

Appendix to the 2020 Management Report Follow-up of the CSR Master Plan



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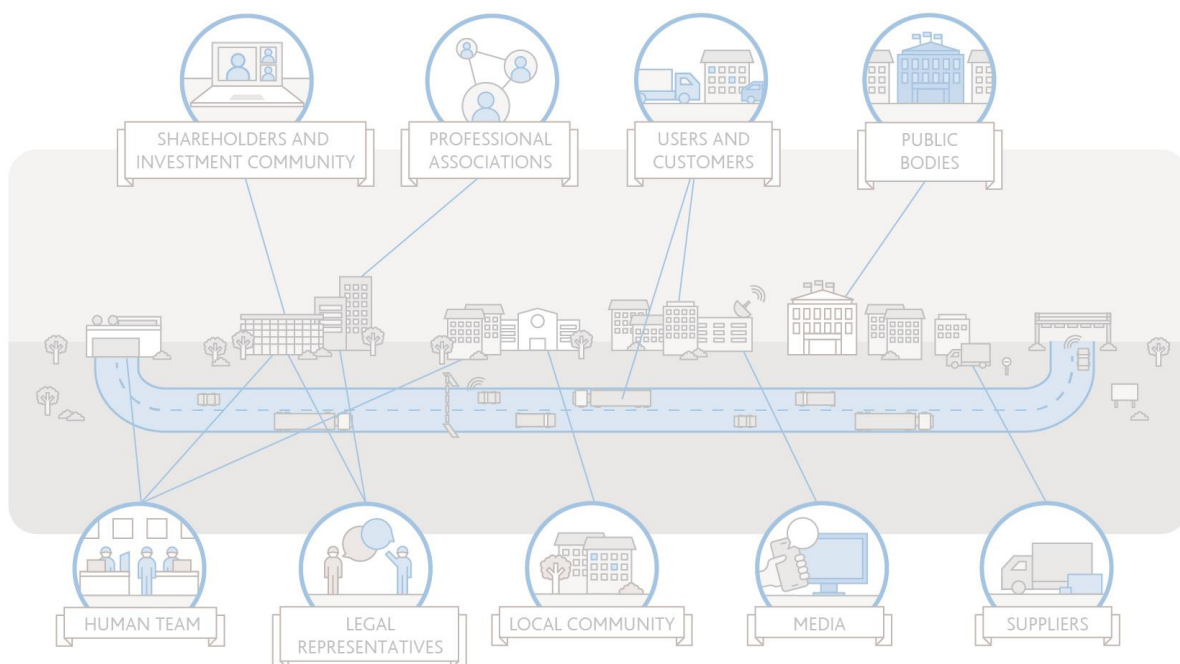
Stakeholders and materiality

Stakeholders

Abertis has a formal stakeholder map, which is prepared on the basis of the individual stakeholder maps developed by each of the subsidiaries and countries that are progressively included in the scope of the CSR Master Plan. In 2020, within the framework of the update of the materiality analysis, the new Mexican activities were included in the global stakeholder map, while the subsidiaries making up the Mobility Services activity have yet to be included.

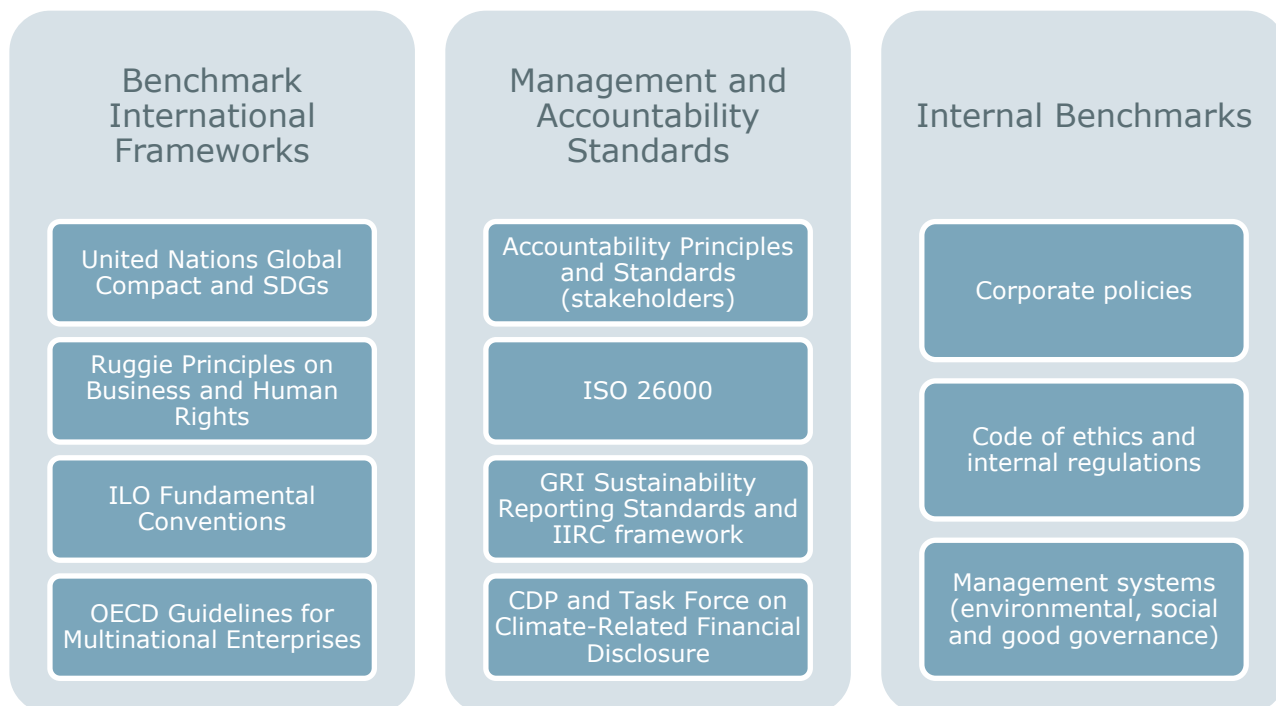
The operational structure of the Mexican activities, which is very similar to that of other countries, did not give rise to major changes in the Group's stakeholder map, which retains substantially all of the features and expectations identified to date.

Similarly, the specific analysis of the COVID-19 factor in the materiality update brought to light the increased significance of stakeholders' health and safety expectations, especially in the group comprising employees and workers, users, suppliers and the local community. Although there was no radical change in expectations, significant modifications were identified in the priorities of the various stakeholders, which were reflected in the final material issues for 2020. Also, there was a significant change in the type of communication channels used, as well as in the frequency of the communications and the type of messages. Interaction with each of the stakeholders increased greatly as a result of the new scenario for operations and relationships resulting from the pandemic, in tandem with a substantial rise in the use of telematic and electronic channels, which in some cases have completely replaced the in-person and more traditional communications channels that had previously been used. The continuity and permanence of such changes needs to be assessed, and this will be analysed in formal consultations to be conducted with the various stakeholders in 2021.



Materiality

The methodology used to perform Abertis' materiality analysis includes the commitments established for the organization by the various benchmark international frameworks, together with the specific management and accountability standards for maximising the contribution to the sustainable development of the Group's activities and the internal standards making up the organization's body of regulations.



In 2020, the Group's materiality was reviewed and updated in order to include the new countries added to the scope of the CSR Master Plan, principally Mexico, and to reflect the across-the-board impacts that the COVID-19 pandemic has had on all the countries and activities. Therefore, a review was conducted of all the industry and geographical benchmarking performed in 2019, in addition to an update of the regulatory changes applicable to Abertis' activities, with the work performed to date remaining in force.

The definition of the life cycle of the toll-road and Mobility Services activities has not changed, although the impacts associated with each stage of the life cycle have been affected by the pandemic-related scenario. Certain life-cycle-related activities have been affected by the social and economic changes resulting from the "new normality" situation, in particular the changes in mobility habits, the disruptions in global supply chains and the impact on infrastructure maintenance and construction work.

The analysis of the sector of activity involved the same organizations considered in the previous year, and was updated in order to identify substantial changes. Similarly, the whole geographical analysis was reviewed and updated, maintaining the countries analysed in 2019 (Brazil, France, Spain, Chile, Argentina, Puerto Rico, Italy, India, Ireland, the UK, the US, Canada, Hungary and Croatia) and with the addition of Mexico due to the inclusion of its new toll roads in the scope of the CSR Master Plan. 2020 witnessed an increase in the significance and public awareness of the following issues: governance, human rights risks, fundamental principles at work, work and employment relationships, occupational health and safety, all the fundamental environmental issues, anti-corruption, consumer health and safety and active involvement in the community.

An across-the-board analysis of the COVID-19 factor was performed, based on the ISO 26000 core subjects; the impacts were identified at both country and industry level, and, in addition to the public documentation related to these factors, specific studies and analyses of the impact of the pandemic by various Spanish and international organizations were also included. The most significant matters associated with the pandemic at both industry and geographical level included: governance issues, working conditions and social protection, discrimination and vulnerable groups, fundamental principles and rights at work, social dialogue, occupational health and safety, regulatory compliance, prevention of

pollution, sustainable resource use, climate change mitigation and adaptation, social responsibility in the value chain, consumer health and safety protection, access to essential services, active involvement in the community, education and culture, health, social investment and mechanisms for resolving grievances associated with social impacts.

The review and update of the analysis of regulations applicable to the Group's activities confirmed the extensive development of new legislation in Spain related to specific issues of a material nature for the organization, such as the National Climate Change Adaptation Plan, the new regulation on remote working and legislative developments associated with the future sustainable mobility law.

The entire materiality update process was documented and compiled in the 2020 Materiality Dossier, which, together with the related appendices, provides access to detailed and specific information on the changes occurring in the year. The matters already detected as being material still appear in the Dossier, and new considerations common to both sectors of activity have been added, including human rights risk situations, discrimination and vulnerable groups within and outside the organization, together with social responsibility in the value chain, access to essential services, and health and social investment outside the organization.

The infographic below summarizes the main changes and presents the material issues at the Abertis Group associated with the life cycle of its activities, highlighting the changes associated with the COVID-19 factor, and including good health and well-being (SDG 3) as a significant SDG. The permanent nature of these changes will be analysed in coming work on the review of materiality, which will evaluate the extent to which some of the material issues prove to be specific to the current situation or become structural issues for the activities and countries in which the organization operates. The magnitude and impact of the pandemic in social, economic and environmental terms had a bearing on the decision to modify the materiality, although it might only be on a temporary basis for 2020.

MATERIAL ASPECTS IN THE LIFE CYCLE AND SDG

-- Topics that increase its relevance in the context of the pandemic

Suppliers Abertis Clients All

TOLL ROADS

OPERATION AND MANAGEMENT

- | | |
|---|---|
| <ul style="list-style-type: none"> Employment Professional development Occupational health and safety Energy and water consumption Material consumption Positive social and environmental criteria | <ul style="list-style-type: none"> Occupational health and safety Material consumption Energy and water consumption Climate change and emissions |
| <ul style="list-style-type: none"> Local purchases Talent retention Diversity and equal opportunity Appraisal of suppliers Biodiversity Noise | |

CONSTRUCTION AND MAINTENANCE

- | | |
|--|---|
| <ul style="list-style-type: none"> Material consumption Energy and water consumption Climate change and emissions Occupational health and safety Waste and waste water | <ul style="list-style-type: none"> Occupational health and safety Material consumption Energy and water consumption Climate change and emissions |
| <ul style="list-style-type: none"> Biodiversity Restoration of habitats | |

USE

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

CROSS-CUTTING ISSUES

GOVERNANCE, HUMAN RIGHTS AND STAKEHOLDERS

- | | |
|--|--|
| <ul style="list-style-type: none"> Human rights Discrimination and vulnerable groups Principles and fundamental rights of work Access to essential services Social responsibility in the value chain | <ul style="list-style-type: none"> Prevention of corruption Ethical code and regulations for each country Transparency and accountability Anti-competitive behavior Mechanisms for complaints |
|--|--|

MOBILITY SERVICES

DESIGN AND DEVELOPMENT

- | | |
|---|---|
| <ul style="list-style-type: none"> Employment Human Rights Occupational health and safety Material consumption Energy and water consumption Climate change and emissions | <ul style="list-style-type: none"> Employment Professional development Occupational health and safety Energy and water consumption Positive social and environmental criteria Talent retention Local purchases Appraisal of suppliers Diversity and equal opportunity |
|---|---|

IMPLEMENTATION

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

This goal becomes material in 2020 due to the context related to the pandemic



2

CSR Master Plan

Implementation status

2020 marked the end of the term of the CSR Master Plan (CSRMP) formalized and approved in 2015, although this final stage was characterised by the situation associated with the COVID-19 pandemic, as shown in the update of the materiality analysis and the monitoring of the Group’s performance indicators.

