

# Sustainability Report 2023

Consolidated Non-Financial  
Information Statement

Changing the world together



Globalvia supports the  
Sustainable Development Goals



# Contents

## 1

### About us

- 1.1. Mission, vision and values
- 1.2. Business Model
- 1.3. Sectoral and sustainability macro-trends
- 1.4. The Globalvia response

## 2

### Our strategy

- 2.1. Strategic sustainability plan SustaiMobility 2024
- 2.2. 2030 Agenda: contribution to SDGs
- 2.3. Our stakeholders
- 2.4. Double materiality
- 2.5. Alliances and recognitions for sustainable development
- 2.6. Innovation

## 3

### Responsible management

- 3.1. Our Integrated Management System
- 3.2. Corporate good governance
- 3.3. Ethical conduct
- 3.4. Commitment to Human Rights and anti-corruption
- 3.5. Mechanisms to safeguard ethics and compliance
- 3.6. Risk management
- 3.7. Cybersecurity and information protection

## 4

### Environmental performance

- 4.1. Climate commitment
- 4.2. Environmental management
- 4.3. Circular economy and efficient resource management

# Contents

5

## People at the center

- 5.1. Globalvia Team
- 5.2. Local Communities

6

## Our value chain

- 6.1. Responsible management of our value chain
- 6.2. Supplier approval system

7

## Sustainable mobility for our users

- 7.1. User experience
- 7.2. User safety
- 7.3. User service

8

## Financial information

- 8.1. Tax governance
- 8.2. Economic performance

# Contents

## 9

### About this Report

9.1. Scope

9.2. Technical aspects

## 10

### Annexes

**Annex I.** Table of contents according to non-financial and diversity information law 11/2018

**Annex II.** GRI content index (Global Reporting Initiative)

**Annex III.** Social Indicators

**Annex IV.** Membership of Associations

**Annex V.** Acronyms

**Annex VI.** Definition of topics and subtopics (Double Materiality)

**Annex VII.** Verification Report

## 2023 in figures



**11**  
Countries



**93/100**  
GRESB  
Score



**48**  
Innovation  
initiatives



**4.1/5**  
Employee  
satisfaction



**49,832**  
Hours of  
training



**96%**  
Indefinite  
contracts



**25%**  
Women on  
Board of  
Directors



**16**  
Neutral companies  
1,920 tCO<sub>2</sub>eq  
emissions offset



**621,680 €**  
Social  
contribution



**95%**  
Local  
purchases



**75.3%**  
Renewable  
electricity



**92%**  
Waste  
recycled



**4.0/5**  
User  
satisfaction  
(highways)



**4.4/5**  
User  
satisfaction  
(railways)



**28.6%**  
Reduction in  
complaints  
(railways)

### Certified concessions



**93%**  
Quality  
ISO 9001



**93%**  
Environment  
ISO 14001



**93%**  
Health and safety  
ISO 45001

# A word from the CEO

GRI 2-22



Dear all,

2023, the period to which this Globalvia Sustainability Report refers to, **we have experienced growth and development as a Group in a clearly uncertain context.**

Thus, we are proud to share that throughout 2023, our highways' performance has remained consistent globally, having increased patronage by 5% above pre-pandemic levels and

highlighting a positive performance compared to 2022. Regarding our railway assets, there has been a notable 19% increase in the number of passengers compared to the previous year.

In addition to these positive business data, we have achieved significant milestones during this year, such as the successful start of operations of our

high-speed rail company, Iryo, on the Madrid-Seville route and the various changes that have occurred in **Go-Ahead**.

In terms of environmental matters, we have consolidated our climate commitment measures, working to achieve emission reduction goals validated by SBTi in 2022.

**Sustainability remains a priority as we advance in our strategic plan, SustaiMobility 2024, thus contributing to the Sustainable Development Goals of the United Nations' 2030 Agenda.**





**Innovation** remains a fundamental axis, as evidenced by the launch of the **NeoRoads** initiative for the development of smart roads, our open innovation program "**Openvia Challenges**," and the application of the BIM methodology in collaboration with the **Railway Innovation Hub**. In the field of Urban Air Mobility, **Bluenest powered by Globalvia** led the **ALE-HOP** project, which was recognized with the **Ennova Health 2023 Award** and the **Excellence Award from the Spanish Logistics Center**.

I am a firm believer in our management style, which stands out for placing people at the center. Thus, we conducted the fourth climate survey in 2023 to assess the satisfaction of our teams, evidencing preference for a leadership model based on motivation and the importance of fostering internal communication.

In our commitment to excellence in corporate governance, we adhere to best practices, maintaining an ethical behavior deeply rooted in our culture. Therefore, we proactively anticipate the future European Union Directive by prioritizing the **oversight of human and**

**At Globalvia, we remain committed to providing the best solutions to our users, to be agents of positive change in all the communities where we are present.**

**labor rights** not only within our own entities but also in all our collaborations with external partners.

In the sustainability field, we closed the update of the double materiality analysis by the **European CSRD Directive** and **EFRAG** standards, with the participation of our stakeholders.

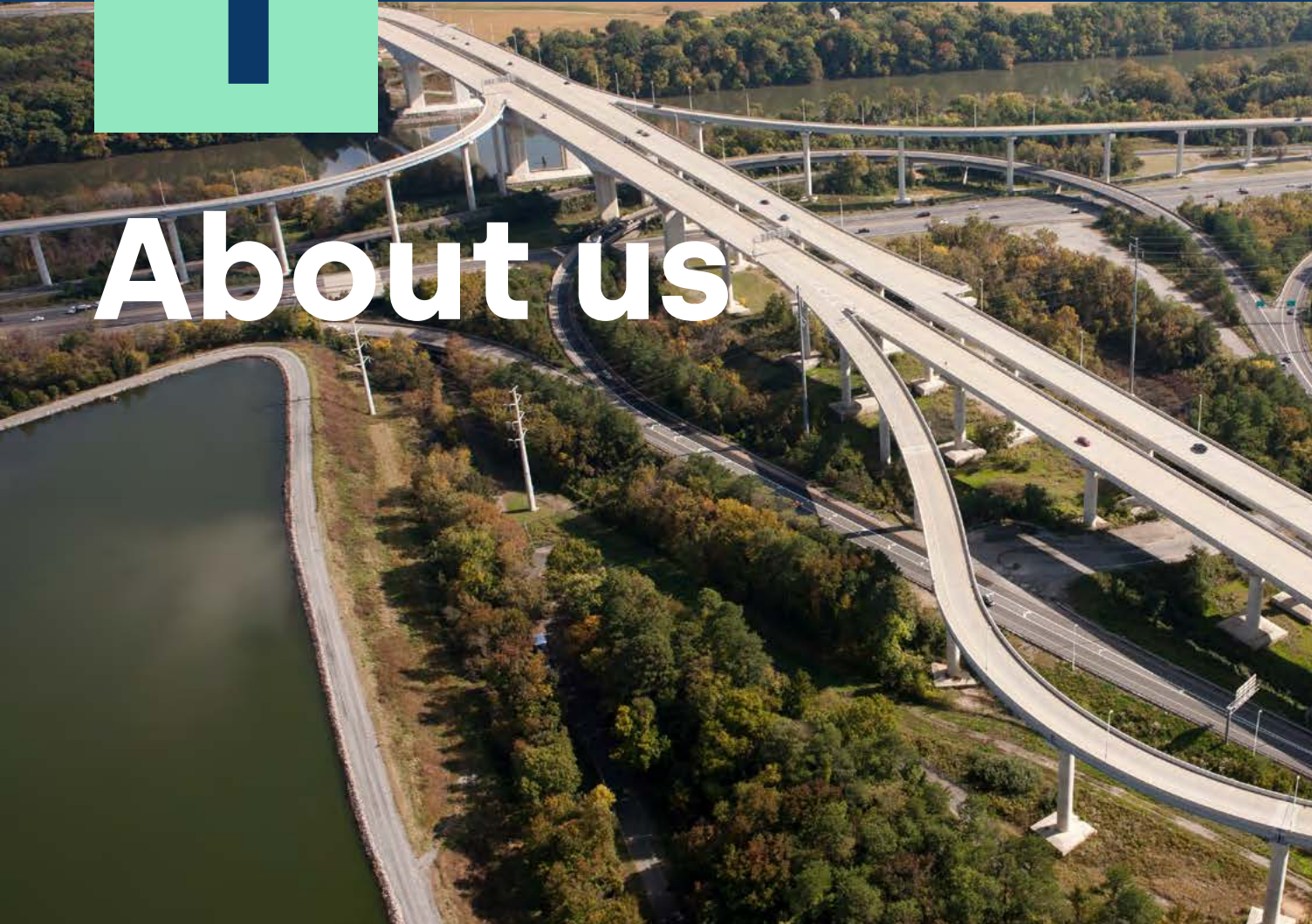
**2023 has been an intense year of achievements and challenges**, strengthening our strategic position. Supported by our honest and

transparent collaboration style and leveraging the great potential of the Group's people. We appreciate the work and commitment of all our collaborators, partners, and stakeholders as we face the future with the confidence to continue building long-term success.

**Javier Pérez Fortea**  
**Chief Executive Officer**

1

# About us





# 1.1

## Mission, vision and values

### GRI 3-3, GRI 2-1

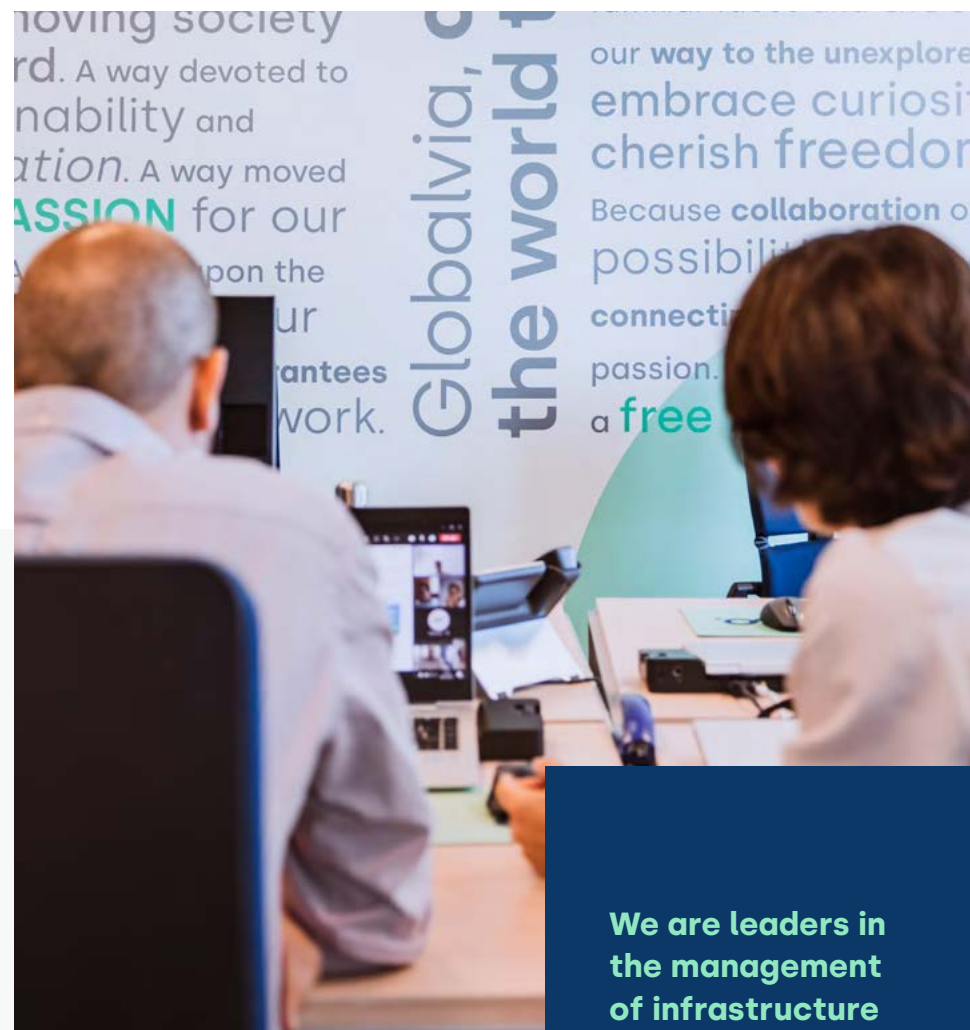
Global Vía Infraestructuras, S.A. (hereinafter, Globalvia), founded in 2007, **provides people with transport infrastructures and mobility solutions, contributing to more connected, collaborative, and sustainable societies.**

With a **presence in 11 countries and three continents:** Europe, America and Asia, and with **more than 28,000 employees**<sup>1</sup> (including all companies in which Globalvia holds a majority or minority stake), we are the leaders in managing transport infrastructure concession and mobility services, designed to drive the sustainable development of those communities where we are present.

**+28,000**  
employees

**+250 M**  
trips per year managed  
by freeways, buses  
and railroads

**11**  
countries



**We are leaders in the management of infrastructure concessions and mobility services.**

1. Overall figures of the corporate group companies. The specific group companies covered by the scope of this NFIS can be consulted in Chapter 9 "About this report".

**Our mission is to create long-term value for our stakeholders, by operating and investing in sustainable transport infrastructure and mobility services.**

We progress daily towards this goal, drawing inspiration from our vision of improving global mobility for the well-being of society. Our values are commitment, solutions, excellence and passion.



#### COMMITMENT

We develop actions aligned with our goals.



#### SOLUTIONS

We find solutions that contribute value through our activity, with a sense of ambition and a focus on surpassing expectations.



#### EXCELLENCE

We promote shared knowledge as a guide for learning and growth.

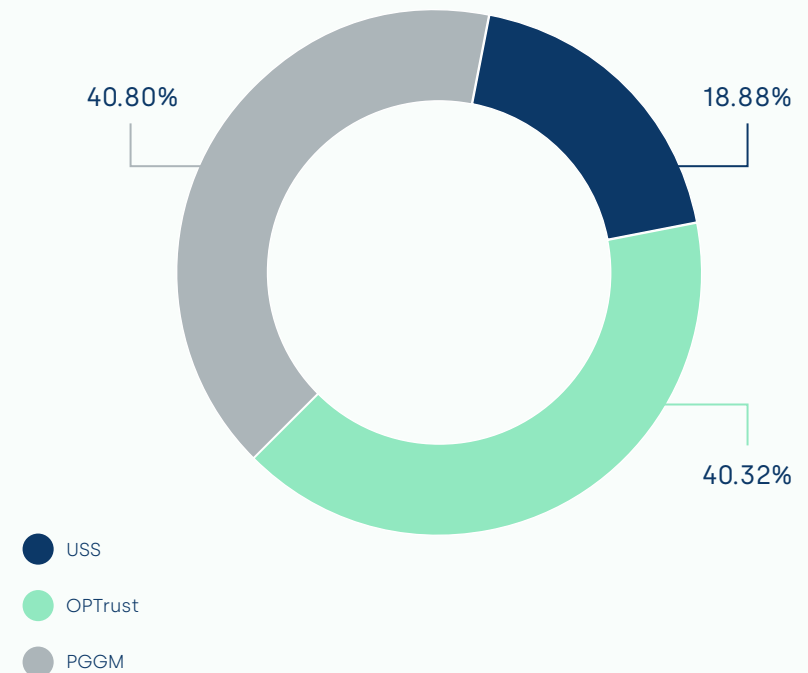


#### PASSION

We work with optimism in response to the needs of users and clients.

## Shareholding composition

The pension funds Stichting Depository PGGM Infrastructure Funds (hereinafter, PGGM), Canuck Capital Limited (hereinafter, OPTrust) and USS Nero Limited (hereinafter, USS) have held 100% of our shares since 2016.



2. On December 2, 2022, OPTrust sold its shares to the company Canuck Capital Limited (CCL). This is a subsidiary of OPTrust.

1.2

Business Model

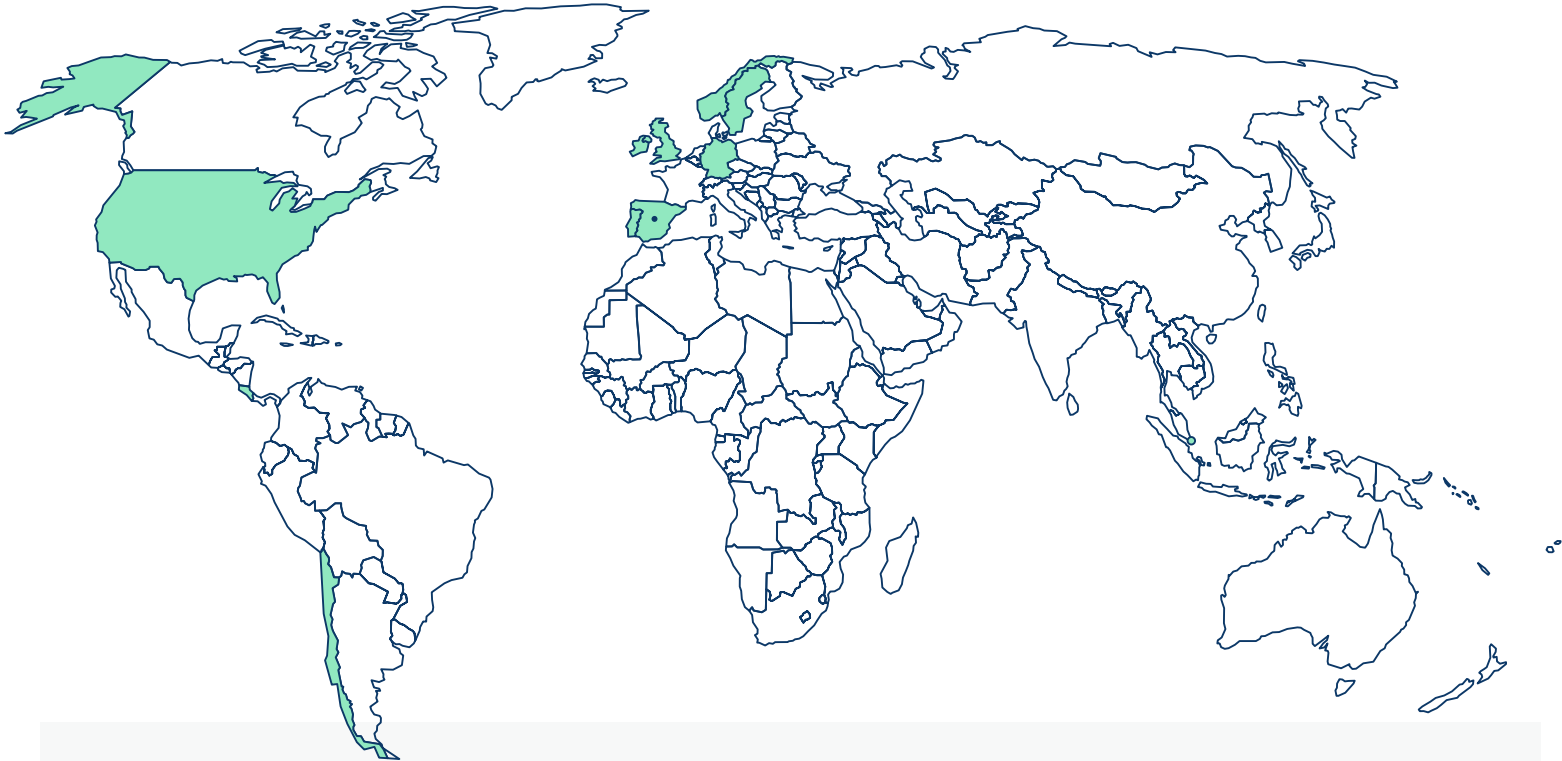
GRI 2-1, GRI 2-6 a

Our global operations cover the management of 21 highways and 7 railways. We furthermore have a presence in the high-speed rail sector (iryo) and are shareholders in the United Kingdom's largest bus and train operator, through Go-Ahead Group.

We also develop our business models and services focused on the mobility of the future through our Openvia platform, created in 2020.

1. Global figures for the company, including majority and minority stakes. The companies covered by the scope of this CNFIS can be consulted in Chapter 9 "About this report".

Location of our operations<sup>1</sup>:



Countries where we are present

- |                                                                  |                                           |                                      |
|------------------------------------------------------------------|-------------------------------------------|--------------------------------------|
| <b>SPAIN</b><br>(including the corporate headquarters in Madrid) | <b>GERMANY</b><br>(Go Ahead Group)        | <b>NORWAY</b><br>(Go Ahead Group)    |
| <b>IRELAND</b>                                                   | <b>UNITED KINGDOM</b><br>(Go Ahead Group) | <b>UNITED STATES</b>                 |
| <b>PORTUGAL</b>                                                  | <b>COSTA RICA</b>                         | <b>CHILE</b>                         |
| <b>SWEDEN</b><br>(Go Ahead Group)                                |                                           | <b>SINGAPORE</b><br>(Go Ahead Group) |

## 1.3

# Sectoral and sustainability macro-trends

### GRI 3-3

2023 was a year marked by international events, such as the counter-offensive in Ukraine and the start of the conflict between the State of Israel and Hamas in the Middle East, which continued to increase tensions around the world and impact on the global economy. There was a widespread slowdown in global

economic recovery, in part because of the energy crisis and the financial impact caused by the banking sector in the United States and Switzerland, factors which pushed up inflation and the price of gold, which reached all-time highs, making it the safest haven in response to such instability.

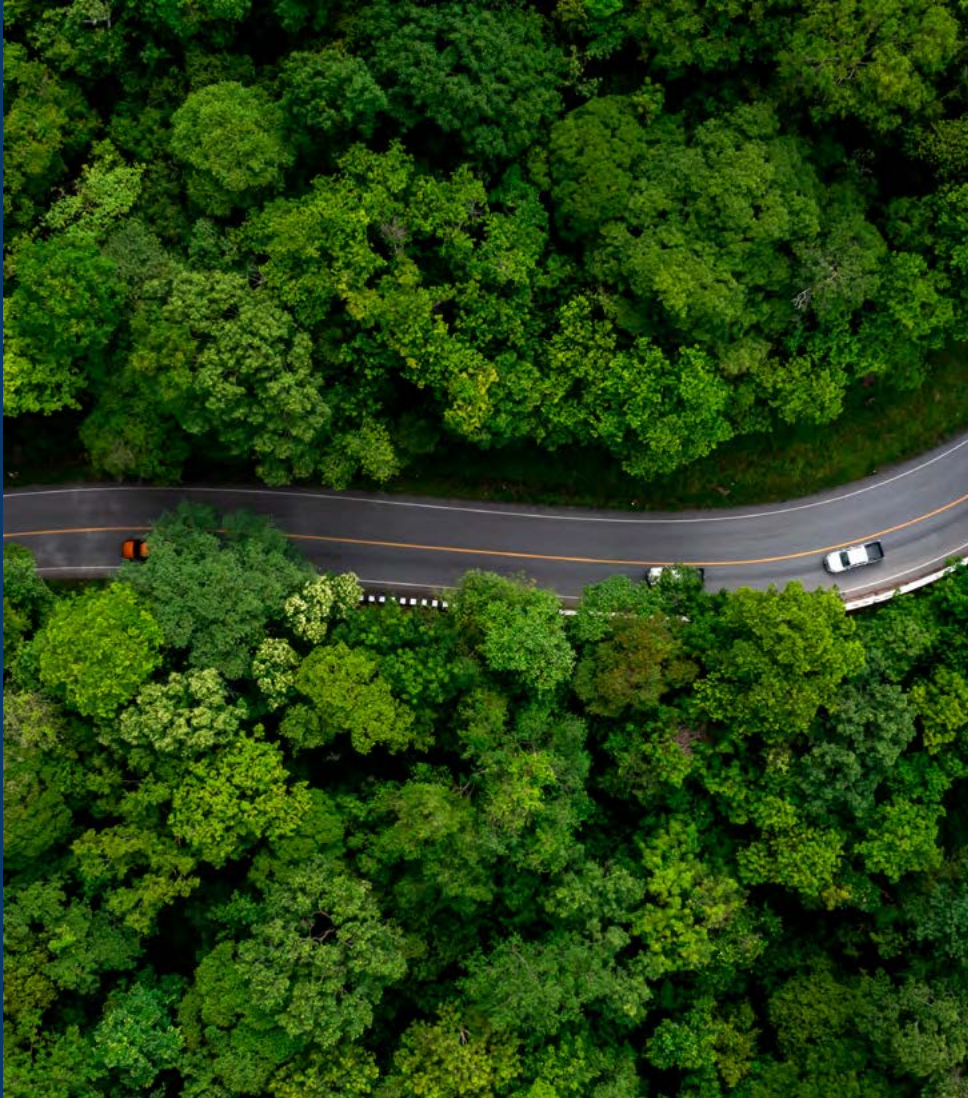
## Sectoral trends

The **infrastructure and transport sector is unquestionably influenced by global trends**, which impact this market differently from others, along with changes in the inherent evolution of the concept.

- **Inflation and restrictions on certain essential supplies**, such as energy, increase risk and uncertainty with regard to the prices of current and future operations. The impact of inflation on revenues is likewise significant, with adjustments to charges being set by contract for the concession assets.
- The **definition of the concept of infrastructure** is evolving, and now includes such parameters as technology, mobility and energy. In other words, it has been expanded to serve the needs of society, beyond the delivery of a specific asset.

- The **creation of alliances is becoming more commonplace**, as collaborative ecosystems in which several parties share their knowledge and efforts in response to the demands of the general public, through associations, federations or other forms of flexible organization with multiple capacities.
- The use of digital resources and the **emergence of Artificial Intelligence** as opportunities to improve management by using data analysis tools and novel technologies applied to measurement and predictive maintenance systems. Sectoral cloud platforms will likewise provide an alternative bringing in additional functionalities tailored to the needs of each market. On the other side of the equation, there are growing risks concerning cybersecurity and data protection.





## Sustainability trends

Sustainability is an inevitable trend common to the global and sectoral context, in the form of regulatory and operational requirements which must be integrated within businesses and taken into account in company decision-making.

- **Society and cities are undergoing a transformation.** Demand for infrastructure and transport is growing, not in the traditional way, but instead in terms of sustainable, efficient, accessible, and smart mobility, along with a sensitivity towards climate change. In this new paradigm, each city and region is seeking its own way to adapt.
- **European and national mobility and sustainability regulations** now go beyond the definition of a trend and have become an unavoidable requirement. The aim is to protect users and the environment, but this may give rise to a risk for the integration of innovation at operational and management companies. Sustainable finance, formalized through the European Taxonomy, demands that funds be proactively channeled to help to decarbonize the economy.
- **Climate change itself is one of the main challenges for the transportation sector,** which is among the greatest atmospheric greenhouse gas emitters, and the bulk of transport operators' efforts thus focus on reducing their environmental impact and carbon emissions.
- **The focus on supply chains,** which are subject to transparency demands and checks as to their environmental and social management in the form of due diligence and internal audits, going beyond declarations of good intent incorporated within Codes of Conduct. As a challenge, the integration of circularity throughout the value chain.

## 1.4

# The Globalvia response



Globalvia, through our operations and services, positions itself as a Group that drives sustainable mobility, facilitating connectivity among people, and helping, through the integration of technology and the best available practices, to reduce emissions in passenger transportation.

We address global, sectoral and sustainability challenges through our business strategy, our strategic Sustainability plan, "**SustaiMobility 2024**" and our Integrated Management System (IMS).

The most recent double materiality analysis published in this Report indicates, first of all, the ongoing importance of issues such as climate change and health and safety of employees and users, as well as the significance now given to such issues as the inclusion of ESG aspects within the supply chain, and the appraisal of our impact and contribution regarding local communities, along with other factors. The results of this analysis allow us to underpin the Group's sustainability strategy, ensuring that it evolves in line with society's trends and changing needs, without overlooking transparency and the relationship of trust with our stakeholders.

In 2023 we continued to progress towards our goals of climate change mitigation and adaptation, establishing ambitious decarbonization plans

and integrating the new regulatory framework within our management and operations.

Our commitment to innovation is channeled through our Openvia technology platform, with the goal of developing new services and business models focused on the mobility of the future. We aim to respond to the transformation of the infrastructure sector and the new demands of users, cities, public authorities and society. Our purpose and goals in terms of infrastructure innovation and digitalization are set out in the **Mobility Tech Plan 2025**.

This Report is in itself a response to the trend towards (and also demand for) transparency regarding our stakeholders, setting out the commitments and projects that we developed during 2023, the impacts of our activity, the challenges and opportunities in the yearly reporting period, while in analytical and management terms, the principle of continuous improvement and evaluation is maintained.

2

# Our strategy





## 2.1

# Strategic sustainability plan SustaiMobility 2024

### GRI 3-3

We work hard to develop increasingly sustainable and climate change-resilient transport infrastructure and mobility services. As set out in our current Strategic Sustainability Plan, SustaiMobility 2024.

