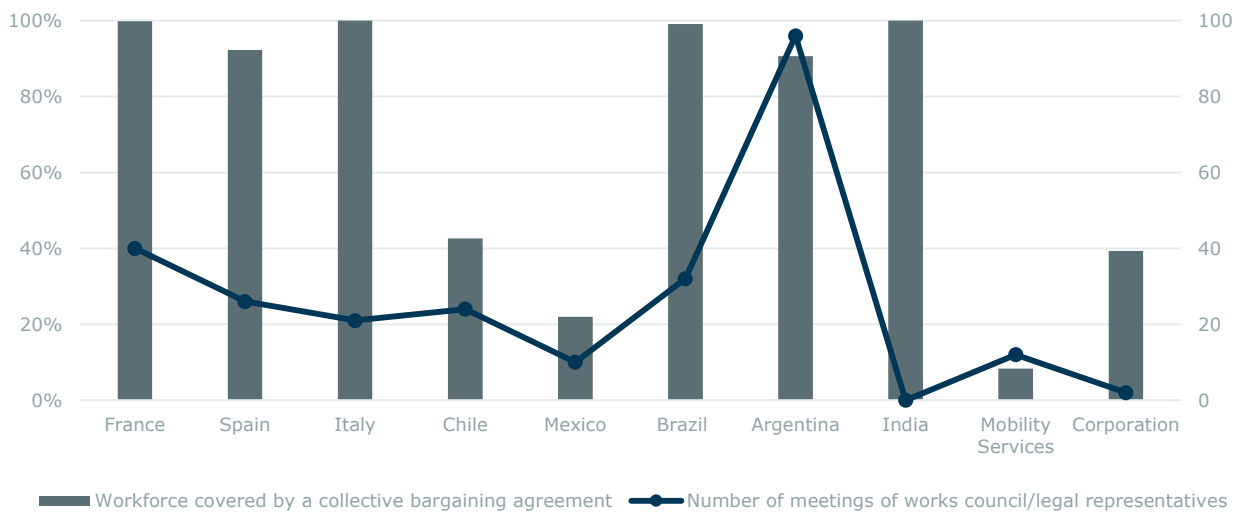


EMPLOYEE TURNOVER BY AGE GROUP, GENDER, ACTIVITY AND COUNTRY

	Under 30		Age 30 to 50		Over 50	
	Men	Women	Men	Women	Men	Women
Toll roads	33.3%	43.3%	16.4%	20.0%	13.7%	7.9%
France	4.4%	8.9%	4.3%	2.1%	7.4%	7.3%
Spain	12.5%	33.3%	0.9%	3.0%	2.9%	4.4%
Italy	0%	0%	1.4%	4.4%	9.9%	1.6%
Chile	94.4%	677.8%	51.1%	71.9%	89.6%	58.3%
Mexico	53.9%	68.7%	24.4%	45.6%	11.0%	23.1%
Brazil	30.3%	33.5%	24.1%	25.7%	23.7%	10.6%
USA	0.0%	9.1%	2.4%	8.3%	8.3%	10.7%
Puerto Rico	30.0%	0%	13.9%	0%	11.1%	0%
Argentina	6.3%	4.3%	4.4%	2.7%	6.3%	0%
India	50.0%	0%	22.6%	0.0%	20.0%	0%
Mobility Services	61.9%	68.3%	36.4%	38.9%	9.8%	30.3%
Corporation	0%	0%	2.1%	7.5%	5.0%	0%
Total Abertis	35.2%	44.5%	16.7%	20.1%	13.5%	8.6%

All the activities and countries, except Toll roads in the United States and Puerto Rico and Mobility Services in the United Kingdom, have collective agreements covering 81.4% of the workforce, a slightly lower figure than the previous year. The 34 works councils and 78 employee representatives took part in a total of 263 meetings, more than the previous year, particularly in Argentina, while the number of works councils and representatives remained virtually unchanged.

PERCENTAGE OF WORKFORCE COVERED BY A COLLECTIVE BARGAINING AGREEMENT 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.

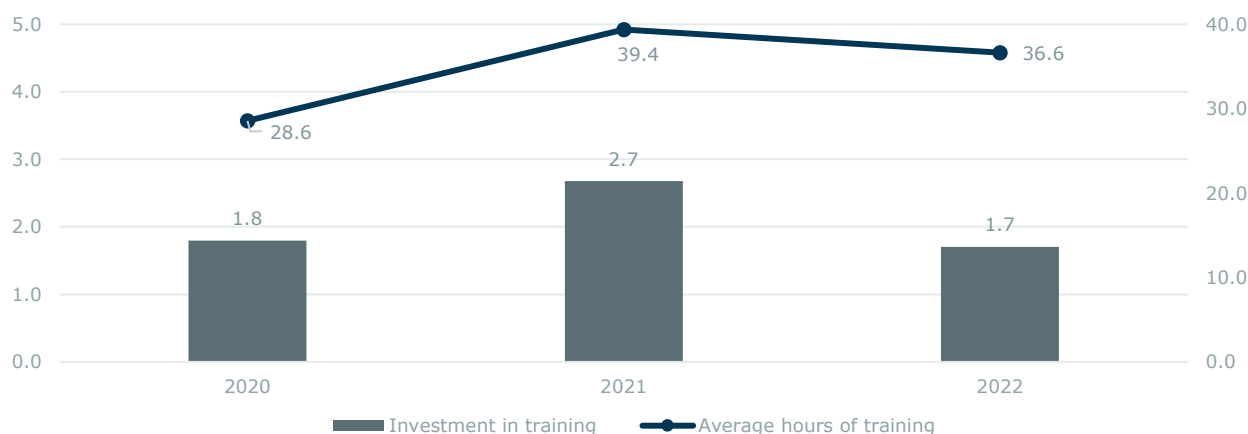
During 2022, 98.8% of senior managers, 98.3% of middle managers and 61.9% of the rest of the workforce underwent assessment in the MBO programme. Overall, 63.9% of the workforce (63.1% of men and 65.1% of women) were in an MBO programme, slightly less than the previous year.

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

	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	100.0%	92.9.0%	97.8%	98.6%	62.0%	65.1%
France	100.0%	100.0%	100.0%	100.0%	99.0%	100.0%
Spain	100.0%	100.0%	100.0%	100.0%	15.3%	8.4%
Italy	100.0%	100.0%	73.7%	100.0%	1.3%	4.7%
Chile	100.0%	100.0%	100.0%	100.0%	49.0%	91.2%
Mexico	100.0%	100.0%	100.0%	100.0%	10.3%	11.1%
Brazil	100.0%	100.0%	98.6%	100.0%	99.2%	99.0%
USA	100.0%	66.7%	90.0%	85.7%	100.0%	100.0%
Puerto Rico	100.0%	---	100.0%	100.0%	100.0%	100.0%
Argentina	100.0%	---	100.0%	100.0%	8.6%	6.2%
India	100.0%	---	100.0%	100.0%	100.0%	100.0%
Mobility Services	100.0%	---	100.0%	100.0%	12.7%	7.2%
Corporation	100.0%	100.0%	100.0%	100.0%	82.6%	100.0%
Total Abertis	100.0%	94.1%	98.1%	98.9%	60.6%	63.7%

Practically all the business units have training plans. In total, during 2022, they provided an average of 36.6 hours of training per worker (37 hours for men and 36.1 hours for women), slightly less than the previous year. The investment in training reached EUR 1.7 million, 36.4% less than in 2021. Lastly, a total of 38,416 hours of training were given on matters relating to sustainability and human rights.

TREND IN TOTAL INVESTMENT IN TRAINING (€ MN) AND AVERAGE HOURS OF TRAINING PER EMPLOYEE



The training given during 2022 covered subjects including finance, corporate social responsibility, technology and innovation, 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 JOB CATEGORY, GENDER, COUNTRY AND ACTIVITY

	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	22.6	24.3	40.8	39.8	36.2	35.3
France	1.0	0.7	20.0	21.4	6.8	2.7
Spain	28.6	69.6	54.6	79.7	26.5	19.9
Italy	13.6	69.8	30.6	25.3	9.3	9.7
Chile	87.1	73.0	120.0	91.4	108.4	110.3
Mexico	17.0	23.0	39.6	58.9	12.3	11.7
Brazil	22.5	8.3	30.6	36.2	74.9	66.4
USA	4.2	2.8	3.1	2.5	5.2	6.7
Puerto Rico	6.5	---	47.1	38.2	25.1	18.4
Argentina	16.7	---	26.3	23.0	4.3	3.4
India	0.0	---	79.2	25.0	35.9	19.7
Mobility Services	10.0	---	36.7	15.7	61.2	62.8
Corporation	22.6	31.7	36.3	32.6	46.4	33.4
Total Abertis	22.2	25.6	40.3	37.2	37.0	36.1

TOTAL HOURS OF TRAINING BY JOB CATEGORY, GENDER, COUNTRY AND ACTIVITY

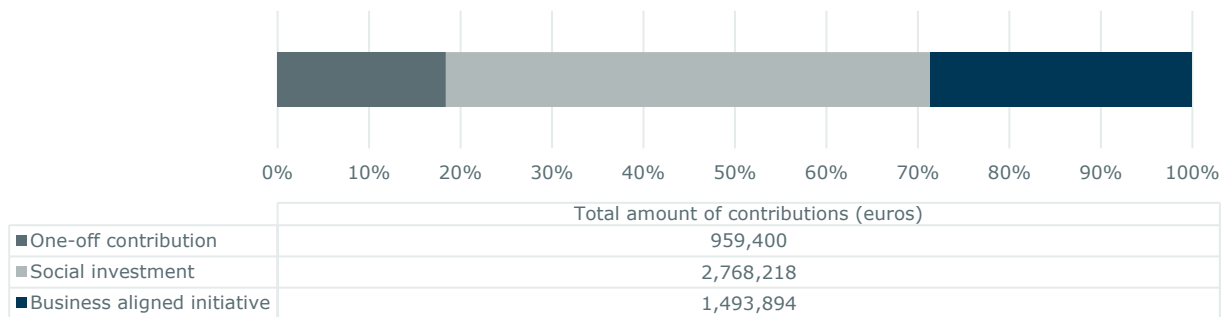
	Senior managers		Middle managers		Rest of employees	
	Men	Women	Men	Women	Men	Women
Toll roads	1,264	340	15,072	5,531	240,699	165,768
France	9	2	2,283	815	9,545	1,933
Spain	200	70	2,787	1,355	11,035	5,228
Italy	109	140	581	51	2,927	1,023
Chile	610	73	5,282	1,280	33,183	11,253
Mexico	102	23	594	471	9,554	7,215
Brazil	90	25	2,175	941	167,233	135,784
USA	13	8	61	35	261	468
Puerto Rico	32	---	283	306	1,103	166
Argentina	100	---	632	253	4,639	2,581
India	0	---	396	25	1,221	118
Mobility Services	20	---	220	141	12,550	8,663
Corporation	226	95	1,668	1,174	1,068	1,236
Total Abertis	1,510	435	16,960	6,846	254,319	175,667

We generate positive synergies with the local community

The Abertis Group works closely with the local community through alliances, development programmes, contributions and donations, so as to channel the response to stakeholders’ needs. The Abertis Foundation carries out social action initiatives in pursuit of its mission to minimise any adverse impact of the business on communities in the countries in which it operates. The corporation’s Institutional Relations, Communication and Sustainability area carries out and coordinates social projects aimed at protecting the environment, contributing to society and promoting road safety. The business units also make specific contributions.