The work performed in the year to prepare the new sustainability strategy, which must be formalized in 2021, included the commencement of work to set science-based targets for the reduction of greenhouse gas emissions and involvement in the SDG Ambition programme promoted by the United Nations Global Compact, in addition to the update of materiality. It is worth noting the involvement of the various corporate areas, including the Technical Area and the Planning and Control Area, in these programmes, thus ensuring the integration of the work in the Group’s strategic objectives.

The Board of Directors is responsible for following up and managing the CSRMP, with the assistance of the Audit and Control Committee for all matters related to non-financial performance reporting. Operational roll-out of the CSRMP is coordinated by the corporation's Corporate Reputation and Communication Area, and the CSR managers in the various business units and countries act as agents driving action at local level.

In 2021 a formal assessment will be made of the degree to which the objectives established in the CSRMP have been achieved. A preview thereof is presented in the infographic of the plan follow-up on the next page. Progress has remained constant, although attention should be drawn to significant trend changes in the spheres of circular economy and eco-efficiency, as well as to the maintenance of performance levels in the area of safety and quality.

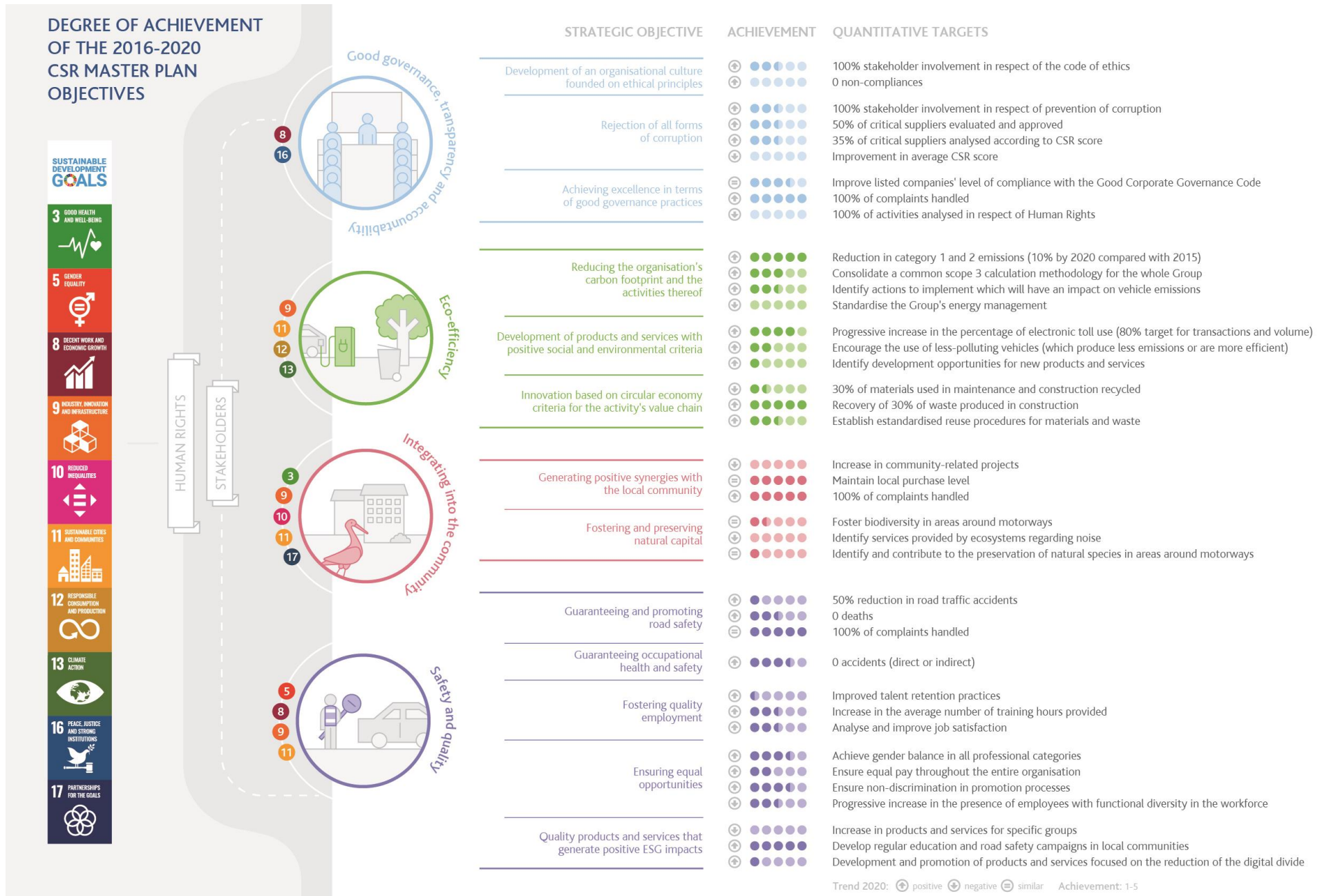
Cooperation with the Global Reporting Initiative (GRI) and Carbon Disclosure Project (CDP) organizations continued in 2020. These are considered to be fundamental alliances in the management and accountability work associated with the CSRMP.



Abertis has also participated in external environmental, social and governance (ESG) performance assessments formally conducted by rating agencies such as MSCI¹ and Sustainalytics, as well as by asset managers and other stakeholders. Requests for these assessments increased in the year, and the trend is expected to continue, due to the development of the ESG taxonomy and other related standards, promoted by the European Commission.



The information presented below is structured according to the strategic axes and objectives of the CSRMP, and contains qualitative and quantitative indicators associated with the Group’s environmental, social and good governance performance in 2020. Each of the strategic axes is preceded by an infographic that summarizes the strategic and quantitative objectives of the CSRMP, together with the related SDGs and material issues.





GOOD GOVERNANCE, TRANSPARENCY AND ACCOUNTABILITY

MATERIAL TOPIC

CORE SUBJECT ISO26000

SUSTAINABLE DEVELOPMENT GOALS

STRATEGIC OBJECTIVE

QUANTITATIVE TARGETS:

100% stakeholder involvement in respect of the code of ethics

0 non-compliances

Improve listed companies' level of compliance with the Good Corporate Governance Code

100% of complaints handled

100% of activities analysed in respect of human rights



100% stakeholder involvement in respect of prevention of corruption

50% of critical suppliers evaluated and approved

35% of critical suppliers analysed according to CSR score

Improvement in average CSR score



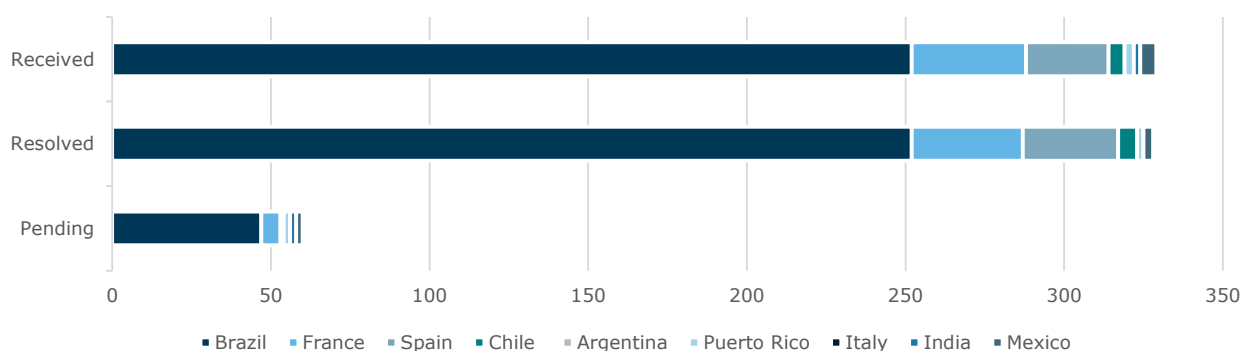
Axis 1: Good governance, transparency and accountability

Organizational culture

The practices and procedures associated with both the Group’s governance model and its compliance model aim to ensure the mechanisms required to achieve effective implementation of the commitments established in the code of ethics and the corporate policies making up Abertis’ organizational culture, which is based on ethical behaviour, anti-corruption and abidance by the law.

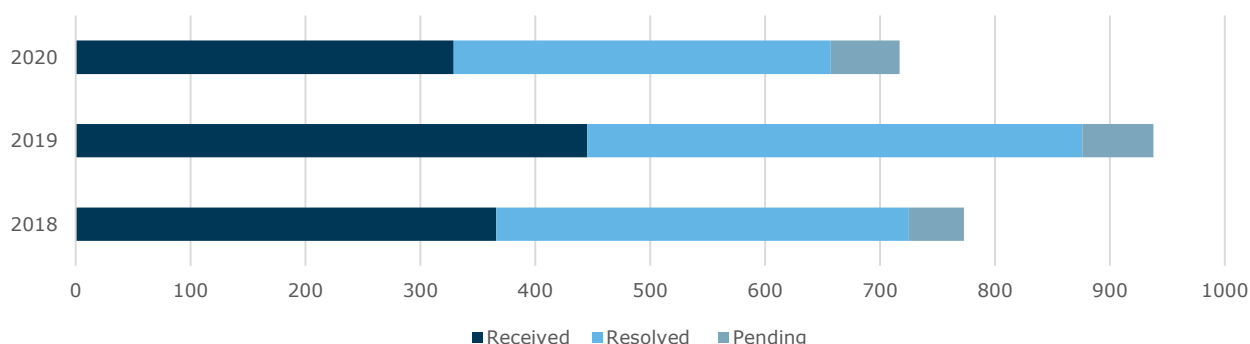
The roll-out of visible communication channels for consulting queries and reporting irregularities, the performance of training and awareness actions aimed at the various stakeholders, and the maintenance of high transparency standards make it possible to instil habits centred on the practical application of the Group’s ethical values. The ethics channel, the cornerstone of any compliance model, is focussed on guaranteeing traceable, transparent and confidential communication by stakeholders when faced with any queries or irregularities. In addition, the data on the types of communication used allow the Group to detect specific training requirements in each country.

Total number of complaints handled during the year by country



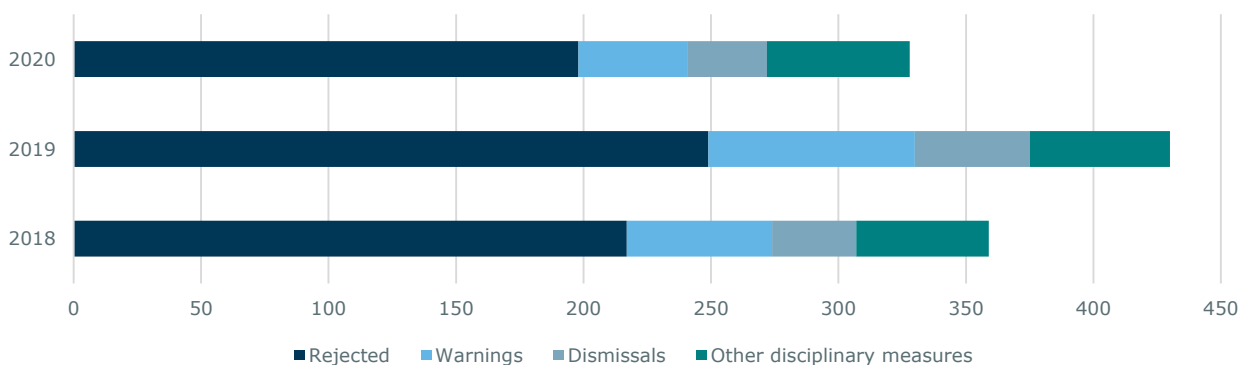
The number of complaints received in 2020 fell by 26.1% in comparison with 2019, and included 329 reports of code-of-ethics breaches, mainly in Brazil, France and Spain (which accounted for 95.4% of the complaint files opened). 84.5% of the complaints in progress during the year, which included cases from prior years, were resolved, with a total of 60 communications not yet resolved at year-end, specifically in Brazil, France, Chile, Puerto Rico, India and Mexico. In 2020 no complaints were reported in Argentina or Italy.

Historical trend in reports received and processed



The fall in reports of code-of-ethics breaches was across the board in all countries and activities, except for Mexico, which was included in the scope of the data in 2020. The causes underlying the reports received remained constant with respect to prior years, involving mainly violations of internal and occupational health and safety policies (40.7%), other issues (17.9%), workplace harassment (15.8%) and conflicts of interest (6.7%).

Total complaints resolved by type of resolution



60.4% of the complaints resolved in 2020 (328) were rejected, a higher percentage than the year before. The trend in the other forms of resolution remained constant, with 13.1% of the cases entailing warnings and 9.5% of the cases leading to the dismissal of the persons involved. Lastly, the number of cases resolved through other disciplinary measures increased with respect to the previous period, and totalled 17.1% of the complaints closed.