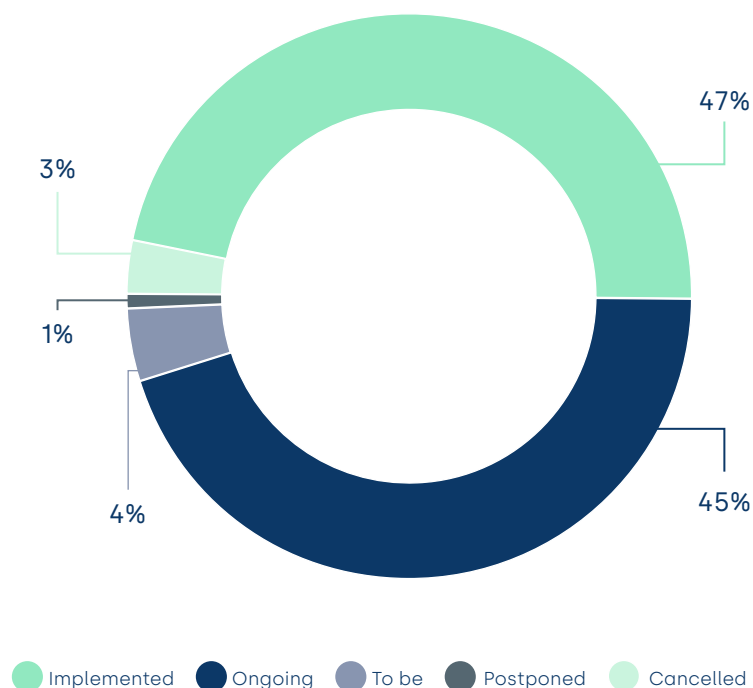
## Our strategic lines

	 <b>MOBILITY CENTERED ON OUR USERS</b>	 <b>INFRASTRUCTURE TO MITIGATE CLIMATE CHANGE</b>	 <b>CSR TO SUPPORT PEOPLE, COMMUNITIES AND DIVERSITY</b>	 <b>ENFORCING GOOD GOVERNANCE</b>
AMBITION 2021-2024	<p>Propel sustainable mobility and improve cities' quality of life through better transportation systems.</p>	<p>Contribute to the adaptation and mitigation of climate change by strengthening the resilience of the infrastructure we operate.</p>	<p>Have a positive impact on people and communities bolstering diversity and social inclusion.</p>	<p>Anchor sustainability into governance and reinforce stakeholder trust.</p>
COMMITMENTS	<ul style="list-style-type: none"> <li>Users' quality and safety are at the centre of our operations.</li> <li>Launch innovative, circular, and sustainable mobility solutions.</li> <li>Promote accessibility in all our mobility services.</li> <li>Adapt our infrastructure for low/zero emission vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>Establish validated SBTs and emission reduction roadmap.</li> <li>Achieve neutrality in our operations.</li> <li>Reach TCFD full alignment.</li> <li>Increase renewable energy use.</li> </ul>	<ul style="list-style-type: none"> <li>Make Globalvia a great place to work and grow.</li> <li>Contribute to society: giving back.</li> <li>Strengthen sustainability in our supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Enhance transparency and ESG disclosure.</li> <li>Link organizational performance goals with ESG indicators.</li> <li>Deploy the criminal compliance model.</li> <li>Explore sustainable finance and investment.</li> </ul>
STRATEGIC GOALS	<p>Enhance the user journey in 100% of our Group subsidiaries.</p>	<p>Carbon neutral globally in 2024.</p>	<p>Increase engagement with stakeholders and promote 100% equality.</p>	<p>Enforce ESG policies in all the Group.</p>



In 2023 we continued to deploy our sustainability roadmap with major advances in the objectives and projects of our SustaiMobility 2024 strategic plan, the fulfilment of which is now entering the final straight. Advances under the plan are periodically monitored and communicated to our Board of Directors.

### SustaiMobility 2024 implementation status:



47%

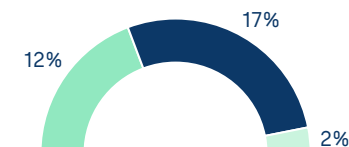
Implemented actions

45%

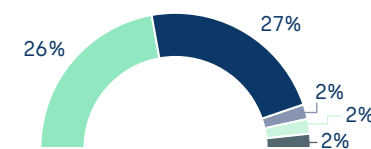
Ongoing actions

The intention is to update the Strategic Plan in order to continue progressing in our commitment to sustainability over the course of 2024. This revision will serve to continue the established objectives, while incorporating the new challenges and trends identified.

### MOBILITY CENTERED ON OUR USERS



### CSR TO SUPPORT PEOPLE, COMMUNITIES AND DIVERSITY



### INFRASTRUCTURE TO MITIGATE CLIMATE CHANGE



### ENFORCING GOOD GOVERNANCE IN OUR RELATIONSHIPS



## 2.2

# 2030 Agenda: contribution to SDGs

The **Globalvia sustainability strategy** is aligned with our commitment and contribution to the Sustainable Development Goals (SDGs) within the context of the UN 2030 Agenda.

In 2023 we proceeded to revise the SDGs that are a priority for the company, with the adjustments made ensuring a greater impact from our contribution to society, through alignment with our business model and the way we work.



Globalvia operations contribute to and impact on five priority goals.

SDG >	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	11 SUSTAINABLE CITIES AND COMMUNITIES	13 CLIMATE ACTION
MAIN WORKING AREAS OF GLOBALVIA >	<ul style="list-style-type: none"> <li>Labor standards and working conditions</li> <li>Inclusion and diversity</li> </ul>	<ul style="list-style-type: none"> <li>Forced or bonded labor</li> <li>Freedom of association</li> <li>Labor standards and working conditions</li> <li>Employee health, safety and well-being</li> <li>Talent development</li> <li>Community development</li> <li>Local employment</li> </ul>	<ul style="list-style-type: none"> <li>Community development</li> <li>Local employment</li> <li>Sustainable and resilient infrastructures</li> </ul>	<ul style="list-style-type: none"> <li>Community development</li> <li>Promotion of sustainable mobility</li> </ul>	<ul style="list-style-type: none"> <li>Pollution</li> <li>Energy efficiency</li> <li>GHG emissions</li> <li>Climate risks and opportunities</li> </ul>
INITIATIVES UNDERTAKEN IN 2023 >	<hr/> <p>Equality plans</p> <p>Equal Opportunities and Diversity Policy</p> <p>Code of Conduct training</p> <p>Sexual freedom and moral integrity protocol</p>	<hr/> <p>Code of Conduct training</p> <p>Collective bargaining</p> <p>Health and Safety at Work (H&amp;S) management systems</p>	<hr/> <p>Openvia by Globalvia</p> <p>#OpenviaChallenges</p>	<hr/> <p>Sustainable mobility</p> <p><i>Bluenest powered by Globalvia</i></p>	<hr/> <p>TCFD initiative</p> <p>SBTi initiative</p> <p>Calculation of carbon footprint</p> <p>SustaiMobility 2024 Sustainability Plan</p>

## 2.3

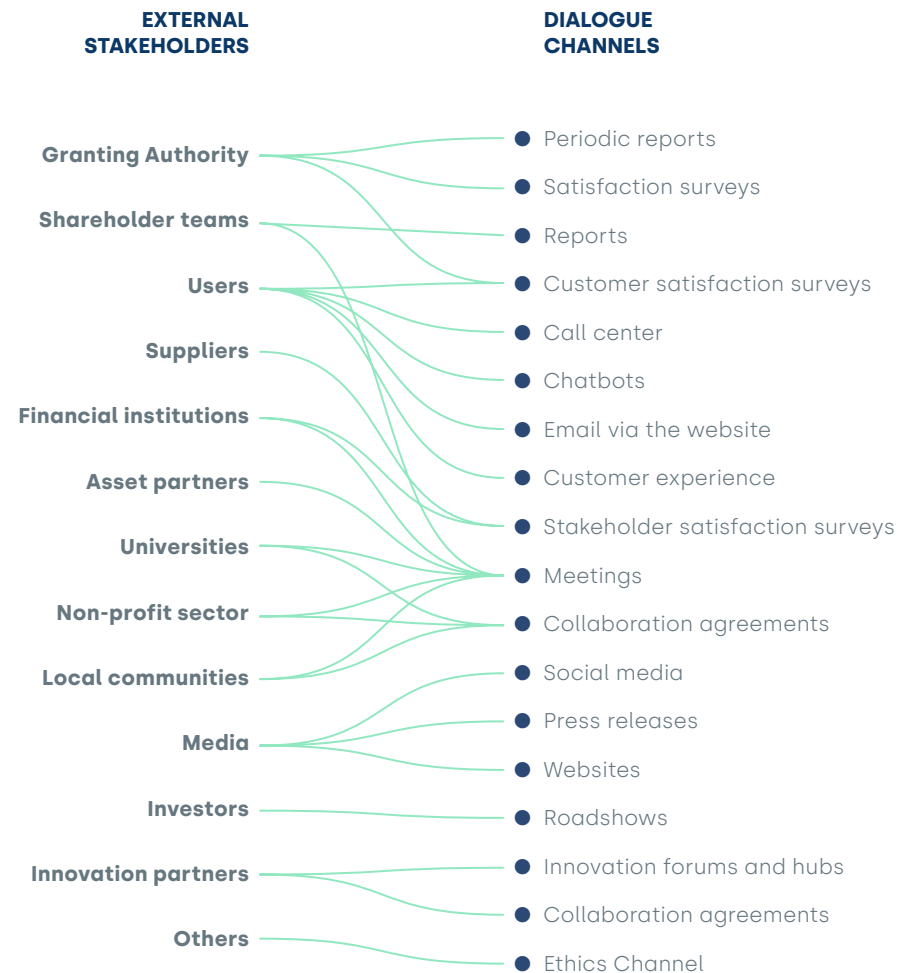
# Our stakeholders

### Main stakeholder dialogue mechanisms

#### GRI 2-29

**We are aware that our activity is closely connected with that of our stakeholders.**

Channels of communication are therefore established so that we can ascertain their needs and expectations and provide the optimal response. The relationship with our stakeholders is formalized in the Stakeholder Communication Policy.





## 2.4

# Double materiality



### GRI 3-1, GRI 3-2

In 2023 we updated the company's double materiality in accordance with the provisions of **Corporate Sustainability Reporting Directive 2022/2464, (CSRD)**, and the standards drawn up by **EFRAG (European Financial Reporting Advisory Group)**.

The double materiality analysis conducted incorporates the ESG (environmental, social and governance) impact perspective with the financial perspective. This served to identify not only the key aspects for stakeholders, but also those with a greater impact on the business, and which would or could affect Globalvia's performance and value.

## Phases of the double materiality analysis process

### 1

#### ANALYSIS OF THE CONTEXT AND PEERS

This analysis served to determine the main trends in the sector, along with a preliminary identification of those topics and sub-topics that could potentially be material under the European Sustainability Reporting Standard ESRS 1 "General principles".

### 2

#### IDENTIFICATION OF MATERIAL IMPACT, RISK AND OPPORTUNITY (IROs) TOPICS

An internal and external consultation process is performed, combined with the results of the Context Analysis, to identify and qualitatively and quantitatively characterize both the potentially material topics and the IROs associated with them.

### 3

#### PRIORITIZATION OF MATERIAL TOPICS

The topics are prioritized by evaluating the IROs associated with each of them.

### 4

#### CONSOLIDATION OF RESULTS IN A MATERIALITY MATRIX

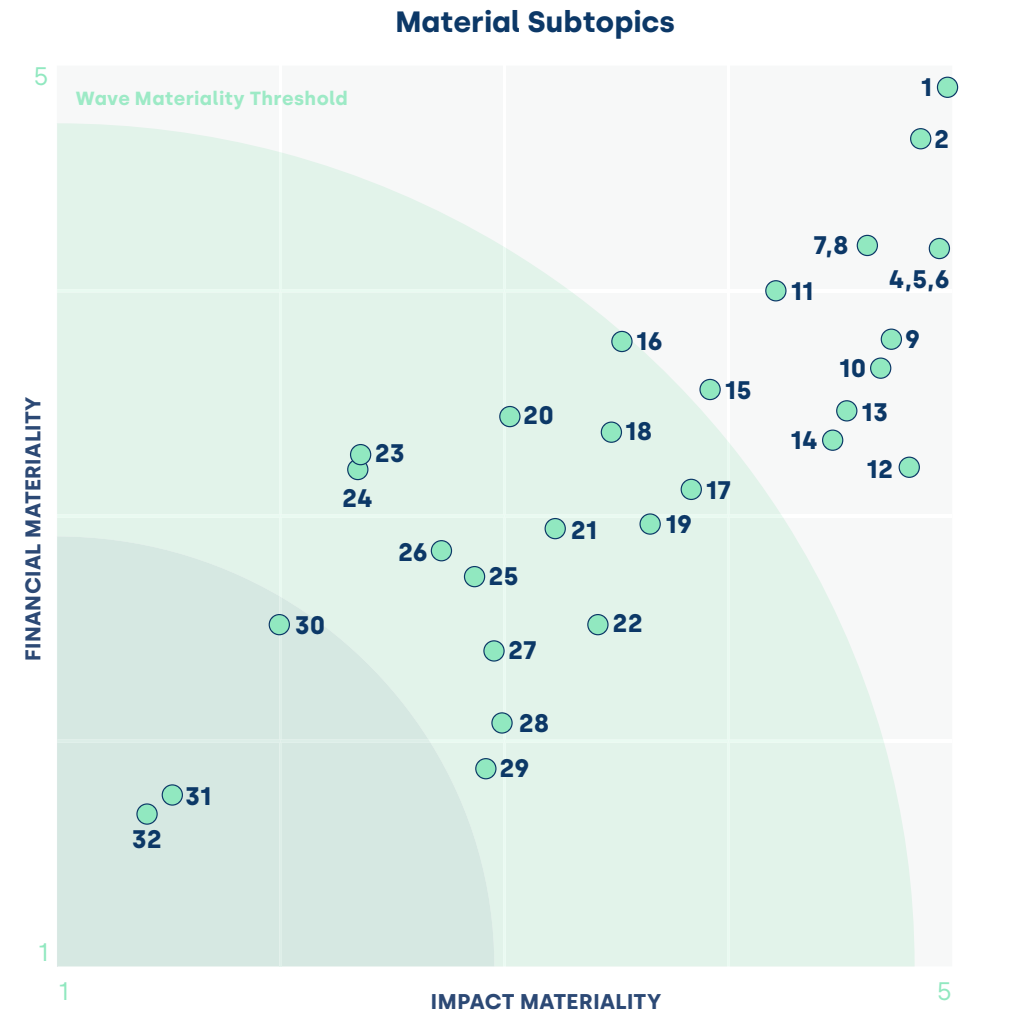
The results are consolidated in three matrices that separately and jointly present the impact and financial materialities.

Whenever either of the materiality perspectives (impact or financial) proves material or the combination of both (wave), then that topic will automatically be considered to be material.

## List of material topics and double materiality matrix

The double materiality analysis reveals the following results, divided by topic and sub-topic corresponding to three strands: environmental, social and governance.

ESG	Topic	Ranking	Subtopic
E	Energy and emissions reduction	10	Energy efficiency and energy consumption
		2	Carbon emissions
	Climate change adaptation	11	Climate change adaptation
S	Own workforce	4	Health, safety, and employee well-being
		13	Talent retention, equal treatment, and opportunities for all
		12	Human rights, fundamental freedoms, and democratic principles
	Responsible supply chain	5	Safety, health, and well-being in the value chain
		14	Equality, human rights, and social justice in the value chain
		15	ESG criteria in the supply chain
	Affected communities	7	Contribution to local and social development
	Users	8	User experience
		9	User health and road and rail safety
G	Ethics, transparency, and business conduct	1	Prevention of corruption, money laundering, and bribery
	Business management	3	Resilience to macro-economic and socio-political changes
	Cybersecurity	6	Cybersecurity



**Annex I**, "GRI content index", presents the list of material topics, together with the associated GRI Standards indicators.

**Annex VI**, "Definition of topics and subtopics", presents the complete list of topics and subtopics analyzed during the double materiality assessment process.

## 2.5

# Alliances and recognitions for sustainable development

One of the main ways to achieve a more sustainable society lies in **alliances** and collaboration with other actors, to which end we currently have a number of alliances in place:



Pacto Mundial  
Red Española

### United Nations Global Compact

We have belonged to this compact since 2012, supporting and promoting the achievement of ten universal goals in the field of human rights, labor standards, environment and anti-corruption. As signatories, we undertake to include these principles in the organization's strategy, culture and activities, and to be accountable for our progress.



SCIENCE  
BASED  
TARGETS

### Science Based Targets initiative

We have since 2020 been signed up to the SBTi initiative through our commitment to establish science-based emissions reduction targets, thereby contributing to the transition to a low-carbon economy.



### 2030 Agenda of Sustainable Development Goals (SDGs)

Our sustainability strategy is aligned with the fulfillment of the SDGs. Further information at 2.2 **Contribution to the SDGs**.



### Task Force on Climate-Related Financial Disclosures

An initiative we have supported since 2021. It develops voluntary recommendations as to the appraisal and disclosure of the financial impact of climate change, increasing transparency as to climate-related risks and opportunities, and thereby promoting more informed financial decision-making.



### GRESB | Global ESG Benchmark for Real Assets

Involvement in the GRESB Sustainability Index, obtaining the highest score in the environmental category. In 2023 we were awarded 93 points out of 100.

## Accolades



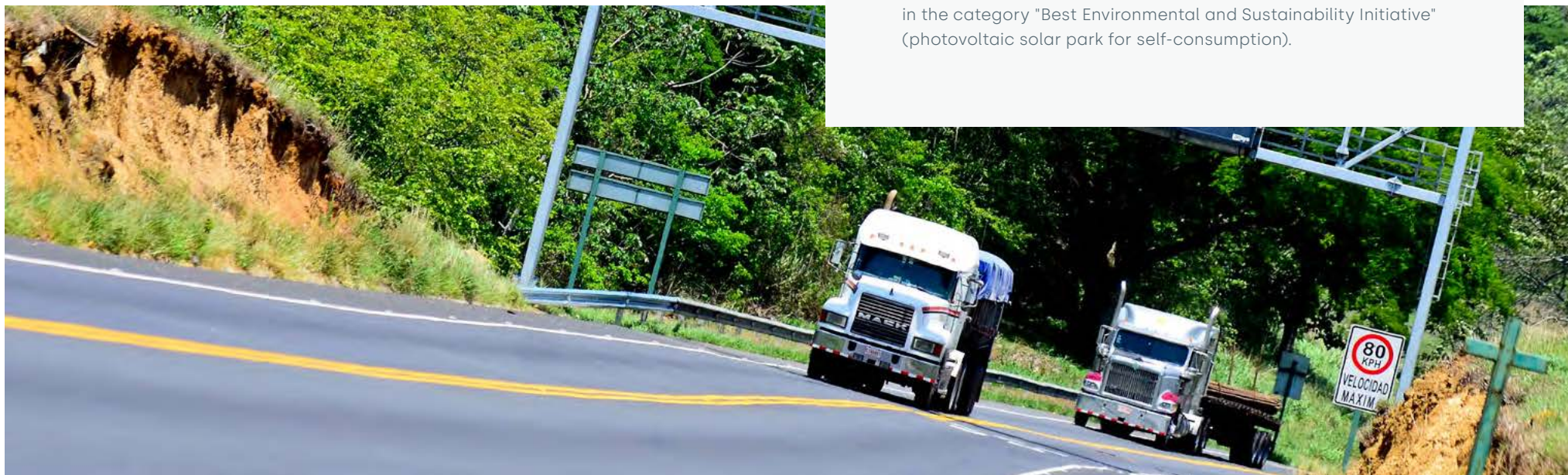
**Ruta 27** once again confirmed its Ecological Blue Flag certification in Costa Rica, underpinning the Group's commitment to sustainability.



**Operestradas XXI**, operator of our Portuguese Auto-Estradas XXI concession, was for the second year running recognized as the best SME in the Construction sector at the event 1000 Best Portuguese SMEs of 2022.

## Participation at events

- Globalvia took part in a new edition of the **Intelligent Transport System España** Congress staged on March 28-30 in Seville, to explain the different solutions devised as contributions to sustainable mobility.
- We were also present at the **Airspace Integration Week** held in Madrid from September 25-28, 2023, represented by the Bluenest powered by Globalvia team.
- Tranvía de Parla got involved in major events in the railways sector over the course of 2023, such as the **UITP Global Public Transport Summit** and the Atuc Sustainable Mobility General Assembly.
- Metro de Sevilla was honored at the **Global Light Rail Awards**, in the category "Best Environmental and Sustainability Initiative" (photovoltaic solar park for self-consumption).





## 2.6 Innovation

**At Globalvia we see innovation as the business driver of change** to improve the quality of life in society. Our innovation strategy and model are based on the expertise of our employees, on open innovation through the connection with key players in the ecosystem and on the development of cutting-edge technological solutions to transform creativity into value.

We have defined an internal procedure promoted by the **Innovation Squad**, a team made up of representatives from each Group company who helps to promote innovative projects, which define our performance in this area.

**Promotion of a culture of innovation within and beyond our company continued in 2023. A total of 48 innovation actions were undertaken, some of them still in progress (without including those initiatives that have already been scaled up to the business level).**

### Openvia Mobility

Openvia Mobility, the Globalvia Group technology and innovation platform set up in 2020, has the mission of developing new services and business models focused on the mobility of the future, driving solutions in different areas:

- **Mobility Platform**, a technology platform for the integrated operation and management of mobility services for operators, service providers and end users.
- **Mobility Services**, focused on managing urban mobility and intelligent railway digitalization, in terms of both daily operations and the relationship with users.
- **Intelligent Roads**, using one single platform to manage all one-stop mobility transactions, with native cloud-based solutions for intelligent toll management.
- **Advanced Air Mobility (AAM)**, a sustainable and efficient air transport solution for passengers and goods in urban and inter-urban environments.
- **Intelligent Operations**, marking a revolution in the efficient management of mobility assets, for greater cost efficiency while also guaranteeing the improved condition and performance of the installations.

**openvia**  
by globalvia

The **Openvia Mobility Tech Plan 2025** was launched to develop these ventures, as a strategic and continuously developed plan focused on delivering back-office toll services (Openvia Back-Office), tolling system (Openvia Tolling Plaza) and asset management (Openvia Geomic) for the Group Concessions located in Spain, Portugal, Ireland, Costa Rica and the United States.

## 2023 Milestones

- **"Learn the future"** is the name given to the new technologies training initiative developed during 2023. Divided into eight teaching sessions, it covered artificial intelligence, big data, quantum computing, metaverse, internet of things, cognitive intelligence, 5G and CV2X, courtesy of The Valley, Digital Business School. All members of Globalvia, Openvia and Bluenest were invited to take part in the training.
- **Metro de Sevilla** finalized agreements with such knowledge and innovation centers as the Seville University (Matisse project) and R&D and innovation partner organizations (Stefan project).

## Other notable initiatives include:

### ● **Mobility Platform Data Spaces**

Openvia by Globalvia is a data-driven Group company that has launched a data platform based on cloud technology, designed to promote Big Data and AI initiatives and facilitate data mining by different business areas, driving the co-creation of new mobility use cases.

### ● **Intelligent Roads**

Openvia NeoRoads is a program that in 2023 successfully deployed temporary 5G infrastructure, allowing traffic events to be sent to users in real time. We also forged new alliances with key agents in the sector, such as experts in V2X telecommunications, technology integrators and start-ups.

### ● **Intelligent Operations**

Smartworker is an initiative to improve the safety of highway maintenance and upkeep operatives, by implementing artificial intelligence systems. Testing of "dead man" devices has also begun, serving to identify in real time if the employee has fallen, is not moving, or has suffered an impact.

### ● **Mobility Services**

Stora by Globalvia is a renewed initiative providing customers with new services which go beyond toll payments, mainly in the United States.

### ● **Advanced Air Mobility**

Bluenest powered by Globalvia, the business line focused on advanced air mobility at Globalvia, developed its first vertiport control software in 2023, tested with trial flights to help us check meteorological aspects and their impact on our operations. At the European level, Bluenest has been actively involved in two projects: EURE-KA, focused on the integration of vertiports in Paris, and U-ELCOM for the deployment of U-Space zones in Madrid and Seville. At the national level, as part of a consortium comprising different countries, Bluenest worked on the ALE-HOP project in collaboration with La Paz University Hospital in Madrid for the airborne logistical transportation of healthcare and emergency supplies. This initiative received an Ennova Health 2023 Award and a CEL Healthcare Logistics Award in 2023.

## OTHER INNOVATION PROJECTS

### OPEN INNOVATION:

#### Openvia Challenges

First Globalvia international open innovation program, launched with the aim of addressing four business challenges in the field of mobility: real-time incident resolution, train maintenance, optimized user response and safety on embankments. The solutions to these issues are proposed in unison with the innovation community through collaborations with start-ups.

### PROMOTION OF INTRAPRENEURSHIP:

#### Paradigm Breakers

Internal innovation program for the whole Group, focused on promoting a culture of innovation and incentivizing a creative spirit within our teams. This involves turning the best ideas into transformative projects to which internal resources are dedicated to achieve different goals within the organization.

## Main collaborations/Associations and consortia

### COMPANIES



### START-UPS



### ECOSYSTEM AGENTS



### UNIVERSITIES



### RESEARCH CENTERS



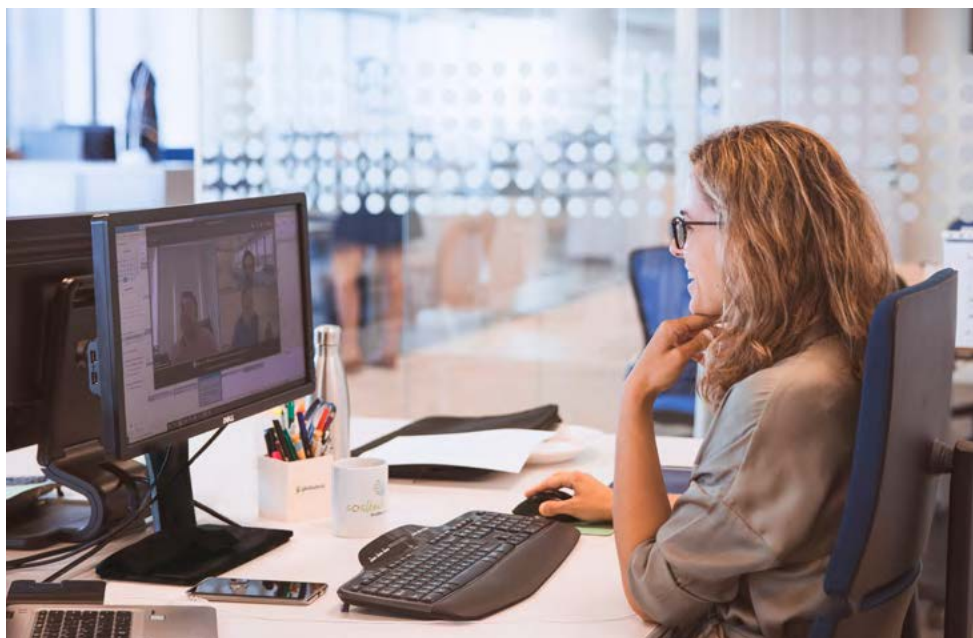
3

# Responsible management



## 3.1

# Our Integrated Management System



### GRI 2-24

We have an **Integrated Management System (IMS)** in place, formalized through an *ad hoc* Policy, including commitments and operational principles applied at all concession companies where we hold a majority stake. This system describes the organization's processes, based on a set of internationally recognized principles and standards. It also allows us to conduct centralized and effective planning and control of management at the Group's different concession companies, applying a continuous improvement cycle to overcome challenges and optimize performance.

The Integrated Management System is implemented in accordance with the standards:

- **ISO 9001:2015**  
(Quality)
- **ISO 14001:2015**  
(Environment)
- **ISO 45001:2018**  
(Health and Safety at Work)
- **ISO 19600:2015**  
(Regulatory Compliance)
- **UNE-EN 13816:2003**  
(Public Passenger Transport)
- **AENOR REFERENCES**  
for Operational Railway Safety

The implementation and updating of the IMS are the responsibility of a corporate team and professionals appointed at each company, to guarantee operational effectiveness.



## Key elements of the IMS

### Efficiency

Application of the Deming continuous improvement cycle (PDCA) to all processes in order to plan continuous improvement.

### Compliance

Assurance of the regulatory and legal framework and other requirements subscribed to by the organization.

### Multi-site system

Certification model serving to share practices and knowledge at the company.

### Stakeholder service

Commitment to their satisfaction, environmental and employee health and safety.

## Main functional tools

### Workspace

Document management platform as the backbone of the Integrated Management System. It contains the company's document structure and records.

### iMetrics

Management of non-conformities and reporting of indicators to measure company performance.

### Globalvia Project Management

Online project management software, providing visibility and complete control of tasks.

### Globalvia Legal

Platform to ensure legal compliance by the Group in the areas of the environment and health and safety. Personalized identification and evaluation of legal requirements.

### Globalvia CAE

Platform to manage coordination of company activities regarding occupational risk prevention. This includes other aspects of regulatory compliance defined by Globalvia.



In 2023 the independent standardization body AENOR once again conducted an external audit of the Integrated Management System (IMS), which concluded with **zero non-conformities** with regard to ISO 9001 (Quality), ISO 14001 (Environment), ISO 45001 (Occupational Health and Safety), UNE-EN 13816 (Public Passenger Transport) and Operational Railway Safety.

## 3.2

# Corporate good governance

GRI 2-9

**Our principles of governance build on the foundations defined by the OECD, the recommendations of the Code of Good Governance of the Spanish National Securities Market Commission (CNMV), and the legal framework applicable to our Company, as well as the requirements of the regulatory bodies in those countries where we have a presence.**

Various internal mechanisms are used in order to supervise and verify the proper functioning of all our processes at the different Group Companies:

- **The bodies of Governance themselves**, through application of the relevant standards and guidelines.
- The **Risk Management System**.
- The **Internal Audit area**.

The three cornerstones of corporate good governance at Globalvia are the Bylaws, the policies and procedures, and also the governing bodies.