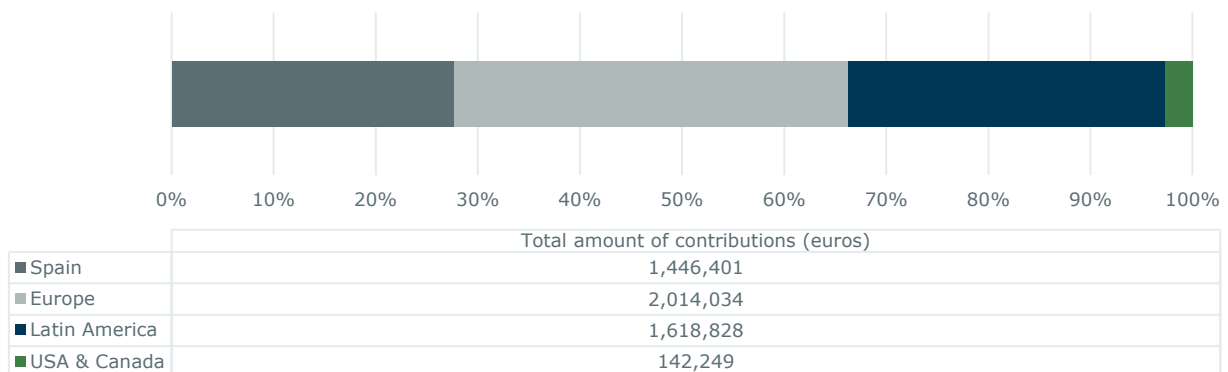
Abertis collaborated in carrying out 218 social action and sponsorship initiatives, a figure similar to the previous year, with linked funding of EUR 5,221.5 thousand, 31.8% more than the previous year. Of this total, the total cash contribution to foundations and not-for-profit organisations came to EUR 1,770.7 thousand. The data presented below include the total contributions made during the year, of which 53% were for social investments and 28.6% for initiatives aligned with the business. The percentage of contributions is slightly higher than the previous year, whereas the percentage of business-aligned initiatives is lower.

DISTRIBUTION OF CONTRIBUTIONS IN 2022 BY PURPOSE



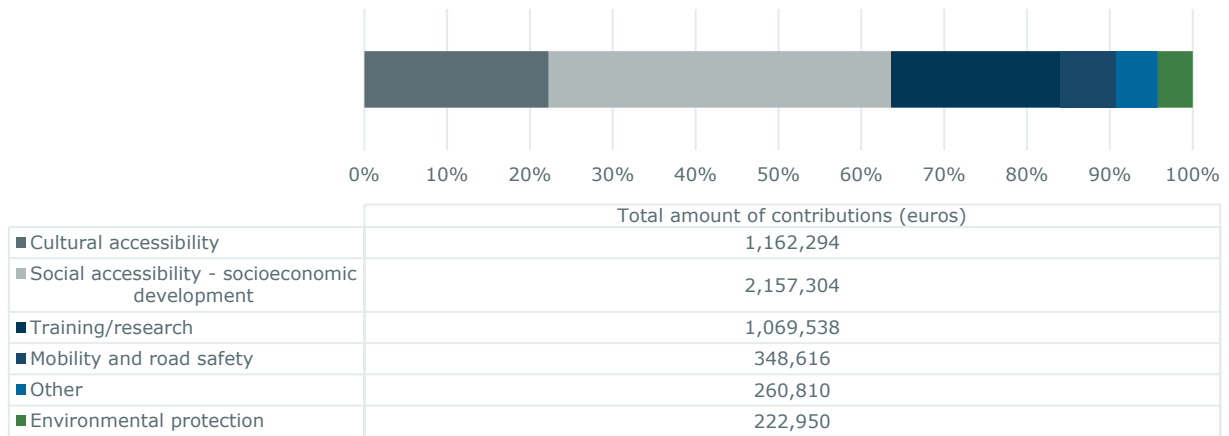
38.6% of the total contributions for the year went to projects in Europe, 31% to projects in Latin America and 27.7% to projects in Spain. The percentage going to Spain is higher than last year, while the percentage going to Latin America is lower. It should be noted that a total of 21 projects were organised under the Rouanet Law in Brazil, with contributions totalling EUR 735,000.

GEOGRAPHIC DISTRIBUTION OF CONTRIBUTIONS IN 2022



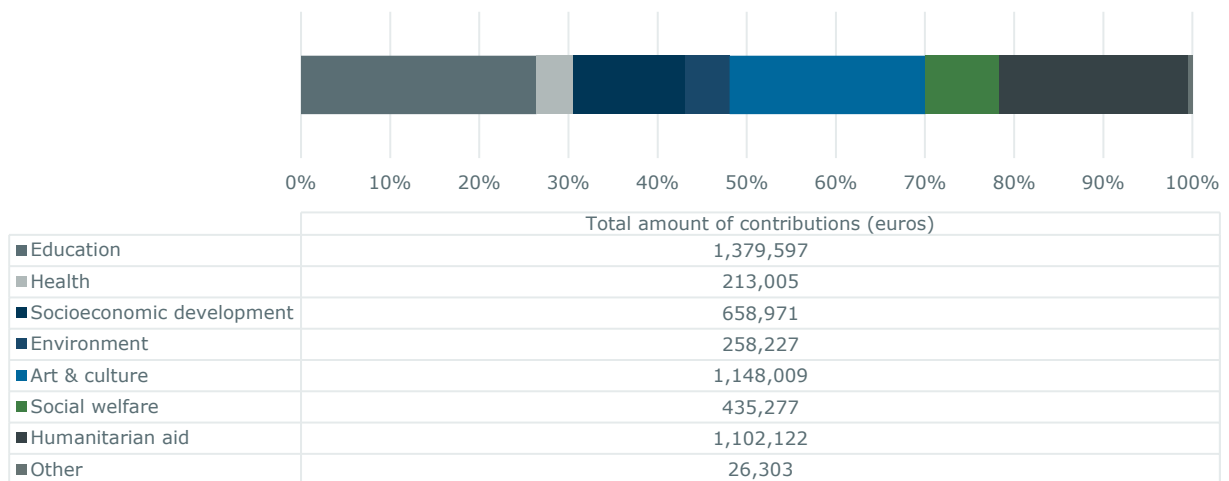
The contributions are classified according to the Group priority theme to which they are linked. They are also classified using the LBG España methodology for identifying and studying projects financed by companies. Following the line of action taken the previous year, the largest projects were the ones relating to social accessibility and socio-economic development. Similarly, there was an increase in projects linked to training and research (20.5% of total contributions) and cultural accessibility (22.3%).

DISTRIBUTION OF CONTRIBUTIONS IN 2022 BY THEME (ABERTIS CLASSIFICATION)



During 2022, contributions relating to education, art and culture, and humanitarian aid, according to the LBG España classification, increased considerably, to 26.4%, 22% and 21.1% of the total, respectively, together accounting for 69.5% of total contributions.

DISTRIBUTION OF CONTRIBUTIONS IN 2022 BY THEME (LBG ESPAÑA CLASSIFICATION)



Details of the specific projects supported are available on the Abertis Foundation website and the websites of the different business units.

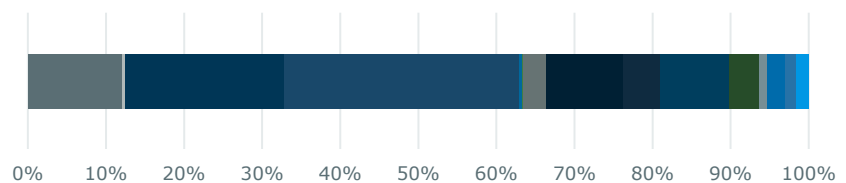
The actions carried out in 2022 include initiatives to foster local development through engagement with local communities and through education and citizenship projects. During 2022, awareness-raising events were organised within the scope of Arteris Brazil’s Viva Comunidade programme, which promotes citizenship in communities living close to the roads managed by Arteris. The actions carried out under this programme during 2022 included visits to municipalities, offering free educational, cultural, health and citizenship services such as psychological counselling, nutritional counselling, basic medical check-ups, road safety guidance, animal adoption, etc. Another initiative consisted of an educational play to raise awareness about security, considerate road behaviour and caring for the planet. Awareness raising in Brazil continued through the Educa Project, which this year was expanded to 290 new schools. This project aims to instil traffic awareness and alert students to the importance of preserving the environment. The Toll roads business in Mexico carried out the Sponsor a School programme, aimed at supporting primary schools with practical resources and manpower by encouraging maintenance, conservation and ACSMA (assurance, quality, safety and environment) personnel to get involved.

With respect to environmental awareness, during 2022 Spain renewed its commitment to continue to promote Castellet Castle, the headquarters of the Abertis Foundation, as a UNESCO International Center for the Mediterranean Biosphere Reserves. The purpose of the UNESCO agreement is to stimulate and galvanise the activities carried out in the Mediterranean biosphere reserves, so as to promote sustainability in their ecosystems and ensure balanced management of natural resources. This year saw the completion of the Erasmus+ project for applied research and education on the Mediterranean Biosphere Reserves, which served to reinforce applied research and education in the Mediterranean Biosphere Reserves by fostering collaboration between Lebanese and Moroccan universities and reserves. Tree Day was celebrated with a talk and a planting of seedlings and vegetables to raise students’ awareness of the importance of trees in the ecosystem.

The Group continued to make financial contributions and donations. It has agreed to contribute three million euros over a number of years as part of the renewal of the alliance with UNICEF, begun in 2017 and aimed at preventing accidents involving children in their daily journeys, particularly in Brazil, India and Mexico. Autopistas España contributed to Icaria Iniciativas Sociales, a non-profit foundation for the inclusion of people with mental disabilities in the workplace, and the Mas Sauró neighbourhood association to support the project to recover a natural spring in the Collserola park. ViasChile made a contribution to a social pantry project to deliver food and basic necessities to vulnerable older adults with incomes below the minimum wage. Italy contributed to the 67 Columns for the Arena project in Verona, which promotes the region, local culture and local products, and sustainable tourism. Argentina donated reconditioned computer equipment to Fundación Equidad, which gives the equipment a second life in schools, hospitals and social organisations that need it for their projects.

98.2% of the contributions made during 2022 have were linked to Sustainable Development Goals (SDGs), mainly Quality Education (29.5%), Health and Welfare (20%), End of Poverty (11.9%), Industry, Innovation and Infrastructure (9.7%), Sustainable Cities and Communities (8.7%), Reduction of Inequalities (4.7%), and Responsible Production and Consumption (3.7%).

PERCENTAGE DISTRIBUTION OF CONTRIBUTIONS IN 2022 BY SUSTAINABLE DEVELOPMENT GOAL



	Total amount of contributions (euros)
■ 1. No poverty	620,098
■ 2. Zero hunger	19,261
■ 3. Health and well-being	1,046,157
■ 4. Quality education	1,541,154
■ 5. Gender equality	18,878
■ 6. Clean water and sanitation	5,143
■ 7. Affordable and clean energy	190
■ 8. Decent work and economic growth	151,050
■ 9. Industry, innovation and infrastructure	505,877
■ 10. Reduction in inequality	243,664
■ 11. Sustainable cities and communities	455,827
■ 12. Responsible production and consumption	192,087
■ 13. Climate action	58,571
■ 15. Life on land	112,659
■ 16. Peace, justice and strong institutions	73,836
■ 17. Alliances to achieve goals	81,752

Besides collaborating with the local community, Abertis and the Group's business units also play an active role in various industrial and other associations, in which almost all the business units, except India and Mobility Services, are actively involved in management bodies or working groups or make significant contributions.