The reduction in reports received had a bearing on the change in the number of breaches that occurred, although these fell more than the complaints received (28.2% fewer in contrast to a reduction of 26.1%), which generated a positive change in trend in line with the objectives established by the Group. Breaches in the year totalled 130 cases.

Rejection of all forms of corruption

The Management report, in the section on Ethics and Compliance, provides a detailed description of the Group’s current compliance model, as well as the progress made in 2020. The inclusion of the new Mexican subsidiaries in the model, and the progressive roll-out of the ISO 37001 international standard in each country -achieved at corporation level and by the toll road activities in Spain-, constitute the year’s main milestones in this area.

The training of the various stakeholders involved in ensuring compliance with existing standards and procedures is a key element of the Group’s compliance model. Specific training was given in 2020 on ethical values and anti-corruption, and on the Group’s compliance model, to members of the managing bodies of the subsidiaries in Brazil, Chile, Italy and Puerto Rico. Similarly, people holding executive positions in Brazil, Chile, and Puerto Rico and at Mobility Services received training on the same topics and, in addition, these executives were provided with training on workplace harassment in Brazil and Puerto Rico and on the misuse of information in Brazil, Puerto Rico and Chile.

Furthermore, a total of 3,387 employees in Brazil, 36 in Spain and 62 in Puerto Rico, as well as all the staff at Mobility Services, received anti-corruption training, while 3,362 employees in Brazil and 62 in Puerto Rico received training on the code of ethics, the compliance model and workplace harassment. In addition, 30 employees at the head office in Spain received “advocacy lobby” training in 2020. The aforementioned training activities are scheduled to continue in 2021, and to include those countries and activities that did not perform such training in 2020.

The implementation of mechanisms supporting the roll-out of the body of regulations in each country makes it possible to adapt procedures to local realities and to ensure they function optimally. Worthy of note is the roll-out of the Integrity Agents programme in Brazil; an integrity agent is a specific figure at each of the concession operators who is responsible for disseminating the organization’s regulations and values at the same time as identifying and preventing potential situations of non-compliance risk, so as to maximise the scope of compliance model management and thus ensure the capillarity of procedures. The programme has a scheduled term of three years, until all the planned stages are completed, and a global scope as regards the stakeholders involved. In addition, Brazil held the third edition of Integrity Week in 2020, with the focus on the Group’s code of ethics in the country, which was reviewed and updated in the course of the year.

Excellence in good governance

Abertis' corporate website centralizes information on the various actions relating to the systems implemented in the good governance area. On an annual basis, the Group publishes the Annual Corporate Governance Report, which describes the actions and mechanisms employed to ensure best corporate governance practices as well as the operational roll-out thereof in the various countries and activities.

The review and update of the Good Governance Code in Spain in 2020 involved significant changes being made to a total of 20 recommendations, which had a bearing on Abertis' level of compliance with those recommendations. A total of 52 recommendations are applicable to the Group, of which the organization fully or partially complies with 88.5% (73.1% and 15.4%, respectively). Therefore, the organization currently does not comply with six recommendations, which is slightly fewer than in the previous year, seven.

The ethical channel and the formal communication channels established to receive communications from stakeholders, especially users, are the main mechanisms for making formal claims at the organization. The circumstances surrounding the pandemic in 2020 led to changes in some of these channels, with the expansion of the electronic channels, to guarantee fluid communication in relation to all areas of the Group's performance (economic, environmental, social and good governance). Substantially all the claims were addressed in 2020, and the related detail is provided in each of the content blocks containing the various associated topics.

Progress in the inclusion of Human Rights issues in the due diligence procedures was affected by the pandemic scenario, although their importance and public awareness of them have increased as a result of the impact of COVID-19. Consequently, it is necessary to review and reboot the work in 2021, with the focus on formalising due diligence procedures in the Human Rights area and integrating them into the Group's operations, both at compliance level and over the life cycle of the activity.

ECO-EFFICIENCY

MATERIAL TOPIC
CORE SUBJECT ISO26000
SUSTAINABLE DEVELOPMENT GOALS
STRATEGIC OBJECTIVE

- QUANTITATIVE TARGETS:
- Reduction in category 1 and 2 emissions (10% by 2020 compared with 2015)
 - Consolidate a common scope 3 calculation methodology for the whole Group
 - Identify actions to implement which will have an impact on vehicle emissions
 - Standardise the Group's energy management
 - Progressive increase in the percentage of electronic toll use (60% target for transactions and volume)
 - Encourage the use of less-polluting vehicles (which produce less emissions or are more efficient)
 - Identify development opportunities for new products and services



- 50% of critical suppliers evaluated and approved
- 35% of critical suppliers analysed according to CSR score
- Improvement in average CSR score
- 30% of materials used in maintenance and construction are recycled
- Recovery of 30% of waste produced in construction
- Establish standardised reuse procedures for materials and waste

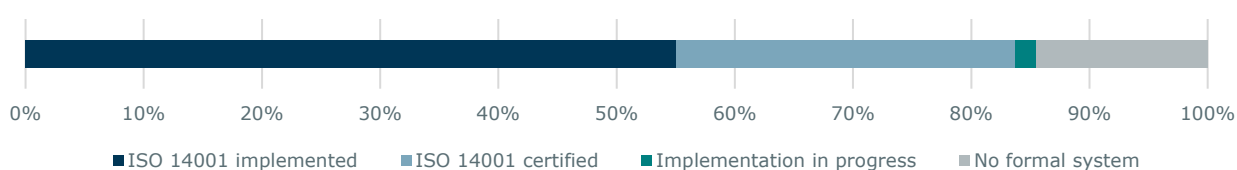


Axis 2: Eco-efficiency

Abertis' strategic objectives in relation to operational eco-efficiency focus on reducing its carbon footprint, promoting and fostering the circular economy and developing products and services with positive environmental impacts. The related material issues include the consumption of both energy and material resources, the generation of greenhouse gas emissions, particularly emissions tied to the toll road use phase, and the generation of construction and demolition waste.

The implementation of environmental management systems allows the systematization of the identification of areas with significant environmental impacts and the planning of specific actions for their mitigation, in addition to the ongoing monitoring of the magnitudes of these impacts. An environmental management system according to ISO 14001 has been implemented at Abertis facilities accounting for 83.7% of the revenue for 2020, and certification of such systems is envisaged at facilities accounting for 28.6% of revenue.

Environmental management system (percentage breakdown of Abertis' revenue)



In 2020, internal audits relating to the environmental management system were conducted at all the concession operators in Brazil, together with training activities centred on waste reduction among workers and employees and the generation of specific environmental content at Arteris University. In addition, the awareness raising campaigns for workers and users in relation to good environmental practices in the various countries continued.

Carbon footprint reduction

The management of the impacts of the pandemic affected the roll-out of work on the inclusion of climate change risks and opportunities in each of the countries. Such actions are scheduled to continue in 2021, through the completion of the project, which began in 2020, to establish science-based greenhouse gas reduction targets and formalize the various paths to meeting them.

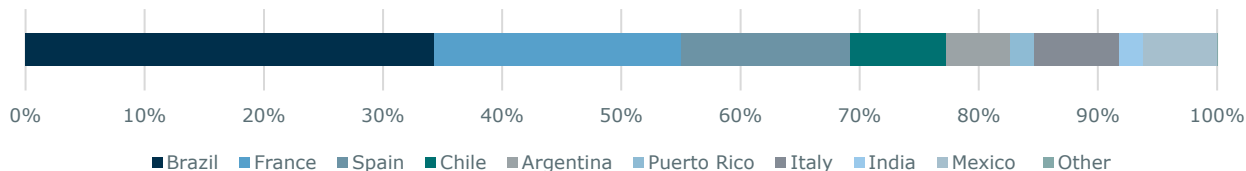
Most of the greenhouse gas emissions are concentrated in the toll road use phase of their active life cycle: 99.3% of total emissions in 2020 came under this category. The roll-out of actions centred on reducing these emissions requires the involvement of various stakeholders, as well as the need to reimagine the role of infrastructure in relation to the challenges arising from climate change.

The fuel consumption of the vehicle fleet and electricity consumption are the main sources of scope 1 and 2 greenhouse gas emissions. It should be noted that the fuel consumption of subcontractors is included in scope 1, although technically it corresponds to scope 3. Scope 3 currently consists of the emissions arising from material and water consumption, waste management, employee journeys and toll road use. Studying these categories and any changes arising in their regard on an annual basis enables the organization to evaluate carbon footprint performance over the year. Participation in the annual Carbon Disclosure Project questionnaire, the responses to which are publicly accessible, focuses on reporting carbon footprint performance in a specific and technical manner.

Mobility-related changes in 2020 linked to the pandemic had a direct impact on total greenhouse gas emissions, which fell by 16.7% with respect to the previous year and amounted to 16.9 million tonnes of CO_{2e}. In terms of scopes, this change was uneven due to improved systems for gathering data on liquid fuels relating to subcontractors. Therefore, scope 1 emissions increased by 21.5% while scope 2 emissions fell by 11.6% as a result of the reduction in electricity consumption. Globally, scope 1 and 2 emissions increased by 4.5% in absolute terms compared with the previous year, with the change varying depending on the country; increases in Brazil, Puerto Rico and India offset reductions in all the other countries.

In 2020, the change in revenue, which fell by 32.4% compared with the previous year, affected activity rates, thus increasing the year's carbon intensity by 10.2% compared with the previous year to 4,393.5 tonnes of CO_{2e} per million euros. The change in the case of scope 1 and 2 emissions was greater, 38.3%, with the emissions intensity of these scopes standing at 31.2 tonnes per million euros of revenue.

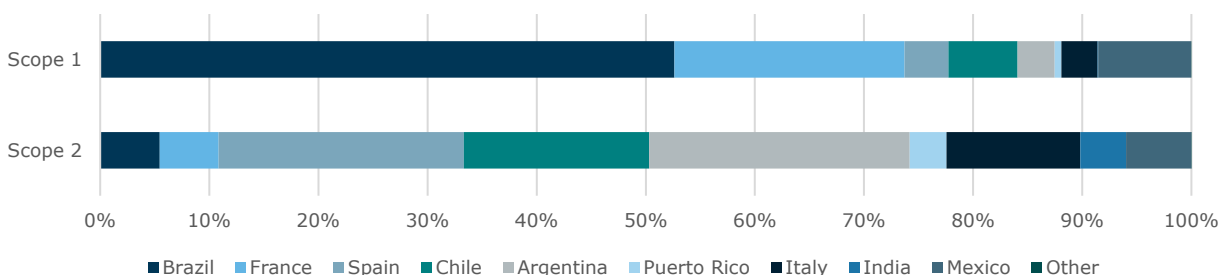
Percentage distribution of total emissions of CO₂ in 2020 by country



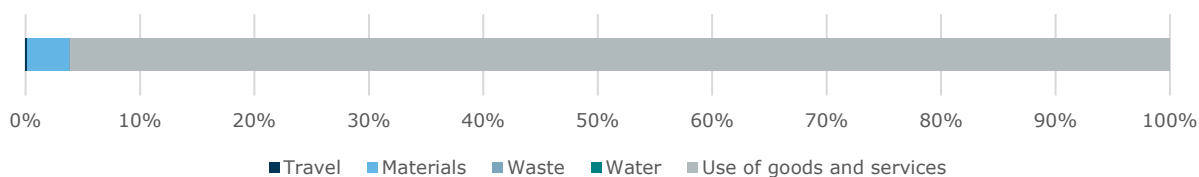
Emissions of CO_{2e} generated by country (tonnes)

	Scope 1	Scope 2	Scope 3	Total
Brazil	35,789.0	2,856.4	5,784,340.5	5,822,985.9
France	14,344.4	2,831.2	3,486,734.5	3,503,910.1
Spain	2,728.3	11,769.3	2,398,583.1	2,413,080.7
Chile	4,307.9	8,891.1	1,356,331.5	1,369,530.5
Argentina	2,316.3	12,516.4	898,793.3	913,626.0
Puerto Rico	435.3	1,768.6	329,979.3	332,183.2
Italy	2,245.3	6,417.3	1,198,838.2	1,207,500.8
India	43.7	2,193.3	343,130.0	345,366.9
Mexico	5,789.7	3,139.1	1,042,687.6	1,051,616.4
Other	13.9	0.4	15.4	29.7
Total	68,013.8	52,383.2	16,839,433.2	16,959,830.2

Percentage distribution of scope 1 and 2 CO₂ emissions by country



Percentage distribution of scope 3 emissions by source



The increase in data related to liquid fuel consumption is the basic reason behind the change in scope 1 emissions. Similarly, the reduction in electricity consumption and the improvement in associated emission factors were the main causes of the decrease in scope 2 emissions. Lastly, the increase in materials consumed was offset by the reduction in emissions linked to the use of toll roads, which gave rise to the change in scope 3 emissions.