- **The Bylaws** govern the rights and obligations of members and how the organization functions as regards third parties, including the Bylaws of each company, based on the Globalvia Group Bylaws.
- **The policies and procedures** represent the formalization of corporate decisions steering the organization's activity at all levels.
- **Governing bodies**, comprising the General Meeting of Shareholders, the Board of Directors, the Delegated Commissions (Appointments and Remunerations Commission and Audit and Risks Commission), and lastly the Steering Committee.





## Bodies of corporate governance

GRI 2-11, GRI 2-12, GRI 2-17, GRI 2-18

### General Meeting of Shareholders

The General Meeting of Shareholders is the highest-level body of corporate governance at Globalvia. Two meetings were held in 2023 with an attendance quorum of 100%, debating and deciding as to the matters within its purview, including approval of the accounts and the appointment of a new director.

### Steering Committee

The Steering Committee manages and appraises the company's situation on a periodic basis, analyzing and reaching decisions as to situations that are strategic and critical for the organization.

### Board of Directors

The Board of Directors is the most senior representative body of the Globalvia Group, outranked only by the General Meeting of Shareholders, which appoints between five and fifteen members, according to the applicable bylaws and regulations. The functions of the Board are to direct, administer and represent the Company, for which it meets on a quarterly basis. It is also the body responsible for ratifying the company's mission and values and sustainability strategy.

In 2023, both the Board and its Delegated Committees were evaluated by an external, independent entity.

The proportion of women on the Board of Directors stood at 25% in 2023. 83% of the members had prior experience in the sector (whether in management, academia or research), excluding executive members.

### Delegated Committees of the Board of Directors

#### APPOINTMENTS AND REMUNERATION COMMITTEE

Its purpose is to oversee the independence, diversity and balance of skills on the Board of Directors. The four members of the committee appointed by the Board of Directors represent each of the company's shareholders, all of them being non-executive directors of the Group. Five meetings were held in 2023, with an attendance quorum of 100%.

As regards remuneration, it should be emphasized that at present the position of director is not remunerated. The only remunerated positions in this regard are those of CEO and Chair of the Board of Directors, appointed by the Globalvia shareholders. These two individuals are not bound by an employment contract with the organization, the relationship instead being of a commercial nature. The CEO's variable remuneration is proposed by the Appointments and Remuneration Committee and approved by the Board of Directors.

The remuneration of the Steering Committee is set out in Note 23(b) on the Consolidated Annual Accounts of Global Via Infraestructuras.

#### AUDIT AND RISK COMMITTEE

The Audit and Risk Committee covers the functions connected with risk management, internal control, regulatory compliance and the companies' financial and sustainability reports. The members are appointed by the Board of Directors. In 2023, the committee met on five occasions, with an attendance quorum of 100%.

## 3.3 Ethical conduct

GRI 3-3, GRI 2-24, GRI 205-2

Ethical conduct forms part of the **Globalvia corporate culture**, as set out in the Code of Conduct. Updated in 2021, this document defines the basic behavioral principles and values for employees and stakeholders in order to prevent any behaviors and activities in breach of the organization's principles and values. The six principles guiding professional conduct and actions within and beyond Globalvia are ethical and compliance-based integrity, loyalty and avoidance of conflicts of interest, defense of competition, due diligence with third parties, protection of confidential information, and prevention of fraud, corruption and money laundering. Consult the [Code of Conduct](#).

Globalvia also has in place a [Code of Conduct for business partners](#), the contents of which are intended for external agents involved in its operations, which must explicitly accept these provisions. These mandatory

standards refer not only to the principles already included in the Code of Conduct, but also to respect for fundamental human and employment rights, respect for the health and safety of people, and management quality.

We likewise **have a set of internal Policies guiding the development of our business operations**, which are available via our website.

**During 2023, all new hirings received a copy of the Code of Conduct as part of their welcome pack.**



## 3.4

# Commitment to Human Rights and anti-corruption



GRI 3-3, GRI 2-15, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26, GRI 2-27, GRI 412-1

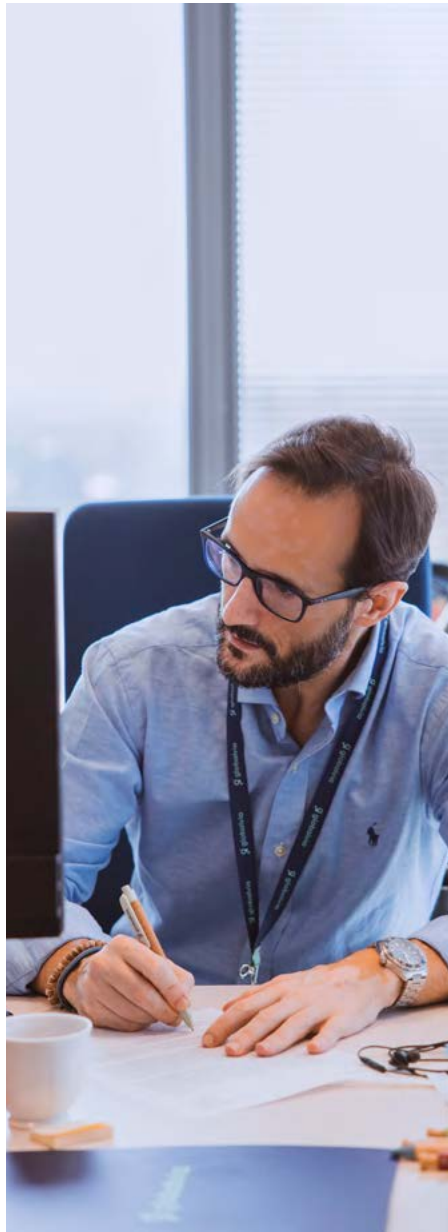
Respect for fundamental human and employment rights is specifically set out in the internal Code of Conduct and the Code of Conduct for Business Partners, both of which are mandatory, explicitly indicating:

- The **prohibition of forced or indentured labor**
- The **prohibition of child labor**
- **Respect for the right of association and collective bargaining**
- The **right to equal opportunities and prohibition of discrimination of any type** based on sex, race, ideology, religion, political beliefs, social status, etc.
- The **right to work-life balance**
- The **right to receive fair pay** in accordance with the applicable employment legislation

Globalvia is also a signatory member of the UN Global Compact Principles, including the protection of human and employment rights. Our procedures are likewise aligned with the guidelines of the **International Labour Organization (ILO)**, and we contribute to the achievement of the **Sustainable Development Goals (SDGs)**.

Globalvia investment processes involve reputational due diligence of potential partners, including such aspects as employment matters, health and safety and respect for human rights. We also undertake control and monitoring of employment law, health and safety and regulatory compliance on the part of the supplier companies whose employees are present at our facilities, who must be informed in advance of the Code of Conduct and provide documented accreditation of compliance.





**In 2023, Globalvia received no complaint of a violation of human rights, nor was any potential violation detected internally. With regard to the supply chain, no significant risks have been identified, since our suppliers are mainly local and from OECD countries, where the legislation guarantees fulfillment of human rights.**

**NUMBER OF PEOPLE RECEIVING TRAINING IN THE ANTI-CORRUPTION POLICY AND PROCEDURES, BY PROFESSIONAL CATEGORY**

9

**Steering  
Committee**

54

**Senior  
managers**

27

**Middle  
managers**

443

**Rest of  
workforce**

533

**Total**



Furthermore, Globalvia undertakes to perform its operations with integrity, avoiding any form of corruption or bribery. To this end we have a series of policies, procedures and controls in place, which are periodically reviewed and implemented, with the aim of mitigating the risk of corruption, above all:

- Compliance Policy
- Policy for Relations with Public Officials
- Policy for Donations and Sponsorships
- Policy for Gifts and Hospitality
- Conflict of Interest Policy
- Purchasing Management Procedure

**Compliance and Anti-corruption training is also given every two years.**

## 3.5

# Mechanisms to safeguard ethics and compliance

GRI 3-3, GRI 2-15, GRI 2-16, GRI 2-26,  
GRI 2-27, GRI 205-2

The governance of ethics at Globalvia is the responsibility of a **Compliance Committee**, supported by the role of the **Ombudsman**, a person or legal entity outside the Group that receives queries and/or complaints regarding breaches, and passes them on to the Committee in accordance with the terms of the Procedure for the Ethics Channel, the handling of communications and investigation procedures.

We likewise have a cross-cutting regulatory compliance model in place, in the form of the Compliance

Management System Steering Document, describing the mechanisms implemented by Globalvia with regard to the prevention, detection and management of compliance risks to ensure the application of the applicable regulations, and to achieve the organization's strategic and operational goals in this matter.

This system comprises a Compliance Policy, which defines criminal compliance principles in accordance with our values. It applies to members of Globalvia, including directors, executives and employees, and extends in full or in

part to business partners, wherever the specific circumstances would make this advisable. Its key objectives include:

- **Identification of higher-risk activities** and procedures specifying the decision-making process.
- **Development of controls** to ensure compliance with these procedures.
- **Definition of a disciplinary system** to penalize any breach of the provisions.
- Inclusion of the **monitoring, supervision and verification model**.

**The Compliance Committee is an internal body reporting to the Board of Directors via the Audit and Risk Committee. Its role is to ensure ethical management at the organization and compliance with the Code of Conduct, as well as overseeing the prevention of criminal offenses. It is governed by its own Regulations, with autonomous powers of decision-making and control.**

This Policy is supplemented by a package of internal standards, including the Policy for relations with public officials, the Policy for donations and sponsorships, the Policy for gifts and hospitality, the Policy for conflicts with stakeholders, the Protocol for prevention and action in cases of bullying and/or sexual harassment in Costa Rica, and the Guide on money laundering.

In preventive terms, the **internal and external Codes of Conduct** constitute the main training and information tool to prevent any potential inappropriate behavior by giving rise to complaints or claims.

## Ethics Channel

Any member of the Globalvia Group or any third party that has dealings with the organization can access an **Ethics Channel available on the website**, to submit any suggestions or grievances. In parallel, any employees may also inform their line manager and the Compliance Committee if they learn of such conduct.

In 2023, six grievances and 15 queries were received, all of which were investigated and resolved. The average time to resolve grievances under the Code of Conduct was 45 days, bearing in mind that the internal procedure establishes a maximum of three months or 90 days for the matter to be handled and closed.

Notable advances in 2023 include the following:

- **Update** of the Ethics Channel Policies and Procedures.
- **Training** in Compliance and criminal risk prevention matters.
- **Verification** of the internal control system focused on preventing and detecting criminal risks.
- Campaigns to **publicize** the Compliance Model, its Policies and Procedures, and the Ethics Channel.
- **Dissemination and communication** of legislative developments.



## 3.6

# Risk management

Globalvia has a **Risk Management Model (ERM)** in place, aligned with the main international reference frameworks, such as the Committee of Sponsoring Organizations of the Treadway Commission (COSO), following the three-strand model and best

practices in this sphere. Meanwhile, we have since 2016 had a Risk Management Policy, updated in 2022 by the Board of Directors, which establishes the framework for the identification, management and control of risks to which Globalvia operations are exposed.



### GRI 2-13

Although risk management is a cross-cutting responsibility throughout the Group at the global level, the system of governance is formally defined.

- The **Board of Directors** has the utmost responsibility for supervising and overseeing risk management, and for approving the corresponding Policy.
- The **Audit and Risks Committee** is delegated with providing the Board with support in monitoring risk management activities.
- The **CEO and the Steering Committee** handle the implementation of the Risk Policy at all levels of the Group.
- The **Risk Department** is responsible for overseeing and supervising the main strategic, financial, operational, compliance and contextual risks, and for driving the culture of risk control throughout the organization.
- Lastly, the **internal Audit Department** ensures that the Globalvia risk management model and all its components function properly.



## Identification, assessment and management of risk

We periodically **conduct a context and emerging risk analysis** to identify potential risks not included within the company's taxonomy and understand the impact that they could have on developing the strategy and achieving the objectives of Globalvia. We have a standardized risk taxonomy in place for all companies controlled by the Group, while specific taxonomies also exist in parallel for specific domains.

There is an annual **qualitative risk appraisal**, conducted at all companies controlled by the Group, and set out in the form of the Globalvia risk map.

In late 2022, the Risks Department launched a risk quantification project which began in 2023. The project is scheduled for completion in 2024, covering all risks at the company.

Meanwhile, the organization has various risk management measures in place, including mitigation through control measures, or the transfer of risk via the insurance market, in order to keep risks within appropriate thresholds.

**The company oversees and monitors all risk events occurring at the Globalvia Group, which are reported to the governing bodies.**



## Risk map

In order to support the **precise evaluation of risks at Globalvia**, three complementary types of risk map have been established.



GRI 201-1, 205-1

TYPE OF RISK	Strategic risks		Contextual risks	
	<p>Risks connected with the inappropriate definition of strategy in accordance with the objectives and the mission, and errors in the design of plans, programs, structure, integration of the operational model with the strategic roadmap, management style, as well as aspects connected with long-term growth, inefficiency in the adaptation to constant changes in the business environment, and failure to adapt to and/or mitigate climate change.</p>		<p>Risks connected with such external factors as regulatory change, economic cycles, natural disasters, actions or third parties (partners, subcontractors, etc.), regarding which the company can take no direct action, or can act only to a limited extent.</p>	
MITIGATION MEASURES	<ul style="list-style-type: none"> <li>● <b>Portfolio diversification strategy</b>, by geographical area, currency, business line and type of revenue mechanism.</li> <li>● <b>Comprehensive investment studies</b>, including an analysis of sensitivity to various key risks.</li> <li>● <b>Analysis of markets</b> and presence in <b>strategic countries</b>.</li> <li>● <b>Internal innovation</b> strategy and <b>selective investments</b>.</li> <li>● Strategic <b>sustainability</b> plan.</li> </ul>		<ul style="list-style-type: none"> <li>● Portfolio <b>diversification strategy</b> by geographical area, currency, business line and type of revenue mechanism.</li> <li>● Business <b>continuity system</b>.</li> <li>● <b>Risk insurance</b> strategy.</li> <li>● <b>Long-term supply contracts</b>.</li> </ul>	



TYPE OF RISK >	Operational risks	Financial risks	Compliance risks
	<p>Risks connected with direct or indirect economic losses resulting from inappropriate internal procedures, technical failures or human failures.</p>	<p>Defined as the exposure of the company's results and net value to adverse movements on the markets and lack of liquidity on the part of the Company.</p>	<p>Possibility of being penalized, fined or obliged to pay punitive damages as a result of actions supervising compliance with laws and regulations, or risks derived from the actions of Group employees in breach of principles of ethics and internal policies, including fraud.</p>
MITIGATION MEASURES >	<ul style="list-style-type: none"> <li>● Internal Control System.</li> <li>● Business continuity system.</li> <li>● Insurance strategy for natural disasters.</li> <li>● Cybersecurity insurance strategy.</li> <li>● Comprehensive monitoring of the operation.</li> <li>● Purchasing and supplier approval process.</li> <li>● Long-term supply contracts.</li> </ul>	<ul style="list-style-type: none"> <li>● Long-term project finance.</li> <li>● Debt hedging.</li> <li>● Occasional exchange rate hedging.</li> <li>● Portfolio diversification.</li> <li>● Cash management strategy.</li> </ul>	<ul style="list-style-type: none"> <li>● Criminal Compliance System.</li> <li>● Tax Compliance System.</li> <li>● Data Protection System.</li> <li>● Internal Financial Reporting Control Structure (SCIF).</li> <li>● Continuous review of new legislation.</li> <li>● Whistleblowing channel.</li> </ul>

**ESG risks are incorporated within the existing risk types**, and may result from the context, internal operations or contractor operations. They are identified, developed and managed within the sustainability and climate change risk map, which is the responsibility of the Globalvia Sustainability Committee.

## 3.7

# Cybersecurity and information protection

### GRI 3-3

Information protection and cybersecurity in infrastructure management is an aspect of vital importance. We therefore have an Information Security Management System in place, and a [Data Protection Policy](#) based on the international information security management standard **ISO 27001**, as well as the **European NIS Directive**. The Security Committee coordinates implementation and management to address business challenges and centralize policies, processes and procedures, considering the differing national legislation applicable to each concession.

We have in place both **security protocols for information security incident prevention, detection and response, and data protection protocols** the purpose of which is to protect the confidentiality of information and personal data. Our procedures are set out in the Globalvia Integrated Management System and are subject to continuous updates.

## Cybersecurity and risks model

The framework for the handling of cybersecurity focuses on covering the business's needs, seeking out ways to improve our defense and recovery capacity in the event of possible incidents, guaranteeing the company's business continuity.

The cybersecurity model allows us to establish a shared strategy and to implement continuous monitoring of the Group's security status, thereby minimizing possible risks. The most notable processes

implemented include the following services: control diagnosis, eSOC services, awareness-raising and training of users, and unified operations.

This system likewise applies to suppliers, who are required to provide cybersecurity guarantees in order to be deemed eligible and remain on our books. The security requirement is more severe if they handle confidential information or access our computer systems.

## 2023 Milestones

In 2023 **we set up new operational procedures to address the theft of company devices**, and also in connection with the specific type of malware known as ransomware. We likewise developed a specific procedure for the use of artificial intelligence.

As usual, we conducted our yearly **cybersecurity training** for all employees, who also received newsletters with security-related information to raise their awareness in this sphere, along with social engineering tests to check that they have an appropriate level of cybersecurity awareness.

This exercise did not detect any security breach, nor was any data loss complaint received within the context of the General Data Protection Regulation.



4

# Environmental performance



## 4.1

# Climate commitment

GRI 3-3, GRI 2-23, GRI 2-24, GRI 2-25

We are aware of the importance of the fight against climate change, as set out in our SustainMobility 2024 Strategic Sustainability Plan.

We have a strategic line in place entitled **"Infrastructure to mitigate climate change"**, which incorporates actions to minimize and offset our impact on the environment and reduce our emissions. The following commitments have been established:



### Climate action plan

We want to position ourselves as a company taking ambitious action against climate change by setting science based emission reduction targets.

- **SBTi commitment: define and validate SBTs**
- **Emission reduction plan aligned with SBT**



### Environmental management excellence

We are committed to implementing best environmental practises and minimizing our impacts on natural capital.

- **ISO 14001 certification**
- **Minimizing pollution and ecosystems impact**
- **Circularity and resource efficiency**



### Climate resilient infrastructure

We attempt to improve company resilience by integrating climate risk and opportunities into risk management processes and following TCFD recommendations.

- **Climate risks and opportunities**
- **TCFD recommendations**
- **Climate risks integration in the BCP**



### On our way to neutrality

We have designed a determined plan to monitor, reduce and offset our carbon footprint.

- **Carbon footprint (1,2.3) annual calculation**
- **Concessions' carbon distribution map**
- **Increase renewable energy use**
- **Voluntary carbon offset and neutrality**



We aim to be prepared to **manage the new challenges and risks derived from climate change**. We therefore strive to make an active contribution to the transition towards a low-carbon economy, specifically by supporting the goals of climate change adaptation and mitigation, strengthening the resilience of the infrastructures where we operate.

We likewise began to work on adaptation strategies, seeking to limit the risks derived from changes in the climate, and to reduce vulnerabilities. As in the case of the **Autopista Costa Arauco Concession Company**, which in October 2023, in collaboration with the **Ministry of Public Works ('MOP')** modified the concession contract to incorporate the execution, upkeep, maintenance and operation of a tsunami escape route in the Erratchou - El Manco sector.

## Risks derived from climate change

### GRI 201-2

As described in the Risks section, we have a sustainability and climate change risk matrix in place, which identifies and summarizes the ESG risks faced by the organization.

Similarly, in 2022 we drew up our first report aligned with the recommendations

of the Task Force on Climate-Related Financial Disclosures (TCFD), with the aim of strengthening climate risk management and guaranteeing the integration of opportunities derived from emerging technologies, climate regulations, and climate change mitigation and adaptation strategies.

**In 2023 we produced and established the first internal procedure defining the framework and guidelines steering the Group's climate transition: Climate Transition Guidelines.**



During the process, impacts on Globalvia's business were analyzed in terms both of transition risks, and the physical risks derived from climate change:

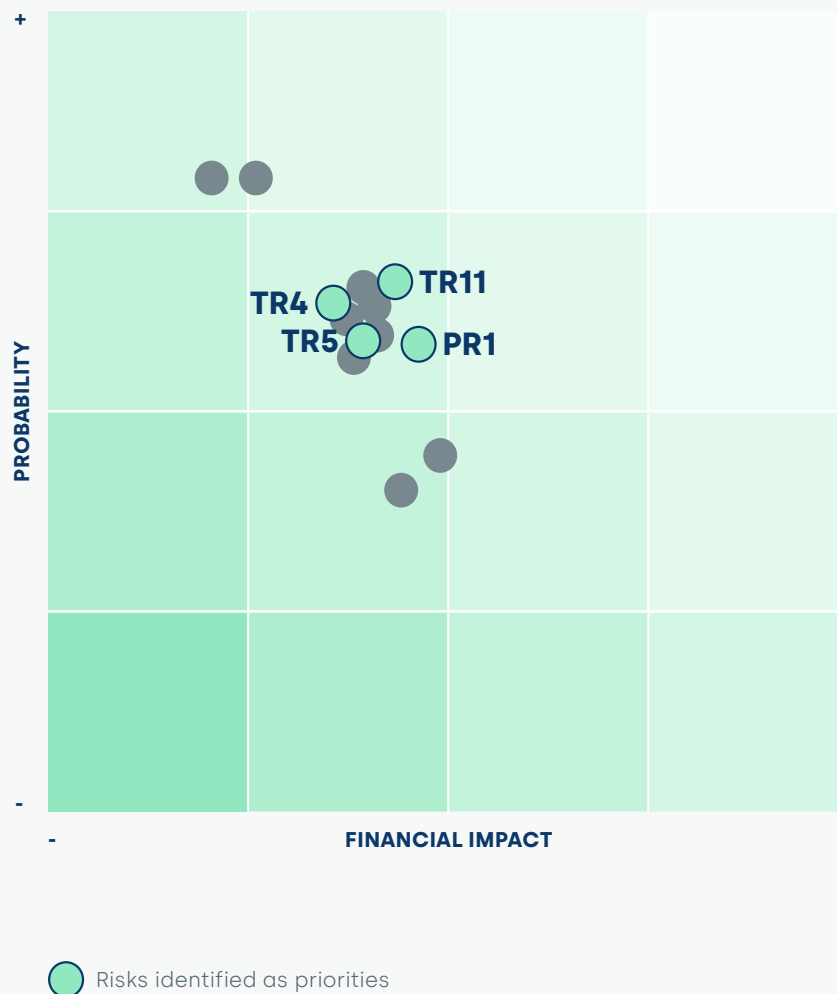
● **Transition Risks (TR)**

Risks associated with the transition to a low-carbon economy in response to climate change, derived from regulatory changes, market trends, technological evolution, etc.

● **Physical Risks (PR)**

Risks associated with increased frequency and severity of extreme weather events or long-term climate changes, which could cause physical damage to commercial assets, interruptions to the supply chain or increased operating costs.

### Climate change at Globalvia



#### PR1

##### Chronic Physical Risk

Because of changes in precipitation patterns and extreme climate variability, the inability to predict and anticipate unexpected meteorological events causing damage to assets, preventing service or proper functioning, and increasing operational and maintenance costs.

#### TR4

##### Technological Transition Risk

Replacement or adaptation of existing facilities, vehicles and equipment with emerging technologies intended to support the global transition to lower carbon emissions.

#### TR5

##### Technological Transition Risk

Migration to new business models and integration of technologies within the assets to facilitate the transition towards decarbonization.

#### TR11

##### Market Transition Risk

Abrupt and unexpected changes in the prices and availability of energy and key raw materials.





## European Taxonomy

The entry into force of Regulation (EU) 2020/852, known as the **Environmentally Sustainable Activities Taxonomy Regulation**, and Delegated Regulations (EU) 2021/2139, (EU) 2021/2178, and (EU) 2022/1214, establishes the regulatory framework required to incentivize the channeling of capital towards activities that contribute to the achievement of the European Union's six environmental objectives. For each of these objectives,

the regulations identify a series of economic activities considered to be eligible, defining specific technical criteria that will determine the degree to which these activities are aligned with what is considered to be environmentally sustainable.

**Globalvia has conducted an initial analysis to determine the eligibility of our activities, identify the technical criteria that they would need to comply to be considered aligned with the taxonomy, and to establish the indicators we will need to report in the coming years.**

Eligibility of the main activities of the Globalvia business



## Railways

### URBAN AND SUBURBAN TRANSPORT, ROAD PASSENGER TRANSPORT

#### Mitigation eligibility / Adaptation eligibility

Purchase, financing, leasing, rental and operation of urban and suburban transport vehicles for passengers and road passenger transport. The economic activities in this category may include operation of different modes of land transport, such as by motor bus, tram, streetcar, trolley bus, underground and elevated railways.

### INFRASTRUCTURE FOR RAIL TRANSPORT

#### Mitigation eligibility / Adaptation eligibility

Construction, modernization, operation and maintenance of railways and subways as well as bridges and tunnels, stations, terminals, rail service facilities, safety and traffic management systems including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services as well as the performance of physical, chemical and other analytical testing of all types of materials and products.



# Highways

## INFRASTRUCTURE ENABLING (LOW-CARBON) ROAD TRANSPORT AND PUBLIC TRANSPORT

### Adaptation eligibility

Construction, modernisation, maintenance and operation of motorways, streets, roads, other vehicular and pedestrian ways, surface work on streets, roads, highways, bridges or tunnels and construction of airfield runways, including the provision of architectural services, engineering services, drafting services, building inspection services and surveying and mapping services and the like as well as the performance of physical, chemical and other analytical testing of all types of materials and products, and excludes the installation of street lighting and electrical signals.

### Mitigation eligibility

Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO<sub>2</sub> operation of zero-emissions road transport, as well as infrastructure dedicated to transshipment, and infrastructure required for operating urban transport.

The activities of intelligent transport systems could be considered engineering services and engineering services and technical consultancy under this activity when they consist of systems that allow the connected and automated multimodal mobility of passengers, the optimization of traffic flow, the reduction of the congestion, facilitating energy efficiency in road transport, and/or electronic toll systems.



## ROAD AND HIGHWAY MAINTENANCE

### Eligibility for Circular Economy

Maintenance of streets, roads and highways, other vehicular and pedestrian roads, surface works on streets, tunnels, airfield runways, taxiways, runways, taxiways and aprons, defined as all actions undertaken to maintain and re-establish the serviceability and level of service of the roads. In the case of bridges and tunnels, the economic activity only includes maintenance of the road that runs over the bridge or through the tunnel.

The economic activity includes routine maintenance, which can be scheduled periodically, and also preventive maintenance and rehabilitation, which are defined as works carried out to preserve or restore serviceability and to prolong the service life of an existing road. The maintenance operation is mainly devoted to pavement management and concerns only the following main elements of the road: binder course, binder layer wearing course and concrete slabs. The roads within the scope of this economic activity are made of asphalt, concrete or a combination of both materials.



**In 2024 we plan to conduct a second, more comprehensive analysis, which will allow us to begin the calculation of the eligibility indicators and alignment of all activities performed at Globalvia assets.**



## Science Based Targets Initiative (SBTi)

2023 was a year of consolidation in our climate commitment measures, one of the priorities being to achieve our greenhouse gas emissions reduction targets in the short term and on a scientific basis, as validated by the **Science Based Targets initiative (SBTi)** in 2022.

Global Via Infraestructuras, S.A. undertakes to reduce absolute scope 1 and 2 emissions by 42% by 2029, with 2019 as the baseline year. Global Via Infraestructuras, S.A. also undertakes to reduce absolute scope 3 GHG emissions from goods and services acquired, fuel and energy-related activities, transport and distribution, waste generated in operations, business travel, leased assets and investments by 25% over the same period.

To this end, in 2023 **we deployed ambitious decarbonization** plans at all the Group companies and continued our efforts to analyze climate change-derived risks.

We thus continue our contribution to the process of transformation to a low-carbon economy, keeping the global increase in the planet's temperature below 2°C, and where possible limiting the increase to 1.5°C in accordance with the Paris Accord, thereby underpinning our shift towards more sustainable, circular and climate-resilient transport infrastructures and mobility services.

**In 2023 we deployed ambitious decarbonization plans at all Group companies, which are subject to a rigorous process of review, reporting and auditing.**





## Energy efficiency

7 AFFORDABLE AND CLEAN ENERGY



160,761

Electricity consumption (GJ)

75.3%

Renewable electricity

181.2

Energy intensity (GJ/employee)

The main sources of energy consumption at Globalvia are as follows:

- **Electrical energy** for our operations and workplaces.
- **Vehicle travel** for maintenance, upkeep and surveillance work, involving diesel, gasoline, biofuel or electricity consumption.
- Other **diesel and gasoline consumption** in machinery and electrical generator sets.

We therefore have a procedure in place to ensure appropriate management of the consumption derived from our operations, and a series of reduction plans aligned with the carbon emissions reduction objectives established on the basis of our commitment to the "SBTi call to action" initiative. The measures undertaken to improve and foster energy efficiency include the following: the monitoring of consumption, the implementation of energy efficiency measures, decarbonization programs for our vehicle fleet and replacement of conventional light fittings with LED technology, among others.

In those countries where access to electricity from renewable sources is

limited, as in the case of Chile, we help develop such sources of energy by purchasing Renewable Energy Certificates (RECs and I-RECs). The main aim of these certificates is to provide a transparent and trustworthy system to facilitate the verification and monitoring of renewable energy generation, allowing companies and consumers to

demonstrate the use of clean energy and to fulfill sustainability targets.