Country	Associations in which Abertis is active
France	ASFA, Association des Sociétés Françaises d'Autoroutes et d'ouvrages à péage IFACI, Institut Français de l'Audit et du Contrôle Interne Moveo (Next-Move), Pôle de compétitivité européen de mobilité ATEC ITS, Réseau des acteurs de la mobilité intelligente Dialogo, Association d'amitié franco espagnole Cocef, Chambre de commerce d'Espagne en France Entreprises & Médias, association des communicants d'entreprise ANDRH, 1ère communauté de professionnels RH MEDEF, Mouvement des entreprises de France Groupe RH&M, Organisme de formation et le développement des Professionnels des RH AFTE, Association Française des Trésoriers d' Entreprise
Spain	SEOPAN, Asociación de Empresas Constructoras y Concesionarias de Infraestructuras AETOS, Asociación Española de Túneles y Obras Subterráneas Asociación Española Comercio ITS España, Asociación del Foro de Nuevas Tecnologías en el Transporte ATC, Asociación Técnica de Carreteras Asociación de Ingenieros de Caminos, Canales y Puertos de la Ingeniería Civil Fundació Factor Humà ISACA, Asociación de Auditoría y Control de Sistemas de Información TAPA EMEA, Transported Asset Protection Association EMEA Direcom, Asociación de Directivos de Comunicación Foro De Integridad Corporativa Círculo de Empresarios Vascos Transparency International AEE, Asociación Española de la Economía UNE, Asociación Española de Normalización Fundación Centro de Innovación Tecnológica
Italy	Chamber of Commerce Aiscat, Associazione Italiana Società Concessionarie Autostrade e Trafori TTS Telematica Trasporti e Sicurezza Italia IBTTA, International Bridge, Tunnel and Turnpike Association ESPORG, European secure parking organisation

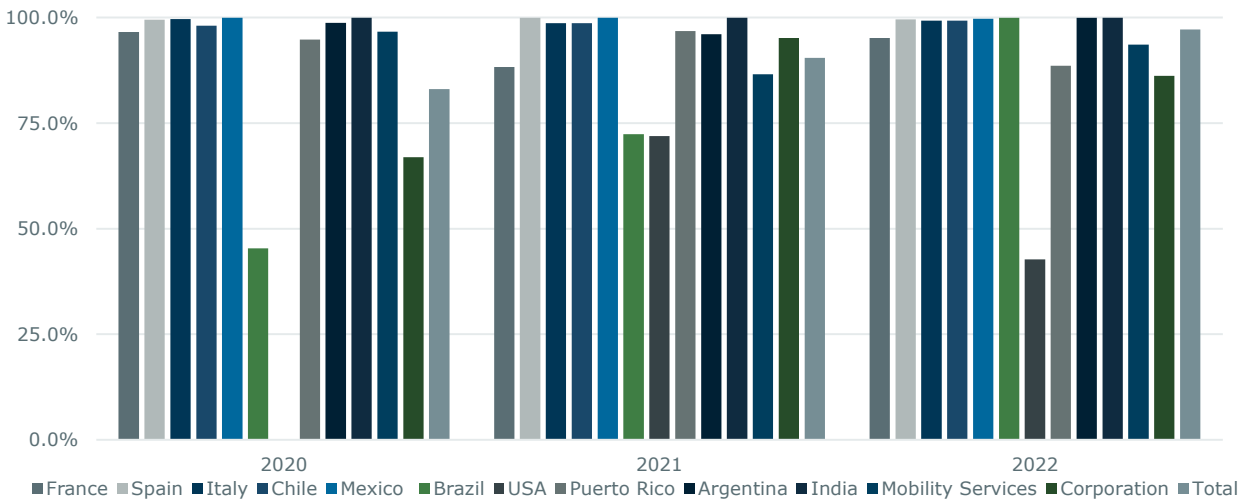
Country	Associations in which Abertis is active
Chile	COPSA, Asociación Gremial de Concesiones de Obras Públicas Corporación Casablanca CAMACOES, Cámara de Comercio Española Cámara Chilena de la Construcción
Mexico	CANACAR, Cámara Nacional del Autotransporte de Carga Guardia Nacional Guanajuato Comisaría Municipal de Lagos de Moreno, Jalisco
Brazil	ABDIB, Associação Brasileira de Infraestrutura e Indústrias de Base ABCR, Associação Brasileira Concessionárias de Rodovias Conselho do Parque Estadual do Vassununga ABCR, Associação Brasileira Concessionárias de Rodovias Grupo Parioritário de Trabalho – GPT, ABCR, Associação Brasileira Concessionárias de Rodovias Federação das Industrias de Santa Catarina ABRH, Associação Brasileira de Recursos Humanos Comitê de Líderes de Recursos Humanos Miembro de la Junta Directiva: IBEF, Instituto Brasileiro de Executivos de Finanzas e São Paulo
United States	IBTTA, International Bridge, Tunnel and Turnpike Association VTFG, Virginia Toll Facilities Group BBB, Better Business Bureau TDAC, Virginia Department of Transportation, Transportation DBE Advisory Committee VAACC, Virginia Asian American Chamber of Commerce Hampton Roads Chamber of Commerce Portsmouth Partnership National Fire Protection Association National Safety Council Society for Human Resource Management WTS, Women in Transportation, Hampton Roads Chapter COMTO HR, The Conference of Minority Transportation Officials, Hampton Roads Chapter Downtown Norfolk Council

Country	Associations in which Abertis is active
Puerto Rico	Official Spanish Chamber of Commerce in Puerto Rico Asociación de Alianzas Público Privadas de Puerto Rico Cámara de Comercio de Puerto Rico (Metropistas) Asociación de Industriales de Puerto Rico (Metropistas) Asociación de Contratistas Generales (Metropistas)
Argentina	Spanish Chamber of Commerce Asociación Argentina de Carreteras

In respect of inclusive mobility, the toll roads in France have created a request for proposals under the slogan 'Mobility for All' to finance associations and project leaders in the field of inclusive mobility and access to employment in the areas crossed by Sanef toll roads. Sanef has partnered with Klaxit to promote everyday car sharing on toll roads. It also conducted a study of the profile and behaviour of people who share cars on the French motorway network with a view to assessing the usefulness of shared car parks. Elizabeth River Crossings in the United States has launched a toll relief programme to enable lower-income drivers to travel more effectively and more economically in the region. At the same time, Spain has strengthened its alliances with organisations in the industry by becoming a member of the Spanish Confederation of Business Organisations (CEOE) with the aim of promoting the mobility sector by integrating sustainability.

Lastly, Abertis engages with local suppliers, one of its strategic objectives being to drive social and economic development in the regions in which it operates. Of total purchases in 2022 97.2% were from local suppliers, 6.7 percentage points more than the previous year, on account of the changes in some business units.

TREND IN THE PERCENTAGE OF LOCAL PURCHASES BY ACTIVITY AND COUNTRY



3

EU Environmental Taxonomy

Eligible Activities and Aligned Activities

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 (the Environmental Taxonomy Regulation) has been developed as a tool to reorient capital flows towards environmentally sustainable investments and activities, so as to meet the sustainable development goals and targets set by the European Union (EU) for 2030 and achieve the objectives of the European Green Deal.

The European Commission has set six environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, transition to a circular economy, pollution prevention and control, and biodiversity protection and restoration. To date, however, only the climate objectives (climate change adaptation and mitigation) have been fully worked out, whereas the other objectives are expected to be published during 2023.

Application of the EU Environmental Taxonomy Regulation is mandatory for all organisations covered by the Sustainability Reporting Directive. Organisations are thus required to disclose three performance indicators, namely Taxonomy-eligible and aligned turnover (INCN), capital expenditure (CAPEX) and operating expenditure (OPEX), together with a detailed explanation of how these indicators have been calculated and the criteria used. In Spain, this information is subject to external audit under the Spanish Non-Financial Reporting Act.

Given the complexity of these regulations and the range of possible interpretations, since the Taxonomy and the Delegated Climate Regulation were approved various questions have arisen as to how certain provisions are to be interpreted. In response, during 2022 the European Commission and the Platform on Sustainable Finance published a number of documents aimed at clarifying and assisting in the application of the Regulation.

It is to be hoped that the European Commission and the Platform on Sustainable Finance will continue to publish further clarifications and possibly even update the Regulation in the future.

In this context of uncertainty, in what follows we present a summary of the information required by the European regulatory framework, with the aim of transparently showing the organisation's current situation with regard to Taxonomy-eligible and Taxonomy-aligned activities. The second part of this chapter sets out the entire methodological framework and presents the tables required by the Regulation.

Eligibility

The primary activities carried out by Abertis are as follows:

- Study, development, construction, maintenance and operation of toll roads under concessions (Toll roads).
- Design, development, implementation and maintenance of technological solutions for transport infrastructure management (Mobility Services).

The secondary activities carried out by Abertis are as follows:

- General support and management services, including financial services, legal services, purchasing services, technological security and technological systems.
- Customer care services
- Knowledge and innovation management services

Based on the analysis of the economic activities carried out by the organisation, the current situation as regards eligibility under the Taxonomy is presented in the following table. The specific description of the activities as stated in the Regulation can be consulted directly in the original delegated acts, or via the link provided for each activity in the table below, which presents the information available in the EU Taxonomy Compass developed by the European Commission.

	Climate change mitigation (Activity 6.15)	Climate change adaptation (Activity 6.15)
Original delegated acts	The description is subject to interpretation and generates doubts, but the CNAE industry classification corresponds to the Toll roads activities.	Based on the description, the Toll roads activities are eligible.
European explanatory documents (FAQs published up until year-end 2022)	Although doubts as to the eligibility of the Toll roads activities remain, it is specified that the Mobility Services activities are eligible.	The Toll roads activities are not eligible because, besides the description, it is necessary to have drawn up a climate change adaptation plan to be eligible.
Abertis's View	Both the Toll roads and the Mobility Services activities are eligible for this objective.	The Toll roads activities are eligible even though the climate change adaptation plan has not been drawn up.

Abertis' vision is that land-based infrastructure must play a proactive role in meeting the challenge of climate change mitigation, toll roads being a key player, with the potential to do more than just adapt to climate change. This ambition is reflected in the Group's Sustainability Strategy as well as in the three-year plans designed to implement it.

The eligibility KPIs are presented below, in accordance with the criterion stated in row three of the previous table (Abertis' Vision) and the indications of the Climate Regulation regarding the non-eligibility of revenue for the adaptation objective.

Furthermore, the second part of this chapter includes the tables required by the Regulation, setting out both Abertis' vision and a possible alternative interpretation, both related to the original delegated acts and the FAQs published up until year-end 2022.

	Climate change mitigation			Climate change adaptation	
	Eligible INCN	Eligible CAPEX	Eligible OPEX	Eligible CAPEX	Eligible OPEX
Toll roads	97.5%	97.0%	93.7%	97.0%	93.7%
Mobility Services	1.5%	0.2%	1.2%	NA	NA

The data presented in this table retain the eligibility criterion applied in 2021 for the Toll roads activity but vary for the Mobility Services activity, which in 2021 was not considered eligible.