Change in total emissionsⁱⁱ – Tonnes of CO_{2e}

	2018	2019	2020	Change vs. 2019
Scopes 1 and 2	112,592.1	115,246.6	120,397.0	4.5%
Scope 3	20,900,955.2	20,250,656.7	16,839,433.2	-16.8%
Total	21,013,547.3	20,365,903.3	16,959,830.2	-16.7%

Changes in scope 1 and 2 emissionsⁱⁱⁱ - Tonnes of CO_{2e} in relation to activity

	2018	2019	2020	Change vs. 2019
Toll roads (Tn/ADT)	4.46	4.36	5.92	35.7%

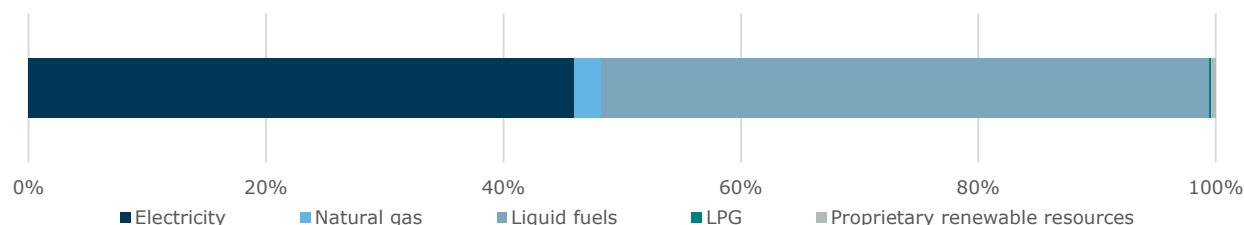
Change in total emissions^{iv} – Tonnes of CO_{2e} per million euros of revenue

	2018	2019	2020	Change vs. 2019
Scopes 1 and 2	22.4	22.6	31.2	38.3%
Scope 3	4,166.9	3,963.6	4,362.3	10.1%
Total	4,189.4	3,986.2	4,393.5	10.2%

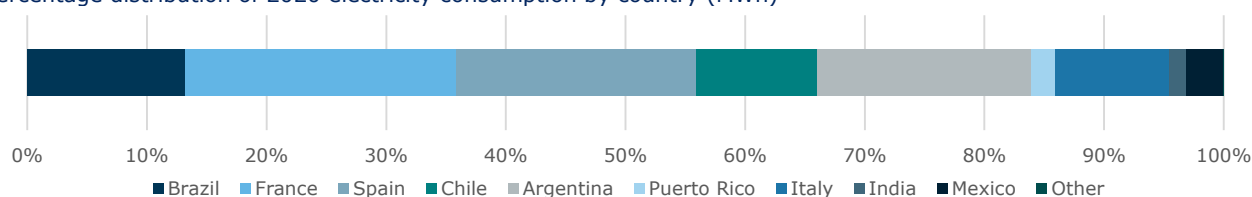
The main actions carried out in 2020 include the extension of the projects to renovate and replace lighting with LEDs in Spain, Chile and India. Also, it is worth noting the Solar Project in Mexico which, through the installation of solar panels on the roofs of buildings alongside toll roads, aims to achieve carbon-neutral electricity consumption and reduce electricity costs by promoting self-sufficiency. A total of 14 solar photovoltaic facilities are currently operational and 4 are under construction, with a total production of 278,911 kWh in 2020.

51.2% of total energy consumption in 2020 is related to liquid fuels and 46% to electricity, rebalancing the distribution with respect to previous years, with liquid fuels making a comeback as the main energy source for the organization's activities. The change in liquid fuel consumption had an impact on the figure for total energy consumed in the year, which increased by 11.7% to 474,156 MWh. LPG consumption for the year decreased slightly and amounted to 892.2 MWh, while consumption of own renewable sources increased due to the inclusion of the Mexican facilities and the positive trend in data from Brazil, Spain and Italy, with this energy source amounting to 1,764 MWh, 0.4% of Abertis' total energy consumption.

Percentage distribution of 2020 energy consumption by source (MWh)



Percentage distribution of 2020 electricity consumption by country (MWh)



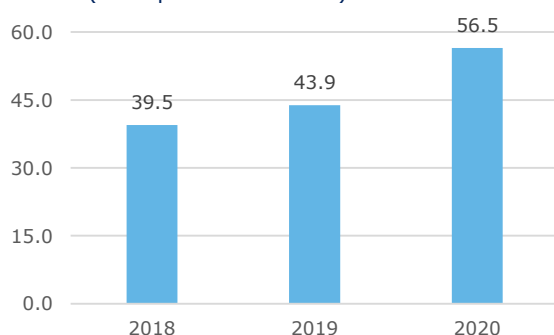
Electricity consumption by country (MWh)

	2018	2019	2020	Change vs. 2019
Brazil	26,850	37,318	28,679	-23.1%
France	54,710	50,611	49,583	-2.0%
Spain	50,650	48,626	43,593	-10.4%
Chile	23,945	24,287	22,228	-8.5%
Argentina	35,018	35,646	38,968	9.3%
Puerto Rico	3,338	3,853	4,302	11.7%
Italy	959	20,824	20,918	0.4%
India	2,497	2,874	2,936	2.1%
Mexico	---	---	6,907	---
Other	---	---	2	---
Total	197,966	224,038	218,115	-2.6%

Electricity consumption by country in relation to activity^v (MWh/ADT)

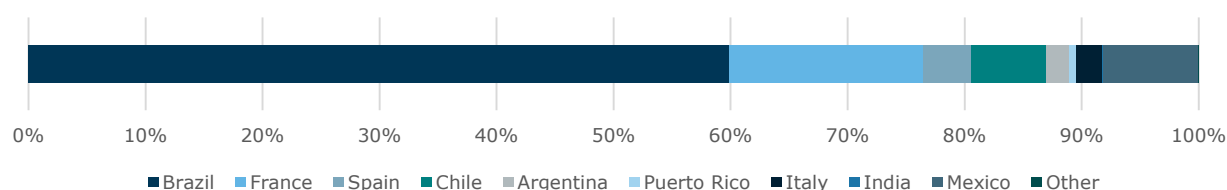
	2018	2019	2020	Change vs. 2019
Brazil	1.38	1.80	1.51	-16.4%
France	2.17	1.98	2.57	29.8%
Spain	2.22	1.91	2.48	30.1%
Chile	0.87	0.91	1.12	23.5%
Argentina	0.43	0.44	0.79	81.6%
Puerto Rico	0.05	0.06	0.08	40.6%
Italy	0.01	0.32	0.44	39.1%
India	0.12	0.13	0.15	20.8%
Mexico	---	---	0.52	---
Total	7.68	8.70	10.70	23.0%

Changes in electricity consumption in relation to revenue (MWh per million euros)



Electricity consumption was affected by the context of the pandemic in terms of office use and, therefore, demand for this energy source was lower. The changes in Argentina, Puerto Rico, Italy and India were due to the installation of new lighting on roads that had been poorly lit, as well as to the fixed maintenance of this service of relevance to road safety and with little relation to road-use intensity. Changes in relative terms were affected by the reduction in both activity (in terms of ADT) and revenue.

Percentage distribution of liquid fuel consumption in 2020 by country (litres)



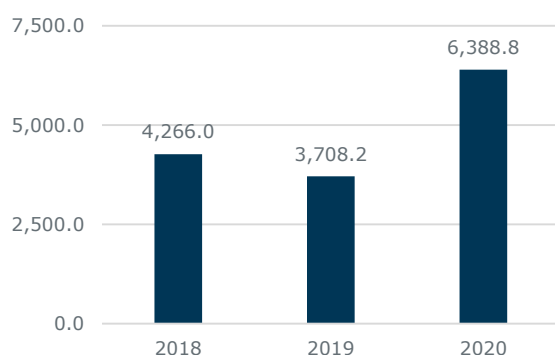
Liquid fuel consumption by country^{vi} (litres)

	2018	2019	2020	Change vs. 2019
Brazil	12,403,392	10,629,379	14,770,584	39.0%
France	4,301,586	3,798,815	4,086,942	7.6%
Spain	1,337,477	1,386,285	1,015,656	-26.7%
Chile	1,835,554	1,688,402	1,588,732	-5.9%
Argentina	682,412	686,740	462,825	-32.6%
Puerto Rico	162,110	142,784	155,690	9.0%
Italy	646,262	584,892	539,911	-7.7%
India	28,907	28,344	18,248	-35.6%
Mexico	---	---	2,018,362	---
Other	---	---	5,147	---
Total	21,397,700	18,945,641	24,662,097	30.2%

Liquid fuel consumption^{vii} by country in relation to activity (L/ADT)

	2018	2019	2020	Change vs. 2019
Brazil	637.0	513.6	771.8	50.3%
France	170.2	148.9	210.5	41.4%
Spain	60.5	56.1	59.2	5.5%
Chile	66.4	63.1	80.1	27.0%
Argentina	8.3	8.4	9.4	11.9%
Puerto Rico	2.3	2.1	2.8	37.3%
Italy	9.9	8.9	11.4	27.8%
India	1.4	1.3	1.0	-23.9%
Mexico	---	---	151.3	---
Total	829.6	735.5	1,215.4	65.3%

Changes in liquid fuel consumption in relation to revenue (litres per million euros)^{viii}



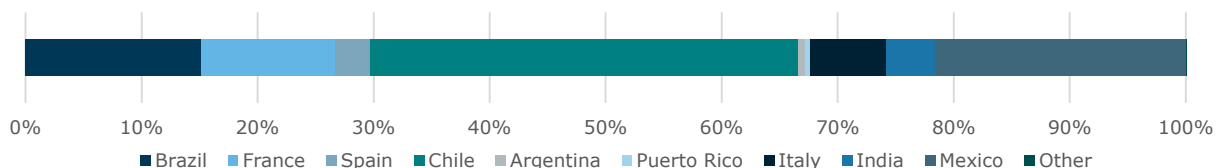
The improvement in the collection of data on subcontractors had an impact on changes in liquid fuel consumption data, particularly in Brazil and Puerto Rico. 51.1% of the diesel consumption of the vehicle fleet and 66.1% of the consumption of equipment other than the vehicle fleet are related to subcontractors. The total number of vehicles in the organization's fleet remained constant at 3,254, as did the type of vehicles, with 87% using fossil fuels.

Brazil's natural gas consumption increased due to the acquisition of gas kits for all fleet vehicles, which offset the reductions resulting from the effects of the pandemic in all the other countries.

Natural gas consumption by country (kWh)^x

	2018	2019	2020	Change vs. 2019
Brazil	31,654	123,534	560,666	353.9%
France	5,774,990	6,379,530	5,934,101	-7.0%
Spain	70,285	70,574	52,924	-25.0%
Argentina	29	430,195	320,314	-25.5%
Italy	1,010,324	4,685,624	3,759,418	-19.8%
Total	6,887,283	11,689,456	10,627,423	-9.1%

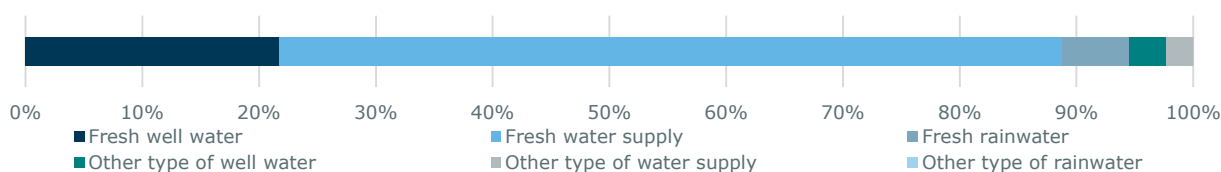
Percentage distribution of 2020 water consumption by country (m³)



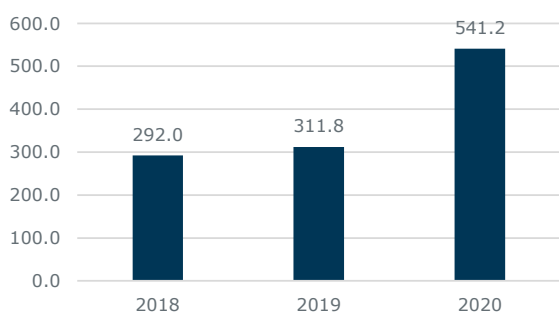
Water consumption* by country (m³)

	2018	2019	2020	Change vs. 2019
Brazil	130,060	112,404	315,753	180.9%
France	285,615	231,896	240,740	3.8%
Spain	94,943	81,459	64,635	-20.7%
Chile	734,441	957,103	769,533	-19.6%
Argentina	16,293	19,528	13,899	-28.8%
Puerto Rico	13,097	10,789	8,018	-25.7%
Italy	190,343	180,107	137,152	-23.8%
India	0	0	87,954	180.9%
Mexico	---	---	451,386	---
Other	---	---	60	---
Total	1,464,792	1,593,286	2,089,130	31.1%

Distribution of 2020 water consumption by source and type of water (m³)



Change in water consumption in relation to revenue (m³ per million euros)



Improvements in information collection systems, the roll-out of specific projects and the increase in user service points had an impact on water consumption, primarily in Brazil and India, which offset reductions in all the other countries, especially in the context generated by the pandemic.