**At all our installations and operations, we foster the use of renewable energies, which account for 75.3% of the energy consumed at our organization.**

GRI 302-1, GRI 302-3, GRI 302-4

## Energy performance

	2021	2022	2023	Variation 2022-2023
<b>Electricity (GJ)</b>	<b>132,111</b>	<b>130,296</b>	<b>125,150</b>	<b>-4%</b>
● Renewable source (%)	65.5	68.6	69.3	+1
● Renewable I-RECs (%)	--	--	6	-
<b>Total fuel (GJ)</b>	<b>35,912</b>	<b>37,793</b>	<b>35,532</b>	<b>-6%</b>
● Gasoline	3,058	3,436**	4,281	+25%
● Diesel	32,853	34,275**	31,152	-9%
● Hydrotreated Vegetable Oil	-	83	98	+18%
● Liquefied petroleum gas	-	-	79	-
<b>TOTAL CONSUMPTION (GJ)</b>	<b>168,023</b>	<b>168,089</b>	<b>160,761</b>	<b>-4%</b>
<b># of companies</b>	<b>15</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>Energy intensity<sup>1</sup></b>	<b>192.2</b>	<b>193.4</b>	<b>181.2</b>	<b>-6.3%</b>

Companies excluded from the information scope: Metro de Barajas.

1. Energy intensity = total energy consumption / total number of employees at the end of the year.

2. Updated fuel consumption data for 2022.

## 2023 Milestones

- In March, **Metro de Sevilla** launched a photovoltaic facility comprising 2,000 photovoltaic panels covering 6,000 m<sup>2</sup> of station, workshop and central office roofs, to help generate the energy used internally. The energy produced this way accounts for 15% of all the operational requirements of the Seville metro system.
- **Autopista Central Gallega** proceeded to replace all the lighting in the Oca tunnel with LED devices, installing a system which adjusts the intensity of the lighting in accordance with actual needs, thereby optimizing energy consumption.
- **Ruta 27** installed 44 solar lamps as a pilot plan to help cut energy consumption and also reduce vandalism through the theft of cable. The concession likewise launched a vehicle fleet renewal and control plan, which involved inventorying and vehicles to keep check of the emissions generated.
- **Ruta de los Pantanos** and **Concesiones de Madrid** also undertook actions to replace HPS (high-pressure sodium) lamps with LED, as well as fleet changes, by bringing in vehicles with the '0' environmental badge and installing charging points.
- In the case of the Portuguese concessions (**Auto-Estradas XXI and Scutvias Autoestradas Da Beira Interior**) internal energy efficiency audits were conducted.



## Carbon footprint



GRI 3-3, GRI 305-1, GRI 305-2,  
GRI 305-3, GRI 305-4, GRI 305-5

**2,551**

tCO<sub>2</sub>eq  
Scope 1

**3,070**

tCO<sub>2</sub>eq  
Scope 2

**1,920**

tCO<sub>2</sub>eq  
Offset

We calculate our carbon footprint for scopes 1, 2 and 3 in accordance with the [GHG Protocol](#) methodology. The sources of emissions considered include scope 1 (direct emissions), scope 2 (indirect emissions) and scope 3 (other indirect emissions), including all categories covered by the provisions applicable to our operations.

The footprint calculation methodology has evolved with the implementation of the **Science Based Targets** at our organization, and we have made improvements to the calculation. As for the GHG inventories, the applicable categories have been clarified, with category 3.11 use of Infrastructure being seen as optional. It is therefore not included in the inventory.



## GHG inventory

GHG emissions (tCO <sub>2</sub> eq)				
	2021	2022	2023	Variation 2022-2023
<b>SCOPE 1.</b> Direct	2,584	2,804	2,551	-9.0%
<b>SCOPE 2.</b> Indirect (market)	4,320	3,948	3,070	-22.3%
<b>SCOPE 3.</b> Other indirect				
3.1 Purchase of goods and services				
3.2 Transportation and distribution				
3.3 Fuel and energy-related activities				
3.4 Upstream transportation and distribution	33,769	35,134	53,891	+53.4%
3.5 Waste				
3.6 Corporate travel				
3.7 Travel to work				
3.8 Leased assets				
3.15. Investments	4,810	5,574	190,306	+3,314%
<b>No. of companies</b>	16	22	22	-
<b>TOTAL</b>				
<b>SCOPE 1+2</b>	6,904	6,752	5,621	-16.8%
<b>SCOPE 1+2+3</b>	45,483	47,459	249,818	+426.4%
<b>Intensity of emissions<sup>1</sup></b>	7.9	7.8	6.3	-19.2%

1. Intensity of emissions = scope 1 and 2 emissions / total number of employees at the close of the fiscal year.

Given the inclusion of new assets within our investment portfolio, category 3.15 saw a considerable increase, since 2023 was the first year in which emissions generated by these new infrastructures were accounted for over a full year.

The acquisition of 49% of the **Go-Ahead** group in October 2022 was particularly

significant, since its contribution accounts for 77% of our scope 3 emissions. The company has a large carbon footprint mainly because of its activity as a bus fleet operator, although it is important to mention that they are currently working on reducing their footprint through their own SBTi objectives and decarbonization plans.

## Emissions derived from the use of our infrastructure

According to the **GHG Protocol**, scope 3.11 emissions do not form part of our GHG inventory. The results for this category are set out below by way of information:

Emissions derived from the use of infrastructure (tCO <sub>2</sub> eq)			
	2021	2022	2023
<b>SCOPE 3.</b> Other indirect			
3.11 Use of infrastructure (highways)	1,915,597	2,131,775	2,041,303

## Emissions covered by the objective of the Science Based Target initiative

In line with the requirements established by SBTi, our objective considers 100% of scope 1 and 2 emissions, and 67% of scope 3 emissions. We therefore exclude emissions from the categories capital goods, travel to work and investments in part (71%).

### Emissions covered by SBTi objective (tCO<sub>2</sub> eq)

	2019 <sup>1</sup>	2019 <sup>2</sup>	2021 <sup>2</sup>	2022	2023
<b>SCOPE 1.</b> Direct	2,139	2,361	2,584	2,804	2,551
<b>SCOPE 2.</b> Indirect (market)	3,764	5,201	4,320	3,948	3,070
<b>TOTAL 1+2</b>	5,903	7,562	6,904	6,752	5,621

### SCOPE 3. Other indirect

3.1. Purchases of goods and services					
3.3. Fuel and energy-related activities					
3.4. Transportation and distribution					
3.5. Waste	47,999	42,790	31,726	33,181	105,888
3.6. Corporate travel					
3.8. Assets leased by the organization					
3.15. Investments (29%)					

1. Base year 2019 data validated by SBTi (November 2022).

2. Data recalculated with regard to SBTi.

During this fiscal year, **emissions derived from internal operations (scopes 1 and 2) fell by 4.8%** compared with the emissions for the base year 2019, validated in November 2022, and by 25.7% compared with the recalculated base year 2019, indicating an acceptable level of fulfillment of the objective. Decarbonization efforts in the fleet electrification and renewable electrical energy prioritization areas generated good results. These measures are expected to continue to progress at a good pace in 2024.

Scope 3 emissions rose considerably, mainly in category 3.15. This increase

(121% compared with the base year 2019) is above all down to the inclusion of the Go-Ahead Group within the portfolio, as indicated in the previous point.

Changes in the scope inherent to Globalvia Group activity, such as the acquisition of new assets in the investments category and evolutions to the calculation methodology which affect the established base year, as well as the continuous progress and advances seen in the Science Based Targets initiative, highlight the need to revise our targets together with SBTi. This adjustment is planned for the first half of 2024.







We continued to advance towards the goal of carbon-neutral company operations in 2024.

## On course for neutrality

During this fiscal year we offset 1,920 tCO<sub>2</sub>eq, equivalent to 34% of emissions from our own operations, by undertaking voluntary UN carbon emissions offset programs within the framework of the Climate Change Clean Development Mechanism. The chosen program specifically corresponds to a hydroelectric plant located in the area of influence of Globalvia's Chilean concessions.

**In 2023 we achieved neutrality at 10 concession companies, at our corporate and country offices,** as well as three of the Group's technology platform and innovation companies. In geographical terms, this means that our activity is neutral in four countries: Spain, Portugal, United States and Costa Rica.

## Other pollutant emissions

Aside from emissions of greenhouse gases, travel in our own vehicles also results in other emissions.

GRI 305-7

### Other significant atmospheric emissions (kg)

	2021	2022	2023	Variation 2022-2023
Nitrogen oxides (NOx)	11,780	12,743	12,194	-4%
Sulfur oxides (SOx)	5	5.4	5.3	-2%

## 4.2

# Environmental management

GRI 3-3, GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-27

**We promote responsible and efficient management in our operations,**

identifying, evaluating and managing the environmental impacts of our activities, allowing us to work towards elimination, reduction, prevention and mitigation.

93% of the Globalvia Group concession companies (highways and railways) are certified by AENOR under the international standard ISO 14001 "Environmental Management Systems". This allows us to ensure identification and fulfillment of the applicable legal regulations in all countries where Globalvia operates and to pass this on to our entire supply chain.

We are furthermore making progress to obtain other environmental sustainability certifications within the Integrated Management System. One example is the case of Ruta 27, where we

are currently working on implementing energy management standard UNE-EN ISO 50001.

This has been supplemented by the development of environmental operational control procedures and technical instructions, establishing the guidelines and measures required to perform processes under controlled conditions and in accordance both with the organization's internal regulations and the legislation in force in countries where we operate.

Environmental impacts may give rise to penalties as a result of a breach of laws or regulations in this sphere. However, as in previous years, Globalvia received no significant environmental penalty during 2023.

## Mitigation of environmental impacts and risks

GRI 3-3, GRI 2-13

In addressing possible negative risks and impacts in environmental terms, we have the following measures in place:

**Specific process for handling complaints and claims**

**Identification and assessment of environmental aspects of our activity**

**Environmental emergency plans**

**Surveys of employees and supplier companies**

**Various management system monitoring activities (non-conformities, audits, Senior Management reviews, etc.)**

AS FOR THE MANAGEMENT OF ENVIRONMENTAL IMPACTS,  
WE HAVE DIFFERENT RESOURCES IN PLACE.

### Sustainability and Climate Change Department

To manage environmental impacts and aspects arising at the organization. This is a multidisciplinary team of 18 professionals dedicated to environmental risk protection, distributed across the Group companies to ensure continuous improvement in all business lines and countries where we operate.

### Sustainability Committee

Multidisciplinary body which meets at least twice per year and reports directly to the Audit and Risk Committee and to the Board.

## Environmental investments

In 2023 we had an environmental policy providing 20,000,000 euros of cover. In Costa Rica, meanwhile, the company Ruta 27 had environmental guarantees in place amounting to more than 2,300,000 dollars.

An analysis is conducted each year of the need for new resources to ensure that all environmental risks are properly managed.



## Communication and dissemination of environmental matters

### GRI 2-13

We extend our environmental policies and commitments to all partners and suppliers that we work with. We monitor their performance to ensure alignment with our environmental management standard and compliance with the legislation in force. Our **Integrated Management System Policy** delivers information to employees and other stakeholders via different channels, such as the intranet, noticeboards, corporate website and other means.

The organization has assigned specific responsibilities for the fulfillment of environmental commitments to the Sustainability and Climate Change Department, whose team has the task of coordinating the Integrated Management System supervisors, with responsibility for this aspect at each company.

### WE HAVE DIFFERENT MECHANISMS IN PLACE TO CONVEY OUR COMMITMENTS TO ALL STAKEHOLDERS.

- **Policies, procedures and good practices** which are shared with our suppliers to be fulfilled through different procedures, such as Purchasing or Supplier Evaluation and Approval, including environmental management as an evaluation criterion.
- **Awareness-raising actions** at companies, environmental volunteering, etc.
- **Environmental communications** to ensure that they are kept abreast of the initiatives undertaken, and how to act accordingly.
- **Specific training** in the environment and sustainability.

We undertake analysis campaigns to ascertain the perception that suppliers and users have of our environmental commitment. The results obtained reveal a very positive level of satisfaction.

### Level of satisfaction of stakeholders with environmental performance

	Users <sup>1</sup>			Suppliers		
	2021	2022	2023	2021	2022	2023
<b>Spain</b>	4.1	4.2	4.3	4.8	4.8	4.7
<b>Portugal</b>	4.1	3.6	3.6	4.6	4.8	4.9
<b>Costa Rica</b>	4.3	4.6	4.9	4.8	4.7	4.9
<b>Chile</b>	3.8	4.1	4.1	4.6	5	4.8
<b>USA</b>	4.3	4.3	4.8	4.8	4.7	5

Maximum degree of satisfaction equals five.

1. Highway business line company users.

### 2023 Milestones

- The concession companies **Autopista Costa Arauco** and **Autopista del Itata** undertook a voluntary beach cleaning scheme at Playa Colcura in Chile.
- **Globalvia Portugal, Auto-Estradas XXI and Scutvias, Autoestradas Da Beira Interior** took part in the initiative "A Terra Treme" of the National Civil Protection Authority of Portugal, as a way of raising the awareness of all employees as to seismic situations. In parallel, other awareness-raising campaigns were launched in general for vehicle pooling when traveling between concessions, and to favor online meetings rather than in-person.

4.3

Circular economy and efficient resource management

One of the main environmental challenges faced by Globalvia is to transform the current model of a linear economy into a circular economy model, so as to maximize the life-cycle of products and services, in turn reducing the consumption of raw materials and minimizing the generation of waste.

Protection and conservation of natural capital

GRI 304-2

As for the environment within which we operate, our aim is to identify and prevent any potential impact from our activities, and to restore those ecosystems that are impacted,

promoting biodiversity and territorial defragmentation, by undertaking actions intended to increase ecological connectivity in territories affected by operational transport infrastructure.

OBJECTIVES	MEASURES
<ul style="list-style-type: none"><li>● <b>Identify and prevent</b> the potential impact, mitigating what we cannot avoid.</li><li>● <b>Restore ecosystems</b> adjacent to our infrastructure.</li><li>● Promote <b>territorial defragmentation</b> and increase <b>ecological connectivity</b>.</li><li>● Promote <b>biodiversity protection</b>.</li></ul>	<ul style="list-style-type: none"><li>● Good practices to <b>manage vegetation</b>, avoiding phytosanitary and pesticide products.</li><li>● <b>Landscape restoration</b> and tree-planting projects.</li><li>● Indigenous <b>species rescue</b> activities.</li><li>● <b>Maintenance of wildlife crossings</b>, to reduce the barrier effect and increase permeability.</li><li>● <b>Maintenance of perimeter enclosures</b> and access control, to reduce fatalities and accidents.</li><li>● <b>Installation of reflectors</b>.</li><li>● Recommendations of the <b>All-Ireland Pollinator Plan</b>.</li></ul>



Some of our assets pass through areas with a degree of environmental protection, such as:

- **Ruta de los Pantanos**, the M501 crosses the Regional Park of the Mid Course of the River Guadarrama, as it passes through the municipalities of Brunete and Villaviciosa de Odón (Madrid, Spain).
- **Concesiones de Madrid**, the M45 crosses the Regional Park of the Southeast, as it passes through the municipality of San Fernando de Henares (Madrid, Spain).
- **Auto-Estradas XXI**, the highway is within the area of influence of the Albufera de Azibo Protected Natural Site, and borders the Montesinho Nature Park, belonging to the Portuguese Protected Areas Network (RNAP).

## 2023 Milestones

- An **animal rescue program** was undertaken at Ruta 27, together with the associations Animal HOPE and the Santa Ana Wildlife Shelter, with whom we collaborate in tending to and reintroducing species along the Ruta 27 highway. The same company also promoted the planting of a total of 474 trees along the length of the highway throughout the year.
- Similarly, the concession companies Autopista del Aconcagua and Autopista Costa Arauco **contributed 80 native trees to their communities**, as well as **promoting forest fire prevention campaigns**.





Water management

6 CLEAN WATER AND SANITATION

GRI 303-1, GRI 303-2

59,258

Water consumed (m³)

66%

Potable water

100%

Waste water managed

The main impact associated with water consumption is the depletion of water resources, and pollution of aquatic ecosystems through accidental spillages.

According to the **Aqueduct 4.0 Water Risk Atlas**, the water stress indices at the locations of our main concessions are:

Aqueduct 4.0 Water Stress Index	
Sociedad Concesionaria Autopista Aconcagua	Extremely high (>80%)
Metro de Sevilla	Extremely high (>80%)
Concesiones de Madrid	Extremely high (>80%)
Ruta de los Pantanos	Extremely high (>80%)
Sociedad Concesionaria Autopista del Itata	High (40-80%)
Pocahontas Parkway	Medium-high (20-40%)
Auto-Estradas XXI	Medium-low (10-20%)
Autopista Central Gallega	Medium-low (10-20%)
Globalvia Jons	Medium-low (10-20%)
Ruta 27	Medium-low (10-20%)
Sociedad Concesionaria Autopista Costa Arauco	Low (<10%)
Scutvias, Autoestradas Da Beira Interior	Low (<10%)

Extremely high (>80%)    High (40-80%)    Medium-high (20-40%)  
Medium-low (10-20%)    Low (<10%)

In the case of Globalvia, the **main source of water consumption is in the course of the organization's operations**, such as washing of vehicles and machinery, maintenance and

construction tasks, and for use in staff bathrooms. Out of all our consumption, 66% is drinking water drawn from the supply mains, with the remaining 34% coming from wells.

#### GRI 303-3

### Extraction and consumption of water by type of source (%)

	2021	2022	2023	Variation 2022-2023
Potable water	70	71	66	-5
Underground water resources	30	29	34	5

Companies excluded from the information scope: Metro de Barajas.

#### GRI 303-5

### Water consumption by country (m³)

	2021	2022	2023	Variation 2022-2023
Chile	31,115	20,567	24,289	18%
Costa Rica	11,984	16,917	16,575	-2%
Ireland	2,056	869	4,020	>100%
Portugal	2,827	2,867	2,067	-28%
Spain	9,645	11,820	11,691	-1%
USA	342	806	616	-24%
TOTAL	57,969	53,847	59,258	10%

Companies excluded from the information scope: Metro de Barajas.

**Globalvia conducts periodic environmental impact studies**, the scope of which depends on the scale of each project. To guarantee responsible and sustainable management and consumption of water resources in our operations, we also implement various measures:

- **Promotion of rational resource usage.**
- Promotion of **use of recycled non-potable water** for cleaning or maintenance activities.
- Actions to **make use of rainwater.**
- **Preventive maintenance** of installations and machinery.
- **Periodic inspections of the facilities**, avoiding losses through leaks, drips, overflowing, etc.

**Proper management of the discharges caused in our activity** fulfills the minimum quality criteria established by law in all countries where the organization operates. At the internal level, we have a waste management procedure in place. With all the above, 100% of wastewater is discharged into local drains networks for administration by third parties.

The potential types of discharge identified as a result of our operations are:

- Discharges derived from the facilities (washrooms, toilets, etc.).
- Discharges from the washing of vehicles and machinery.
- Discharges arising in the infrastructure construction phase.

### 2023 Milestones

**Ruta 27** acquired 5 water control valves to reduce consumption through optimal reading. It was likewise awarded the water quality badge thanks to integrated water resource management, effective handling of water waste, and the implementation of hygiene-health initiatives to improve public health in Costa Rica.



## Waste management

306-1, 306-2

**To ensure proper management of hazardous and non-hazardous waste generated in our operations, we have a procedure applicable to both staff and contractors.**

GRI 306-3

Waste generated				
	2021	2022	2023	Variation 2022-2023
<b>Total Waste (t)</b>	44,261	54,515	66,529	<b>22%</b>
Non-hazardous (%)	99.9	99.8	99.9	<b>0.1</b>
Hazardous (%)	0.1	0.2	0.1	<b>-0.1</b>

Companies excluded from the information scope: Metro de Barajas.

The most significant impacts associated with the generation of waste at Globalvia are contamination of soil and water, and the degradation of habitats within which we perform operations.

### Potential waste from our activity

#### HAZARDOUS WASTE

- Used oils
- Spill absorbents
- Contaminated plastics and packaging
- Contaminated rags
- Air or oil filters
- Waste electrical equipment and electronic (WEEE)

#### NON-HAZARDOUS WASTE

- Organic waste
- Paper and cardboard
- Plastic containers and packaging
- Plant waste
- Municipal solid waste
- Tires, rims, etc. (road cleaning)





An **analytical procedure is applied to the main impacts and risks concerning waste generation**, to establish a series of operational approaches and specific prevention measures.

#### LINES OF ACTION

- Waste recovery and minimization.
- Proper separation, labeling and storage of waste.
- Guaranteeing the correct treatment and ultimate disposal of waste.
- Prioritization of recovery over disposal.
- Raise user awareness and sensitivity.

#### MEASURES

- Reuse of plastics (agreement with the company Pedregal at Ruta 27) and tires.
- Tool to identify and evaluate compliance with legal requirements, including those applicable to waste generation and management.
- Hazardous and Non-Hazardous Waste Management procedures.
- Specific Management System record for waste data, in which each company registers waste collections as they occur.

#### 2023 Milestones

- Ruta 27 began a **program to make bags from organic waste** produced at buildings, to be reused by employees.
- The concession companies Autopista Costa Arauco, Autopista del Itata, Autopista del Aconcagua and the delegation in Chile proceeded to recycle tires, paper, plastics, scrap (mainly steel), plant waste and electronic scrap, in some cases with specific campaigns such as **"Cuida tu planeta, no tires basura"** ("Care for your planet, don't litter").
- The Portuguese companies Auto-Estradas XXI and Scutvias Autoestradas Da Beira Interior focused on actions to **promote the circular economy** with the emphasis on recycling waste before it ends up in landfill.
- Openvia Portugal focused on **waste management by launching internal awareness campaigns**, comprehensive training in this matter and the installation of permanent recycling points for paper, plastic, glass and organic matter.

GRI 306-4, 306-5

#### Final disposal of waste (t)

	2021	2022	2023	Variation 2022-2023
Reuse	42,053	51,698	60,651	+17%
Landfill	1,227	1,690	4,143	+145%
Recycling	459	752	558	-26%
Waste-to-energy	449	350	1,169	+234%
Composting	61	14	3	-79%
Incineration	9	8	4	-49%
Other or unknown final elimination	3	3	1	-67%

Companies excluded from the information scope: Metro de Barajas

## Responsible use of materials

The main raw materials used in our operations are asphalt agglomerate, concrete, cement, sand, sepiolite, paint and salt.

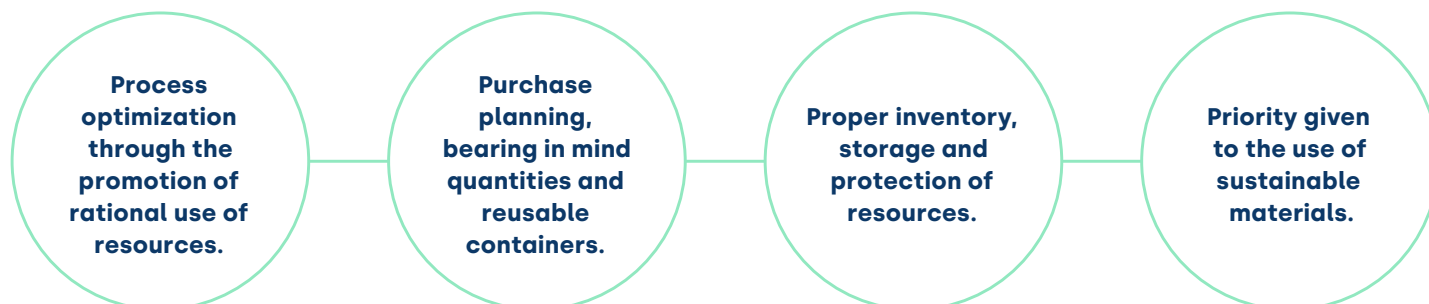
Given the shortage of natural resources, we have implemented measures based on efficient resource management and circular economy models, thus contributing to climate change resilience and adaptation, and sustainable development.

GRI 306-4, GRI 306-5

Consumption of materials				
	2021	2022	2023	Variation 2022-2023
Asphalt agglomerate (t)	58	71	55	-22%
Concrete, cement, sand and other (t)	95	66	23	-65%
Herbicide-Phytosanitary products (l)	-	-	1,565	-
Paint (roads, structures, etc.) (l)	82	4,371	1,655	-62%
Salt (winter road safety campaigns) (t)	1,453	133	354	165%
Other chemical products (kg)*	-	2,740	1,389	-49%
Other chemical products (l)*	-	8,166	4,883	-41%

Companies excluded from the information scope: Metro de Barajas.

THE RESPONSIBLE MANAGEMENT AND CONSUMPTION OF RAW MATERIALS IS BASED ON THE FOLLOWING PRINCIPLES:

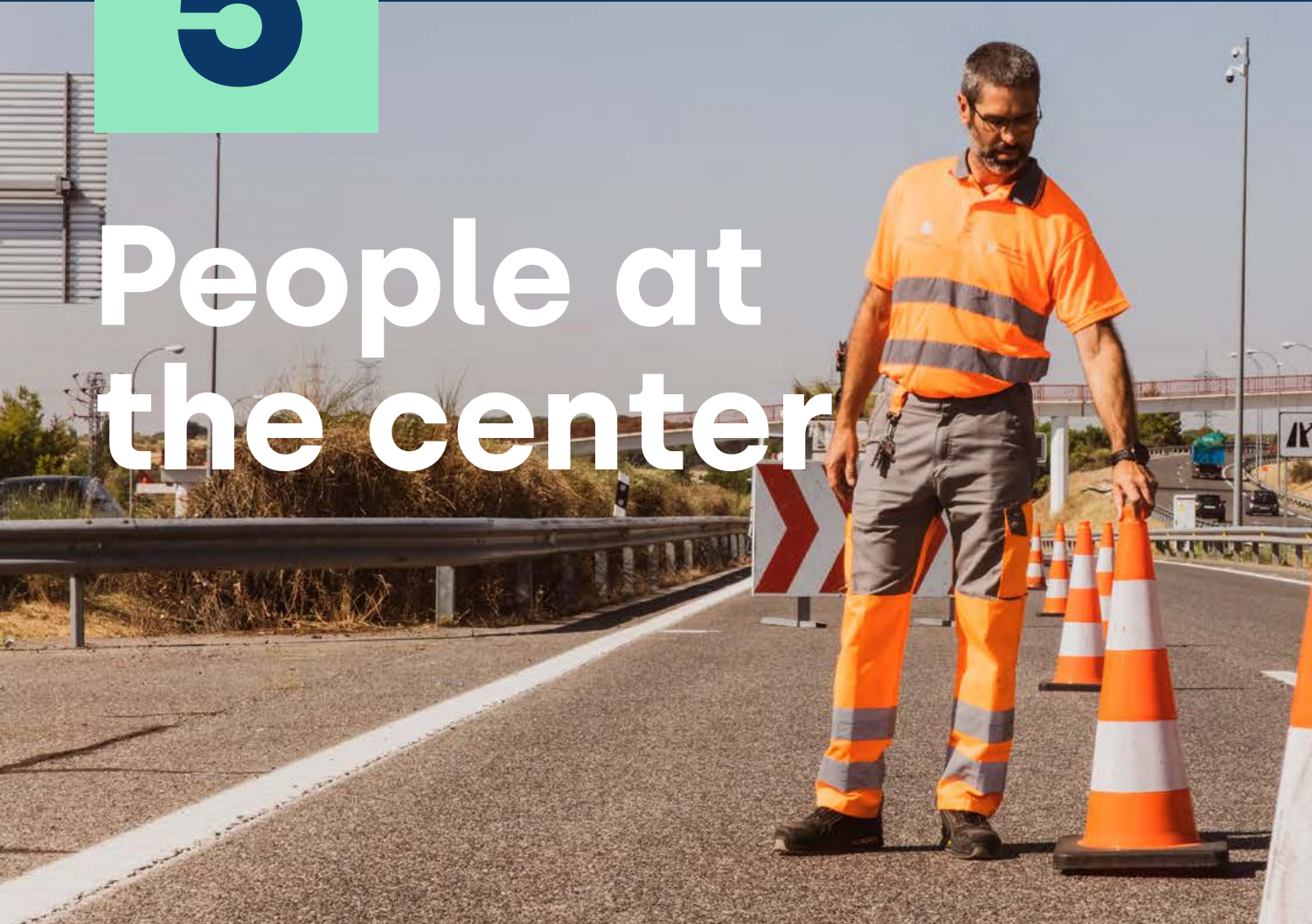


### 2023 Milestones

- **Ruta 27** launched various initiatives such as the migration to new RFID technology for fuel supply, software to monitor printer paper consumption, reuse of cones and progressive replacement with collars, recovery of 3,600 kg of plastic reuse through the installation of 120 signposts, and the acquisition of environmentally friendly products, such as bio-remediator and absorbent moss to improve spillage collection.
- **Openvia Portugal** focused on raising awareness and launching a printer paper savings policy.
- Meanwhile, the concession companies **Autopista Costa Arauco** and **Autopista del Itata** developed a specific training initiative in 2023 for concession and contractor staff, to identify and recognize hazardous substances.

5

# People at the center



# 5.1

## Globalvia team

GRI 3-3, GRI 2-23, GRI 2-24, GRI 2-25

One of the **cornerstones of our sustainability strategy** is our commitment to make Globalvia a great company where employees can learn and grow professionally, take pride in what they do, and maintain a healthy balance between their personal and professional lives. We likewise strive everyday to achieve a fair and egalitarian workplace, guaranteeing diversity, inclusiveness and equal opportunities.

We have various policies and procedures in place to strengthen continuity in leadership and guarantee service provision in accordance with our quality standards, all of which is formalized in our General Human Resource Management Process.



We aim to **attract and retain the best talent**, establishing the ideal conditions for their development and long-term commitment. This is why we manage our people in accordance with principles and values based on ethics, as set out in our [Code of Conduct](#) and the General Human Resource Management Process.