Alignment

In this context of uncertainty, during 2022 Abertis analysed the degree of compliance of the eligible Toll roads activities with the Substantial Contribution, Do No Significant Harm and Minimum Social Safeguards criteria for Taxonomy alignment in relation to the climate change mitigation objective, discarding the adaptation objective to avoid double counting. The Mobility Services activities were not analysed, as they are considered eligible at year-end 2022 and will be analysed next year.

After completing this exercise, given the doubts as to the interpretation of some of the Substantial Contribution and Do No Significant Harm criteria, the percentage alignment of the Motorway activities with the mitigation objective in 2022 is 0% for all the KPIs. This percentage does not reflect the current degree of compliance with the criteria set by the European regulation for the mitigation objective, as there are doubts as to the interpretation of these criteria. It is hoped that the European Commission will resolve these doubts during 2023, so that the analysis can be updated.

Below is a summary of the organisation's current situation in relation to each line of analysis for determining alignment with the climate change mitigation objective (activity 6.15), based on Abertis' interpretation of each criterion. A more detailed interpretation is provided in the second part of this chapter.

	Summary of interpretation of criteria and current doubts	Abertis' current situation
Substantial Contribution Criteria (SCC)	<p>The regulation details two main criteria for a substantial contribution.</p> <p>The first is that the activity complies with one or more of the following criteria: (a) the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO₂ emissions (electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS)); (b) the infrastructure and installations are dedicated to transshipping freight between modes; and (c) the infrastructure and installations are dedicated to urban and suburban public passenger transport.</p> <p>The regulation does not specify the number of electric vehicle charging stations that must be installed in the infrastructure. For this reason, Abertis has performed the analysis based on a first level (each country's regulatory framework, if any).</p>	<p>At present, Italy and France comply with the local legislation on electric vehicle charging stations. The rest of the European countries are working to meet the ESG Plan and Sustainability Strategy targets for the installation of electric vehicle charging stations.</p> <p>In Latin America and Asia, given the low penetration of electric vehicles, and in the United States, the analysis is focused on the degree of compliance with the other Substantial Contribution Criteria (public transport and transshipping between modes), although these criteria are poorly defined in the Regulation, so there are doubts as to the interpretation and therefore also as to the degree of compliance.</p>
	<p>The second criterion is that the infrastructure should not be not dedicated to the transport or storage of fossil fuels. In this case, Abertis' interpretation is that the infrastructure should not be not dedicated exclusively to said activity.</p>	<p>None of the toll roads managed by Abertis is used exclusively for the transport of fossil fuels, although there are heavy vehicles carrying fossil fuels on some of the toll roads.</p>
Do No Significant Harm (DNSH)	<p>The regulation indicates that the DNSH criterion for climate adaptation requires that there be a formal, quantified climate change adaptation plan, linked to a formal analysis of physical climate risks according to the IPCC scenarios.</p>	<p>This plan has been quantified but has not been formally drawn up according to said criteria, since it depends on the results of the physical climate risk analysis carried out and completed in 2022 and explained and presented in detail in this report and in the Carbon Disclosure Project questionnaire.</p>
	<p>In the case of the DNSH criteria for the circular economy objective, besides having waste management plans, it is necessary to comply with a minimum of 70% recycling of construction and demolition waste.</p>	<p>All the business units have waste management procedures, but these procedures are not systematised under an enterprise-wide environmental management approach.</p> <p>Moreover, the percentage of recycled construction and demolition waste specified in the regulation is met overall, but there are individual countries that do not meet that percentage.</p>

	Summary of interpretation of criteria and current doubts	Abertis' current situation
Do No Significant Harm (DNSH)	As regards the DNSH criteria for the water resources, pollution and biodiversity objectives, the regulation requires that the organisation have management measures relating to the significant impacts the activity generates in these areas.	Such procedures exist, but they are not systematised under a common management approach in all the countries in which the Group operates. This report compiles and presents information on the management approach for each of these issues, as well as the actions implemented and the related performance indicators.
	Finally, for all of these four objectives the Regulation requires that the organisation have an environmental impact assessment in cases where it is necessary.	Details of environmental management practices and the specific indicators linked to performance in relation to each objective are explained in this report, as well as in the Appendix. The activities and countries that have an environmental management system have an environmental impact assessment that meets ISO14001 requirements. Moreover, both the ESG Plan and the Sustainability Strategy set targets for increasing the percentage of turnover from activities covered by an environmental management system and certified to the ISO 14001 or equivalent standard.
Minimum Social Safeguards (MSS)	The document on MSS published by the Platform on Sustainable Finance in October 2022 clarifies and specifies the requirements applicable to each of the indicated pillars. Abertis considers that compliance with the MSS should be measured at Group level. 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. In addition, there must be no sanctions or court cases in progress in relation to human rights violations.	During 2022, Abertis worked on implementing a human rights due diligence system, as described in this report and the accompanying Appendix, and has completed the identification of significant impacts and risks. It is working to formalise the human rights policy, while adapting existing mechanisms accordingly and planning the implementation of any required controls that are not yet in place, in relation to the main risks identified in the year. No sanctions were imposed in relation to human rights issues during 2022 and no human rights issues were reported to the OECD National Contact Point or the BHRRC portal.
	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. In addition, it must not have been finally convicted on charges of corruption or bribery.	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. No sanctions were imposed in relation to corruption or bribery in 2022.
	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. In addition, it must not have been finally convicted of tax evasion.	Abertis has a tax policy and a tax risk control strategy that is approved by the Board of Directors and is monitored continuously. The organisation'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. No sanctions were imposed in relation to tax evasion in 2022.

	Summary of interpretation of criteria and current doubts	Abertis' current situation
Minimum Social Safeguards (MSS)	<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 formalised and approved a corporate competition standard, which specifies the procedures to be followed throughout the organisation to ensure compliance with fair competition.</p> <p>No sanctions were imposed in relation to tax evasion in 2022.</p>

Methodology for Preparing the KPIs

Set out below are the steps taken in analysing the key performance indicators (KPIs) of the EU Taxonomy Regulation (Taxonomy) published in this report, based on Abertis' interpretation of the criteria, which is explained in detail in this chapter. Alternative tables to Abertis' interpretation are included at the end of this content block, so as to transparently disclose the data relating to these KPIs.

Determine the scope of the companies to be analysed

The scope of the data includes all the subsidiaries and countries that are part of the Group's consolidated annual accounts, which include activities in Europe, the Americas and India, based on the formal accounting and consolidation procedures used by the organisation in preparing the Group's consolidated annual accounts.

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

To determine whether the economic activities carried out by the company are eligible under the Taxonomy, the corporate Sustainability and Planning and Control areas analysed the descriptions of the activities presented in Annexes I and II to the Delegated Regulation on climate change to assess whether the activities carried out by the company match these descriptions and the NACE codes provided on an indicative basis.

The conclusion drawn from this assessment is that:

- The Group's holding companies are not eligible, since their activity is not covered by the Regulation.
- The activity carried out by Mobility Services is eligible according to Annex I (climate change mitigation objective), as clarified by the FAQs published on 19 December 2022.
- The motorway management companies are eligible under Annex I (climate change mitigation objective) and Annex II (climate change adaptation objective) of the Regulation, with the doubts regarding interpretation explained previously relating to the climate change mitigation objective and the clarifications provided in the FAQs published on 19 December 2022 relating to the climate change adaptation objective.

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

The data for calculating the KPIs required by the Taxonomy have been extracted from the organisation's existing systems for preparing the Group's consolidated annual accounts. Given that the activities carried on by the organisation, 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 organisation, thereby eliminating the potential risk of double accounting.

Total eligible revenue indicator (for the climate change mitigation target only)

The consolidated Group's total revenue as presented in the consolidated annual accounts was taken and divided up between the organisation's two core activities (Toll roads and Mobility Services), as well as the revenue associated with the holding corporations of the business units and of the Group. Given that the nature of the revenue does not affect the segregation by activity and there are no revenues that form part of both activities, it was not necessary to make a specific estimate to obtain the indicator tied to the percentage of eligible revenue.

In addition to this segregation by activities, revenue from works carried out that entail a benefit for Abertis, depending on the concession agreements entered into with the authorities, has not been included. Such works are considered part of new capital expenditure for the year, but to satisfy an accounting requirement of the CNMV (Spain's stock market regulatory agency) Abertis must recognise the revenue and expense, with a minimum impact on the Group statement of profit and loss. Revenue from a specific charge collected from users on behalf of, and subsequently paid over to, the Italian government has also been excluded.

OpEX indicator (eligible operating expenditure for climate change mitigation and climate change adaptation)

The Group's total consolidated operating expenditure as prepared and presented in the consolidated annual accounts, in accordance with IFRS, was divided between the organisation's two core activities, as was the expenditure associated with the Corporations at business unit and Group level. Given that the nature of the expenses does not affect the segregation by activity and there are no expenses that form part of both activities, it was not necessary to make a specific estimate to obtain the indicator tied to the percentage of eligible operating expenses.

After the separation, the items listed in the Taxonomy Regulation as eligible operating expenses were 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 organisation's asset base.

Wages and salaries have been excluded in their entirety as there is no formal procedure that allows an exact separation of the wages and salaries that may be considered eligible under the Regulations. Fees were likewise excluded. Similarly, neither the numerator nor the denominator include revenues and expenses relating to works carried out that entails a benefit for Abertis under the concession agreements with the government administrations. Such works are considered part of new capital expenditure for the year, but Abertis is obliged by an accounting requirement of the Spanish securities authority CNMV to allocate the revenue and expense, with a minimum impact on the Group statement of profit and loss.

CapEX indicator (eligible capital expenditure for climate change mitigation and climate change adaptation)

The Group's total consolidated capital expenditure for the year as prepared and presented in the consolidated annual accounts, in accordance with IFRS, was divided between the organisation's two core activities, as was the capital expenditure for the year made by the corporations at business unit and Group level. Given that the nature of the capital expenditure does not affect the segregation by activity and there is no capital expenditure that forms part of both activities, it was not necessary to make a specific estimate to obtain the indicator tied to the percentage of eligible new capital expenditure.

After this separation, the items specified in the Taxonomy Regulation as eligible capital expenditure have been identified, namely: capital expenditure relating to property, plant and equipment, to intangible assets and to 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 those assets has been included.

For Toll roads, new capital expenditure linked to revenue from works carried out that entail a benefit for Abertis and new expenditure on works relating to the specific IFRIC 12 provision have been included.

Differences in calculating eligibility for climate change mitigation and for climate change adaptation

As set out in the Regulation, it has to be understood that the revenue indicator is not eligible for the climate change adaptation objective, unless the activity can be considered as enabling. Since activity 6.15, Infrastructure enabling road transport and public transport, cannot be considered an enabling activity, the revenue indicator has not been calculated for the analysis in relation to the climate change adaptation objective.

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

Given the direct equivalence between the concession and the legal entity (a company that manages toll roads), the scope of the information for analysing compliance with the Substantial Contribution and DNSH criteria is that of the company. The companies that make up the Abertis Group are therefore considered the minimum management units for carrying out the motorway management activity.

To assess the alignment of activity 6.15 for both the climate change mitigation and the climate change adaptation objectives, the company has analysed the internal and external documentation available for assessing compliance with the criteria set out in the Regulation.

Substantial contribution criteria (SCC) for the climate change adaptation objective

The criteria for substantial contribution to climate change adaptation is taken to be whether the concession has a physical climate risk assessment in line with the indications provided in the Regulation and whether adaptation solutions have been evaluated and implemented on the toll roads to reduce or mitigate the most relevant risks. However, since this objective was not envisaged in the exercise carried out by Abertis, these substantial contribution criteria could not be analysed in detail in 2022.