94.5% of the water consumed is fresh water, and 30.7% is from own sources (wells and rainwater), a significant change from the previous year. 19.8% of the water consumed relates to activities carried on by subcontractors.

Circular economy innovation

The consumption of recycled materials and the recovery of waste for use as material inputs are enabling the transformation of the internal and external life cycles of activities, and making them more circular. This makes it possible to mitigate the impact of extractive processes as regards the consumption of non-recycled materials, and also reduces the percentage of waste that ends up in landfill.

Consumption of recycled materials fell significantly in 2020 with respect to the previous year and amounted to 2.9% of total material consumption. This change was due to the reduction in the consumption of recycled materials, mainly in France, Argentina and Italy, and to a significant increase in the materials consumed in the year.

Total materials consumed by country (tonnes)

	Granules	Asphalt agglomerate	Concrete	Metals	Paints	Salt
Brazil	3,942,201	860,069	539,702	35,060	1,748	0
France	391,629	320,931	25,339	1,394	2,546	13,580
Spain	1,373	47,593	4,062	445	906	9,012
Chile	4,148	23,920	1,131	165	541	0
Argentina	5,893	17,284	2,106	320	69	0
Puerto Rico	1,038	877	1,249	77	19	0
Italy	0	242,591	48,455	1,585	1,585	5,626
India	0	0	0	5	0	0
Mexico	534,316	25,691	397	673	49	0
Total	4,880,599	1,538,957	622,441	39,724	7,463	28,217

The total consumption of materials increased by 74.5% in 2020, due mainly to the work performed in Brazil on the “Florianoópolis surroundings” project, which involved a very significant consumption of granules, asphalt agglomerate and concrete. The increase was also due to improved information collection systems, affecting the metals and paints categories, and to the inclusion of Mexico in the scope of the data. These figures include the consumption generated by subcontractors involved in maintenance and construction work, which on occasion affects the availability of the related information.

The consumption of granules and asphalt agglomerate accounted for 90.1% of total material consumption in 2020, which stood at 7.1 million tonnes. In addition, a total of 4,200 tonnes of de-icing fluid was consumed in Spain and Italy, together with 214 tonnes of paper and 2,524 tonnes of miscellaneous materials (mainly cement and additives).

Changes in total material consumption (tonnes)

	2018	2019	2020	Change vs. 2019
Granules	1,695,890	1,952,431	4,880,599	150%
Asphalt agglomerate	2,238,890	1,802,576	1,538,957	-14.6%
Concrete	233,057	251,937	622,441	147.1%
Metals	49,362	12,942	39,724	207%
Paints	88,992	14,125	7,463	-47.2%
Salt	74,844	44,510	28,217	-36.6%
Total	4,381,035	4,078,521	7,117,401	74.5%

Toll roads in Chile undertook initiatives to recover tyre waste for use in pavements and to use warm mixes with recycled asphalt aggregates. The use of warm mix asphalt pavements means that temperatures during production at asphalt plants and also during laying can be reduced, thereby decreasing the energy intensity of both processes and, accordingly, the associated greenhouse gas emissions, while also facilitating the work of the people involved by reducing their exposure to high temperatures. The addition of asphalt waste to these warm mixes, which comes from own upkeep and maintenance activities, makes it possible to reduce waste that would otherwise be sent to landfill.

In this connection, based on the findings of a five-year analysis of a stretch of toll road in Chile that used tyre waste in the pavements, new field work commenced to expand this technique, thus facilitating the recovery of this type of waste. In addition, toll roads in Mexico reused milled material (taken from the existing asphalt layer) to repair stretches damaged by use, which not only reduces the consumption of new materials, but also improves the impact on vehicles using the toll roads and reduces the time it takes to perform the related work.

Waste generated (tonnes)

	2018		2019		2020	
	Non-hazardous	Hazardous	Non-hazardous	Hazardous	Non-hazardous	Hazardous
Brazil	8,604.7	254.4	17,238.9	643.7	476,103.9	519.8
France	266,066.2	134.7	989,534.2	72.4	413,229.2	112.7
Spain	47,095.8	307.3	38,386.3	259.7	23,399.2	186.2
Chile	1,824.6	8.0	7,788.2	6.9	6,120.2	5.7
Argentina	2,684.0	7.3	4,596.9	21.2	4,303.0	4.3
Puerto Rico	3,678.7	0.0006	5,465.2	0	2,974.3	0.6
Italy	2,300.5	8.3	2,238.7	9.5	2,908.6	19.1
India	0	0	0	0	0	0
Mexico	---	---	---	---	1,657.2	24.3
Other	---	---	---	---	0.2	0
Total	332,254.4	720.0	1,065,248.5	1,013.5	930,695.7	872.7

The type of maintenance and construction work has an impact on the amount of materials consumed and waste generated. Total waste in 2020 fell by 12.6% compared to 2019, to 931,568.4 tonnes. The change was seen across hazardous and non-hazardous waste, although it was uneven across the countries. The reductions in substantially all the countries offset the increases in Brazil and Italy, which are related to the projects carried out in these countries.

99.9% of the waste generated is non-hazardous waste, of which 93.7% is construction and demolition waste. These percentages remained constant with respect to previous years, showing the significance of this category of waste for the organization's activities. The progress made in the recovery of waste in general, and of construction waste in particular, enabled the recycling of 52.9% of the year's non-hazardous waste, significantly reducing the percentage of waste sent to landfill.

Total non-hazardous waste generated and treated by type

	Tonnes generated	Percentage recovered	Percentage sent to landfill	Percentage of other treatments
Tyres and scrap rubber	1,599.7	79.1%	19.6%	1.3%
Mix of concrete, bricks, etc.	20,891.2	99.4%	0.6%	0.0%
Scrap metal (mixed metals, air-conditioning units and extinguishers)	1,887.3	92.0%	7.7%	0.3%
Construction and demolition waste	871,651.3	53.0%	47.0%	0.0%
Garden waste	4,440.6	1.7%	86.7%	11.6%
Domestic waste (rubbish)	19,729.6	3.2%	96.8%	0.0%
Sludge from biological treatment plants (septic tank sludge)	5,363.4	38.6%	21.2%	40.2%
Other	5,132.6	70.8%	19.5%	9.6%
Total	930,695.7	52.9%	46.8%	0.3%

Total hazardous waste generated and treated, by type

	Tonnes generated	Percentage recovered	Percentage sent to landfill	Percentage of other treatments
Used oil	138.7	30.3%	54.8%	15.1%
Contaminated metal and plastic packaging	63.9	25.2%	38.7%	36.1%
Absorbents, Sepiolite (contaminated rags)	69.2	7.9%	89.7%	2.4%
Waste containing hydrocarbons	152.7	64.3%	32.4%	3.3%
Soil contaminated with diesel fuel	114.3	35.2%	56.8%	8.1%
Other	333.9	8.8%	83.0%	8.2%
Total	872.7	26.5%	63.5%	10.0%

In addition, Abertis' activities generate waste water, which is comparable to domestic water except in those cases in which it is necessary to apply specific procedures for waste water treatment to ensure it is disposed of correctly. The inclusion of Mexico's data had an impact on the waste water generated, which increased by 38.7% compared with 2019.

Total waste water (cubic metres) generated, by type of water and disposal destination

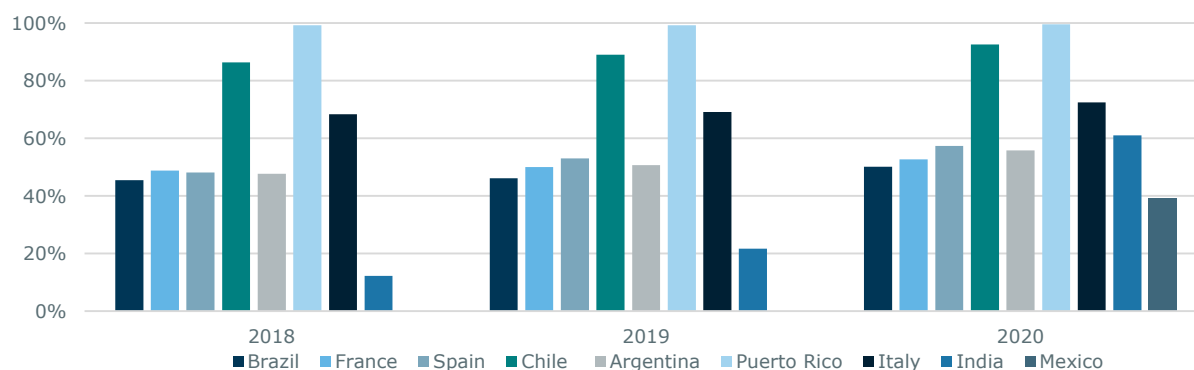
	2019		2020	
	Fresh water	Other type of water	Fresh water	Other type of water
Surface water	3,287.0	3,287.0	11,707.2	16,408.0
Groundwater	418,910.5	23,578.0	347,151.3	11,756.0
Sea water	0.0	0.0	9.0	0.0
Third party	5,093.0	0.0	3,846.0	239,043.0
Total	427,290.5	26,865.0	362,713.5	267,207.0

Products and services development

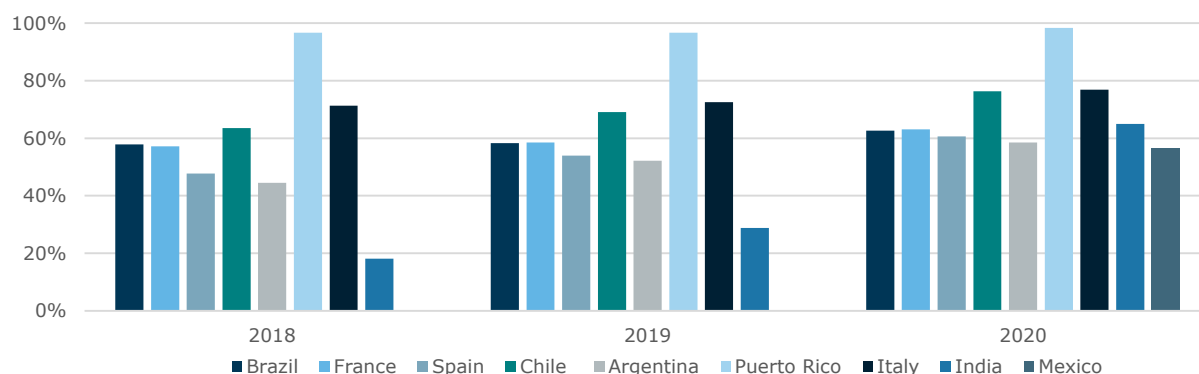
The various R&D activities carried on in 2020 are detailed in the section on safe and innovative toll roads in the Management report and under Axis 4 of this appendix. One of the objectives of these activities is to create new products and services in order to enhance the environmental and social impacts of using mobility infrastructure.

The changes in social interaction caused by the pandemic further encouraged the use and implementation of electronic tolls as the main payment mechanism, thereby allowing the environmental and road safety benefits of this system to be exploited. In global terms, this mechanism was used in relation to 64.9% of total revenue (up 8.9% on 2019) and 64.1% of total transactions, (up 4.8% on 2019).

Percentage of electronic toll use (percentage of transactions)^{xi}



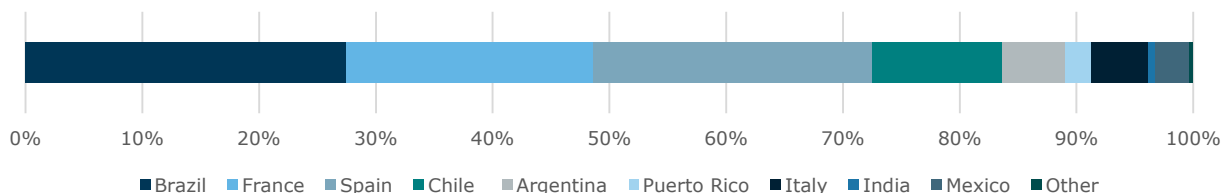
Percentage of electronic toll use (percentage of revenue)^{xii}



The involvement of suppliers in the development of products and services and the provision of a quality service that ensures proper management of environmental and social impacts is a key factor in achieving Abertis' strategic objectives. The Management report details the actions performed in relation to suppliers in 2020, which include most notably the standardization of assessment systems and criteria based on environmental, social and good governance criteria.