## Workforce distribution

GRI 2-7, GRI 405-1

Our team			
	2021	2022	2023
Total employees	874	869	887
Women (%)	25	25	25
Men (%)	75	75	75
Full-time (%)	97	97	98
Permanent (%)	95	96	96

Spain accounts for the greatest number of employees, with 50% of the workforce, while the other half is distributed internationally.

**Women are represented at all functional levels of the company.** This year, for example, there was an increase in the number of women in the field staff category, rising from 9% to 10%.

In line with previous years, 96% of the workforce have a permanent employment contract, both men and women, and 98% work full-time. Temporary contracts account for just

4% of employment, mainly at railway concessions, where the team needs to be expanded at certain points of the year.

In 2023 we conducted the 4th Working Climate Survey to ascertain the level of satisfaction of our employees and identify whether the organization fulfills their expectations. The survey covered 931 people, with questions addressing such aspects as work-life balance, pay, leadership style, relationship with the team, development opportunities, and other aspects.

The results highlighted the preference for a leadership model based on motivation, the importance of clear communication of the organization's strategy and objectives, so as to engage the whole workforce, as well as having development plans and training opportunities in place.

GRI 2-7

Distribution of employees by country and gender 2023 (at December 31)							
	Spain	Costa Rica	Portugal	Chile	Ireland	USA	TOTAL
Total	443	123	135	119	47	20	887
Women	119	17	35	39	5	10	225
Men	324	106	100	80	42	10	662

## An equal and diverse team

Globalvia fulfills the legislation in those countries where it operates and follows international best practice in terms of equality and diversity. At the internal level, we have an Equal Opportunities and Diversity Policy in place.

As regards the inclusion of people with disability, we abide by the various regulations governing their integration and universal accessibility, facilitating their incorporation within any of our operational spheres. In the case of Spain, we comply with the General Law on the rights of people with disability and their social inclusion (the 'LGDI'). Further information in [Annex III. Social indicators](#).

### 2023 Milestones

- **Globalvia Inversiones** continued its partnership with the A LA PAR Foundation, by supporting the latter organization's program to facilitate the occupational inclusion of young people with intellectual disabilities.
- **Metro de Sevilla** undertook two training initiatives in coordination with Inserta Empleo, an entity belonging to the ONCE Social Group for the integration of people with disability, which served to train more than 20 people as drivers, supervisors and sales staff.
- **Ruta 27** and **PI Promotora de Infraestructuras** work with the foundation *Yo puedo, ¿y vos?*, which supports the search for candidates with some form of disability, allowing them to be integrated within the labor market.
- **Globalvia Inversiones** organized team building days involving the Prodis Foundation and its beneficiaries.



**We promote the social and occupational integration of people at risk of social exclusion through agreements with such different organizations as the Prodis Foundation, the A LA PAR Foundation and the Adecco Foundation.**

## Equal treatment of men and women

We are firmly committed to promoting equal and fair treatment at Globalvia, underpinning the personal and professional development of our colleagues. This is reflected in our selection processes, based on merit and ability, and in the process of monitoring and rigorous evaluation based on measurable objectives. We also review our salary policies, considering the impact on the business of each function, deliver training tailored to individual needs, and foster transparent communication, facilitating awareness as to diversity, and eliminating any form of discriminatory language both internally and externally.

Equality is included in our mandatory **Code of Conduct**, with any violation being deemed a very serious breach of contractual conditions. To guarantee the application of its values and principles, Globalvia has a Compliance Committee and an Ethics Channel to report any violation, bullying and/or sexual harassment, along with prevention and action in cases of mobbing, or situations of gender discrimination.

### 2023 Milestones

- The Board of Directors provided its active support in developing the **program for the internationalization of equality plans at companies** operating in countries not covered by Spanish legislation. New Equality Plans were thus approved in Chile and Costa Rica, and will be extended to all companies located in Portugal and the United States in 2024. In addition, in all the companies of the Group that already have an Equality Plan, monitoring committees were also staged to verify the implementation of the measures set out in these plans by the established deadline, likewise evaluating their effectiveness.
- In addition, the company Ruta 27 made progress towards receiving the **Equality Badge of the National Institute of Women (INAMU) in Costa Rica**, which is supported by the **United Nations Development Program (UNDP)**.
- Lastly, Globalvia signed up to REDI, the **Business Network for LGBTI Diversity and Inclusion**, an association with more than 200 member companies, the aim of which is to foster equal opportunities, tolerance and non-discrimination.
- In 2023 the **Globalvia Equality Plan Monitoring Committee**, comprising the Labor Relations Department and the representatives of the *Comisiones Obreras* trade union, reached an agreement as to the proper application of the measures previously defined, and their outcome.

## Prevention of harassment

Globalvia has a mature regulatory compliance system in place, including an explicit prohibition of any conduct in breach of the sexual freedom and moral integrity of its employees and all colleagues. Both the Code of Conduct and the separate policies such as the internal regulations of each company penalize any act constituting occupational, sexual or gender-based harassment.

Globalvia Inversiones formally approved the Protocol on Sexual Freedom and Moral Integrity in 2023, serving as the model for the companies Autopista Central Gallega, Tranvía de Parla and Metro de Sevilla to develop their own versions.

### GRI 406-1

As for the handling of complaints, no cases of discrimination were registered in the year in question at any of the Group companies, either based on gender or any other factor. It therefore did not prove necessary to implement any measures to eliminate such practices.

## Talent Development

### Talent attraction and retention



119

New  
hires



4.1/5

Employee  
satisfaction



96%

Indefinite-term  
contracts



98%

Full-time  
contracts



49,832

Hours of  
training

### Training

#### GRI 404-2

Globalvia has in place a **training strategy the purpose** of which is to ensure that our employees have the necessary tools to address the challenges faced by the organization.

The human resources team periodically **analyzes and identifies the organization's training needs** and establishes the approaches to be followed during the year, as set out in an annual Training Plan.

Training needs include those planned by Human Resources, and those requested by the employees themselves.

49,832 hours of training were delivered in 2023, corresponding to an average of 56.2 hours per employee. Satisfaction in terms of the acquisition of new knowledge registered a score of 4.14 out of 5.

As regards **professional career transition**, Globalvia has a framework agreement in place with Adecco – LHH, under which we offer a 3- to 6-month program to Globalvia Inversiones and Group personnel at managerial level when certain types of contractual terminations occur, providing them with access to a team of consultants specializing in said professional transition.

### 2023 Milestones

- **Continuity of training and awareness-raising** regarding the five pillars of diversity: gender, abilities, LGBTQ+, generational and cultural.
- **Continuity of the Pharos platform**, providing employees with access to different modules and specialist content in engineering, infrastructure, public-private partnership, technologies, Information Systems and soft skills.
- **Organization of other teaching initiatives**, which although they are not considered as formal training, also provide knowledge, such as congresses, seminars and sectoral meetings.



Performance assessment

The performance evaluation procedure covers the identification and measurement of the annual targets set, linked to the professional performance of employees at the organization. The basis of a Development Plan which detects needs in areas and departments to provide an effective response to the organization's requirements. This plan takes the specific form of a policy establishing the attitudes, skills and technical knowledge required for employees to take on responsibility at the next level in the organization. There is lastly an established requirement that all those belonging to the Management level must undergo an annual performance evaluation, which is also tied to their variable remuneration. Work is also underway at the Concession companies on the progressive implementation of this procedure at lower levels.

GRI 404-3

The proportion of employees receiving periodic evaluations is 85%.

Health and safety

GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-7, GRI 403-8

Globalvia has a **Health and Safety at Work (HSW) Management System** in place, and all companies belonging to the Group also comply with the applicable requirements in the various jurisdictions.

The health and safety of our employees is a priority, as demonstrated by the fact that 93% of concession companies hold AENOR certification under ISO 45001, an international standard which is audited internally and externally for compliance each year.

OUR MANAGEMENT SYSTEM INTEGRATES THE FOLLOWING PROCEDURES REGARDING OCCUPATIONAL HEALTH AND SAFETY:

Identification of hazards and assessment of occupational risks	Operational control and monitoring and measurement of occupational health and safety	Health monitoring
Coordination of company activities	Preventive resources	Control of machinery and equipment
Control of personal protective equipment	Safety inspections	Investigation of incidents

All these processes take into account the different national regulations and the specific activity undertaken by each company.

We also have an **online platform to manage Occupational Risk Prevention and Health and Safety at Work regulations**, known as Intral, along with iMetrics, a dashboard to manage these aspects, allowing the relevant measurements to be taken of indicators covering accident rates, absenteeism, specific training and other factors.

We likewise conduct **periodic monitoring of the main risks identified**, namely ergonomic and psycho-social factors for office employees, ergonomic risks for drivers in the railway business, and physical risks such as falls, for the operations and maintenance teams.

#### GRI 403-1, GRI 403-4

It is important for us that employees take on an active role in terms of managing and promoting their own health and safety. They therefore have access to various channels of communication, such as email, noticeboards, a whistleblowing channel, a suggestions box, and periodic meetings with the legal representatives, at those companies where these figures exist, to address the most significant aspects in this sphere, among other matters. Some companies send engagement questionnaires out each quarter or half-year with a range of questions to obtain feedback from the workforce.

For the involvement of people in terms of health and safety, meanwhile, our companies have Health and Safety Committees or equivalent bodies in place, according to each country and subsidiary:

- **Emergency team** at Globalvia Inversiones, Openvia Mobility and Openvia Air (Bluenest).
- **Risk Prevention Delegate at ACEGA and Ruta de los Pantanos.**
- **Health and Safety at Work Committee** at Tranvía de Parla, Metro de Sevilla, Globalvia Portugal, Operestradas XXI, Autoestradas Da Beira Interior, Portvias and Manutenção De Rodovias Nacionais.
- **Bipartite Health and Safety Committee** at the concession companies Autopista del Aconcagua, Autopista del Itata and Costa Arauco.



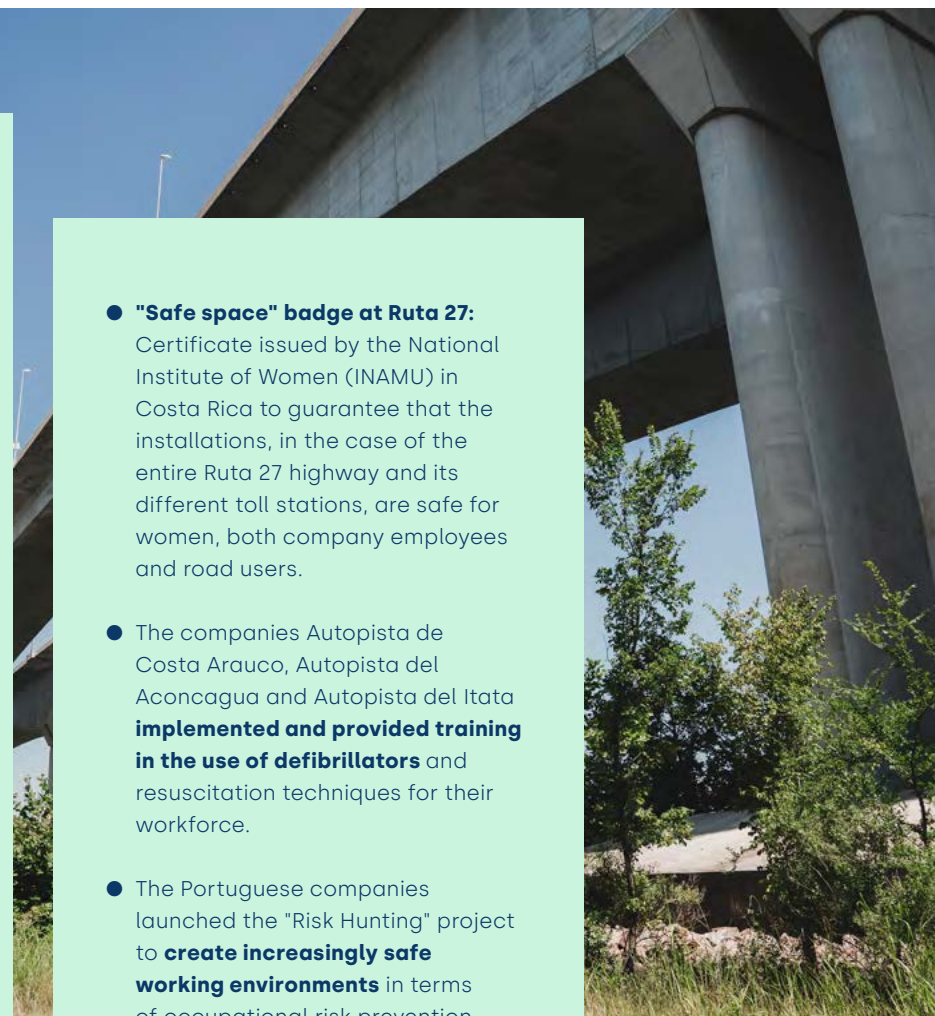
**The internal management of health and safety issues is the responsibility of the Labor Relations department, the general management of the concession, the Human Resources department, the operations department, or even the person in charge of the Integrated Management System or the manager of Occupational Risk Prevention, depending on the company in question.**

## 2023 Milestones

- **Smartworker project:** Openvia worked with Ruta de los Pantanos on the use of artificial intelligence to detect highway incidents that can affect employees.
- **ISO 45001 at Pocahontas Parkway:** the company successfully obtained this certification in February 2023.
- **ISO 39001 at Ruta 27:** advances in the implementation of this standard to obtain certification in 2024 with regard to highway users and the road safety of employees.
- **Collaboration between Pocahontas Parkway** and the organization **Drive Smart**, an association promoting road safety for users and highway employees.

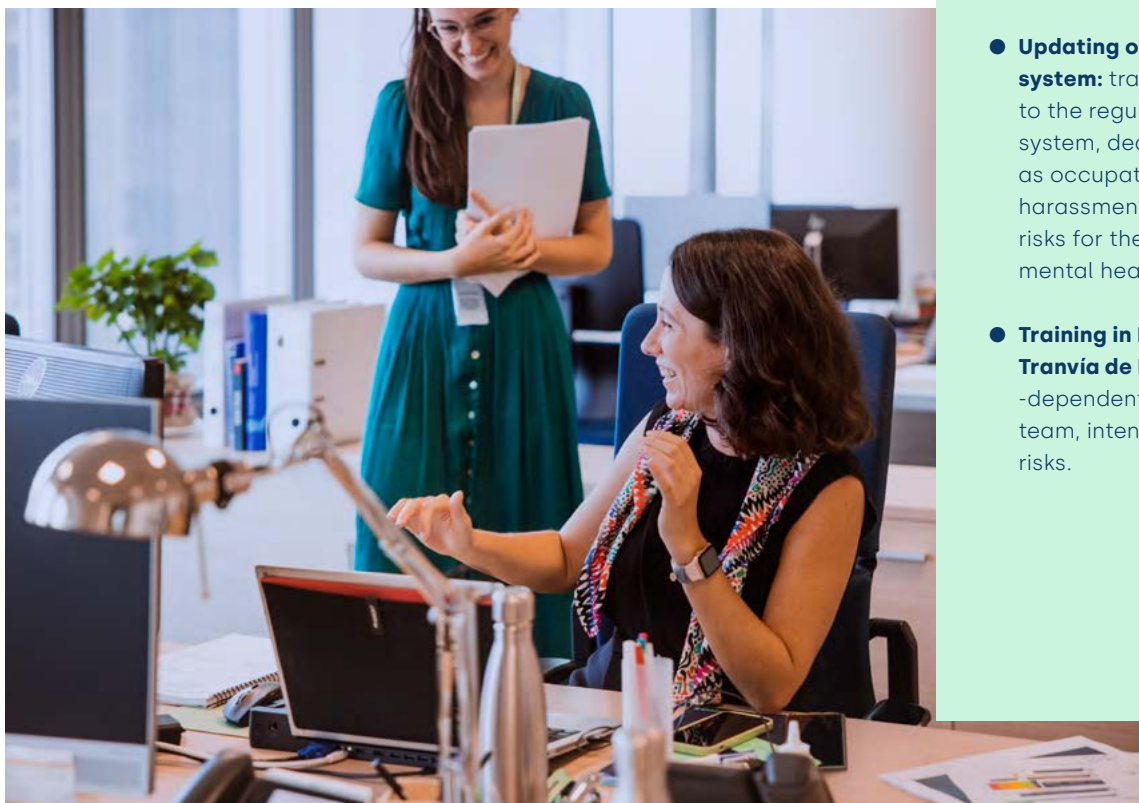
- **Expansion of the emergency team** common to Globalvia Inversiones, Openvia and Bluenest: this served to increase operational capacity in cases of emergency and to channel workforce participation in H&S issues.
- **Body temperature monitoring wristband:** Ruta de los Pantanos handed out wristbands in the summer to monitor the body temperature of those working outdoors. The devices can detect sudden changes in temperature triggering heat strokes and occupational accidents.
- **Renewal of personal protective equipment (PPE)** at Globalvia Inversiones, Openvia and Bluenest: an initiative intended to guarantee the greatest possible protection and to avoid occupational accidents and/or professional illnesses.

- **"Safe space" badge at Ruta 27:** Certificate issued by the National Institute of Women (INAMU) in Costa Rica to guarantee that the installations, in the case of the entire Ruta 27 highway and its different toll stations, are safe for women, both company employees and road users.
- The companies Autopista de Costa Arauco, Autopista del Aconcagua and Autopista del Itata **implemented and provided training in the use of defibrillators** and resuscitation techniques for their workforce.
- The Portuguese companies launched the "Risk Hunting" project to **create increasingly safe working environments** in terms of occupational risk prevention, promoting employee involvement.



#### GRI 403-5

In the sphere of training, courses were delivered as in previous years, on a mandatory and voluntary basis, to improve and supplement the health and safety knowledge of employees. Sensitivity campaigns were likewise conducted to address awareness among employees.



#### 2023 Milestones

- **Certification of a delegated equality officer** and expert in evaluations of harassment-based labor conflicts, for members of the corporate Labor Relations team: the contents explore the psycho-social risks and mental health consequences of this type of conduct.
- **Updating of the Compliance system:** training in changes to the regulatory compliance system, dealing with such fields as occupational and sexual harassment, linked to psychological risks for the workforce, and hence mental health at work.
- **Training in Emotional Driving at Tranvía de Parla** (personality -dependent disorder) for the driver team, intended to avoid driving risks.
- **Training in emergencies and first aid at the company Pocahontas Parkway** for the operations and maintenance team. The company has an educational platform known as BBG Zywave, which covers health and safety topics. One new feature involves simulation sessions to address driving under the effects of alcohol, and fire extinguishing.
- **"Frights away from work" campaign** at Ruta 27 on the use of personal protective equipment, with a Halloween-related theme.
- **Training in work at height**, electrical risks, and driving of heavy vehicles at Ruta 27.
- **Training in work in confined spaces** at Metro de Sevilla.
- **Training and awareness-raising campaign** covering different Occupational Risk Prevention aspects such as occupational accidents, healthy habits, and stress at work at Globalvia Inversiones.



GRI 403-6

Aside from ensuring the health and safety of our employees at work, Globalvia aims to go further, providing all possible initiatives to encourage a healthy life.

2023 Milestones

- **Q-ready Quirón Prevención health service** contracted by the companies Autopista Central Gallega and Metro de Sevilla, including additional medical tests in the case of health-related absences.
- **Yoga master class** at Globalvia Inversiones, Openvia and Bluenest, intended for those working in an office environment, who also receive discounted gym membership.
- **Flu vaccine campaign** at Metro de Sevilla.
- **Professional nutritionist** at the Portuguese companies to encourage healthy eating habits.
- **Cancer insurance** for all employees and families at the Chilean companies, as well as cancer prevention talks.

GRI 403-9

Accident statistics by gender						
	2021		2022		2023	
	Women	Men	Women	Men	Women	Men
Work-related accidents with sick leave (Nº.)	8	27	8	31	9	17
Accident frequency index <sup>1</sup>	21.5	21.8	20.18	24.31	22.79	13.38
Accident seriousness index <sup>2</sup>	0.47	1.15	1.38	0.31	1.32	0.37

1. Frequency index: number of work-related accidents with sick leave / number of hours worked x 1,000,000.  
2. Accident seriousness index: number of days lost due to work-related accidents / number of hours worked x 1,000.



Labor relations

GRI 2-29, GRI 402-1

Organization of work

The organization of work is established in accordance with the labor legislation in force in each jurisdiction. Globalvia has a **Labor Relations Procedure in place, which applies to all Group companies** and sets out the basic guidelines in this field, further developed through specific regulations and policies at each company. In some cases, they have their own collective company-level agreements, collective contracts and internal regulations, depending on the jurisdiction in question.

The longest working hours at Globalvia are 2,927 hours per year, and the lowest, 1,728. In any event, there are specific characteristics regarding the organization of work at each company, in accordance with local labor legislation and the group of employees in question. Examples would include flexible arrival and departure and meal times, and non-stop working in the summer months in the case of corporate services and some concession company groups, as well as the shift system in place for operations and maintenance positions in the latter case.

Collective bargaining

National and international regulations are applied in **collective bargaining**, respecting freedom of association, trade union freedom and collective bargaining rights at all times. A number of companies apply sectoral collective agreements with different regional scopes, while others have their own company-level collective agreements or other equivalent collective arrangements in different jurisdictions.

100% of employees in Spain are covered by some form of collective agreement. In other countries where such collective agreements or equivalent documents do not cover the employees, their working conditions are governed by an individual contract and/or the internal company regulations.

2023 Milestones

- In 2023 the companies **Metro de Sevilla** and **Tranvía de Parla** reached an agreement concerning the legal representatives of the employees in the negotiation of their respective Collective Agreements. The negotiation of the IV Collective Bargaining Agreement of Autopista Central Gallega has begun.

Employee participation may be direct, or otherwise channeled through their legal or trade union representatives at those companies where such representation exists.

Our team

	2021	2022	2023
Hours of absenteeism <sup>1</sup>	139,166	90,848	121,905

1. The number of hours of absenteeism includes hours resulting from accidents, illnesses, justified and unjustified absence, paid and unpaid leave, leave of absence, strikes. Vacations are not included.

## Compensation and welfare benefits

GRI 2-19, GRI 2-20, GRI 201-3, GRI 401-2

### We have since 2016 **had an Appointments and Remuneration Committee**

responsible for defining, reviewing and approving the remuneration policy for directors, senior management figures and other positions, and defining the annual variable remuneration targets and incentive plans, and analyzing their attainment.

Our remuneration policy establishes a system that each year identifies and analyzes the pay of each employee by means of a talent matrix which takes into account their performance evaluation and their salary position within the corresponding salary band. A variable remuneration model has likewise been implemented since 2022, allowing for the possibility of receiving an extraordinary bonus. We furthermore have a Flexible Remuneration Plan which offers our employees the chance to

contract various services according to their personal needs, with access to tax relief.

In 2023, performance evaluation was conducted for the first time on the basis of the remuneration model approved and implemented for the Corporation and management level at the companies, distinguishing by roles in accordance with market practice.

### GRI 201-3

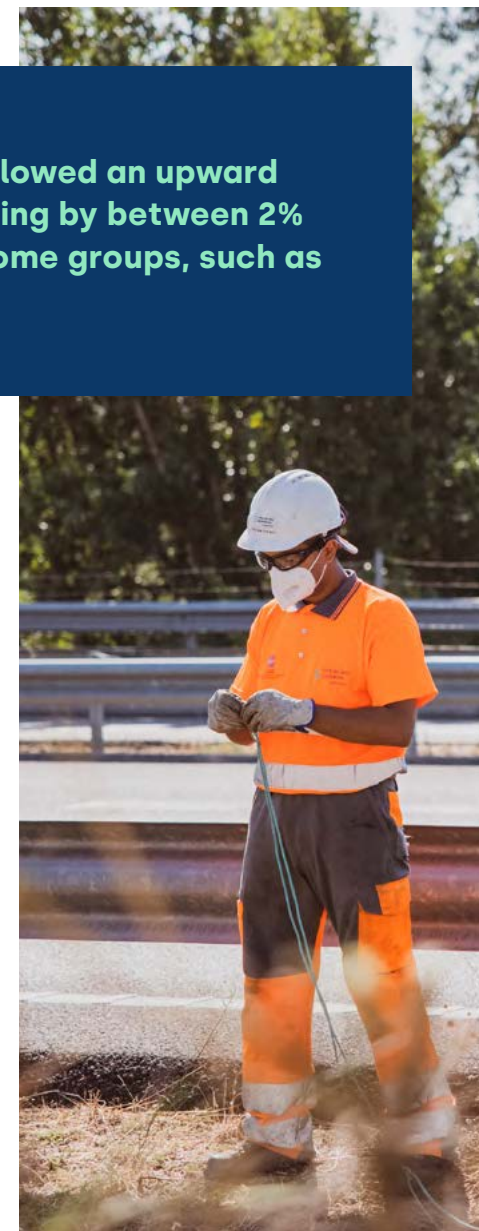
As for welfare benefits, we currently do not have any pensions or savings schemes for the employees of our companies. In the case of companies located in the USA, they have the option of signing up for what is known as the 401k plan, a public fund into which both the employer and the employee can make contributions over time

**Average remuneration followed an upward trend for most groups, rising by between 2% and as much as 16% for some groups, such as those under 30 years.**

towards future pensions, deducted from their salary.

Employees do, meanwhile, have access to restaurant vouchers for their daily lunch, discounted gym membership, medical examinations, medical insurance co-payment for employees and their families, and life insurance (applied for voluntarily by each individual)<sup>1</sup>.

1. General references regarding compensation and welfare benefits. Practical application may vary at certain Group companies.





## Work-life balance

Last year a digital disconnection policy was put in place, applicable to the Corporation and extended to the companies **Openvia Mobility, Bluenest, Metro de Sevilla, Tranvía de Parla, Autopista Central Gallega, Concesiones de Madrid and Ruta de los Pantanos**, through the approval and implementation of their own policies.

Following the successful consolidation of the remote working pilot program developed the previous year, in 2023 the various Group companies approved their definitive remote working policies. This new internal framework affects those groups whose roles allow them to work remotely, establishing a hybrid organization which combines on-site and remote working.

The professional and family life balancing measures in force at Globalvia Group companies include the following:

- **Condensed working days** at certain times of the year for some companies and groups.
- Leave of absence to **care for children** or cumulative **breastfeeding leave**, among other aspects.
- Possibility of **adjusting arrival and departure times** to facilitate greater flexibility and foster work-life balance, even with working hours spread across different time bands at some companies.
- **Extension of the minimum legal leave** of absence to handle work-life balance issues such as maternity/paternity, death of or care for relatives, etc.

## Maternity and paternity leave

In 2023 a total of 44 people took advantage of maternity/paternity leave at Globalvia, 10% more than in 2022, 13 of them women and 31 men.



## 5.2

# Local Communities

GRI 3-3, GRI 2-23, GRI 2-24, GRI 2-25, GRI 203-2

We contribute to the development of the environment by making financial contributions to different initiatives and non-profit entities, and through active involvement in local communities, promoting social action and carrying out corporate volunteering activities.

It should be stressed that all the operations we undertake in terms of social support have programs in place for participation by local communities, impact assessments or development programs. This is demonstrated by the different collaboration schemes put in place, such as the **Adecco Foundation's Female Employment Program**, support for the social and sports schools of the **Real Madrid Foundation** in Costa Rica and Chile, and support for organizations assisting vulnerable groups, such as the **FEDER Foundation**, which has the aim of promoting research into rare diseases, and the **A LA PAR Foundation**, which aims to achieve the occupational integration of people with intellectual disabilities.

We should likewise highlight that in 2023 no significant negative impacts on local communities as a result of our activities were identified via the available channels.

### Contributions to foundations and associations of the local community (€)

	2021	2022	2023
<b>Association membership</b>	181,417	204,479	218,939
<b>Sponsorship</b>	85,832	142,311	179,948
<b>Donations</b>	135,842	199,438	103,043
<b>Other CSR actions</b>	70,228	99,380	119,750
<b>TOTAL (€)</b>	473,319	645,608	621,680



## 2023 Milestones

- Globalvia Inversiones began its collaboration with the **Adecco Foundation Female Employment Program**, with the aim of helping women at risk or in a situation of vulnerability to begin work. It also continued its support for such organizations as the **Adecco Foundation** and **Prodis Foundation**, with the goal of achieving the occupational inclusion of people with intellectual disabilities, through an annual collaboration agreement, as well as ordering materials and corporate courtesy gifts from the corresponding employment centers.
- Tranvía de Parla successfully organized its first **speed painting competition** as an initiative to encourage a culture in the municipality. More than 100 artists gathered to paint the tramway in an enriching exercise of creativity.
- Metro de Sevilla continued its charitable initiative **"Solidarity Euro"**, under which one euro of the employee's salary is voluntarily donated to non-profit organizations with projects selected by the workforce and the company, which matches the amount raised for these causes.
- The Autopista Costa Arauco concession company supported a student from a low-income family to ensure her access to a **quality education**.
- Autopista del Aconcagua, together with the Real Madrid Foundation, awarded 5 students, beneficiaries of the social and sports schools, a **week's trip to Madrid along with involvement in cultural and sporting activities**. It likewise conducted the **"Warmth of Friendship"** charity campaign, which involved donating warm clothing and furniture to schools in Lampa (Chile). The company also gave educational talks about the environment and road safety, along with other initiatives.
- The concession companies Autopista del Aconcagua and Autopista del Itata covered the cost of advanced **art and music study bursaries to students**, respectively, from low-income families, for the whole of the academic year.
- Scutvias, Autoestradas Da Beira Interior and Auto-Estradas XXI took part in the national APCAP campaign **"Respect those working on the highway"**, to promote road safety.
- Scutvias, Autoestradas Da Beira Interior provided support for the Beira Interior Cultural Association in promoting musical culture and the development and integration of five children from low-income families through the **"Plante um Musico"** project.
- The Portuguese companies distributed Christmas hampers with regional produce to **support local commerce** in the regions of Beira Interior and Trás-os-Montes, as well as produce purchased from different foundations and organizations, to contribute to their social initiatives.
- Meanwhile, Pocahontas Parkway continued its **collaboration with Drive Smart Virginia**, a non-profit organization raising awareness as to safe driving to avoid traffic accidents.
- Ruta 27 promoted its **"I Am Responsible"** program, aiming to make youngsters more aware of road safety, by organizing talks and activities at schools close by the project. It likewise extended its collaboration with "Animal Hope", the organization that it partners within the context of its **Animal Rescue Program**, a commitment which the company supported through continued animal rescue training among its colleagues. Meanwhile, it maintained its support for the Real Madrid Foundation social and sports schools, and contributed to the beneficiaries' visit to Madrid.