Substantial contribution criteria (SCC) for the climate change mitigation objective

To study whether the concession complies with the criteria for substantial contribution to climate change mitigation, the first step has been to analyse current legislation on the installation of electric vehicle charging stations where the company operates. During 2022, only Italy and France had specific requirements for the installation of electric vehicle charging stations, so the toll roads managed by the company met the criteria. For the other countries, given the interpretability of the Regulation as regards the number of recharging points a motorway or road must have for its contribution to be considered substantial, a separate criterion has been defined based on the proposal, published by the European Commission, for a regulation on the deployment of alternative fuels infrastructure. Further studies have been carried out to determine whether the other countries in which the organisation operates meet this criterion (1 electric vehicle recharging point every 60 km).

The second step, for toll roads that do not meet the criterion for electric vehicle charging stations, has been to examine whether a motorway facilitates interconnection between nodes and whether it carries vehicles (such as bus lines) dedicated to public passenger transport.

Lastly, the criteria for substantial contribution to this environmental objective have been considered to be met if the motorway is not used exclusively for the transport of fossil fuels.

DNSH criteria for climate change adaptation (in the analysis for the climate change mitigation objective)

The DNSH criteria for climate change adaptation have been considered to be met if a concession has a physical climate risk assessment in line with the indications provided in the Regulation and if possible solutions to reduce or mitigate the most relevant risks have been evaluated.

In relation to this criterion, during 2022 Abertis carried out a comprehensive analysis based on the TFC (Task Force on Climate-Related Financial Disclosures) framework, across all the geographies in which it carries out its activity as a motorway operator, to assess its exposure to current physical climate risks, while also considering the scenarios published by the Intergovernmental Panel on Climate Change (IPCC) RCP 4.5 and RCP 8.5.

DNSH criteria for climate change mitigation (in the analysis for the climate change mitigation objective)

Compliance with the DNSH criteria has been assessed by analysing the percentage of vehicles circulating on the toll roads managed by the Group. The conclusion has been that the bulk of the traffic consists of light vehicles, which means that the motorway's main purpose is the transport of people, not the transport or storage of fossil fuels. Furthermore, since the purpose of the activity is the management of toll roads under administrative concessions and the European Regulation does not specify what counts as a major upgrade, the degree of compliance with this criterion has not been assessed.

DNSH criteria that are common to climate change mitigation and adaptation objectives

- Sustainable use and protection of water and marine resources, pollution prevention and control, protection and restoration of biodiversity and ecosystems: to assess compliance with these criteria, Abertis has considered whether the concession has an ISO 14001 certified environmental management system, an environmental impact assessment (or local equivalent) and other specific documentation such as policies, processes or procedures that contribute to the prevention, reduction or mitigation of risks related to these environmental objectives.
- Transition to a circular economy: to assess compliance with this criterion, Abertis has indicators that reflect information on the percentage of non-hazardous construction and demolition waste (waste associated with EWL codes 170107, 170201, 170407 and 170904) that has been recycled in expansion or maintenance work, considering as a compliance threshold that at least 70% of said waste has been recycled.

Analyse and assess compliance with the Minimum Social Safeguards

Abertis has assessed compliance with the Minimum Social Safeguards (MSS) in accordance with the criteria specified in the Final Report on Minimum Safeguards published by the Platform on Sustainable Finance in October 2022, which, though not a legally binding document, is considered the best available reference, given the lack of clarity in the current Taxonomy Regulation. Unlike the substantial contribution and DNSH criteria, the MSS have been assessed at Group level. To do this, an assessment has been conducted of the policies, processes and procedures in place in the Group to cover the four core topics identified in the Platform's report: Human rights, Corruption, Taxation and Fair competition.

During 2022, the action taken in the field of human rights deserves special mention: a human rights policy has been developed and a map has been drawn up of adverse human rights impacts in the different geographies and activities, identifying the due diligence measures available to prevent and mitigate the adverse effects of these impacts. Also during the year, a specific fair competition policy has been formulated.

The Group has therefore concluded that it meets the criteria indicated in the Platform on Sustainable Finance's report for the topics of Corruption, Taxation and Fair competition but will continue to work to continuously improve its human rights due diligence system and bring it into line with the requirements set out in the Regulation.

Calculate alignment percentages for the turnover, CapEX and OpEX KPIs

The data for calculating the KPIs required for Taxonomy-alignment have been extracted from the organisation's existing systems for preparing the Group's consolidated annual accounts. Given that the activities carried on by the organisation, 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 organisation, thereby eliminating the potential risk of double accounting.

The results have been approved by Abertis' Audit, Control and Sustainability Committee and an internal procedure has been established for all the work described above for the climate change mitigation objective.

To determine the alignment percentage by turnover, Abertis has used the following criteria.

Total aligned turnover indicator (for the climate change mitigation objective only)

Of the turnover considered eligible, applying the methodology explained previously, the turnover linked to companies that meet the CCS, DNSH and MSS criteria has been considered aligned and therefore to be included in the numerator of the calculation, applying a specific correction factor linked to statistical data on the country's stock of low-carbon vehicles.

Total turnover, excluding revenue from works carried out that entail a benefit for Abertis, depending on the concession agreements entered into with the government authorities, is included in the denominator. Such works are considered part of new capital expenditure for the year, but to satisfy an accounting requirement of the CNMV (Spain's stock market regulatory agency) Abertis must recognise the revenue and the expense, with a minimum impact on the Group's statement of profit and loss. Revenue from a specific charge collected from users on behalf of, and subsequently paid over to, the Italian government has also been excluded.

Total OpEX indicator (aligned operating expenditure for climate change mitigation and climate change adaptation)

Of the OpEX considered eligible, applying the methodology explained previously, the OpEX linked to companies that meet the CCS, DNSH and MSS criteria has been considered aligned and therefore to be included in the numerator of the calculation, applying a specific correction factor linked to statistical data on the country's stock of low-carbon vehicles for the climate change mitigation objective.

The denominator of the OpEX KPI is calculated using the same value as specified in section 8.2.3 of this document.

Total CapEX indicator (aligned capital expenditure for climate change mitigation and climate change adaptation)

Of the CapEX considered eligible, applying the methodology explained previously, the CapEX linked to companies that meet the CCS, DNSH and MSS criteria has been considered aligned and therefore to be included in the numerator of the calculation, applying a specific correction factor linked to statistical data on the country's stock of low-carbon vehicles for the climate change mitigation objective.

The denominator of the Capex KPI is calculated using the same value as specified previously.

Reporting of results

The tables below show the breakdowns of the information, using the templates required by the Taxonomy Regulation, for the climate change mitigation objective, in accordance with Abertis' interpretation and vision. The columns relating to the environmental objectives of water and marine resources, circular economy, pollution prevention, and biodiversity and ecosystems have not been included, as the delegated acts implementing those objectives have not been published.

TURNOVER (INCN)				Substantial contribution criteria		DNSH criteria ("Does not significantly harm")							Category (transitional activity) (T)	
Code(s)	Economic activities	Absolute turnover (Cm)	Proportion of turnover (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of turnover (%)	Category (enabling activity) (E)	
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%		N	N	N	N	N	0.0%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%							0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	5,006	99.0%											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		5,006	99.0%											
Total (A.1 + A.2)		5,006	99.0%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
Turnover of Taxonomy-non-eligible activities (B)		49	1.0%											
Total (A + B)		5,056	100%											

CapEX				Substantial contribution criteria		DNSH criteria ("Does not significantly harm")							Category (transitional activity) (T)	
Code(s)	Economic activities	Absolute CapEX (Cm)	Proportion of CapEX (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of CapEX (%)	Category (enabling activity) (E)	
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%		N	N	N	N	N	0.0%	E	
CapEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%							0.0%		
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	815	97.2%											
CapEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		815	97.2%											
Total (A.1 + A.2)		815	97.2%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
CapEX of Taxonomy-non-eligible activities (B)		23	2.8%											
Total (A + B)		839	100%											

OpEX				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')						Category (transitional activity) (T)		
Code(s)	Economic activities	Absolute OpEX (€ million)	Proportion of OpEX (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of OpEX (%)	Category (enabling activity) (E)
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%			N	N	N	N	N	0.0%	E
OpEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%								0.0%	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	377	94.9%											
OpEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		377	94.9%											
Total (A.1 + A.2)		377	94.9%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
OpEX of Taxonomy-non-eligible activities (B)		20	5.1%											
Total (A + B)		397	100%											

The following tables show the breakdowns of the information, using the templates required by the Taxonomy Regulation, for the climate change mitigation objective in accordance with the alternative interpretation to Abertis' vision in which the Toll roads activities are not eligible for the climate change mitigation objective. Given that no specific analysis has been performed of the degree of compliance of the Mobility Services activity with the Do No Significant Harm (DNSH) and Minimum Social Safeguards (MSS) criteria, since it was considered eligible in December 2022, these boxes have been left blank. Likewise, the columns relating to the environmental objectives of water and marine resources, circular economy, pollution prevention, and biodiversity and ecosystems have not been included, as the delegated acts implementing these objectives have not been published.

TURNOVER (INCEN)				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')						Category (transitional activity) (T)		
Code(s)	Economic activities	Absolute turnover (€m)	Proportion of turnover (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy aligned proportion of turnover (%)	Category (enabling activity) (E)
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%			N	N	N	N	N	0.0%	E
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%								0.0%	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	74	1.5%											
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		74	1.5%											
Total (A.1 + A.2)		74	1.5%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
Turnover of Taxonomy-non-eligible activities (B)		4,982	98.5%											
Total (A + B)		5,056	100%											

CapEX				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')						Category (transitional activity) (T)		
Code(s)	Economic activities	Absolute CapEX (€m)	Proportion of CapEX (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of CapEX (%)	Category (enabling activity) (E)
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%		N	N	N	N	N	N	0.0%	E
CapEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%								0.0%	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	2	0.2%											
CapEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		2	0.2%											
Total (A.1 + A.2)		2	0.2%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
CapEX of Taxonomy-non-eligible activities (B)		837	99.8%											
Total (A + B)		839	100%											

OpEX				Substantial contribution criteria		DNSH criteria ('Does not significantly harm')						Category (transitional activity) (T)		
Code(s)	Economic activities	Absolute OpEX (€m)	Proportion of OpEX (%)	Climate change mitigation	Climate change adaptation	Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity and ecosystems (Y/N)	Minimum safeguards (Y/N)	Taxonomy-aligned proportion of OpEX (%)	Category (enabling activity) (E)
A. TAXONOMY-ELIGIBLE ACTIVITIES														
A.1. Environmentally sustainable activities (Taxonomy-aligned)														
6.15	Infrastructure enabling low-carbon road transport and public transport	0	0.0%	0.0%	0.0%		N	N	N	N	N	N	0.0%	E
OpEX of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%								0.0%	
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)														
6.15	Infrastructure enabling low-carbon road transport and public transport	5	1.3%											
OpEX of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.1 + A.2)		5	1.3%											
Total (A.1 + A.2)		5	1.3%											
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES														
OpEX of Taxonomy-non-eligible activities (B)		392	98.7%											
Total (A + B)		397	100%											

4

Methodology and International Equivalences

Reporting Methodology

Standards and Principles

This 2022-2030 Sustainability Strategy Monitoring Appendix for financial year 2022 sets out the Abertis Group's sustainability information and supplements the information published in the Group's Directors' Report on the 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 new 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 the 2018 Spanish Non-Financial Reporting Act.