In 2020, the Group worked with a total of 13,384 suppliers, a slightly lower figure than in 2019. Of these, 811 are considered to be strategic and critical suppliers due to the type of product or service they provide, and they accounted for 48.9% of all the purchases made in 2020. 23.9% of strategic suppliers (with a purchase volume of 9.6%) and 20% of critical suppliers (with a purchase volume of 6.2%) were assessed on the basis of environmental, social and good governance considerations.

Distribution of 2020 suppliers by country



INTEGRATING INTO THE COMMUNITY

MATERIAL TOPIC

CORE SUBJECT ISO26000

SUSTAINABLE DEVELOPMENT GOALS

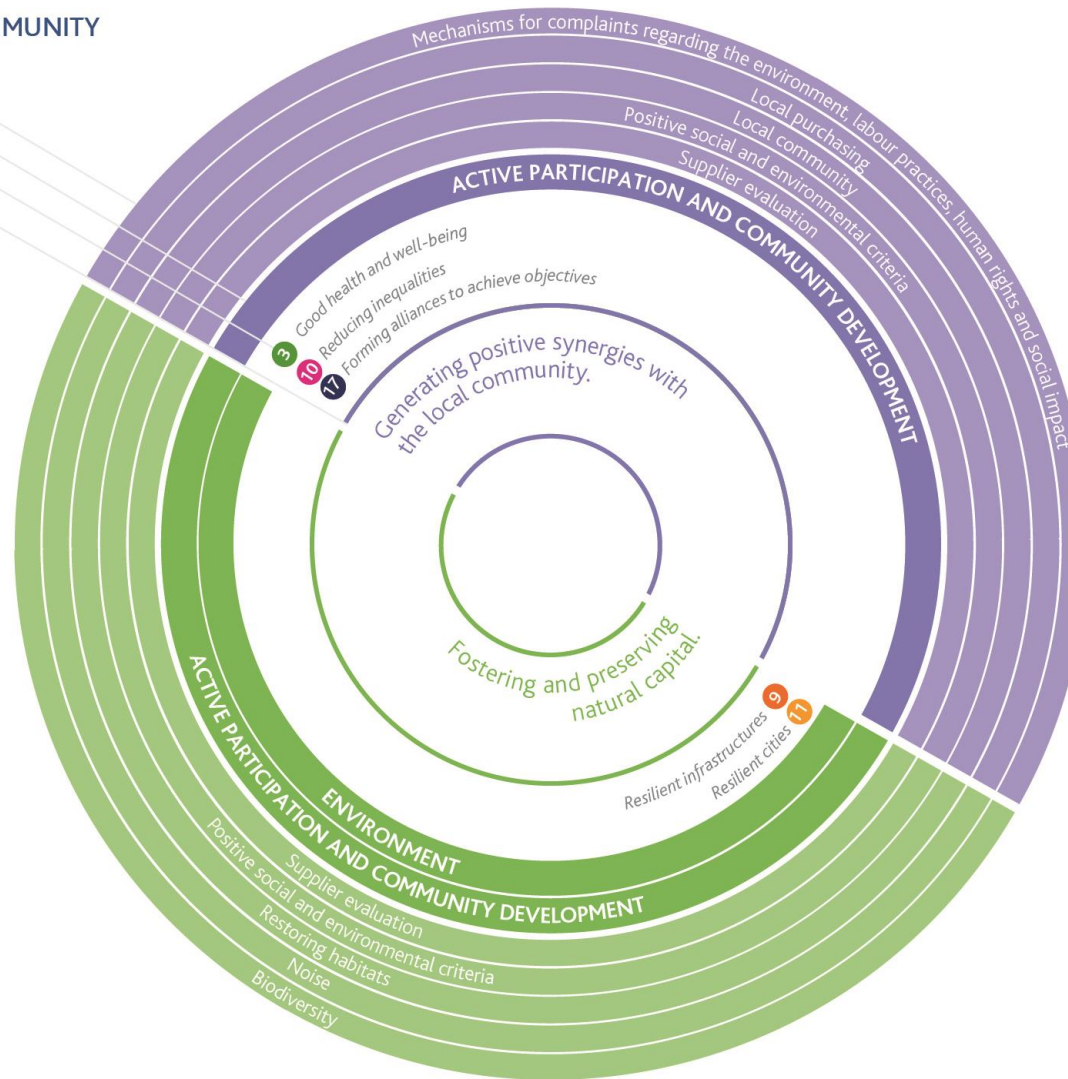
STRATEGIC OBJECTIVE

QUANTITATIVE TARGETS:

Increase in community-related projects (both in terms of number of beneficiaries and allocated resources)

Maintain local purchase level

100% of complaints handled



- | Foster biodiversity in areas around motorways
- | Identify services provided by ecosystems regarding noise
- | Identify and contribute to the preservation of natural species in areas around motorways
- | 50% of critical suppliers evaluated and approved
- | 35% of critical suppliers analysed according to CSR score
- | Improvement in average CSR score



Axis 3: Integrating into the environment

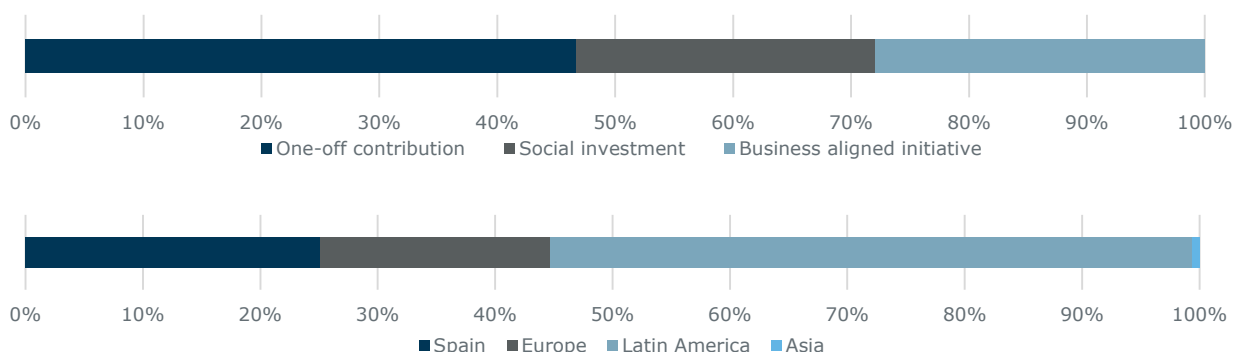
Positive synergies with the local community

Active participation in the community through cooperation with local community organizations and projects, together with participation in professional associations and the promotion of local purchasing, constitute the core lines of action for establishing positive synergies with the local community. The Abertis Foundation defines and formalises the organization's commitment to the local community, at the same time as strengthening alliances between the organization's various stakeholders in order to meet Abertis' environmental and social objectives.

In 2020 the Group cooperated on a total of 202 initiatives, to which it assigned a total of EUR 3.4 million, representing a decline both in number of initiatives and in economic volume in comparison with the previous period. The response to the social and economic effects of the pandemic had an impact on the type of projects promoted, with one-off contributions accounting for a majority thereof for the first time (46.7% of the total) as opposed to social investments and initiatives aligned with the business (25.4% and 27.9% of the total, respectively).

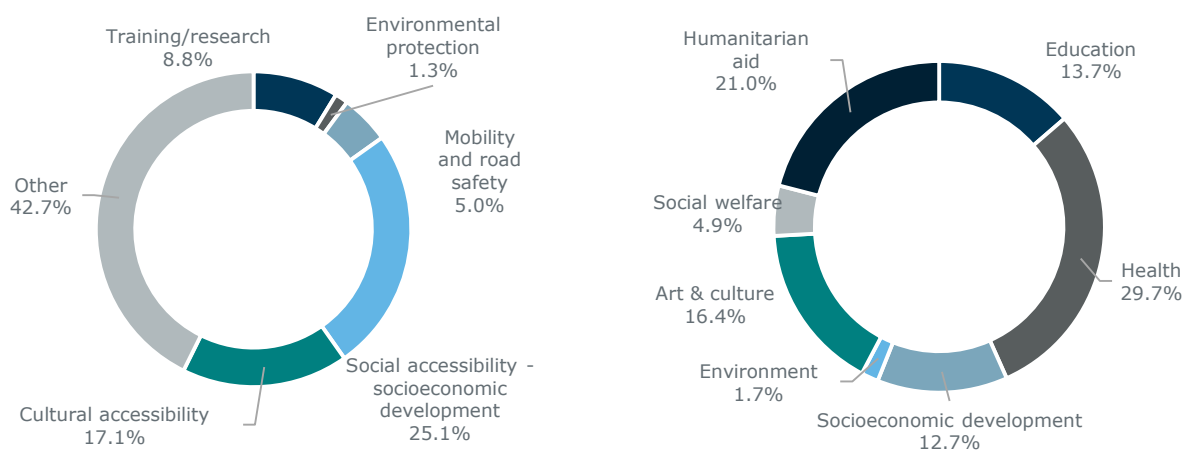
The geographical distribution differed significantly from that of the previous year, with most of the projects concentrated in Latin America (54.7% of the total), and a lesser proportion in Europe (19.6% of the total). In the case of Spain, the volume remained constant, and it accounted for a quarter of the initiatives performed. In addition to these initiatives, in the framework of the Brazilian Rouanet Law, a total of 20 projects were carried out in 2020 amounting to EUR 528 thousand, most of which were social investments relating to SDG 3, 4, 5 and 10.

Percentage breakdown of contributions in 2020 by motivation and geographic setting



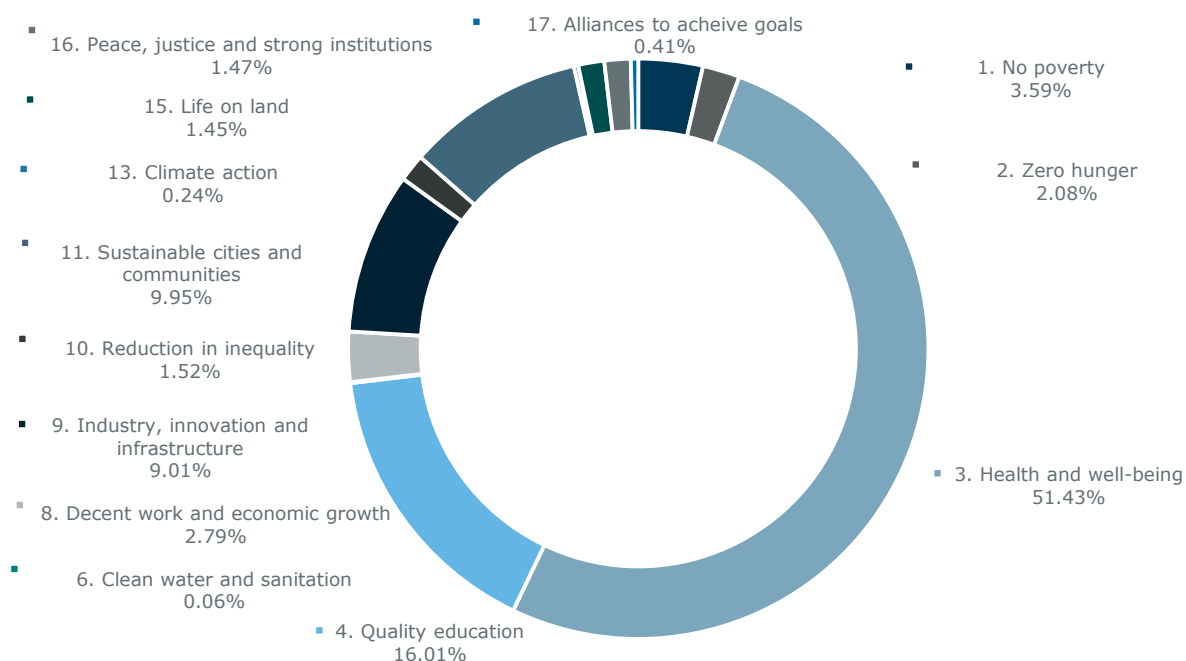
The subject areas of the various initiatives were also affected by the context of the pandemic. Thus, training and research, environmental conservation and mobility and road safety accounted for a significantly smaller percentage (15.2% of the total in aggregate terms) in comparison with specific projects related to the social and economic response to the impacts of COVID-19 (42.7% of the total). The relative proportion of socio-economic and cultural accessibility projects also fell, albeit to a lesser extent than the rest, and accounted for 42.2% of the total investment for the year.