## Social contribution in infrastructures

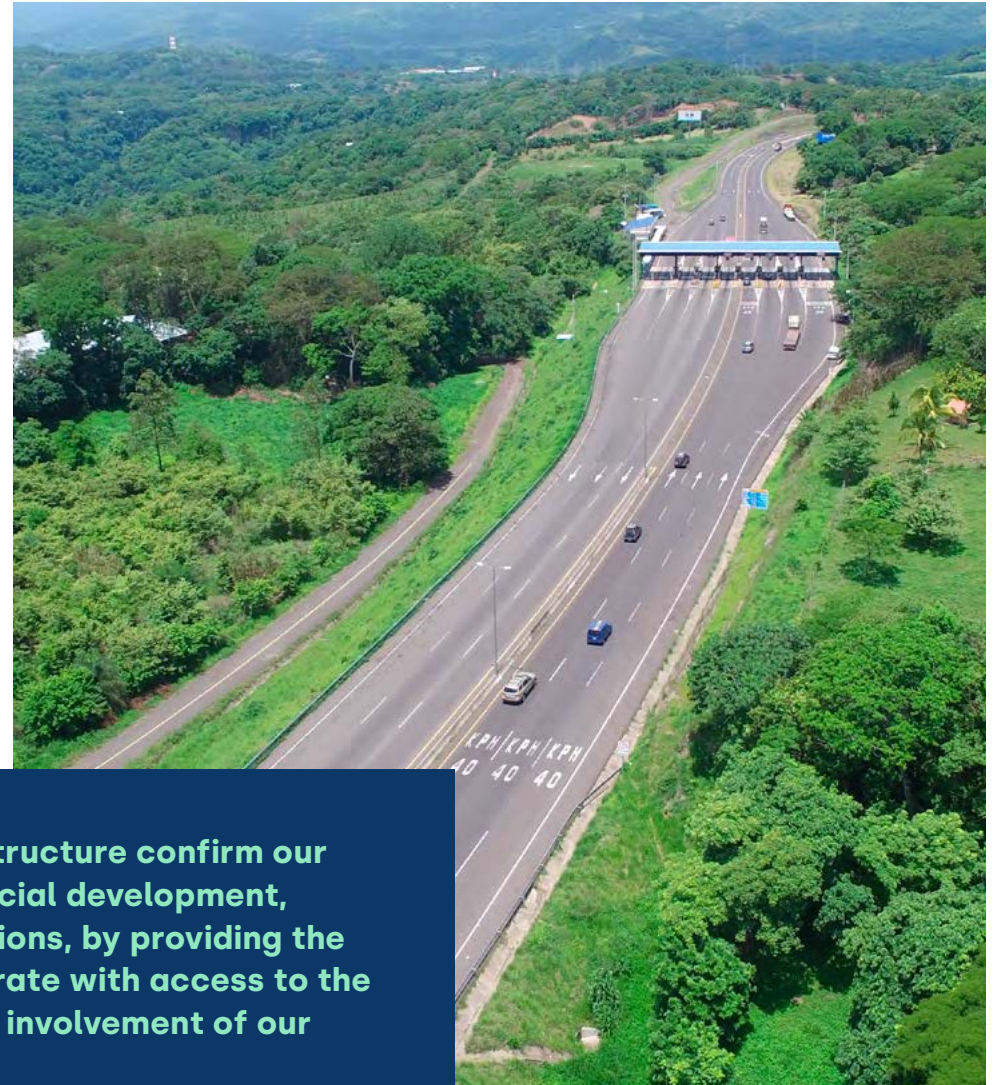
### GRI 2-29, GRI 203-1

We see public-private partnership as the only possible way to **address major strategic projects for the benefit of society**. We refer here to the renewal of traditional systems, achieving faster turnarounds while saving public funds. The channeling of expertise and know-how towards public goals, thereby complementing public authority capacity to create projects and deliver services, providing a new offering of facilities and infrastructures.

One example of **social contribution in infrastructures** would be the **first gathering staged to strengthen participatory territorial management and institutional and community relations in projects and concession works**, undertaken by our teams at Globalvia Chile, Autopista del Itata and Autopista Costa Arauco, together with General Concessions Management in Chile. An interesting initiative with the aim of engaging key players in the sector in the pursuit of shared solutions with a positive impact on the local community during roadway and infrastructure project management.

Another example of good practice is the case of the **connectivity works** being undertaken at Autopista Costa Arauco, comprising the construction of a level crossing and two access branches to the MAPA project, strategically located at the 50.3 kilometer marker of our highway. This plant will, once operational, provide the Chilean grid with 160 megawatts of clean energy, allowing the country to take giant strides towards carbon neutrality. This intervention will improve road safety in the region and allow the permanent flow of the heavy vehicle traffic generated by the cellulose plant, which has become one of Chile's main development hubs.

**These investments in infrastructure confirm our active role in assisting in social development, beyond economic contributions, by providing the communities where we operate with access to the knowledge, technology and involvement of our employees.**





6

# Our value chain





## 6.1

# Responsible management of our value chain

GRI 3-3, GRI 2-23, GRI 2-24, GRI 2-25,  
GRI 204-1, GRI 308-2, GRI 414-2

Responsible management of the supply chain is a key aspect in the way we work, as reflected in our **SustaiMobility 2024** sustainability plan. We pursue excellence in the relationship with our suppliers and contractors, while in turn underpinning sustainability in the supply chain.

We aim to prioritize local suppliers, so as to deliver value to the communities where we operate. Our relationship with them is set out in the [Code of Conduct for Business Partners](#) and in the Purchasing Procedure. Both documents are equally underpinned by the pursuit of excellence in the relationship with our suppliers through fair, equitable and

responsible contractual practices, incorporating environmental, social and governance criteria.

**Our value chain is based on the activity undertaken by Group companies, specialized according to the nature of their business or by geographical area, within the sphere of transport infrastructure.**

GRI 204-1

## Distribution of employees by country and gender 2023 (as of December 31)

2023	Spain	Chile	Costa Rica	USA	Portugal	Ireland	TOTAL
Number of suppliers	1,056	491	402	106	465	246	2,766
Number of local suppliers <sup>1</sup>	953	473	369	95	412	233	2,535
Local suppliers (%)	90.25	96.33	91.79	89.62	88.60	94.72	91.89
Volume of local purchases (%)	96.97	98.95	84.40	97.62	94.06	99.74	95.29

1. Globalvia defines local suppliers as those located in the same country as where the Company operates.

Each year we identify key suppliers for the company based on the economic value of the contract, the impact on operations, potential risks and other aspects and evaluate the quality of the service provided, analyzing any possible incidents or non-conformities registered, among other factors. It should be emphasized that during 2023 no notable incidents occurred with our suppliers.

In order to improve our relationship with key suppliers and the way we interact with them, we conduct annual studies to measure the degree of satisfaction of the suppliers we work with.

To ensure that all our suppliers share our standards and good practice, we conduct inspections, monitoring of contract indicators, training processes, incident investigation and/or audits.

### Accident rate: contractors<sup>1</sup> 2023

	Fatalities	Accidents with leave	Accidents without leave	Near misses
Chile	0	26	5	24
Costa Rica	0	11	4	5
Spain	0	31	2	30
Portugal	0	3	1	0
USA	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>71</b>	<b>12</b>	<b>59</b>

1. Companies included within the scope of the Integrated Management System (IMS).

### Supplier satisfaction evolution (GQI<sup>1</sup>)

	2021	2022	2023
Chile	4.7	4.8	4.7
Costa Rica	4.7	4.7	4.8
Spain	4.8	4.8	4.7
Portugal	4.6	4.8	4.8
USA	4.8	4.9	5.0
<b>TOTAL AVERAGE</b>	<b>4.7</b>	<b>4.8</b>	<b>4.7</b>

1. GQI: Global Quality Index. Companies included within the scope of the Integrated Management System (IMS).

### 2023 Milestones

- In 2023 we launched **"ChainUp"**, a new supply chain collaboration project intended to reinforce sustainability in the supply chain and continue efforts to reduce and minimize the ESG impacts of our suppliers and contractors. In the first phase, which is currently under development, the project focuses on the process of decarbonizing the Group and the impact of our carbon footprint on the supply chain, specifically Scope 3, categories 3.1 "Purchase of goods and services", 3.2 "Acquisition of capital goods" and 3.4 "Transport and upstream distribution".

## 6.2

# Supplier approval system

GRI 308-1, GRI 407-1, GRI 408-1,  
GRI 409-1, GRI 414-1

All our suppliers must fulfill a series of requirements which are systematically and periodically supervised by the Group companies:

- **Compliance with the applicable legislation in force in the sphere of employment**, taxation, financial regulation, government contracts, protection of privacy and information, environment, and health and safety at work.
- The **supplier approval criteria** at Globalvia Group companies are set out in the internal procedures applicable to the Purchasing Manual (MPS01), including environmental, social and governance aspects, as follows:

### Trust

Based on whether there have been any breaches of the principles of the United Nations Global Compact in relation to human rights and anti-corruption or previous disqualifications.

### Capacity

Assess whether the supplier has any voluntary quality certification issued by an accredited entity and whether it has recognized prestige and technical solvency in the sector.

### Environmental management

Assess whether the supplier has any voluntary environmental certification from an accredited entity or whether it has implemented best practices.

### Personal data protection

Assess whether the supplier has good data protection practices in terms of the design and operating effectiveness of its processes.

### Health and Safety at Work

Assess whether the supplier has any voluntary health and safety certification from an accredited entity or whether it has implemented best practices.

With regard to the supply chain, it should be emphasized that **no significant risks have been identified**, since our suppliers are mainly local and from OECD countries, where the legislation guarantees fulfillment of human rights. We also undertake oversight and monitoring of compliance with regard to labor conditions, health and safety and regulatory compliance among those of our suppliers whose employees are present on our premises. These suppliers must be familiar with the Code of Conduct and provide documented accreditation of compliance with different aspects in the aforementioned areas.

7

# Sustainable mobility for our users





## 7.1

# User experience

### GRI 3-3, GRI 416-1

Our users are the fundamental reason behind our operations, representing one of the four strategic lines of our **Strategic Sustainability Plan**. We undertake our work by integrating their needs and expectations to provide solutions delivering sustainable mobility.

and measure the user experience before, during and after the use of infrastructure. This also allows our quality management, customer service and innovation teams to anticipate user problems and needs in the process of continuously improving our services.

### GRI 2-25

The **Integrated Management System Policy** sets out the commitment to manage infrastructures and companies responsibly and effectively, ensuring the health and safety of users, and fulfilling the goal of satisfying their needs and expectations.

We also have different procedures to ensure that the risks associated with the user experience are managed in the best possible way. As demonstrated by our **Customer Experience program**, developing our own methodology helps us to analyze service quality

## 2023 Milestones

- The **NeoRoads by Openvia** initiative at **Pocahontas Parkway** developed into a global flagship for connected highways. Its implementation involves testing and validating new processes and services focused on improving highway safety and connectivity.
- The concession companies **Autopista de Costa Arauco** and **Autopista del Itata** conducted a specific user service and community requirement response training day.



## 7.2

# User safety

GRI 2-25, GRI 416-2

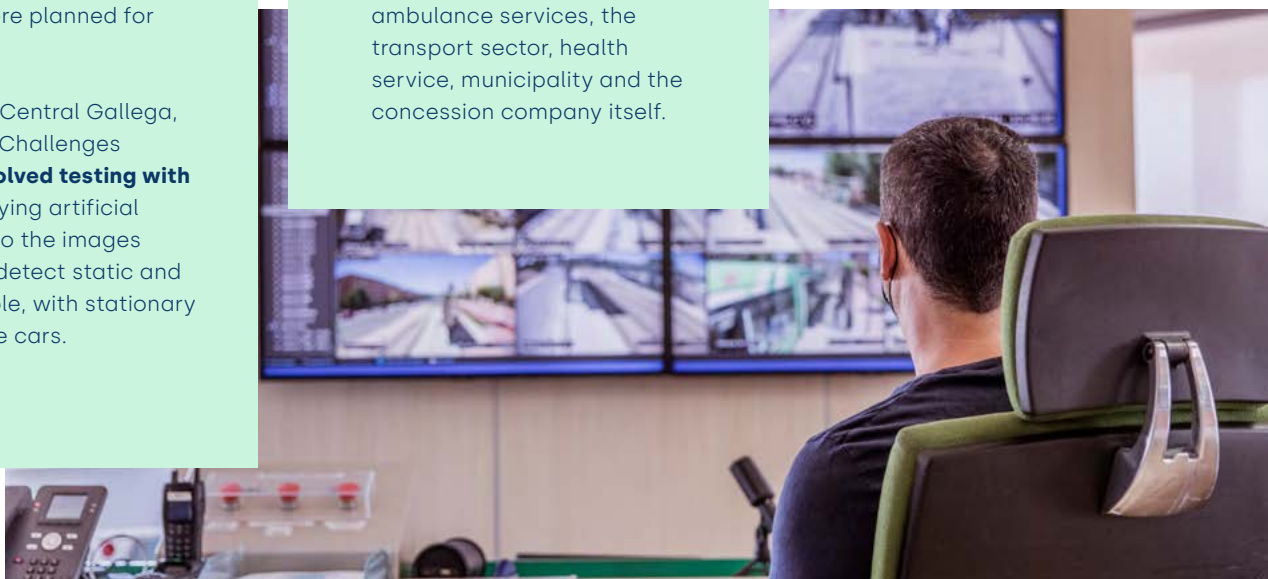
**User safety is a priority and strategic factor for Globalvia**, which has a road safety procedure in place with guidelines in this field. Accident rates are also measured and monitored to give rise to improvement actions. There are likewise Road Safety Committees at the concession companies which report to the Board of Directors as to the measures implemented and their effectiveness.

### 2023 Milestones

- **Road safety audits were conducted** at Scutvias Autoestradas Da Beira Interior, Auto-Estradas XXI, Ruta 27 and Sociedad Concesionaria Autopista Costa Arauco, with possible actions or measures for improvement being identified in the field of the asset's road safety. This resulted in action plans being drawn up for implementation over the coming years. In the case of Scutvias, signage, marking and protection initiatives were planned for 2024.
- At Autopista Central Gallega, the Openvia Challenges **program involved testing with drones**, applying artificial intelligence to the images captured to detect static and moving people, with stationary and kamikaze cars.

- The Ruta 27 **"I Am Responsible"** program was launched with road safety and environmental protection **talks at schools nearby the highway**. ISO 39001 Certification in road safety is expected to be obtained in 2024.
- The Autopista Costa Arauco concession company took part in **"World Road Safety Week"**, within the sustainable mobility sphere. We would also highlight the chemical product spillage accident drill conducted in coordination with officials from the fire brigade, police and ambulance services, the transport sector, health service, municipality and the concession company itself.

- Scutvias Autoestradas Da Beira Interior implemented a system in Portugal to **detect dangerous goods** in the Gardunha tunnel to improve the safety of users on this highway.
- Auto-Estradas XXI conducted a **pilot project to detect roadway incidents** by means of cameras, as well as to improve user safety.



No complaints were received from users regarding **data privacy and security**. We have no record of any breaches connected with security incidents affecting personal data, and likewise did not detect any leak, theft or loss of customer data.

Highway Hazards Index <sup>1</sup>			
	2021	2022	2023
Scutvias, Autoestradas Da Beira Interior	3.34	8.76	6.75
Autopista Central Gallega	3.76	5.69	8.96
Auto-Estradas XXI	7.48	6.85	7.24
Sociedad Concesionaria Autopista Costa Arauco	55.36	51.98	36.03
Concesiones de Madrid	2.14	2.98	2.66
Pocahontas Parkway	2.08	2.89	6.19
Ruta 27	12.99	20.84	19.02
Ruta de los Pantanos	3.31	6.69	6.28
Sociedad Concesionaria Autopista del Aconcagua	21.32	20.35	19.02
Sociedad Concesionaria Autopista del Itata	41.73	40.63	37.00

1. Number of incidents (last 12 months) \* 10<sup>5</sup> / km of production (last 12 months).

Railway Hazards Index <sup>2</sup>			
	2021	2022	2023
Metro de Sevilla	15.8	21.5	23.0
Tranvía de Parla	24.3	14.1	15.9

2. Number of incidents (last 12 months) \* 10<sup>5</sup> / km of production (last 12 months).



## 7.3

## User service

### GRI 418-1

In our commitment to offer users the best possible service, we have implemented the necessary procedures and resources to provide active assistance and swiftly to respond to their requests. We have different communication channels in place at each concession company, such as the customer service offices, website, contact telephone numbers and social media.

Complaints are handled in accordance with the terms of standards **ISO 9001** (Quality Management) and **UNE-EN 13816** (Public Passenger Transport Service), in the case of railways. To improve convenience and agility in resolving user complaints, we have implemented **customer service and non-conformity handling procedures**.



### Complaints per million users on Highways<sup>1</sup>

	2021	2022	2023
Scutvias, Autoestradas Da Beira Interior	117	52	35
Autopista Central Gallega	3	1	4
Auto-Estradas XXI	35	39	37
Sociedad Concesionaria Autopista Costa Arauco	87	155	128
Concesiones de Madrid	0	0	0
Pocahontas Parkway	0	0	1
Ruta 27	78	45	32
Ruta de los Pantanos	0	0	0
Sociedad Concesionaria Autopista del Aconcagua	349	197	322
Sociedad Concesionaria Autopista del Itata	9	16	16
<b>TOTAL AVERAGE</b>	91	57	78

1. Number of applicable complaints per million / annual traffic.

### Complaints per 100,000 railway passengers<sup>2</sup>

	2021	2022	2023
Metro de Sevilla	6	7	4
Tranvía de Parla	10	9	6
<b>TOTAL AVERAGE</b>	7	7	5

2. Number of complaints per 10<sup>5</sup> / total passengers in the year.



Each year we measure the level of satisfaction of the users making use of our infrastructures. We do so by following an internal procedure employing such resources as surveys, **Customer Experience projects**, claims and complaints, and data provided by the granting authority, likewise obtained by surveys and other resources.

### Mean user quality index<sup>1</sup>

	2021	2022	2023
Highway users	4.1	4.1	4.0
Railway users	4.4	4.4	4.4

1. Maximum score of 5.

Each year we conduct an internal analysis of the types of complaints received to detect opportunities to improve our service.

### 2023 Milestones

- **Ruta 27** conducted surveys by means of a QR code at toll booths, which are digitalized via Google Forms to achieve greater reach among users.



8

# Financial information



## 8.1

# Tax governance

GRI 3-3, GRI 207-1, GRI 207-2, GRI 207-3, GRI 207-4

The **Tax Compliance Management System** is one more domain of our Compliance Management System, which has been implemented gradually at the Group since 2020. This group of documents and processes defines the operational framework in terms of taxation risk. In order to comply with the demands of Spanish taxation and criminal legislation, and to achieve our strategic and operational targets, the specifications and requirements established in standard UNE 119602 "Tax Compliance Management Systems" are followed. The responsibilities of the Board of Directors, Senior Management and Compliance Committee regarding this matter are likewise set out.

Meanwhile, we have a **corporate Tax Policy** which ensures compliance with tax regulations at Group companies. The overarching aim of this document is to achieve the corporate interest within the context of our long-term strategy, avoiding tax risks and inefficiencies in business decision-making.

The tax strategy is furthermore set out in the Code of Conduct, and tax specifications document, the tax risk catalog, behavioral parameters and other tax details, and the fundamental compliance management system document. This formal framework is aligned with our culture of integrity which likewise incorporates third-party interests, as well, of course, as the goal of zero tolerance of any willful tax violations, and the minimization of any such culpable or negligent acts.

## Tax Compliance Management System





### Tax risk management

As regards the management of tax risks, the Tax Risk Management Model is aligned with the Integrated Risk Management System's (ERM) risk identification and assessment methodology at the organization.

To prevent, detect and control tax risks, those which would hamper fulfillment of the established strategic and compliance objectives are periodically identified. The analysis includes aspects such as the applicable regulatory framework, best practice in the sector and the risks recognized by the Tax Department or third parties in previous periods.

### Tax compliance culture

The tax area advises and supports Globalvia Group companies, identifying those groups exposed to tax risks and defining the training and communication needs, which are referred to the Compliance Committee. A tax compliance culture communication plan is also periodically drawn up.

### Notification mechanisms

All members of the Globalvia Group are obliged to report any individual or collective behaviors or activities within the context of their operations which could be in breach of tax regulations or the Group System.

### Stakeholder engagement

Bearing in mind that tax risks may materialize at any level of the organization, those potentially exposed to them include customers, employees, shareholders, suppliers, Board of Directors, public authorities, non-profit organizations and society at large. Business partners are subject to the same Group Tax Compliance Management System wherever the circumstances would make this advisable.





## 8.2

# Economic performance

We are aware of our tax responsibilities in those territories where we operate and consider compliance with our tax payment obligations a top priority.

GRI 207-4

Distribution by country of pre-tax profit/loss from continuing operations (thousands of euros) <sup>1</sup>			
Country	2021	2022	2023
Spain	(17,158)	30,608	(12,267)
Costa Rica	--	28,998	28,020
Chile	--	(29,319)	26,221
USA	(757)	3,924	(5,827)
Ireland	--	1,792	34,093
Mexico	--	(215)	247
Portugal	(2,199)	(374)	6,626
United Kingdom		(4,393)	(4,863)
<b>TOTAL</b>	<b>48,427</b>	<b>31,021</b>	<b>72,249</b>

1. According to corporate scope set out in the Consolidated Annual Accounts of Global Via Infraestructuras.

GRI 207-4

Income tax paid* (thousands of euros) <sup>2</sup>			
Country	2021	2022	2023
Spain	2,235.88	6,615.69	10,836
Chile	4,654.07	6,771.93	7,780
Costa Rica	2,486.52	10,278.34	15,248
USA	0.00	0.00	-
Ireland	714.40	343.37	546
Mexico	11.93	0.26	-
Portugal	2,347.36	13,122.80	9,046
<b>TOTAL</b>	<b>12,450.17</b>	<b>36,122.80</b>	<b>44,456</b>

2. Corporate income taxes paid. Includes: cash inflows and outflows; corporate income tax paid in each country where Globalvia is present, by Group companies in which it holds an interest of more than 50%. The closing exchange rate on 31 December has been applied.

GRI 207-4

Recovery of taxes from prior years<sup>3</sup> (thousands of euros)

Country	2021	2022	2023
Spain	6,088.41	7,230.36	2,203
Chile	2,549.49	6,346.89	505
Costa Rica	0.00	0.00	-
USA	16.48	0.00	1
Ireland	137.22	137.22	256
Mexico	0.00	0.00	-
Portugal	3,933.99	0.00	-
Andorra	1,384	0.00	-
<b>TOTAL</b>	<b>14,109.58</b>	<b>13,714.46</b>	<b>2,965</b>

3. The closing exchange rate on 31 December has been applied. Negative payments. Positive tax refunds.

GRI 201-4

With regard to the **subsidies received**, the amount of the subsidies recorded in the Consolidated Annual Accounts at 31 December 2023, attributed to the profit and loss account for the fiscal year 2023, was 10,455 thousand euros.

For further information, consult note 14(c) of the aforementioned Annual Accounts.



9

# About this Report



## 9.1 Scope

The information included in this report is consolidated and refers to all activities where the Group holds a majority interest and control, corresponding to the financial consolidation scope.

### Entities included in the report

- Global Via Infraestructuras, S.A.
- Globalvia Inversiones, S.A.
- Concesiones de Madrid, S.A.
- Compañía Concesionaria del Túnel de Soler, S.A.
- Ruta de los Pantanos, S.A.
- Tranvía de Parla, S.A.
- Promotora de Infraestructuras, S.A.
- Autopistas del Sol, S.A. (Ruta 27)
- Tacel Inversiones, S.A.
- Autopista Central Gallega, S.A. (Acega)
- Metro Barajas S.C, S.A.
- Operalia Infraestructuras, S.A.
- Dalibor Infraestructuras, S.L.
- Globalvia Inversiones Ireland Limited
- Mexicana de Globalvia Infrest., S.A.
- Gv Operadora de Autopista de Mexico, S.A.
- Grupo Bauermex, S.A.C.V.
- Promotora Bangar, S.A.C.V.
- Prestadora de Servicios Merk, S.A.C.V.
- Global Via Infraestructuras, USA Corp.
- Chilena de Global Via S.A.
- Global Via Infraestructuras Chile, S.A.
- Sociedad de Inversiones Gv Chile Limitada
- Sociedad Concesionaria Autopista del Aconcagua
- Sociedad Concesionaria Autopista del Itata
- Exproestradas XXI-AE Transmontana, S.A.
- Auto-Estradas XXI-Sub. Transmontana (Auto-Estradas XXI)
- Operestradas XXI, S.A.
- Scutvias-Autoestradas Beira Int, S.A.
- Manutenção de Rodovias Nacionais, S.A.
- Global Rail, S.A.
- Portvias-Portagem da Vias, S.A.
- Globalvia Inversiones Portugal, SAU
- Metro de Sevilla Sociedad Concesionaria de la Junta de Andalucía, S.A.
- Solar Cocheras, S.L.
- Solar Guadaira, S.L.
- Talleres Huerto Solar, S.L.
- Petrotrans-Gasolineira de Lamares, U. LDA.
- Pocahontas Parkway Operations, LLC
- Globalvia Inversiones Holdings, LLC
- Magnolia Operations Holdings, LLC
- GVI Operations USA
- Magnolia Operations Holdings II, LLC
- Intevias-Serviços de Gestao, S.A.
- Global Rail Catalunya, S.L.U.
- Globalvia GVIT, S.L.U.
- Sociedad Concesionaria Autopista Costa Arauco, S.A.
- Globalvia Chile SPA
- Globalvia Sur, S.L.
- Globalvia Jons, Ltd
- Eagle Rail, S.A.
- Openvia Mobility S.L.
- Openvia Mobility USA, LLC
- Bluetoll, LLC
- Globalvia Licitaciones e Infra Chile SPA
- Openmobi Portugal Unipessoal LDA
- Openvia Air S.L.U. (Bluenest)



The scope of this report does not include the Mexican companies **Mexicana de Globalvia Infrest, S.A., Gv Operadora de Autopista de Mexico, S.A., Grupo Bauermex, S.A.C.V., Promotora Bangar, S.A.C.V., Prestadora de Servicios Merk, S.A.C.V.** which are not considered to be material since their turnover with third parties is no more than 3,000 euros.

In the case of quantitative environmental information, data are reported only for those companies that have a workplace

and/or activity that generates some environmental impact (consumption of resources, generation of waste and/or emissions). In cases where there are changes regarding this perimeter, this will be indicated alongside the corresponding information. As for non-concession companies, this year's report includes Openvia Mobility and Openmobi Portugal Unipessoal LDA (technology and innovation platform), and Openvia Air, S.L.U. where the Globalvia Group develops new airborne urban mobility scenarios.

**The key indicators of non-financial results in this consolidated non-financial information statement were prepared in accordance with the content provided in the current commercial regulations and following the standards for preparing sustainability reports of the Global Reporting Initiative (GRI standards), international reporting framework provided for in the new Article 49.6(e) of the Commercial Code introduced by Law 11/2018.**



## 9.2

# Technical aspects

GRI 2-2, GRI 2-3, GRI 2-4, GRI 2-14

This report sets out the non-financial information of the **Globalvia Via Infraestructuras, S.A.**<sup>1</sup> group for the fiscal year 2023, running from January 1 to December 31, 2023.

Through this document, the organization complies with the non-financial information and diversity requirements established by Law 11/2018 of 28 December.

It was drawn up in accordance with the following principles established by the Non-Financial and Diversity Information Act and aligned with the **Global Reporting Initiative** indicator GRI 1 - Foundation 2021:

1. In this report, "Globalvia", "Globalvia Group", "the company", "the organization" or "the Group" are understood as the commercial Group formed by Global Vía Infraestructuras, S.A., Delegations and Concession and Non-Concession Companies. In addition, "Globalvia Corporación", "Corporación" or "corporate level" is understood to mean Globalvia Inversiones, S.A.U.

### Comparability criterion

Set out in GRI 1 - Foundation 2021 as Comparability: "The organization shall select, compile, and report information consistently to enable an analysis of changes in the organization's impacts over time and an analysis of these impacts relative to those of other organizations" and Timeliness: "The organization shall report information on a regular schedule and make it available in time for information users to make decisions".

### Relevance criterion

Set out in GRI 1- Foundation 2021 as Balance: "The organization shall report information in an unbiased way and provide a fair representation of the organization's negative and positive impacts" and Clarity: "The organization shall present information in a way that is accessible and understandable".