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 United Nations Global Compact Communication of Progress (CoP).

Management benchmarks

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

Applicable regulatory frameworks

- Spanish Non-Financial Reporting Act
- European Commission Environmental Taxonomy Regulation
- EFRAG (European Financial Reporting Advisory Group) recommendations on the requirements of the new Corporate Sustainability Reporting Directive (CSRD)

The GRI Sustainability Reporting Standards have been updated and comprise three sets of standards:

- GRI Universal Standards: GRI 1, 2, 3 (former GRI 101 Fundamentals, GRI 102 General Contents, GRI 103 Management Approach)
- GRI Sector Standards: not all have been published yet, the Sector Standard applicable to Abertis being one that is not yet published.
- GRI Topic Standards for reporting on material topics, the content of which has been adapted. The process for determining an organisation's material topics is presented in detail.

Following these standards has helped to reinforce the importance of human rights and due diligence issues in this report.

The GRI reporting principles followed in order to ensure quality sustainability reporting and assess and make decisions about the organisation'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 Institutional Relations, Communication and Sustainability area, 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 99.3% of the Group's annual revenue and 98.4% of its workforce at 31 December, similar to the previous year.

The main changes in the scope of reporting in 2022 compared to the previous year are the exclusion of the subsidiaries Acesa, Invicat and Latina due to the cessation of their activity within the framework of the Abertis Group's management during 2021, and of the subsidiaries Eurotoll S.A.S. and Eurotoll Central Europe ZRT due to changes in the consolidation of these subsidiaries. Lastly, the data reported by the subsidiary Autopista del Sol has decreased because the company no longer acts as concessionaire but is responsible for road maintenance.

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, km 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 2022, in accordance with the list of companies comprising the Abertis Group 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, Túnel 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, ViaPaulista.
	Chile - Vías Chile, Autopista Central, Autopista Los Libertadores, Autopista del Sol, Autopista Los Andes, Rutas del Elqui, 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 0.7% 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 for Emovis S.A.S, Emovis Operations Leeds and Emovis Operations Mersey Ltd.), Abertis Internacional, S.A and Abertis Telecom Satélites, S.A., (all directly held); 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 indirectly held).

Calculation Methodologies

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

During 2022, the sustainability data collection campaigns were started earlier. This means that instead of the performance data for one month being estimated (as was the case previously), the performance data for two months (November and December) have been estimated. Estimates have been made for all the data except for indicators that cannot be estimated, namely occupational accidents and fatalities, as well as hours worked and accidents and fatalities in the area of road safety.

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}).

Detailed information about the method used to calculate the carbon footprint is available in the Carbon Disclosure Project questionnaire published each year by Abertis. However, the main changes in the method used to calculate the carbon footprint for 2022, without restating the historical values (changes that will need to be applied to the calculation of the carbon footprint of the base year), are set out below:

- The emission factors used for the calculation in some of the categories have been updated in accordance with the criteria adopted during 2022, which will be part of the future carbon footprint calculation protocol. It should be noted that the emission factors used are those of the previous year, since these factors were available and priority has been given to using public sources over developing specific emission factors, except in the case of asphalt agglomerate (where the private source continues to be used). In addition, the emission factors for liquid fuels in France have been split between combustion (scope 1) and production (scope 3).
- Part of the fugitive emissions linked to the consumption of refrigerant gases has been transferred to the 'out of scope' category, in accordance with best practice in applying the existing methodologies. Similarly, biogenic carbon dioxide emissions associated with the consumption of biofuels have been excluded from scope 1 and have been classified as 'out of scope'.
- Emissions from electricity consumption in the vehicle fleet have been reclassified to scope 2, and emissions from wastewater treatment have been reclassified to scope 3.
- The calculation of emissions from the use of the infrastructure by users has been updated to take account of the diversity of the vehicle fleet in each country, which for the first time includes electric and hybrid vehicles, where data were available.
- Two new emissions categories have been added to scope 3, namely, Emissions from upstream transportation and distribution, and Investments, thus gradually expanding the scope 3 categories included in the calculation.

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 its 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 can analyse the organisation's performance with the same level of confidence.

During 2022, the following sustainability information for 2021 was restated:

- Ethics channel: the figures for the total number of reports received, resolved and rejected in 2021 have been restated due to the reclassification of one of the cases handled. The impact of the restatement has been minimal, as the change has been included in the figures for 2022.
- Carbon footprint: the carbon footprint methodology review involved restating the scope 1, 2 and 3 values. The restated information relating to environmental performance for 2021 has been published in the 2022 CDP questionnaire. Overall, as a result of the restatement, total scope 1 and 3 emissions are slightly higher and scope 2 emissions lower than those published in the previous year's report.
- Electricity consumption: the figure for electricity consumption in Brazil and Mexico has been restated, resulting in a slight reduction in total consumption compared to the figure published in the 2021 report.
- Paint consumption: the figure for paint consumption in Spain has been restated, resulting in a figure very similar to that published in the 2021 report.
- Natural gas consumption: the figure for natural gas consumption in the United Kingdom has been restated, resulting in a slight increase overall compared to the figure published in the 2021 report.
- Hours worked by direct workers: the figure for hours worked in Italy has been restated, affecting the Group-level figure for the frequency of occupational accidents among direct workers, which has increased compared to that published in the 2021 report.
- Average hours of training overall: the figure for average hours of training per employee has been restated to take account of the restatement of the figure for hours of training provided in Italy, resulting in a slight increase compared to the figure published in the 2021 report.
- Total compensation ratio: the figure for 2021 has been calculated in accordance with the new GRI requirements to ensure comparability and determine the percentage change. The restated figure for 2021 has resulted in an increase in the total compensation ratio compared to the ratio published in the previous year's report.
- Indicators of activity and road safety: the figures for km travelled, ADT, traffic accidents with victims and fatalities in traffic accidents in Spain, Chile and Mexico, as well as the overall figure, have been restated, affecting the relative figures for ADT and the road safety indicators (accident rate and mortality rate).

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 2022 Sustainability Strategy Monitoring Appendix in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022. 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 the contact point for sustainability-related issues is by email at sostenibilidad@abertis.com or by post to the Corporation's address (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. It is available on the Abertis website, [Annual Report tab](#).
- AC: Consolidated Annual Accounts. They are available on the Abertis website, [Annual Report tab](#).
- CDP 2022: Carbon Disclosure Project questionnaire. It is available on the [CDP website](#).

Foundation and General Disclosures

Standard	Content	Location	Omission	External assurance
GRI 1	GRI 1 used: GRI 1: Foundation 2021	80		√
GRI 2: General Disclosures 2021	2-1 Organisational Details	80; DR 9-11, 15		√
	2-2 Entities included in sustainability reporting	76-77; AC 242-257		√
	2-3 Reporting period, frequency and contact point	80		√
	2-4 Restatements of information	78-79		√
	2-5 External assurance	79		√
	2-6 Activities, value chain and other business relationships	7, 92 Content note (a); DR 5-11		√
	2-7 Employees	40, 46-47, 50-52		√
	2-8 Workers who are not employees	40-41		√
	2-9 Governance structure and composition	DR 15-22		√
	2-10 Nomination and selection the highest governance body	DR 16-17, 19-20		√
	2-11 Chair of the highest governance body	DR 16		√
	2-12 Role of the highest governance body's in overseeing the management of impacts	9-11; DR 18-19		√
	2-13 Delegation of responsibility for managing impacts	9-11; DR 18-19		√
	2-14 Role of the highest governance body in sustainability reporting	76; DR 18-19		√
	2-15 Conflicts of interest	DR 16-17, 21-26, 84; AC 224		√
	2-16 Communication of critical concerns	13-15; DR 34-36, 84		√
	2-17 Collective knowledge of the highest governance body	DR 16-17; Corporate website (Board of Directors)		√

Standard	Content	Location	Omission	External assurance
	2-18 Evaluation of the performance of the highest governance body	16; DR 20		✓
	2-19 Remuneration policies	92 Content note (b); DR 17		✓
	2-20 Process to determine remuneration	92 Content note (b); DR 19-20		✓
	2-21 Annual total compensation ratio	92 Content note (c)		✓
	2-22 Statement on sustainable development strategy	8-11; DR 3-4, 12-14		✓
	2-23 Policy commitments	8-12, 16-18, 36; DR 12-14		✓
	2-24 Embedding policy commitments	8-12, 16-18, 36; DR 12-14, 18-19, 28-29		✓
	2-25 Processes to remediate negative impacts	13-17, 19, 27, 29, 32-34; DR 12-14, 16, 18-19, 28-34, 66		✓
	2-26 Mechanisms for seeking advice and raising concerns	13-15; DR 34-36		✓
	2-27 Compliance with laws and regulations	92 Content note (f)		✓
	2-28 Membership associations	59-61; DR 67-68		✓
	2-29 Approach to stakeholder engagement	3-6		✓
	2-30 Collective bargaining agreements	54		✓

Material topics

Standard	Content	Location	Omission	External assurance
Material topics				
GRI 3: Material topics 2021	3-1 Process for determining material topics	5-6, 92 Content note (d)		✓
	3-2 List of material topics	7		✓
Employment				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 46		✓
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	52-54		✓
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	92 Content note (i)		✓

Standard	Content	Location	Omission	External assurance
	401-3 Parental leave	47, 49-50		✓
Professional development and talent retention				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 37, 46, 50; DR 71, 74-75		✓
GRI 201 Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	92 Content note (e); AC 52-53, 192-198		✓
GRI 202 Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	49		✓
GRI 404 Training and Education 2016	404-1 Average hours of training per year per employee	55-56		✓
	404-2 Programmes for upgrading employee skills and transition assistance programs	DR 74-76		✓
	404-3 Percentage of employees receiving regular performance and career development reviews	55		✓
Occupational health and safety				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 40-42; DR 72-73		✓
GRI 403 Occupational Health and Safety 2018	403-1 Occupational health and safety management system	40-41; DR 72		✓
	403-2 Hazard identification, risk assessment and incident investigation	37-39, 41-44		✓
	403-3 Occupational health services	41-42		✓
	403-4 Worker participation, consultation and communication on occupational health and safety	42		✓
	403-5 Worker training on occupational health and safety	41-42		✓
	403-6 Promotion of worker health	42		✓

Standard	Content	Location	Omission	External assurance
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	40-43		✓
	403-8 Workers covered by an occupational health and safety management system	40-41		✓
	403-9 Work-related injuries	42-45		✓
	403-10 Work-related ill health	43-45		✓
Energy and water consumption				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 19, 29		✓
GRI 302 Energy 2016	302-1 Energy consumption within the organisation	23-26		✓
	302-2 Energy consumption outside of the organisation	23-26		✓
	302-3 Energy intensity	24, 26		✓
	302-4 Reduction of energy consumption	23-26, 77-79		✓
	302-5 Reductions in energy requirements of products and services	19, 23-24, 26, 29, 34-35, 77-79		✓
GRI 303 Water and Effluents 2018	303-1 Interactions with water as a shared resource	7, 27-28		✓
	303-2 Management of water discharge-related impacts	31; Los estándares de calidad se corresponden con el marco legal vigente en cada país.		✓
	303-3 Water withdrawal	27-28		✓
	303-4 Water discharge	31		✓
	303-5 Water consumption	27-28		✓
Materials consumption				