Percentage distribution of contributions in 2020 by theme (Abertis classification and LBG classification)



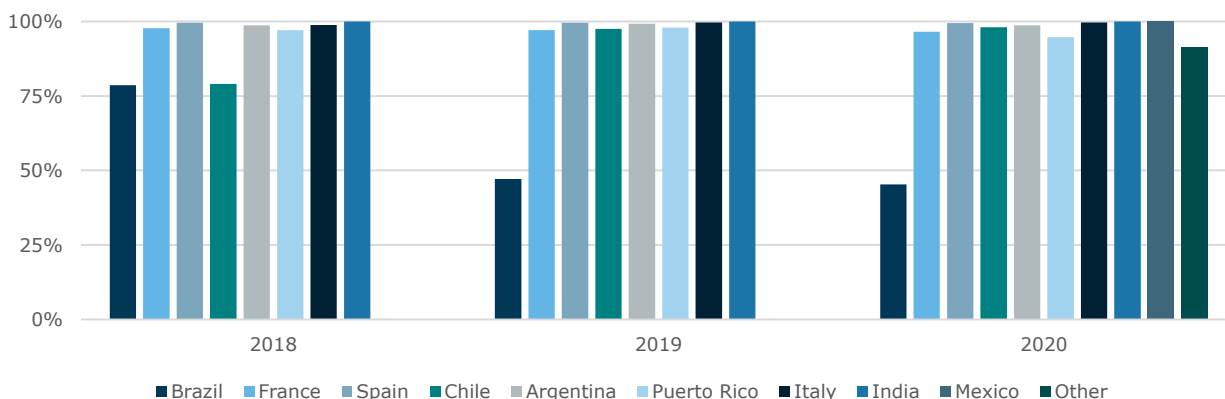
The Management report contains descriptive information on the type of COVID-19-related projects carried out in 2020, and a summary of the activities of the Abertis Foundation and the Abertis Chairs. The websites of each of the concession operators also contain details of actions performed at local level. The degree to which the projects are linked to the Sustainable Development Goals (SDGs) remained constant in comparison with 2019, with 99% of contributions being related to one or other of the SDGs: 50.9% of the contributions made in 2020 were linked to SDG 3 on Good health and well being, almost double the percentage for the previous year, which is a reflection of the impact of the pandemic on the type of actions carried out in the year. SDG 4 (Quality education) and SDG 11 (Sustainable cities and communities) accounted for 25.7% of contributions in the year, on a par with 2019.

Percentage distribution of 2020 contributions by Sustainable Development Goal



All the claims received through existing communication channels for the management of claims were addressed. These include specific channels for the users of the services provided, as well as organization-wide mechanisms such as the ethics channels and direct relationships with agents such as the Abertis Foundation. Furthermore, the promotion of local suppliers makes it possible to generate positive synergies between the organization’s activities and the socio-economic development of the local community. 83.0% of all the purchases made in 2020 involved local suppliers, a similar figure to the previous year.

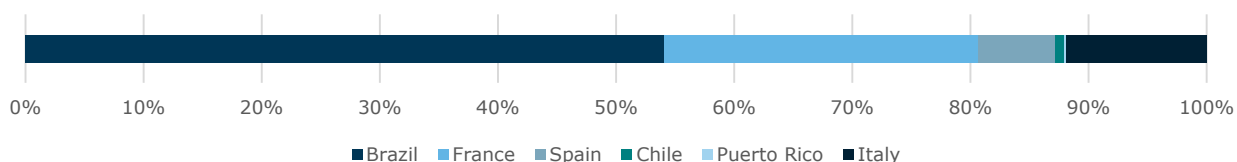
Changes in the percentage of local purchases



Fostering and preserving natural capital

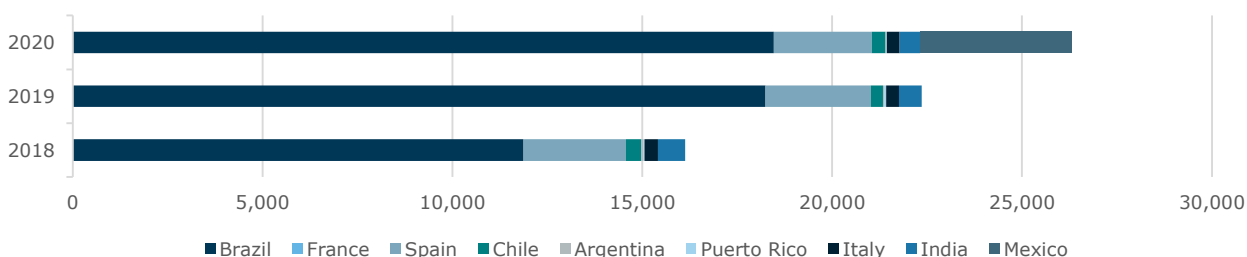
The environmental impact studies and related management plans enable the identification and roll-out of specific measures on stretches of toll road running through areas under special biodiversity protection that are home to species of flora and fauna included on international protection lists. In 2020 a total of 1,383.3 km of toll roads (16.5% of the kilometres directly managed by Abertis) fell within this category, mainly in Brazil, France, Italy and Spain. The changes in comparison with the previous year are due to the increase in this type of road in Brazil and to the reduction in the kilometres directly managed in Spain.

Percentage distribution of kilometres affecting protected areas, by country^{xiii}



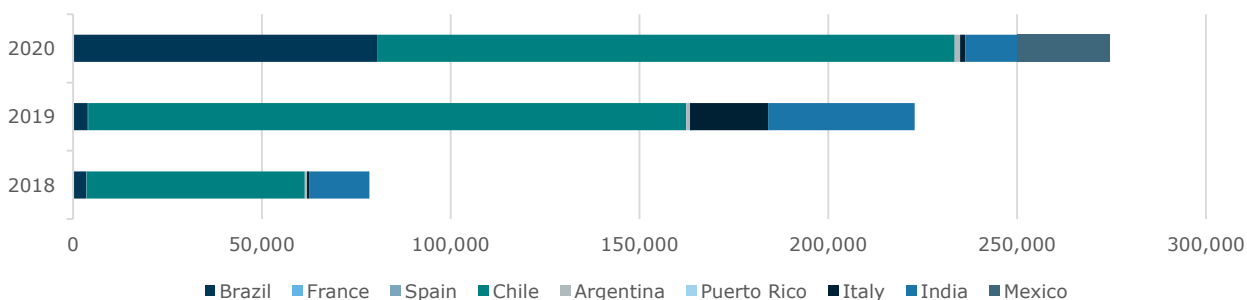
The tracking of specific fauna and flora indicators makes it possible to monitor, on an ongoing basis, the impact of activities on the natural environment, and to identify the stretches along which it is necessary to perform preventative and corrective action. Particularly noteworthy are the actions related to the compensatory planting of species that have been removed as a result of maintenance, road safety and construction work, as well as the installation of wildlife crossings and the implementation of flora and fauna protection programmes. Similarly, cooperation agreements have been established with various stakeholders in order to perform species control actions in Spain, and, in nearly all the countries, actions to raise awareness are making it possible to ramp up cooperative tasks aimed at conserving and upgrading the ecosystems adjoining toll roads.

Historical trend in the number of animals run over, by country^{xiv}



The inclusion of Mexico in the scope of the data and the increase in the number of cases in Brazil had an impact on the number of animals run over, which totalled 26,300 in 2020, 17.6% more than in the previous year. The trend in compensatory planting was affected by the pandemic, especially in India and Italy, countries in which the number of plantings fell significantly. Globally, a total of 274,447 specimens of various species were replanted in 2020, 23.1% more than in the previous year due to the inclusion of Mexico in the scope of the information and the increase in replanting in Brazil.

Historical trend in the number of species replanted, by country^{xv}



Regular specific analyses are conducted on the noise impact of the infrastructure, which in 2020 covered a total of 3,430.7 km in France, Spain, Chile, Brazil and Italy. The installation of noise barriers to reduce the noise from vehicles on the toll roads and the monitoring of noise levels associated with maintenance work are the main actions performed to prevent the noise impact of Abertis' activities. In 2020 a total of ten complaints were received in relation to noise issues in Spain (4), France (4) and Italy (2), all of which were addressed.

The impact of the organization's activities on air quality is at its highest level when the infrastructure is in use. On the basis of available traffic data and in line with the carbon footprint calculation methodology, in 2020 estimates were made of polluting gas emissions throughout the life cycle of the toll road activity, including the vehicles using the roads, and taking into consideration the following gases: carbon monoxide (CO), volatile organic compounds (VOC), non-methane volatile organic compounds (NMVOC), methane (CH₄), nitrogen oxides (NO_x), nitrogen monoxide (NO), nitrogen dioxide (NO₂), nitrous oxide (N₂O), ammonia (NH₃), particles with a diameter of less than 2.5 micrometers (PM_{2.5}), particles with a diameter of less than 10 micrometers (PM₁₀), total particulate matter (PM) and sulphur oxides (SO_x).

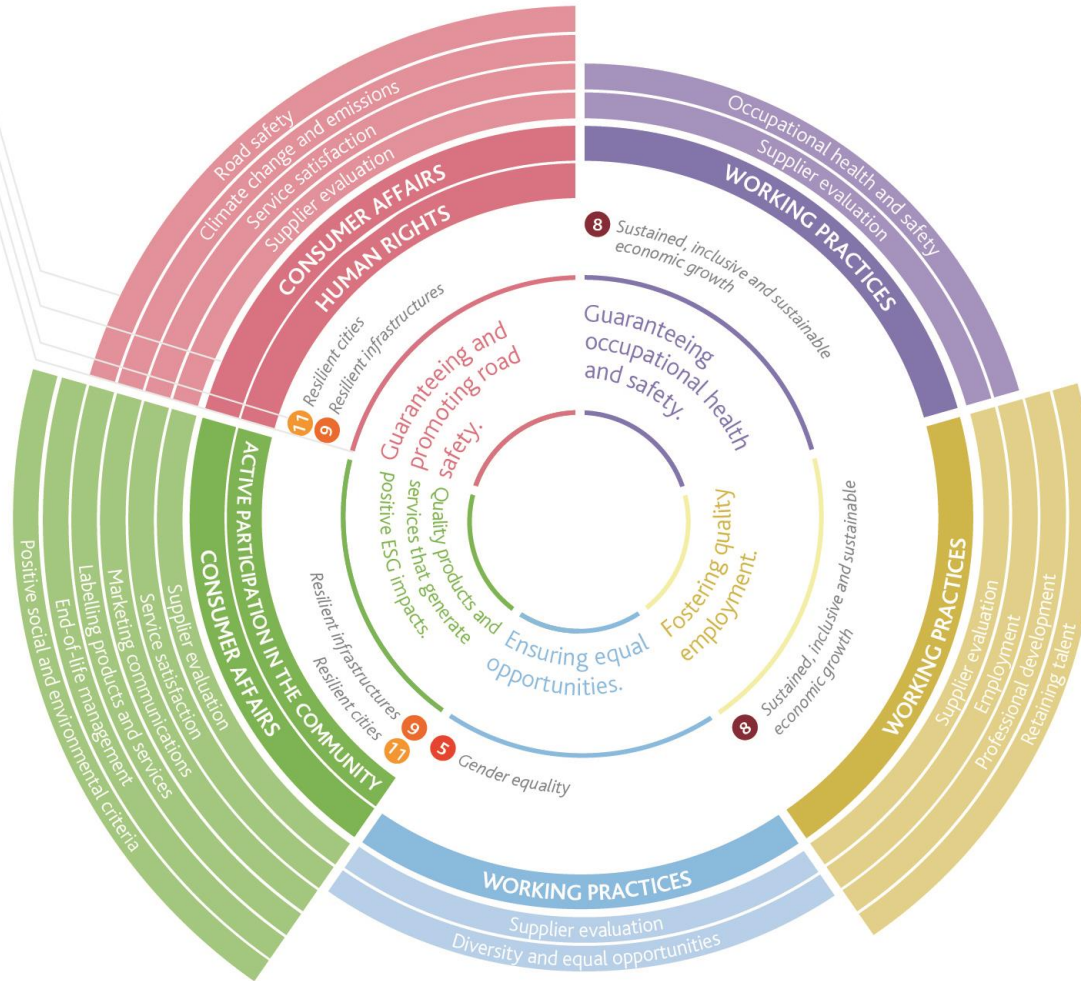
Pollutant emissions in 2020 (tonnes)

	CO	VOC	NMVOC	CH₄	NO_x	NO	NO₂
Brazil	30,530.5	2,297.9	2,165.5	135.8	24,751.9	20,853.1	3,829.2
France	11,249.8	928.0	875.0	54.0	16,143.0	12,694.4	3,434.8
Spain	7,593.9	633.6	596.9	36.8	10,986.6	8,706.0	2,279.6
Chile	10,251.3	715.8	673.3	42.6	6,710.9	5,526.7	1,182.5
Argentina	7,456.8	510.0	479.5	30.5	4,607.0	3,749.9	856.6
Puerto Rico	5,763.6	369.6	347.4	22.2	1,876.0	1,667.1	208.5
Italy	5,665.2	425.0	400.3	25.0	5,286.0	4,289.3	994.9
India	1,641.9	125.4	118.1	7.3	1,588.1	1,306.2	281.9
Mexico	13,030.4	864.6	813.0	51.6	5,241.2	4,683.9	557.0
Total	93,183.5	6,869.9	6,468.9	406,0	77,190.8	63,476.5	13,625.0
	N₂O	NH₃	PM_{2.5}	PM₁₀	PM	SO_x	Total
Brazil	71.7	353.8	677.5	740.3	569.3	6.30	86,982.8
France	54.4	132.9	598.8	640.6	526.5	1.13	47,333.3
Spain	36.3	89.0	398.5	426.8	350.0	0.06	32,133.9
Chile	21.8	123.3	205.0	222.2	174.9	0.13	25,850.5
Argentina	15.6	90.5	147.1	158.9	126.0	0.03	18,228.4
Puerto Rico	5.7	70.2	34.6	39.3	26.1	0.03	10,430.4
Italy	17.0	67.3	173.4	187.0	150.1	0.08	17,680.6
India	4.9	19.4	49.3	53.3	42.5	0.0002	5,238.4
Mexico	14.6	157.2	95.5	108.5	72.8	0.002	25,690.3
Total	242.0	1,103.6	2,379.9	2,576.9	2,038.0	7.76	269,568.7