### Reliability criterion

Set out in GRI 1- Foundation 2021 as Accuracy: "The organization shall report information that is correct and sufficiently detailed to allow an assessment of the organization's impacts", Completeness: "The organization shall provide sufficient information to enable an assessment of the organization's impacts during the reporting period" and Verifiability: "The organization shall gather, record, compile, and analyze information in such a way that the information can be examined to establish its quality".

### Materiality criterion

Set out in GRI 1- Foundation 2021 as Sustainability context: "The organization shall report information about its impacts in the wider context of sustainable development."



**This report contains all the material aspects identified in accordance with the provisions of Law 11/2018 on Non-Financial Information and Diversity.**

Globalvia has likewise presented the information referred to in this GRI content index for the period between January 1, 2023, and December 31, 2023, based on the GRI Standards option "with reference to".

The point of contact for questions connected with the report or the information presented is [sostenibilidad@globalvia.com](mailto:sostenibilidad@globalvia.com)

The Board of Directors of the company is responsible for approving this document at a meeting with this specifically and separately included on the agenda, in accordance with the same approval, registration and publication criteria as the Consolidated Annual Accounts.



# Annex I

Table of contents according  
to non-financial and diversity  
information law 11/2018





Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
General information			
Business model	Brief description of the Group's business model.	<a href="#">1.2. Business model</a> <a href="#">9.2. Technical aspects</a>	3-3 Management of material topics
			2-1 Organizational details
			2-2 Entities included in the organization's sustainability reporting
	Markets in which it operates.	<a href="#">A word from the CEO</a>	2-6 Activities, value chain and other business relationships
			2-1 d. Organizational details
			3-3 Management of material topics
General	Organization objectives and strategies.	<a href="#">1.1. Mission, vision and values</a> <a href="#">2.1. Strategic sustainability plan SustaiMobility 2024</a> <a href="#">3.1 Our Integrated Management System</a>	2-22 Statement on sustainable development strategy
			2-23 Policy commitments
			2-24 Embedding policy commitments
	Main factors and trends that may affect its future evolution.	<a href="#">1.3. Sectoral and sustainability macro-trends</a> <a href="#">1.4 The Globalvia response</a>	3-3 Management of material topics
General	Mention in the report of the national, European or international reporting framework used for the selection of key indicators of non-financial results included in each of the sections.	<a href="#">9.2. Technical aspects</a>	GRI 1 Section 3 Reporting to GRI Standards
	If the company complies with the non-financial information law by issuing a separate report, it must be expressly indicated that said information is part of the management report.	<p>In accordance with the requirements of current applicable legislation, this Sustainability Report - Consolidated EINF corresponding to the financial year 2023 has been subjected to an external review process by an independent third party. The ISAE 3000 verification report, with a limited assurance level, is presented alongside this report.</p> <p>The information contained in this Non-financial Information Statement forms part of the management report.</p>	N.A.
	Materiality principle	<a href="#">2.4. Double materiality</a>	3-1 Process to determine material topics 3-2 List of material topics

Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
<b>Information on environmental issues</b>			
Management approach	Description of the policies applied by the group regarding these issues, which will include the due diligence procedures applied for the identification, evaluation, prevention and mitigation of significant risks and impacts and verification and control, including what measures have been adopted.	<a href="#">4. Environmental performance</a>	3-3 Management of material topics 2-23 Policy commitments
	The results of these policies, which must include key indicators of relevant non-financial results that allow the monitoring and evaluation of progress and that favour comparison between societies and sectors, in accordance with the national, European or international reference frameworks used.	<a href="#">4. Environmental performance</a>	3-3 e. Management of material topics (in relation to the environment) 2-24 Embedding policy commitments
	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its commercial relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to detect and evaluate them in accordance with the national, European or international reference frameworks for each subject. Information must be included on the impacts that have been detected, with their breakdown, in particular, on the main risks in the short, medium and long term.	<a href="#">4.1. Climate commitment</a>	3-3 Management of material topics 2-25 Processes to remediate negative impacts
Environmental management	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety.	<a href="#">4. Environmental performance</a>	3-3 Management of material topics
	Environmental assessment or certification procedures.	<a href="#">4.2. Environmental management</a>	3-3 Management of material topics
	Resources dedicated to the prevention of environmental risks.	<a href="#">4.2. Environmental management</a>	3-3 Management of material topics
	Application of the precautionary principle.	<a href="#">4.2. Environmental management</a>	2-23-a-iii Policy commitments 3-3-d-i Management of material topics
	Amount of provisions and guarantees for environmental risks.	<a href="#">4.2. Environmental management</a>	3-3 Management of material topics



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on environmental issues			
Pollution	Measures to prevent, reduce or remedy emissions that seriously affect the environment; taking into account any form of activity-specific air pollution, including noise and light pollution.	For noise generated in activities and facilities, normally from the use of vehicles and machinery or from construction activities, we have established a specific procedure to ensure that these are managed correctly. The procedure includes, among others, actions and measures to ensure that permitted noise levels are not exceeded or the performance of periodic inspections.	3-3 Management of material topics
		Light pollution does not apply to Globalvia's activity.	
Circular economy and waste prevention	Measures for prevention, recycling, reuse, other forms of waste recovery and disposal.	<a href="#">4.1. Climate commitment/Other pollutant emissions</a>	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
		<a href="#">4.3. Circular economy and efficient use of resources</a>	306-1 Waste generation and significant waste-related impacts
			306-2 Management of significant waste-related impacts
Sustainable use of resources	Water consumption and water supply in accordance with local constraints.		306-3 Waste generated
			306-4 Waste diverted from disposal
			306-5 Waste directed to disposal
Sustainable use of resources	Consumption of raw materials and measures taken to improve the efficiency of their use.	Does not apply to Globalvia's activity.	-
		<a href="#">4.3. Circular economy and efficient use of resources</a>	303-1 Interaction with water as a shared resource
			303-2 Management of water discharge related impacts
Sustainable use of resources	Direct and indirect energy consumption.	<a href="#">4.3. Circular economy and efficient use of resources</a>	303-3 Water withdrawal
			303-5 Water consumption
			301-1 Materials used by weight or volume
Sustainable use of resources	Measures taken to improve energy efficiency.	<a href="#">4.1. Climate commitment/Energy efficiency</a>	302-1 Energy consumption within the organization
			302-3 Energy intensity
			302-4 Reduction of energy consumption
Sustainable use of resources	Use of renewable energy.		

Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on environmental issues			
Climate change	Significant elements of greenhouse gas (GHG) emissions generated as a result of the company's activities, including the use of the goods and services it produces.	<a href="#">4.1. Climate commitment</a>	305-1 Direct (Scope 1) GHG emissions
			305-2 Energy indirect (Scope 2) GHG emissions
			305-3 Other indirect (Scope 3) GHG emissions
			305-4 GHG emissions intensity
			305-5 Reduction of GHG emissions
Protection of biodiversity	Measures taken to adapt to the consequences of climate change.	<a href="#">4.1. Climate commitment</a>	3-3 Management of material topics 201-2 Financial implications and other risks and opportunities due to climate change
	Reduction targets voluntarily set in the medium and long term to reduce greenhouse gas emissions and the means implemented to that end.	<a href="#">4.1. Climate commitment</a>	3-3 Management of material topics 305-5 Reduction of GHG emissions
	Measures taken to preserve or restore biodiversity.	Globalvia operates in protected habitats.	304-3 Habitats protected or restored
	Impacts caused by activities or operations in protected areas.	<a href="#">4. Environmental performance</a>	304-2 Significant impacts of activities, products and services on biodiversity
Information on social and personnel issues			
Management Approach	Description of the policies applied by the group with respect to these issues, which will include the due diligence procedures applied for the identification, evaluation, prevention and mitigation of significant risks and impacts and for verification and control, including what measures have been adopted.	<a href="#">5.1. Globalvia Team</a>	3-3 Management of material topics 2-23 Policy commitments
	The results of these policies should include relevant non-financial key performance indicators that allow for the monitoring and evaluation of progress and that promote comparability across companies and sectors, in accordance with the national, European or international reference frameworks used.	<a href="#">5.1. Globalvia Team</a>	3-3 e. Management of material topics (in relation to the environment) 2-24 Embedding policy commitments





Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on social and personnel issues			
Management Approach	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with the national, European or international reference frameworks for each area. Information should be included on the impacts that have been identified, with their breakdown, in particular on the main risks in the short, medium and long term.	<a href="#">5.1. Globalvia Team</a> <a href="#">Annex III. Social indicators</a>	3-3 Management of material topics 2-25 Processes to remediate negative impacts
Employment	Total number and distribution of employees by gender, age, country and professional category.	<a href="#">5.1. Globalvia Team</a> <a href="#">Annex III. Social indicators</a>	2-7 a.m. Employees 405-1 Diversity of governance bodies and employees
	Total number and distribution of types of employment contracts, annual average of permanent contracts, temporary contracts and part-time contracts by gender, age and professional category.	<a href="#">5.1. Globalvia Team</a> <a href="#">Annex III. Social indicators</a>	2-7b. Employees
	Annual average of permanent contracts, temporary contracts and contracts part-time by gender, age and professional category.	<a href="#">Annex III. Social indicators</a>	3-3 Management of material topics
	Number of dismissals by gender, age and professional category.	<a href="#">5.1. Globalvia Team / Talent Development</a> <a href="#">Annex III. Social indicators</a>	3-3 Management of material topics 401-1 New employee hires and employee turnover
	Average remuneration and its evolution disaggregated by gender, age and professional category, or equal value.	<a href="#">5.1. Globalvia Team /</a> <a href="#">Annex III. Social indicators</a>	3-3 Management of material topics 405-2 Ratio of basic salary and remuneration of women to men

Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on social and personnel issues			
Employment	Salary gap, the remuneration of equal or average jobs.	<a href="#">Annex III. Social indicators</a>	3-3 Management of material topics
	Average remuneration of directors and executives, including variable remuneration, allowances, allowances, payment to long-term savings pension schemes and any other payment disaggregated by gender.	The members of the Board don't receive remuneration from Globalvia. In the case of the Management Committee, see note 23b of the Financial Statements.	2-19 Remuneration policies 3-3 Management of material topics 201-3 Defined benefit plan obligations and other retirement plans
	Implementation of work disconnection policies.	<a href="#">5.1. Globalvia Team</a>	3-3 Management of material topics
	Employees with disabilities.	<a href="#">5.1. Globalvia Team / An equal and diverse team</a> <a href="#">Annex III. Social indicator</a>	405-1 Diversity of governance bodies and employees
	Organization of working time.	<a href="#">5.1. Globalvia Team / Organization of work</a>	3-3 Management of material topics
Organization of work	Number of hours of absenteeism.	<a href="#">5.1. Globalvia Team</a>	3-3 Management of material topics
	Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of these rights by both parents.	<a href="#">5.1. Globalvia Team / Work-life balance</a> <a href="#">Annex III. Social indicators</a>	3-3 Management of material topics 401-3 Parental leave
	Health and safety conditions at work.	<a href="#">5.1. Globalvia Team / Health and safety</a>	403-1 Occupational health and safety management system 403-2 Hazard identification, risk assessment, and incident investigation 403-3 Occupational health services 403-5 Worker training on occupational health and safety 403-6 Promotion of worker health 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 414-2 Negative social impacts in the supply chain and actions taken



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on social and personnel issues			
Health and safety	Accidents at work, in particular their frequency and severity, as well as occupational diseases, disaggregated by gender.	<a href="#">5.1. Globalvia Team / Health and safety</a>	403-9 Work-related injuries
		<a href="#">Annex III. Social indicators</a>	
Social relationships	Organization of social dialogue, including procedures for informing, consulting, and negotiating with staff.	<a href="#">5.1. Globalvia Team</a>	403-10 Work-related ill health
	Percentage of employees covered by collective agreement by country.	<a href="#">5.1. Globalvia Team</a>	2-29 Approach to stakeholder engagement (human team)
			<a href="#">Annex III. Social indicators</a>
Training	Balance of collective bargaining agreements, specifically in the area of occupational health and safety.	<a href="#">5.1. Globalvia Team</a>	403-1 Workers' representation on formal worker-company health and safety committees
			2-30 Collective bargaining agreements
Universal accessibility for persons with disabilities	Policies in place for training.	<a href="#">5.1. Globalvia Team</a>	403-1 Occupational health and safety management system
			403-4 Worker participation, consultation, and communication on occupational health and safety
Training	The total number of training hours by professional category.	<a href="#">5.1. Globalvia Team</a>	403-8 Workers covered by an occupational health and safety management system
			<a href="#">Annex III. Social indicators</a>
Universal accessibility for persons with disabilities	Integration and universal accessibility of persons with disabilities.	<a href="#">5.1. Globalvia Team / Equal and diverse Team</a>	404-2 Programs for upgrading employee skills and transition assistance programs
			<a href="#">Annex III. Social indicators</a>
Universal accessibility for persons with disabilities			404-1 Average hours of training per year per employee
Universal accessibility for persons with disabilities			405-1 Diversity of governance bodies and employees



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on social and personnel issues			
Equality	Measures taken to promote equal treatment and opportunities for women and men.	<a href="#">5.1. Globalvia Team/ Equal and diverse Team</a>	2-23 Policy commitments 2-24 Embedding policy commitments
	Equality plans (Chapter III of Organic Law 3/2007 of 22 March 2007 for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment. Integration and universal accessibility of people with disabilities.	<a href="#">5.1. Globalvia Team/ Equal and diverse Team</a>	3-3 Management of material topics
	Policy against all types of discrimination and, where appropriate, diversity management.	<a href="#">5.1. Globalvia Team/ Equal and diverse Team</a>	2-23 Policy commitments 2-24 Embedding policy commitments 406-1 Incidents of discrimination and corrective actions taken
Information on respect for human rights			
Management approach	Description of the policies applied by the group with respect to these issues, which will include the due diligence procedures applied for the identification, evaluation, prevention and mitigation of significant risks and impacts and for verification and control, including what measures have been adopted.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 Management of material topics 2-23 Policy commitments
	The results of those policies, which should include relevant non-financial key performance indicators to enable the monitoring and evaluation of progress and to support cross-societal and cross-sectoral comparison, in line with the national, European or international reference frameworks used.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 e. Management of material topics (in relation to the environment) 2-24 Embedding policy commitments
	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with the national, European or international reference frameworks for each area. Information should be included on the impacts that have been detected, with a report on their breakdown, in particular on the main risks in the short, medium and long term.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 Management of material topics 2-25 Processes to remediate negative impacts



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information on respect for human rights			
Information on respect for the human rights	Implementation of human rights due diligence procedures; prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and redress possible abuses committed.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	2-23 a.iv, b. Policy commitments
	Complaints of human rights violations.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">3.5 Mechanisms to safeguard ethics and compliance</a> <a href="#">5.1 Globalvia Team / Equal and diverse team</a>	2-26 Mechanisms for seeking advice and raising concerns 406-1 Incidents of discrimination and corrective actions taken
	Promotion and enforcement of the provisions of the fundamental conventions of the International Labour Organization relating to respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labor; the effective abolition of child labor.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">6. Our value chain</a>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk 408-1 Operations and suppliers with significant risk of child labor cases
Information related to the fight against corruption and bribery			
Management approach	Description of the policies applied by the group with respect to these issues, which will include the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts and for verification and control, including what measures have been adopted.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 Management of material topics 2-23 Policy commitments
	The results of those policies, which should include relevant non-financial key performance indicators to enable the monitoring and evaluation of progress and to support cross-societal and cross-sectoral comparison, in line with the national, European or international reference frameworks used.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 e. Management of material topics (in relation to the environment) 2-24 Embedding policy commitments
	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with the national, European or international reference frameworks for each area. Information should be included on the impacts that have been identified, with a breakdown, in particular on the main risks in the short, medium and long term.	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	3-3 Management of material topics 2-25 Processes to remediate negative impacts



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information related to the fight against corruption and bribery			
Information related to combating corruption and bribery	Measures taken to prevent corruption and bribery.	<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	2-26 Mechanisms for seeking advice and raising concerns
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	205-1 Operations assessed for risks related to corruption
		<a href="#">3.6. Risk management / Compliance Risks</a>	205-2 Communication and training about anti-corruption policies and procedures
		<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	205-3 Confirmed incidents of corruption and actions taken
	Measures to combat money laundering.	During 2023, there have been no incidents related to corruption.	205-3 Confirmed incidents of corruption and actions taken
		<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	2-26 Mechanisms for seeking advice and raising concerns
		<a href="#">3.3. Ethical conduct</a>	205-2 Communication and training about anti-corruption policies and procedures
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	205-3 Confirmed incidents of corruption and actions taken
	Contributions to foundations and non-profit organizations.	<a href="#">2.6. Innovation</a>	2-28 Membership associations
		<a href="#">Annex IV. Membership in associations</a>	
		<a href="#">5.2. Local communities</a>	201-1 Direct economic value generated and distributed
		Globalvia does not make financial contributions of this type.	415-1 Political contributions

Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
<b>Information about the society</b>			
Management approach	Description of the policies applied by the group with respect to these issues, which will include the due diligence procedures applied for the identification, evaluation, prevention and mitigation of significant risks and impacts and for verification and control, including what measures have been adopted.	<a href="#">5.2. Local communities</a> <a href="#">6. Our value chain</a> <a href="#">7. Sustainable mobility for our users</a> <a href="#">8. Financial Information</a>	3-3 Management of material topics 2-23 Policy commitments
	The results of those policies, which should include relevant non-financial key performance indicators to enable the monitoring and evaluation of progress and to support cross-societal and cross-sectoral comparison, in line with the national, European or international reference frameworks used.	<a href="#">5.2. Local communities</a> <a href="#">6. Our value chain</a> <a href="#">7. Sustainable mobility for our users</a> <a href="#">8. Financial Information</a>	3-3 e. Management of material topics (in relation to the environment) 2-24 Embedding policy commitments
	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with the national, European or international reference frameworks for each area. Information should be included on the impacts that have been identified, with a breakdown, in particular on the main risks in the short, medium and long term.	<a href="#">5.2. Local communities</a> <a href="#">6. Our value chain</a> <a href="#">7. Sustainable mobility for our users</a> <a href="#">8. Financial Information</a>	3-3 Management of material topics 2-25 Processes to remediate negative impacts
The company's commitments to sustainable development	Impact of the company's activity on employment and local development.	<a href="#">5.2. Local communities</a> <a href="#">6. Our value chain</a> <a href="#">7. Sustainable mobility for our users</a>	201-1 Direct economic value generated and distributed 203-1 Infrastructure investments and services supported (b) 203-2 Significant indirect economic impacts 204-1 Proportion of spending on local suppliers
		In 2023, no significant negative impacts on local communities have been identified, through our available channels, derived from our activity.	413-2 Operations with significant actual and potential negative impacts on local communities



Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information about the society			
The company's commitments to sustainable development	Relations with local community actors and the modalities of dialogue with them.	<a href="#">2.3. Our stakeholders</a>	2-29 Approach to stakeholder engagement
			2-28 Membership associations
	Sponsorship and partnership actions.	<a href="#">5.2. Local communities</a> <a href="#">Annex IV. Membership in associations</a>	201-1 Direct economic value generated and distributed
Outsourcing and suppliers	Inclusion of social, gender equality and environmental issues in procurement policy.	<a href="#">6.2. Supplier approval system</a>	308-1 New suppliers that were screened using environmental criteria
			414-1 New suppliers that were screened using social criteria
	Consideration of their social and environmental responsibility in relations with suppliers and subcontractors.	<a href="#">1.2. Business model</a> <a href="#">6. Our value chain</a>	2-6 Activities, value chain and other business relationships
			308-1 New suppliers that were screened using environmental criteria
			414-1 New suppliers that were screened using social criteria
	Monitoring and auditing systems and their results.	<a href="#">6. Our value chain</a>	308-2 Negative environmental impacts in the supply chain and actions
			414-2 Negative social impacts in the supply chain and actions taken

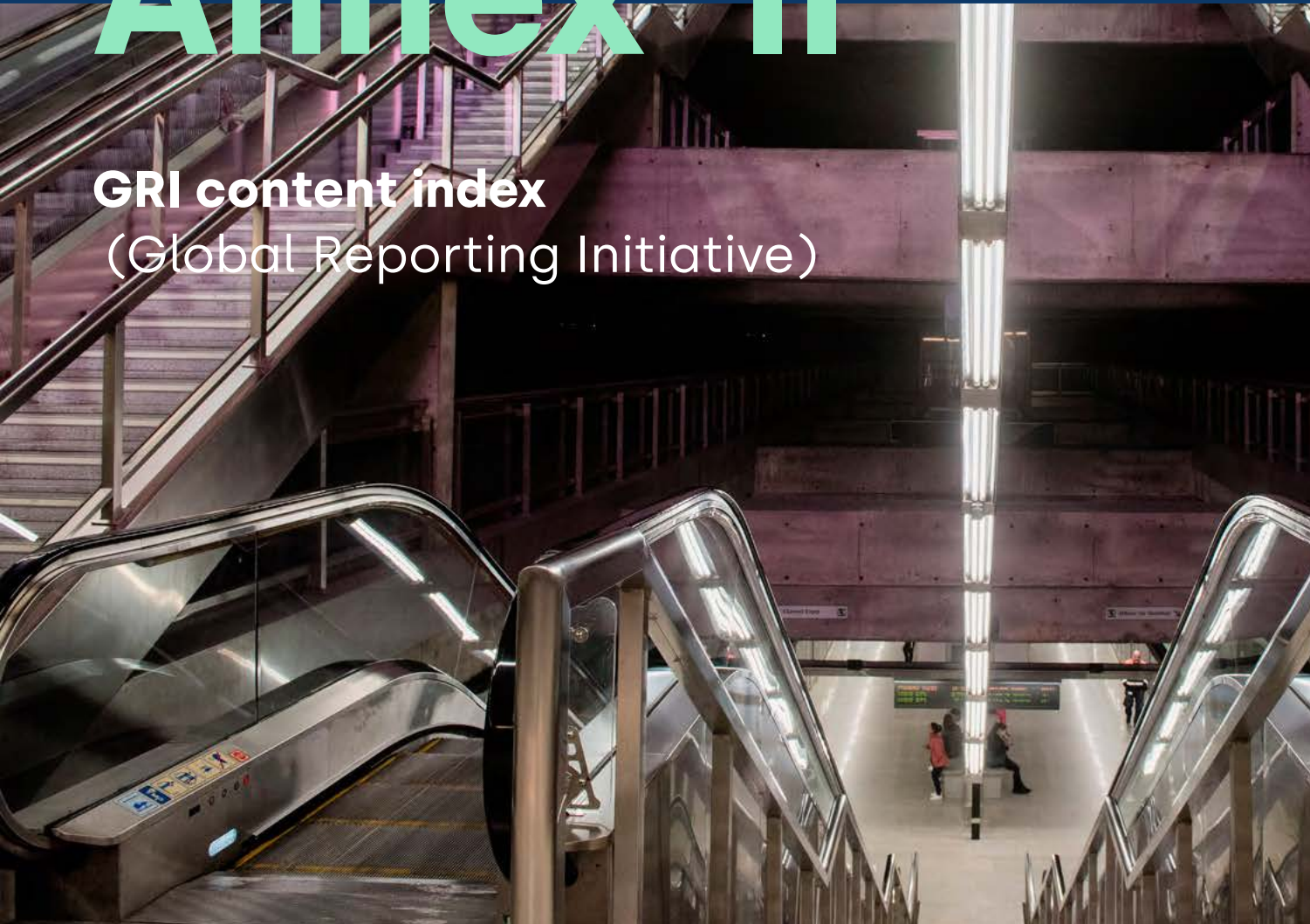




Information requested by Law regarding non-financial information and diversity		Reference Chapter / Direct Response	Related GRI standards and other non-GRI indicators
Information about the society			
Consumers	Measures for the health and safety of consumers.	<a href="#">7. Sustainable mobility for our users</a>	416-1 Assessment of the health and safety impacts of product and service categories
		<a href="#">7. Sustainable mobility for our users</a>	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services
	Grievance systems, complaints received and their resolution.	There are no cases of non-compliance.	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data
Tax Information	Country-by-country profits.	<a href="#">8.1. Tax governance</a>	201-1 Direct economic value generated and distributed
		<a href="#">8.2. Economic performance</a>	207-1 Approach to tax
			207-2 Tax governance, control, and risk management
			207-4 b.vi Country-by-country reporting
	Income taxes paid.	<a href="#">8.2. Economic performance</a>	207-4 b.viii Country-by-country reporting
	Public subsidies received.	<a href="#">8.2. Economic performance</a>	201-4 Financial assistance received from government

# Annex II

**GRI content index**  
(Global Reporting Initiative)



GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
The organization and its reporting practices	2-1 Organizational details	<a href="#">1. About us</a>	
	2-2 Entities included in the organization's sustainability reporting	<a href="#">9.2. Technical aspects</a>	
	2-3 Reporting period, frequency and contact point	<a href="#">9.2. Technical aspects</a>	
	2-4 Restatements of information	<a href="#">9.2. Technical aspects</a>	
	2-5 External assurance	<a href="#">Annex VII Verification report</a>	
Activities and workers	2-6 Activities, value chain and other business relationships	<a href="#">1.2. Business model</a>	
	2-7 Employees	<a href="#">5.1. Globalvia Team</a>	
Governance	2-9 Governance structure and composition	<a href="#">3.2. Corporate good governance</a>	
	2-10 Nomination and selection of the highest governance body	<a href="#">3.2. Corporate good governance</a> <a href="#">Corporate website: Corporate good governance</a>	
	2-11 Chair of the highest governance body	<a href="#">3.2. Corporate good governance</a> <a href="#">Corporate website: Our Team</a>	
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">3.2. Corporate good governance</a>	
	2-13 Delegation of responsibility for managing impacts	<a href="#">3.6. Risk management</a> <a href="#">4.2. Environmental management / Mitigation of environmental impacts and risks</a>	
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">9.2. Technical aspects</a>	

GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 2: General Disclosures 2021</b>			
	2-15 Conflicts of Interest	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
	2-16 Communication of critical concerns	<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
	2-17 Collective knowledge of the highest governing body	<a href="#">3.2. Corporate good governance / Bodies of corporate governance</a> Corporate website: <a href="#">Bodies of corporate governance</a>	
	2-18 Evaluation of the performance of the highest governing body	<a href="#">3.2. Corporate good governance</a>	
	2-19 Remuneration policies	<a href="#">5.1. Globalvia team / Compensation and welfare benefits</a>	
	2-20 Process to determine remuneration	<a href="#">5.1. Globalvia team / Compensation and welfare benefits</a>	
	2-22 Statement on sustainable development strategy	<a href="#">A word from the CEO</a>	
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">4.1. Climate commitment</a> <a href="#">4.2. Environmental management</a> <a href="#">5.1. Globalvia Team</a> <a href="#">5.2. Local communities</a> <a href="#">6.1. Responsible management of our value chain</a>	
<b>Strategy, policies and practices</b>	2-23 Policy commitments		



GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
GRI 2: General Disclosures 2021			
Strategy, policies and practices	2-24 Embedding policy commitments	<a href="#">3.3. Ethical conduct</a>	
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	
		<a href="#">4.1. Climate commitment</a>	
		<a href="#">4.2. Environmental management</a>	
		<a href="#">5.1. Globalvia Team</a>	
	2-25 Processes to remediate negative impacts	<a href="#">5.2. Local communities</a>	
		<a href="#">6.1. Responsible management of our value chain</a>	
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	
		<a href="#">4.1. Climate commitment</a>	
		<a href="#">4.2. Environmental management</a>	
Strategy, policies and practices	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">5.1. Globalvia Team</a>	
		<a href="#">5.2. Local communities</a>	
		<a href="#">6.1. Responsible management of our value chain</a>	
		<a href="#">7.1. User experience</a>	
		<a href="#">7.2. User safety</a>	
	2-27 Compliance with laws and regulations	<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	
		<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
		<a href="#">3.4. Commitment to Human Rights and anti-corruption</a>	
		<a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
		<a href="#">4.2. Environmental management</a>	
Strategy, policies and practices	2-28 Membership associations	<a href="#">Annex IV. Membership of association</a>	

During 2023 there have been no significant cases of non-compliance with legislation and regulations and no fines have been paid.

GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 2: General Disclosures 2021</b>			
<b>Stakeholder engagement</b>	2-29 Approach to stakeholder engagement	<a href="#">2.3. Our stakeholders</a> <a href="#">5.1. Globalvia Team / Labor Relations</a> <a href="#">5.2. Local communities / Social contribution in infrastructure</a>	
	2-30 Collective bargaining agreements	<a href="#">Annex III. Social indicators</a>	
<b>GRI 3: Material Topics 2021</b>			
<b>GRI 3: Material Topics</b>	3-1 Process to determine material topics	<a href="#">2.4. Double materiality</a>	
	3-2 List of material topics	<a href="#">2.4. Double materiality</a>	
<b>Ethics, transparency and business conduct</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">3.3. Ethical conduct</a> <a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	<a href="#">3.6. Risk management</a>	Compliance Risks.
	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">3.3. Ethical conduct</a> <a href="#">3.4. Commitment to Human Rights and anti-corruption</a> <a href="#">3.5. Mechanisms to safeguard ethics and compliance</a>	
	205-3 Confirmed incidents of corruption and actions taken	-	During 2023 there have been no recorded incidents related to corruption.
<b>GRI 206: Anticompetitive Behaviour 2016</b>	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	-	There are not cases of unfair competition recorded during 2023.

GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 3: Material Topics 2021</b>			
<b>Business management</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">1. About us</a>	
		<a href="#">8. Financial Information</a>	
	201-1 Direct economic value generated and distributed	<a href="#">5.2. Local communities</a>	
	201-2 Financial implications and other risks and opportunities due to climate change	<a href="#">4.1. Climate commitment / Risks arising from climate change</a>	
	201-3 Defined benefit plan obligations and other retirement plans	<a href="#">5.1. Globalvia Team / Compensation and welfare benefits</a>	
<b>GRI 201: Economic Performance 2016</b>	201-4 Financial assistance received from government	<a href="#">8.2. Economic performance</a>	
	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Annex III. Social indicators</a>	
<b>GRI 202: Market Presence 2016</b>	203-1 Infrastructure investments and services supported	<a href="#">5.2. Local communities / Social contribution in infrastructure</a>	
	203-2 Significant indirect economic impacts	<a href="#">5.2. Local communities</a>	
<b>GRI 203: Indirect Economic Impacts 2016</b>	207-1 Approach to tax	<a href="#">8.1. Tax governance</a>	
	207-2 Tax governance, control, and risk management	<a href="#">8.1. Tax governance</a>	
	207-3 Stakeholder engagement and management of concerns related	<a href="#">8.1. Tax governance</a>	
	207-4 Country-by-country reporting	<a href="#">8.2. Economic performance</a>	
<b>GRI 207: Tax 2019</b>			
<b>Cybersecurity</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">3.7. Cybersecurity and information protection</a>	
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer	<a href="#">7.3. User service</a>	There are no cases of non-compliance.
<b>Own workforce</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">5.1. Globalvia Team</a>	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	<a href="#">Annex III. Social indicators</a>	
	401-3 Parental leave	<a href="#">Annex III. Social indicators</a>	

GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 3: Material Topics 2021</b>			
<b>Own workforce</b>			
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-3 Occupational health services	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-4 Worker training on occupational health and safety	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-5 Worker training on occupational health and safety	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-6 Promotion of worker health	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-8 Workers covered by an occupational health and safety management system	<a href="#">5.1. Globalvia Team / Health and Safety</a>	
	403-9 Work-related injuries	<a href="#">Annex III. Social indicators</a>	
	403-10 Work-related ill health	-	During 2023 there has been no recorded cases of ailments and diseases registrable labor or related deaths.
<b>GRI 404: Training and Education 2016</b>	404-1 Average training hours per year per employee	<a href="#">Annex III. Social indicators</a>	
	404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">5.1. Globalvia Team / Training</a>	
	404-3 Percentage of employees receiving regular performance and career development reviews of their performance and career development	<a href="#">5.1. Globalvia Team / Talent development</a>	85% of employees receive regular evaluations.
<b>GRI 405 Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	<a href="#">5.1. Globalvia Team</a> <a href="#">Annex III. Social indicators</a>	
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">Annex III. Social indicators</a>	



GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 3: Material Topics 2021</b>			
<b>Own workforce</b>			
<b>GRI 406: Non-Discrimination 2016</b>	406-1 Discrimination cases and corrective actions taken	<a href="#">5.1. Globalvia Team / Harassment Prevention</a>	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">6.2. Supplier approval system</a>	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child	<a href="#">6.2. Supplier approval system</a>	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">6.2. Supplier approval system</a>	
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Cases of violations involving rights of indigenous peoples		During 2023, no cases of violations of the rights of indigenous peoples have been identified.
<b>Responsible supply chain</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">6. Our value chain</a>	
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	<a href="#">6.1. Responsible management of our value chain</a>	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	<a href="#">6.2. Supplier approval system</a>	
	308-2 Negative environmental impacts in the supply chain and actions taken	<a href="#">6.1. Responsible management of our value chain</a>	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">6.2. Supplier approval system</a>	
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	<a href="#">6.2. Supplier approval system</a>	
	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">6.1. Responsible management of our value chain</a>	
<b>Affected communities</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">5.2. Local Communities</a>	

GRI Standard	GRI Disclosure	Chapter	Direct Response / Omission
<b>GRI 3: Material Topics 2021</b>			
<b>Users</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">7. Sustainable mobility for our users</a>	
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	<a href="#">7.1. User experience</a>	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">7.2. User safety</a>	
<b>Energy and emissions reduction</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">4.1. Climate commitment</a>	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	<a href="#">4.1. Climate Commitment / Energy Efficiency</a>	
	302-3 Energy intensity	<a href="#">4.1. Climate Commitment / Energy Efficiency</a>	
	302-4 Reduction of energy consumption	<a href="#">4.1. Climate Commitment / Energy Efficiency</a>	
	305-1 Direct (Scope 1) GHG emissions	<a href="#">4.1. Climate Commitment / Carbon Footprint</a>	
<b>GRI 305: Emissions 2016</b>	305-2 Energy indirect (Scope 2) GHG emissions)	<a href="#">4.1. Climate Commitment / Carbon Footprint</a>	
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">4.1. Climate Commitment / Carbon Footprint</a>	
	305-4 GHG emission intensity	<a href="#">4.1. Climate Commitment / Carbon Footprint</a>	
	305-5 Reduction of GHG emissions	<a href="#">4.1. Climate Commitment / Carbon Footprint</a>	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">4.1. Climate commitment / Other pollutant emissions</a>	
<b>Climate change adaptation</b>			
<b>GRI 3: Material Topics</b>	3-3 Management of material topics	<a href="#">4.1. Climate commitment</a>	

# Annex III

Social indicators



## Globalvia Team

### GRI 2-7

#### Distribution of employees by gender and category (at December 31)

	2021		2022		2023	
	Women	Men	Women	Men	Women	Men
<b>Total staff</b>	<b>219</b>	<b>655</b>	<b>219</b>	<b>655</b>	<b>225</b>	<b>662</b>
Management personnel	21	65	21	65	24	68
Office staff	157	171	157	171	158	202
Field personnel	41	419	41	419	43	392

#### Distribution of employees by category and age (at December 31)

	2021			2022			2023		
	< 30	30 - 50	>50	< 30	30 - 50	>50	< 30	30 - 50	>50
<b>Total staff</b>	<b>79</b>	<b>649</b>	<b>146</b>	<b>82</b>	<b>636</b>	<b>151</b>	<b>70</b>	<b>638</b>	<b>179</b>
Management personnel	2	64	20	1	69	16	0	65	27
Office staff	41	246	41	42	247	47	36	274	50
Field personnel	36	339	85	39	320	88	34	299	102



## Globalvia Team

### GRI 2-7

#### Distribution of employees by contract type and gender (at December 31)<sup>1</sup>

	2021	2022	2023
<b>Permanent contracts</b>			
Men	620	627	635
Women	212	210	217
<b>Total permanent staff</b>	<b>832</b>	<b>837</b>	<b>852</b>
<b>Temporary contracts</b>			
Men	35	24	27
Women	7	8	8
<b>Total temporary staff</b>	<b>42</b>	<b>32</b>	<b>35</b>
<b>Full-time contracts</b>			
Men	646	641	652
Women	206	204	214
<b>Total full-time staff</b>	<b>852</b>	<b>845</b>	<b>866</b>
<b>Part-time contracts</b>			
Men	9	10	10
Women	13	14	11
<b>Total part-time staff</b>	<b>22</b>	<b>24</b>	<b>21</b>

1. Given the nature of the sector and the company's business, and since 96% of the workforce have a permanent contract, there is no significant variation in the workforce over the course of the year. Average data are therefore not reported, as the variation between the average number of contracts and the number of contracts at the close of the year is minimal.

## Globalvia Team

### GRI 2-7

#### Distribution of employees by contract type, working hours and category (at December 31)

	2021	2022	2023
<b>Permanent contracts</b>			
Management personnel	85	85	91
Office staff	313	324	350
Field personnel	434	428	411
<b>Total permanent staff</b>	<b>832</b>	<b>837</b>	<b>852</b>
<b>Temporary contracts</b>			
Management personnel	1	1	1
Office staff	15	12	10
Field personnel	26	19	24
<b>Total temporary staff</b>	<b>42</b>	<b>32</b>	<b>35</b>
<b>Full-time contracts</b>			
Management personnel	85	85	90
Office staff	319	325	350
Field personnel	448	435	426
<b>Total full-time staff</b>	<b>852</b>	<b>845</b>	<b>866</b>
<b>Part-time contracts</b>			
Management personnel	1	1	2
Office staff	9	11	10
Field personnel	12	12	9
<b>Total part-time staff</b>	<b>22</b>	<b>24</b>	<b>21</b>

## Globalvia Team

### GRI 2-7

#### Distribution of employees by contract type, working hours and age (at December 31)

	2021	2022	2023
<b>Permanent contracts</b>			
Under 30	69	73	63
Between 30 and 50	623	620	616
Over 50	140	144	173
<b>Total permanent staff</b>	<b>832</b>	<b>837</b>	<b>852</b>
<b>Temporary contracts</b>			
Under 30	10	9	7
Between 30 and 50	26	16	22
Over 50	6	7	6
<b>Total temporary staff</b>	<b>42</b>	<b>32</b>	<b>35</b>
<b>Full-time contracts</b>			
Under 30	79	79	67
Between 30 and 50	633	616	623
Over 50	140	150	176
<b>Total full-time staff</b>	<b>852</b>	<b>845</b>	<b>866</b>
<b>Part-time contracts</b>			
Under 30	0	3	3
Between 30 and 50	16	16	15
Over 50	6	5	3
<b>Total part-time staff</b>	<b>22</b>	<b>24</b>	<b>21</b>

## Workforce equality and diversity

### GRI 405-1

#### Distribution of employees with disabilities by country (at December 31)

	2021	2022	2023
Spain	15	15	24
Costa Rica	3	2	1
Ireland	1	1	0
Portugal	2	2	1
<b>total</b>	<b>21</b>	<b>20</b>	<b>26</b>

#### Distribution of employees with disability by category and gender (at December 31)

	2021	2022	2023
<b>Management personnel</b>	0	1	0
Women	1	0	0
Men	5	1	0
<b>Office staff</b>	4	5	4
Women	1	4	3
Men	15	1	1
<b>Field personnel</b>	0	14	22
Women	15	0	3
Men	0	14	19





## Talent Development

### GRI 404-1

#### Training hours by category (at December 31)

	2021	2022	2023
Management personnel	4,706	4,527	6,412
Office staff	18,242	19,298	28,756
Field personnel	8,601	9,022	14,664
<b>Total workforce</b>	<b>31,549</b>	<b>32,847</b>	<b>49,832</b>
<b>Average hours of training per employee</b>	<b>36,10</b>	<b>37,70</b>	<b>56,18</b>

#### New hires (at December 31)

	2021		2022		2023	
	Women	Men	Women	Men	Women	Men
New hires	36	74	25	87	38	81
Staff turnover <sup>1</sup>	29	78	18	80	20	66

#### Dismissals (at December 31)

	2021	2022	2023
<b>Total</b>	<b>28</b>	<b>38</b>	<b>34</b>
Women	10	4	9
Men	18	34	25
Age under 30 years	1	3	5
Age between 30 and 50 years	15	28	20
Age over 50 years	12	7	9
Management personnel	2	2	4
Office staff	10	13	9
Field personnel	16	23	21

1. Voluntary departures or dismissals of employees.

## Health and safety

### GRI 403-9

Accident statistics	2021	2022	2023
Deaths resulting from an occupational injury (No.)	0	0	0
Occupational injuries with major consequences (not including deaths) (No.)	0	0	0
Recordable work-related injuries (No.) <sup>1</sup>	38	50	38
Recordable occupational accident injury rate <sup>2</sup>	4.7	6.0	4.6
Hours worked (No.)	1,608,472	1,671,371	1,665,757

## Labor relations

### GRI 2-30

#### Percentage employees covered by collective agreements by country<sup>3</sup>

	2021	2022	2023
Spain	100	100	100
Chile	8	4	3
Costa Rica <sup>4</sup>	0	0	0
USA	0	0	0
Ireland	0	0	0
Mexico	0	n.a.	n.a.
Portugal	62	57	44

1. Bruising, burns, impact and muscle injuries.

2. Recordable occupational accident injury rate: number of recordable occupational accident injuries / number of hours worked x 200,000

3. It should be borne in mind that outside Spain there is no mandatory requirement for employees to be covered by a collective agreement. In Chile, a collective agreement applies only when a trade union is formed at a company, and only with regard to its members. In Portugal it applies only to certain groups belonging to a sector of activity for which a sectoral collective agreement does exist.

4. The negotiation of collective agreements does not apply in Costa Rica, Ireland and the United States.



## Compensation and welfare benefits

### GRI 405-2

Average remuneration by gender, age and category (in euros)	2021	2022	2023	Variation 2022-2023
<b>By gender</b>				
Women	38,818	43,225	40,497	-6.3%
Men	38,072	40,960	42,368	3.4%
<b>Wage gap<sup>1</sup></b>	<b>-2%</b>	<b>-6%</b>	<b>4%</b>	<b>10%</b>
<b>By age group</b>				
Age under 30 years	18,775	16,012	18,595	16.1%
Age between 30 and 50 years	36,448	40,386	40,505	0.3%
Age over 50 years	46,812	54,405	55,954	2.9%
<b>By professional category</b>				
Management personnel	121,218	131,498	134,589	2.4%
Office staff	32,548	38,294	36,314	-5.2%
Field personnel	23,635	24,819	26,906	8.4%

<b>Wage gap</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Gross hourly wage of women	22.2	24.5	24.9
Gross hourly wage of men	22.2	22.7	23.1
<b>Ratio</b>	<b>1.00</b>	<b>1.08</b>	<b>1.08</b>

1. Wage gap: (average salary for men - average salary for women) / average salary for men.



## Compensation and welfare benefits

### GRI 202-1

Ratio of standard entry level wage by gender  
to local minimum wage  
(in euros) (at December 31)

	MW <sup>1</sup> annualized	Initial average (men)	Initial average (women)	Variation (men)	Variation (women)
<b>2023</b>					
Spain	15,120	18,872	19,478	26%	-40%
Chile	6,192	13,563	13,070	3%	14%
Portugal	9,840	14,637	26,154	-27%	39%
USA	13,314	35,669	48,847	16%	n.a.
Ireland	21,294	31,739	62,815	22%	n.a.
Costa Rica	5,353	8,185	15,049	19%	36%
<b>2022</b>					
Spain	14,000	15,003	32,546	-30%	16%
Chile	4,550	13,223	11,424	43%	20%
Portugal	9,870	19,917	18,766	59%	2%
USA	13,314	30,763	0 <sup>2</sup>	4%	n/a <sup>2</sup>
Ireland	21,294	25,976	0 <sup>2</sup>	2%	n/a <sup>2</sup>
Costa Rica	5,353	6,870	11,042	11%	-15%
<b>2021</b>					
Spain	13,510	21,477	28,104		
Chile	4,596	9,219	9,540		
Portugal	9,310	12,564	18,393		
USA	12,289	29,691	0 <sup>2</sup>		
Ireland	20,686	25,434	0 <sup>2</sup>		
Costa Rica	5,052	6,214	12,972		

1. Minimum Wage.

2. There are no women in the initial categories.

## Work-life balance

### GRI 401-3

	2021			2022			2023		
	Women	Men	Total	Women	Men	Total	Women	Men	Total
Employees with right to leave	19	36	55	13	27	40	13	31	44
Employees taking leave	19	36	55	13	27	40	13	31	44
Employees who returned at the end of leave	12	36	48	10	20	30	13	28	41
Employees still working at the company 12 months after re-turning	5	29	34	9	18	27	5	14	19
<b>Return-to-work rate<sup>1</sup></b>	63%	100%	87%	77%	74%	75%	100%	90%	93%
<b>Retention rate<sup>2</sup></b>	42%	81%	71%	90%	90%	90%	38%	50%	46%

1. Work resumption rate = (Employees who returned at the end of leave / Employees taking leave) x 100.

2. Retention rate = (Employees still working at the company 12 months after returning / Employees who returned at the end of leave) x 100.



# Annex IV

**Membership of associations**



## GRI 2-28

### GLOBALVIA INVERSIONES, S.A.

- US Chamber of Commerce in Spain (AmChampSpain)
- Asociación Americana de Metros y Subterráneos (ALAMYS)
- Asociación para el Progreso de la Dirección (APD)
- Asociación de Empresas Constructoras y Concesionarias de infraestructuras (SEOPAN)
- UITP (2023 quota processed in 2022 and 2024 quota in 2024)
- Asociación de Directivos de Comunicación (Dircom)
- Iniciativa Gerentes de Riesgos Españoles Asociados (IGREA)
- Red Española del Pacto Mundial - UN Global Compact
- Cámara de Comercio Canadá España
- Consejo Empresarial Alianza por Iberoamérica (Ceapi)
- Fundación de los Ferrocarriles Españoles (Vía Libre)
- Asociación Española de Gerencia de Riesgos y Seguros (AGERS)
- Railgrup

- Madrid Green Urban Mobility Lab

- CTN-159 "SISTEMAS INTELIGENTES DE TRANSPORTE"

- ITS Spain

- LBG Spain

- Instituto de Auditores Internos de España

### AUTOPISTA CENTRAL GALLEGA

- Asociación de Empresas Constructoras y Concesionarias de infraestructuras (SEOPAN)

### TRANVÍA DE PARLA

- Asociación Americana de Metros y Subterráneos (ALAMYS)
- Asociación de Empresas Gestoras de los Transportes Urbanos Colectivos (ATUC)
- Fundación de los Ferrocarriles Españoles (Vía Libre)
- Asociación de Empresas Gestoras de los Transportes Urbanos Colectivos (ATUC)
- Asociación para el Progreso de la Dirección (APD)

### OPENVIA MOBILITY S.L.

- Railway Innovation Hub

### OPENVIA AIR (BLUENEST)

- Alliance for new mobility Europe (AME)
- Centro de Innovación para la Logística y el Transporte de Mercancías (CITET)

### SCUTVIAS-AUTOESTRADAS DA BEIRA INTERIOR, S.A

- Asociación Portuguesa de Concesionarios de Carreteras y Puentes con Peajes (APCAP)

### AUTO-ESTRADAS XXI

- Asociación Portuguesa de Concesionarios de Carreteras y Puentes con Peajes (APCAP)
- Associação Portuguesa de Gestão e Eng. Industrial (APGEI)

### GLOBALVIA JONS

- CIPD - Chartered Institute of Personnel and Development
- IBEC

### UTA 27

- Cámara Costarricense de la Construcción
- Cámara Oficial Española de Comercio e Industria en Costa Rica
- Asociación de Carreteras y Caminos de Costa Rica
- Cámara de Exportadores de Costa Rica (CADEXO)
- AMCHAM - Cámara costarricense americana de comercio
- Consejo Consultivo de Responsabilidad Social

### GLOBALVIA CHILE

- Cámara Oficial Española de Comercio de Chile
- Consejo Políticas de Infraestructura (CPI)

### GLOBALVIA INVERSIONES HOLDING

- Association for the Improvement of American Infrastructure (AIAl)
- International Bridge, Tunnel and Turnpike Association (IBTTA)

### GLOBALVIA OPERATIONS USA

- Cornell University - Cornell Program in Infrastructure Policy



# Annex V

## Acronyms



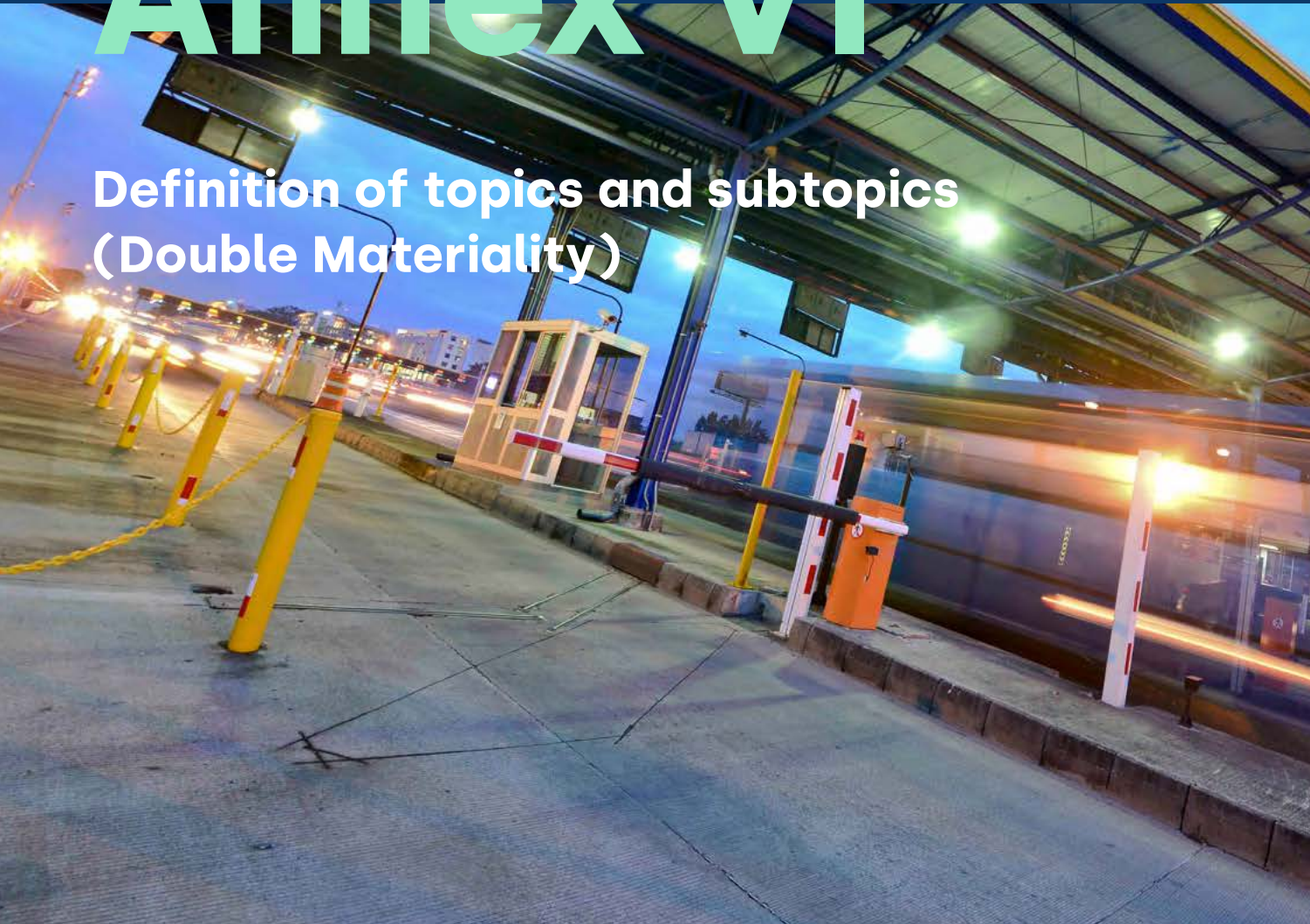
## Acronyms

<b>APCAP</b>	Associação Portuguesa das Sociedades Concessionárias de Autoestradas ou Pontes com Portagens	<b>LED</b>	Light Emitting Diode
<b>CCL</b>	Canuck Capital Limited	<b>LGD</b>	General Disability Act
<b>CEO</b>	Chief Executive Officer	<b>LGBTIQ+</b>	Lesbian, Gay, Bisexual, Transgender, Intersex, Lesbian, gay, bisexual, transgender, Intersex, queer/questioning, asexual and many other terms
<b>CFO</b>	Chief Financial Officer	<b>NIS</b>	Network and Information Systems
<b>CNMV</b>	Comision Nacional del Mercado de Valores (National Securities Market Commission)	<b>OECD</b>	Organization for Economic Cooperation and Development
<b>CO<sub>2</sub></b>	Carbon Dioxide	<b>PPE</b>	Personal Protective Equipment
<b>CSRD</b>	Corporate Sustainability Reporting Directive	<b>PR</b>	Physical Risks
<b>EFRAG</b>	European Financial Reporting Advisory Group	<b>SDG</b>	Sustainable Development Goals
<b>ESRS</b>	European Sustainability Reporting Standard	<b>SME</b>	Small and Medium Enterprises
<b>ERM</b>	Enterprise Risk Management	<b>REC / IREC</b>	Renewable Energy Certificate / International Renewable Energy Certificate
<b>ESG</b>	Environmental, Social and Governance	<b>REDI</b>	Business Network for LGBTI Diversity and Inclusion
<b>EU</b>	European Union	<b>CSR</b>	Corporate Social Responsibility
<b>GHG</b>	Greenhouse Gases	<b>S.A.</b>	Public Limited Company
<b>GRESB</b>	Global Real Estate Sustainability Benchmark	<b>S.L.U.</b>	Private Limited Company
<b>GRI</b>	Global Reporting Initiative	<b>S.P.A</b>	Joint Stock Company
<b>HOS</b>	High pressure sodium	<b>SBTi</b>	Science-Based Targets Initiative
<b>HR</b>	Human Resources	<b>S.L</b>	Sociedad Limitada (Limited Liability Company)
<b>ILO</b>	International Labour Organization	<b>TCFD</b>	Task Force on Climate-related Financial Disclosures
<b>IMS</b>	Integrated Management System	<b>TR</b>	Transition Risks
<b>IROs</b>	Impacts, Risks and Opportunities	<b>UITP</b>	Union International des Transports Publics
<b>ISO</b>	International Organization for Standardization	<b>UNE-EN</b>	A Spanish Standard - European Standard
<b>IT</b>	Information Technology	<b>UITP</b>	Union International des Transports Publics



# Annex VI

Definition of topics and subtopics  
(Double Materiality)





### Definition of topics and subtopics (double materiality)

ESG	Topic	Ranking	Subtopic
E	Energy and emissions reduction	10	Energy efficiency and energy consumption*
		2	Carbon emissions*
	Climate change adaptation	11	Climate change adaptation*
		16	Sustainable and resilient infrastructure
	Water management	30	Inland water consumption
		--	Seawater consumption
	Biodiversity and natural capital	--	Degradation of marine habitats
		21	Biodiversity and natural capital
	Circular economy and sustainable use of resources	19	Use of renewable and non-renewable resources
		25	Circular business model
		27	Waste management
	Pollution	28	Noise pollution
		24	Air pollution (not including GHGs)
		31	Soil contamination
			Water pollution and discharges

ESG	Topic	Ranking	Subtopic
S	Own workforce	4	Health, safety, and employee well-being*
		13	Talent retention, equal treatment, and opportunities for all*
		12	Human rights, fundamental freedoms, and democratic principles*
	Responsible supply chain	5	Safety, health, and well-being in the value chain*
		14	Equality, human rights, and social justice in the value chain*
		15	ESG criteria in the supply chain*
	Affected communities	7	Contribution to local and social development*
		29	Rights of indigenous communities
	Users	8	User experience*
		9	User health and road and rail safety*
		17	Universal accessibility

G	Ethics, transparency and business conduct	1	Prevention of corruption, money laundering, and bribery*
		20	Code of Conduct and Whistleblower Channel
		23	Transparent and responsible taxation
		26	Corporate Governance
	Business management	3	Resilience to macro-economic and socio-political changes*
		22	Sustainable financing
	Cybersecurity	6	Cybersecurity*
	Digitalization and innovation	18	Digitalization and innovation

\* Material subtopics

# Annex VII

Verification report



## Annex VII. Verification report

### GRI 2-5



*This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.*

### Independent verification report

To the shareholders of Global Vía Infraestructuras, S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2023 of Global Vía Infraestructuras, S.A. (Parent company) and subsidiaries (hereinafter "Global Vía" or the Group) which forms part of the Group consolidated management report.

The content of the SNFI includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in "Annex I. Table of contents according to non-financial and diversity information law 11/2018 70" and in the "Annex II. GRI content index (Global Reporting Initiative)" included in the accompanying SNFI.

#### Responsibility of the directors of the Parent company

The preparation of the SNFI included in Global Vía's consolidated management report and the content thereof, are the responsibility of the directors of Global Vía Infraestructuras, S.A. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and using as a reference the criteria of the *Sustainability Reporting Standards of the Global Reporting Initiative* ("GRI Standards") as per the details provided for each matter in the "Annex I. Table of contents according to non-financial and diversity information law 11/2018 70" and in the "Annex II. GRI content index (Global Reporting Initiative)" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of Global Vía Infraestructuras, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

#### Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to

PricewaterhouseCoopers Auditores, S.L., Torre PuC, Pº de la Castellana 259 B, 28046 Madrid, España  
Tel.: +34 915 684 400 / +34 902 021 111, Fax: +34 915 685 400, www.pwc.es

R. M. Madrid, hoja M-43.988, folio 75, tomo 9.267, libro 8.054, sección 3ª  
Inscrita en el R.O.A.C. con el número 50242 - NIF: B-79031290



Global Vía Infraestructuras, S.A. and its subsidiaries

design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

#### Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors ("Instituto de Censores Jurados de Cuentas de España").

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of the Group that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:


- Meetings with the Global Vía Infraestructuras, S.A. personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2023, based on the materiality analysis carried out by the Group and described in section "2.4. Double materiality", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2023.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2023.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2023 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.

#### Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of Global Vía Infraestructuras, S.A. and its subsidiaries, for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and using as a reference the criteria of GRI as per the details provided for each matter in the "Annex I. Table of contents according to non-financial and diversity information law 11/2018 70" and in the "Annex II. GRI content index (Global Reporting Initiative)" of the aforementioned Statement.

Annex VII. Verification report

GRI 2-5



Global Via Infraestructuras, S.A. and its subsidiaries

**Use and distribution**

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

Original in Spanish signed by Joaquín Guerola

June 3, 2024

3





SUSTAINABILITY REPORT · NFIS

2023