Standard	Content	Location	Omission	External assurance
GRI 3: Material topics 2021	3-3 Topic management	8-11, 29		✓
GRI 301 Materials 2016	301-1 Materials used by weight or volume	29-30		✓
	301-2 Recycled input materials used	29		✓
	301-3 Reclaimed products and their packaging materials		Not applicable. Abertis does not produce any products. This affects the entire indicator.	✓
Local purchase				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 62; DR 70-71		✓
GRI 204 Procurement Practices 2016	204-1 Proportion of spending on local suppliers	62; DR 5, 71		✓
Diversity and equal opportunity				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 46; DR 73-74		✓
GRI 405 Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	46-47, 51; DR 16, 20-21		✓
	405-2 Ratio of basic salary and remuneration of women to men	48-49		✓
Positive social and environmental criteria, Social responsibility in the value chain and Supplier assessment				
GRI 3: Material topics 2021	3-3 Topic management	8-11; DR 70-71		✓
GRI 308 Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	DR 71		✓
	308-2 Negative environmental impacts in the supply chain and actions taken	5-7; DR 63-67		✓
	414-1 New suppliers that were screened using social criteria	DR 71		✓

Standard	Content	Location	Omission	External assurance
GRI 414 Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	5-7; DR 43, 67, 72-74		✓
Biodiversity and habitat restoration				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 19, 32		✓
GRI 304 Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	32-33		✓
	304-2 Significant impacts of activities, products, and services on biodiversity	32-33		✓
	304-3 Habitats protected or restored	32-33		✓
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	92 Content note (g)		✓
Noise				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 19, 33		✓
	Number of kilometres of motorway that were subject to noise impact assessments	33		✓
Climate change and emissions				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 19-20		✓
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	19-22, 77-79		✓
	305-2 Energy indirect (Scope 2) GHG emissions	19-22, 77-79		✓
	305-3 Other indirect (Scope 3) GHG emissions	19-22, 77-79		✓
	305-4 GHG emissions intensity	22		✓
	305-5 Reduction of GHG emissions	21-22		✓

Standard	Content	Location	Omission	External assurance
	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	34; In the case of NO _x and SO _x , direct emissions are also not significant.		✓
GRI 201 Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	DR 29-34, 64-65; CDP 2022 Chapter C2		✓
Human Rights, Due Diligence and Grievance Mechanisms				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 16-17		✓
GRI 410 Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	17		✓
Waste and sewage				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 19, 29		✓
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	29-31		✓
	306-2 Management of significant waste-related impacts	29-31		✓
	306-3 Waste generated	30-31, 92 Content note (h)		✓
	306-4 Waste diverted from disposal	29-31		✓
	306-5 Waste directed to disposal	29-31		✓
Road Safety				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 36-37; DR 40-44		✓

Standard	Content	Location	Omission	External assurance
	Fatality rate	38-39		✓
	Accident rate	38-39		✓
Security and confidentiality				
GRI 3: Material topics 2021	3-3 Topic management	8-11; DR 14		✓
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No complaints were received in this regard.		✓
Local community				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 57; DR 66-68		✓
GRI 413 Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	57-59		✓
	413-2 Operations with significant actual and potential negative impacts on local communities	5-7, 32-34; DR 66		✓
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed	DR 76		✓
	201-4 Financial assistance received from government	AC 87		✓
GRI 202 Market Presence 2016	202-2 Proportion of senior management hired from the local community	DR 74		✓
Sustainable consumption				
GRI 3: Material topics 2021	3-3 Topic management	8-11; DR 70-71		✓
GRI 417 Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	DR 68-69		✓
	417-2 Incidents of non-compliance concerning product and service information and labelling	No incidents of this type occurred.		✓

Standard	Content	Location	Omission	External assurance
	417-3 Incidents of non-compliance concerning marketing communications	No incidents of this type occurred.		✓
Service satisfaction and safety				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 36; DR 68-69		✓
GRI 416 Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	37-39; DR 40-48		✓
	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	8-11, 13		✓
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	14		✓
Fundamental principles and rights at work				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 36; DR 71-73		✓
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	92 Content note (j)		✓
Access to essential services				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 36, 57		✓
GRI 203 Indirect Economic Impacts 2016	203-1 Infrastructure investment and services supported	57-59; DR 53-54		✓
	203-2 Significant indirect economic impacts	57-59; DR 53-54		✓
Civil and political rights				

Standard	Content	Location	Omission	External assurance
GRI 3: Material topics 2021	3-3 Topic management	8-13		✓
GRI 415 Public Policy 2016	GRI 415-1 Political contributions	92 Content note (k)		✓
Anti-corruption				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 13, 15; DR 14, 36-38		✓
GRI 205 Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	15; DR 29-32, 37-38	Not applicable. The quantitative data on the number and percentage of centres assessed is not applicable because although the risk analysis is corporate and covers 100% of the activities, the activities are not carried out at specific centres.	✓
	205-2 Communication and training about anti-corruption policies and procedures	15; DR 37-38		✓
	205-3 Confirmed incidents of corruption and actions taken	14-15, 66	92 Content note (l)	✓
Code of ethics and regulations by country				
GRI 3: Material topics 2021	3-3 Topic management	8-11, 13, 16; DR 34-36		✓
Transparency and accountability				
GRI 3: Material topics 2021	3-3 Topic management	8-13; DR 12-14		✓
GRI 207 Tax 2019	207-1 Approach to tax	DR 61-63		✓
	207-2 Tax governance, control and risk management	DR 27-34, 61-63		✓
	207-3 Stakeholder engagement and management of concerns related to tax	DR 61-63, 80-82		✓
	207-4 Country-by-count reporting	DR 63		✓
Unfair competition practices				

Standard	Content	Location	Omission	External assurance
GRI 3: Material topics 2021	3-3 Topic management	8-11; DR 39		✓
GRI 206 Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	No legal actions were made 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) For more information, see the Appointments and Remuneration Committee report on the proposed amendment to the Remuneration Policy in the 2018 Extraordinary General Meeting documentation. [G2-19 and G2-20]
- c) The ratio of the CEO's remuneration to average remuneration in Spain was 73.3 in 2022 and 85.4 in 2021. To calculate the remuneration ratio, a weighted average was taken of the remuneration earned in the year in the Group companies included within the scope of sustainability reporting, and their headcount at 31 December. The remuneration of the highest-paid individual was calculated taking into account the total cash remuneration received each year, not including life insurance premiums, contributions to pension funds or other long-term saving schemes. The ratio of the change in the CEO's remuneration vs 2021 to the change in average remuneration in the Group vs 2021 was 0. The changes relate to total remuneration earned, without taking into account life insurance contributions, contributions to pension funds or other long-term saving schemes. The Abertis Group 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 India. [G2-21]
- d) The 2015 CSR Report contains details of the materiality analysis performed that add to the information presented in 2022, as those details remain valid. [G3-3, GRI 413-2]
- e) The Toll roads activities in Spain, France, Italy and Puerto Rico, the Mobility Services activities in France and the United Kingdom and the Corporation contribute to their employees' pension plans, whose funds are managed by the relevant committee in each country. [GRI 201-3]
- f) During 2022 there were no significant breaches of applicable laws and regulations in the jurisdictions in which the Abertis Group operates. For the company, a significant breach is one that (i) may have a significant economic impact for the Abertis Group (in excess of EUR 10,000,000); (ii) may have a significant impact on the Abertis Group's reputation; or (iii) may result in criminal liability for Abertis Group companies and their shareholders and directors. [G2-27]
- g) The toll roads in Brazil operate in areas containing the following species included on the IUCN Red List, by level of extinction risk. 5 endangered species: black-fronted piping-guan, yellow-nosed albatross, vinaceous-breasted amazon, marsh antwren, buffy-tufted marmoset. 21 vulnerable species: small red brocket, white-lipped peccary, South American tapir, oncilla, buffy-tufted marmoset, sooty shearwater, spectacled petrel, channel-billed toucan, helmeted woodpecker, brown-backed parrotlet, Salvadori's antwren, white-bearded antshrike, Atlantic royal flycatcher, neotropical bellbird, black-headed berryeater, russet-winged spadebill, restinga tyrannulet, black-backed tanager, buffy-fronted seedeater, Temminck's seedeater, giant anteater. The toll roads in Spain operate in areas containing 10 animal species included on the IUCN Red List. The toll roads in Mexico operate in areas containing 6 animal species included on the IUCN Red List. ocelot, pygmy skunk, monarch butterfly, jaguar, oncilla and green iguana. [GRI 304-4]
- h) Accidental discharge. 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, there was a spill of 22 m³ of dibutyl phthalate in France due to a truck accident. This product is not cleanable, so the asphalt was removed and a new surface was laid. In Brazil, there were 27 spills, totalling 35,730 m³, in accidents involving release of dangerous substances, caused by road users. The waste was managed through waste managers, in accordance with State regulations. In Mexico, there was 3 spills of 111m³ of vegetable oil, jet fuel and diesel oil, which were managed directly and through the carrier's insurer. In the United States there were 3 spills, with the release of 0.46 m³. [GRI 306-3]
- i) The employee benefits offered make no distinction between types of working hours and contracts. [GRI SRS 401-2]
- j) 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 Emovis, 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. [GRI 402-1]
- k) No contributions of this kind are made. Abertis is registered in the European Union Transparency Register. [GRI 415-1]
- l) The data on the Code of Ethics indicate the breaches that occurred in relation to these issues. This report sets out the main grounds for the reports received, which include mainly breach of internal policies (23.2%), harassment (20.9%), inappropriate behaviour (12.4%) and conflict of interest (8.2%). It also indicates the way in which the reports were resolved: 65.8% were rejected, 9.9% were resolved with warnings, 8% led to dismissal of the persons involved, and 16.3% resulted in the application of other disciplinary measures. We are unable to provide further disclosures, as the information is confidential. [GRI 205-3]

Linkage with the Global Compact Ten Principles (2000)

The following tables present the linkage between the GRI methodological framework applicable prior to the current one (G4) and the Global Compact Principles, the OECD Guidelines for Multinational Enterprises and the Guiding Principles on Business and Human Rights. Given that there is as yet no formal equivalence between these benchmarks and the current GRI standards (SRS), the equivalence with G4 has been maintained in order to generate a guide for identifying the linkage between the different working frameworks.

Global Compact Principles	Linkage with the GRI G4 Content Index
Human Rights	
Principle 1 – Businesses should support and respect the protection of internationally proclaimed human rights.	Sub-category - Human Rights: all aspects. Sub-category - Society: local communities.
Principle 2 – Businesses should make sure they are not complicit in human rights abuses.	Sub-category - Human Rights: all aspects.
Labour standards	
Principle 3 – Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	G4-11 Sub-category - Labour practices and decent work: Labour/management relations. Sub-category - Human Rights: Freedom of association and collective bargaining.
Principle 4 – Businesses should uphold the elimination of all forms of forced or compulsory labour.	Sub-category - Human Rights: Forced and compulsory labour.
Principle 5 – Businesses should uphold the effective abolition of child labour	Sub-category - Human Rights: Child labour.
Principle 6 – Businesses should uphold the elimination of discrimination in respect of employment and occupation.	G4-10 Sub-category - Labour practices and decent work: all aspects. Sub-category - Human Rights: Non-discrimination.
Environment	
Principle 7 – Businesses should support a precautionary approach to environmental challenges.	Category - Environment: all aspects.
Principle 8 – Businesses should undertake initiatives to promote greater environmental responsibility.	Category - Environment: all aspects.
Principle 9 – Businesses should encourage the development and diffusion of environmentally friendly technologies.	Category - Environment: all aspects.
Anti-corruption	
Principle 10 – Businesses should work against corruption in all its forms, including extortion and bribery.	Sub-category - Society: anti-corruption and Public policy.

Linkage with OECD Guidelines for Multinational Enterprises (2011)

OECD Guidelines	Linkage with the GRI G4 Content Index
IV. Human Rights	Sub-category - Human Rights: all aspects. Sub-category - Society: Local communities, Supplier assessment for impacts on society and Grievance mechanisms for impacts on society.
V. Employment and industrial relations	G4-11 Category Economy: economic performance. Sub-category - Labour practices and decent work: all aspects. Sub-category - Human Rights: Non-discrimination, freedom of association and collective bargaining, Child labour and Forced and compulsory labour Sub-category - Society: local communities.
VI. Environment	Category - Environment: all aspects. Sub-category - Labour practices and decent work: Occupational health and safety, and Training and education. Sub-category - Society: Local communities, Supplier assessment for impacts on society and Grievance mechanisms for impacts on society. Sub-category - Product responsibility: Customer health and safety.
VII. Combating bribery, bribe solicitation and extortion	Sub-category - Labour practices and decent work: Labour practices grievance mechanisms. Sub-category - Society: Anti-corruption, Public policy, Supplier assessment for impacts on society and Grievance mechanisms for impacts on society.
VIII. Consumer interests	Sub-category - Product responsibility: all aspects.
IX. Science and technology	None.
X. Competition	Sub-category - Society: Anti-competitive behaviour, Compliance, Supplier assessment for impacts on society and Grievance mechanisms for impacts on society.
XI. Taxation	Category Economy: economic performance. Sub-category - Society: Anti-competitive behaviour and Compliance.

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

Linkage with the GRI G4 Content Index
General Standard Disclosures
Strategy and analysis: G4-1.
Governance: G4-45, G4-46 and G4-47.
Specific Standard Disclosures
Disclosures on management approach: G4-DMA.
Category - Environment: Supplier environmental assessment (G4-EN32, G4-EN33, aspect-specific DMA guidance) and Environmental grievance mechanisms (G4-EN34, aspect-specific DMA guidance).
Category - Social. Sub-category - Labour practices and decent work: Supplier assessment for labour practices (G4-LA14, G4-LA15, aspect-specific DMA guidance) and Labour practices grievance mechanisms (G4-LA16, aspect-specific DMA guidance).
Category - Social. Sub-category - Human rights: all aspects.
Category - Social. Sub-category - Society: - Supplier assessment for impacts on society (G4-SO9, G4-SO10, aspect-specific DMA guidance) and Grievance mechanisms for impacts on society (G4-SO11, aspect-specific DMA guidance).

Linkage with the Sustainable Development Goals (2021)

Based on the [document prepared by the GRI and updated in 2021](#) 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	408-1-a, 409-1-a, 414-1-a, 414-2
	5.4	203-1, 401-2, 401-3
	5.5	2-9, 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, 2-8, 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	408-1, 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, 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
	12.5	301-2-a, 301-3-a, 306-1, 306-2-a, 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

Sustainable Development Goals	Sustainable Development Goals	Linkage with the GRI (SRS) Content Index
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	408-1
	16.3	2-23, 2-26, 206-1, 307-1-a, 416-2, 417-2, 417-3, 418-1, 419-1-a
	16.5	205-1, 205-2, 205-3, 415-1-a
	16.6	2-11, 2-15
	16.7	2-10, 2-11, 2-12, 2-15, 2-20, 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 Law 11/2018 on Non-Financial Reporting information and the content of the latest GRI Sustainability Reporting Standards.

Law 11/2018 on Non-Financial Reporting		Materiality	Page of the Report	Selected GRI SRS
General information				
Brief description of the Group's business model, including its business environment, organisation and structure		Material	7; DR 5-11	2-6
Markets in which it operates		Material	DR 9-11	2-1, 2-6
Organisation's goals and strategy		Material	8-11; DR 12-14	2-1, 2-22
Main factors and trends that can affect its future performance		Material	7-8; DR 3-8, 29-34, 40, 77-79	3-3, 2-22
Reporting framework used		Material	75-80; DR 93-94	1
Materiality principle		Material	3-7	3-1, 3-2
Environmental reporting				
Management approach	Description and results of the policies on these matters and the main risks associated with them in relation to the Group's activity	Material	8-11, 18-35; DR 27-34	3-3 in relation to policies or commitments regarding the material topic
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	Material	8-11; 18-20	3-3
	Environmental certification or assessment procedures	Material	8-11, 19; DR 64, 71	3-3
	Resources used to prevent environmental risks	Material	DR 63-64; AC 57, 213	3-3
	Application of the precautionary principle	Material	7-11, 19-20; DR 9-10, 12-14, 64, 71	2-23
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	Material	7-11, 19-34; DR 13, 31-34, 44-46, 66	3-3, 305-7
Circular economy and waste prevention	Measures for the prevention, recycling, reuse and other recovery or disposal of waste	Material	29-31; DR 44-45, 65-66	306-1, 306-2, 306-3, 306-4, 306-5
	Actions to combat food waste	Not Material	NA	

Law 11/2018 on Non-Financial Reporting		Materiality	Page of the Report	Selected GRI SRS
and management				
Sustainable use of resources	Water consumption and supply in accordance with local limitations	Material	27-28, 31	303-1 a 303-5
	Consumption of raw materials and measures taken to improve the efficiency of their use	Material	29-30	301-1, 301-2, 301-3
	Direct and indirect energy consumption	Material	19, 23-26, 34-35	302-1 a 302-5
	Measures adopted to improve energy efficiency	Material	7-11, 22-26; DR 44	3-3, 201-2
	Use of renewable energies	Material	23-25	302-1
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	Material	19-22, 77-79; DR 44, 64-65	305-1, 305-2, 305-3, 305-4
	Measures taken to adapt to the consequences of climate change	Material	8-11, 18-35; DR 12-13, 29-34, 64-65	3-3, 201-2
	Voluntary medium and long-term greenhouse gas emission reduction targets set and the measures adopted to achieve those targets	Material	8-11, 18-20; DR 12-13, 44	3-3, 305-5
Protection of biodiversity	Measures taken to conserve or restore biodiversity	Material	7-11, 32-34; DR 66	3-3, 304-3
	Impacts caused by activities or operations in protected areas.	Material	7-11, 32-34; DR 66	304-1, 304-2
Information on employment and employee-related matters				
Management approach	Description and results of the policies on these matters and the main risks associated with them in relation to the Group's activity	Material	8-13, 36; DR 29-32, 71-75	3-3
Employment	Total number of employees and breakdown by gender, age, country and job category	Material	40, 46-47; DR 71-72	2-7, 405-1
	Total number and distribution of employment contracts by type, and annual average number of permanent, temporary and part-time contracts by gender, age and professional qualifications;	Material	50-51	2-7, 405-1
	Number of dismissals by gender, age and job category	Material	53	3-3, 401-1 b
	Average remuneration and remuneration trends by gender, age and job category or equal value	Material	48-49	3-3
	Gender pay gap; remuneration for identical work, or average remuneration at the company	Material	48-49	3-3, 405-2
	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	Material	48-49; AC 234-235	3-3
	Disconnection policies	Material	50; DR 73-744	3-3
	Number of employees with a disability	Material	47	3-3

Law 11/2018 on Non-Financial Reporting		Materiality	Page of the Report	Selected GRI SRS
Organisation of work	Organisation of working hours	Material	8-11, 54; DR 74-75	3-3
	Number of hours of absenteeism	Material	52	3-3
	Measures to facilitate work-life balance and sharing of parental responsibilities	Material	8-11, 46-50, 52; DR 74	3-3
Health and safety	Healthy and safe working conditions	Material	36-45; DR 72-73	3-3, 403-1 a 403-8
	Occupational accidents (frequency and severity), broken down by gender	Material	43-45; DR 72-73	403-9, 403-10
Labour relations	Organisation of employer-employee dialogue, including procedures for informing, consulting and negotiating with employees	Material	8-12, 42, 54; DR 72	3-3
	Percentage of employees covered by collective agreements by country	Material	54	2-30
	Assessment of collective agreements, particularly in the occupational health and safety area	Material	42, 54	3-3
Training	Training policies implemented	Material	8-11, 55; DR 74-76	404-2
	Total number of training hours by job category	Material	56	3-3, 404-1, 404-3
Universal accessibility	Universal accessibility for people with disabilities	Material	47; DR 74	3-3
Equality	Measures adopted to promote equal treatment and equal opportunities between women and men	Material	8-11, 46-49; DR 71, 73-74	3-3
	Equality plans, employment promotion measures, anti-sexual and gender-based harassment protocols.	Material	8-11, 46-49; DR 71, 73-74	3-3
	Anti-discrimination policy and, where appropriate, diversity management policy	Material	8-12, 46-49; DR 35, 73-74	3-3
Information on respect for human rights.				
Management approach	Description and results of the policies on these matters and the main risks associated with them in relation to the Group's activity	Material	8-12, 16-17; DR 12-13, 31-32, 35-36, 70, 75	3-3
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	Material	13-17; DR 12-13, 35, 70	2-23, 2-26, 412-2
	Complaints of human rights violations	Material	16-17; DR 36	3-3, 406-1
	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	Material	8-12, 13-17, 46-48; DR 12-13, 35-36, 70, 75	3-3, 407-1, 409-1
Information on anti-corruption and bribery				

Law 11/2018 on Non-Financial Reporting		Materiality	Page of the Report	Selected GRI SRS
Management approach	Description and results of the policies on these matters and the main risks associated with them in relation to the Group's activity	Material	7-12, 15; DR 15, 29-32, 36-38	3-3
Measures adopted to prevent corruption and bribery		Material	12-15; DR 37-38	3-3, 2-23, 2-26, 205-1 a 205-3
Anti-money laundering measures		Material	12-15; DR 37-38	3-3, 2-23, 2-26, 205-1, 205-3
Contributions to foundations and non-profit entities		Material	57	2-28, 415-1
Information on the Group				
Management approach	Description and results of the policies on these matters and the main risks associated with them in relation to the Group's activity	Material	8-11, 57-59; DR 66-68	3-3
The undertaking's commitments to sustainable development	Impact of the company's activity on employment and local development	Material	8-11, 46, 57, 62; DR 66-67, 71	3-3
	Impact of the company's activity on local populations and the region	Material	57-62	203-2
	Relations with local community actors and types of dialogue with these actors	Material	4-6, 60-62	204-1
	Association and sponsorship actions	Material	57-59	3-3
Subcontracts and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy	Material	8-11; DR 70-71	3-3
	Consideration of social and environmental responsibilities in supplier and subcontractor relationships	Material	8-11; DR 8, 12-13, 70-71	2-6, 308-1, 414-1
	Supervisory systems, audits and audit findings	Material	8-11; DR 8, 12-13, 70-71	2-6, 308-1
Consumers	Consumer health and safety measures	Material	8-11, 37-39; DR 40-44, 68-69	3-3, 416-1, 416-2
	Grievance mechanisms, complaints received and their resolution	Material	13, 33; DR 69	416-1
Tax information	Profit/loss by country	Material	DR 63	3-3
	Income tax paid	Material	DR 63	3-3, 207-4
	Government grants received	Material	AC 87	3-3, 201-4
Regulation (EU) 2020/852 – Taxonomy	Requirements of the Regulation	Material	63-74	Does not apply – KPIs are prepared using the methodology described in the Directors' Report

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