SAFETY AND QUALITY

MATERIAL TOPIC
 CORE SUBJECT ISO26000
 SUSTAINABLE DEVELOPMENT GOALS
 STRATEGIC OBJECTIVE

- QUANTITATIVE TARGETS:
- 50% reduction in road traffic accidents (United Nations Decade of Action for Road Safety)
 - 0 deaths
 - 100% of complaints handled
 - Increase in products and services for specific groups
 - Develop regular education and road safety campaigns in local communities
 - Involve stakeholders in the development and promotion of products and services focused on the reduction of the digital divide and promotion of accessibility thereto



- 0 accidents (direct or indirect)
- Improved talent retention practices
- Increase in the average number of training hours provided
- Analyse and improve job satisfaction
- Achieve gender balance in all professional categories
- Ensure equal pay throughout the entire organisation
- Ensure non-discrimination in promotion processes
- Progressive increase in the presence of employees with functional diversity in the workforce
- 50% of critical suppliers evaluated and approved
- 35% of critical suppliers analysed according to CSR score
- Improvement in average CSR score



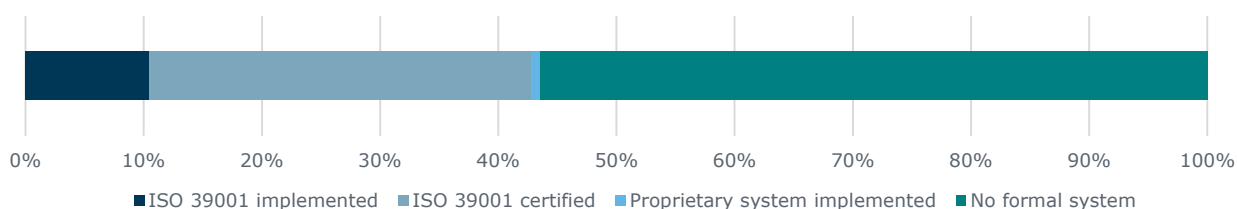
Axis 4: Safety and quality

Guaranteeing and fostering road safety

Road safety is one of the material topics most specific to Abertis, and also one of the most significant, because it is the issue related to the organization's activities that has the highest capacity to create value and reduce adverse impacts on society. The Group's road safety goals are aligned with the international frameworks promoted by the United Nations in the recently formulated Second Decade of Action for Road Safety, and are backed by the Road Safety strategic programme, which is the pillar coordinating the various actions being implemented in each country.

Revenue from toll road activities that have a road safety management system in place fell in comparison with the previous year as a result of the inclusion of Mexico in the scope of the data, and accounted for 43.5% of the total in 2020. 42.8% of revenue from toll road activities related to roads that have this system in place under the ISO 39001 international standard. Also, the activities in Chile have implemented an emergency and incident response management system certified in accordance with the ISO 22320 standard, together with an accident prediction model.

Road safety management system (percentage distribution of toll road revenue)



The section on road safety in the Management Report provides a detailed summary of the main activities undertaken in relation to road safety in 2020, which are divided into three main pillars: preventive and infrastructure maintenance actions, awareness-raising and communication campaigns, and specific studies and spaces to share knowledge for the promotion and scalability of good practices. Cooperation with various stakeholders and the establishment of alliances constitute a key, cross-cutting aspect of all the actions taken to achieve the goals that have been set.

The inclusion of road safety in the area of infrastructure maintenance and operation makes it possible to implement structural measures aimed at reducing the hazards associated with roads. All the countries share this operational approach, which is rolled out through the development of specific practices in accordance with each local context:

- Brazil: The GERAR committee is responsible for coordinating and monitoring all the road safety measures implemented in Brazil. In 2020, multiple actions related to engineering and operational matters were taken, in addition to awareness campaigns, at all of the concession operators in Brazil. These actions included, among others, improvements in road lighting, the installation of protective devices (barriers) on the infrastructure, the monitoring and penalisation of high-risk behaviour for road safety through the installation of control devices at accident black spots, improvements in road surface friction, the performance of drills and the enhancement of horizontal and vertical signage.
- Spain: The main actions taken in the year included internal road safety audits and inspections, the calculation of stretches with high accident density, specific drills and training, replacement of milestones at tunnel entrances and exits, improvement of tunnel lighting systems, and tree maintenance actions to improve road visibility, in addition to proper maintenance of signage and road markings, the road surface and metal barriers.
- Chile: Installation of concrete barriers and reflective elements on metal barriers, together with mobile cameras in patrol cars and tow trucks, and the development of a fire protection system at the tollgates.
- Argentina: Regular evaluations of response times in the management of emergencies associated with traffic accidents, with the direct involvement of all suppliers, installation of radars in coordination with the regulatory body, and specific traffic operations linked to especially high-risk behaviour, conducted in conjunction with the National Road Safety Agency and provincial and national law enforcement bodies.

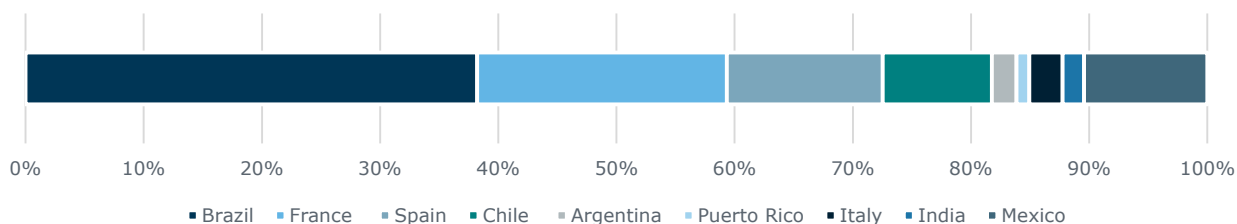
- Puerto Rico: Elimination of cash payment systems and continued operation of the internal committee for monitoring road safety.
- Italy: Variable-message signs associated with road safety actions, study of stretches with high accident density, various road surface conservation actions and management of green spaces bordering roads.
- India: Improvements in road lighting together with maintenance of road surfaces and road markings.
- Mexico: Identification of stretches with high accident rates, coordination of special operations at times of heavy traffic in conjunction with various stakeholders, and ongoing communication of all road maintenance actions.

In addition to the above measures, certain actions formed part of, and were adapted to, the new operational context associated with management of the impacts of the pandemic. Of particular significance were the measures related to emergency management, with the application of protocols to prevent the spread of the virus, together with the regular sterilization of areas of interaction with infrastructure users.

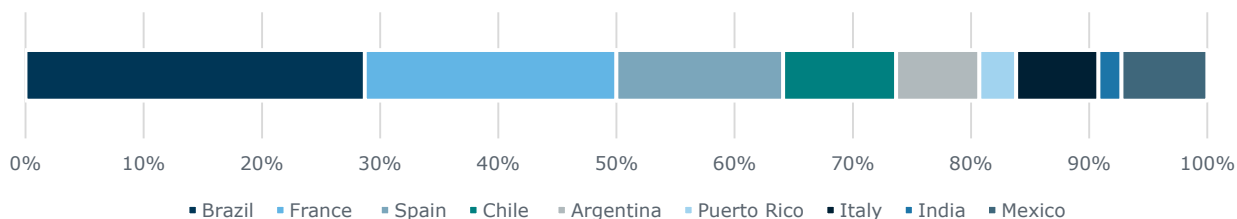
All the countries conducted awareness campaigns in relation to road safety issues, although the impact of the pandemic affected the launch of some of the actions planned in Argentina and India. Worthy of note are the awareness-raising actions that formed part of the European Sustainable Mobility Week, the European Day without a Road Death, and the Day of Remembrance for Road Traffic Victims, held in Spain, the "Everybody in a Seatbelt, in the Back Too" campaign in Argentina, the "Use your Head" campaign in Italy and the first campaigns conducted in Mexico, together with specific road safety messages in all the publications and on all the variable-message signs.

Also, 2020 saw the continuation of the work of the observatories on the behaviour of toll road drivers in France, Spain, Argentina and Italy, as well as the participation in shared work spaces with various technical stakeholders in Spain and Puerto Rico, and the content of some road safety campaigns was adapted to include preventive measures and advice on the management of the social impacts of the pandemic in most of the countries.

Distribution of km managed in 2020 by country



Distribution of km travelled in 2020 by country



The impact of the pandemic was significant in terms of mobility, due to the restrictions imposed in the different countries during the various stages of lockdown, and to changes in the habits of infrastructure users that went beyond the legislative measures. The kilometres directly managed increased in comparison with the previous year, because the inclusion of Mexico offset the reduction in kilometres in Spain. Kilometres travelled and ADT trended in the opposite direction, with overall reductions of 20.6% and 21.4%, respectively. This impact was across-the-board in all the countries, although the figures varied, with Spain and Argentina witnessing the largest reductions in ADT (30.8% and 39.8%) and Brazil having the smallest reduction in ADT (7.5%).

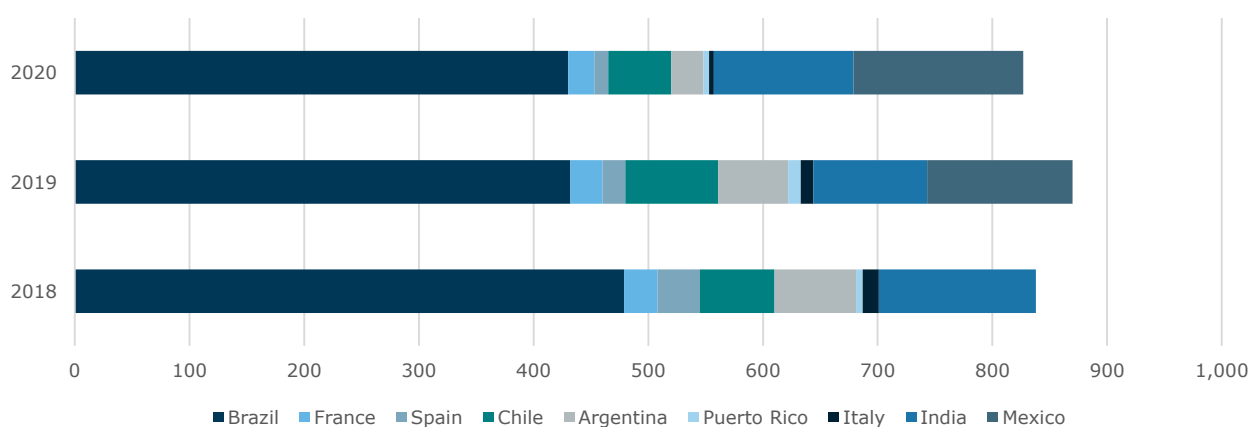
These changes in mobility patterns and their intensity had a bearing on traffic accidents and the number of fatalities, although the change was not linear due to the inclusion of Mexico in the scope of the data. All the countries show reductions in the number of road accidents and in the number of fatalities, in line with the change in traffic. Road accidents in Brazil, France, Spain, Chile, Argentina and Italy displayed a positive trend (with reductions exceeding the

fall in traffic). Similarly, Spain, Chile, Argentina, Puerto Rico, Italy and India witnessed a positive change in the number of fatalities in traffic accidents. The inclusion of data from Mexico impacted the global change in the two indicators, with a 17.4% reduction in traffic accidents and a 4.9% like-for-like decrease in the number of traffic accident fatalities with respect to the previous year.

Total number of road accidents^{xvi}

	2018	2019	2020	Change vs. 2019
Brazil	8,599	8,602	7,976	-7.3%
France	620	641	436	-32.0%
Spain	871	733	461	-37.1%
Chile	1,687	1,885	1,331	-29.4%
Argentina	1,398	1,467	766	-47.8%
Puerto Rico	213	177	153	-13.6%
Italy	273	267	133	-50.2%
India	711	703	633	-10.0%
Mexico	---	427	423	-0.9%
Total	14,372	14,902	12,312	-17.4%

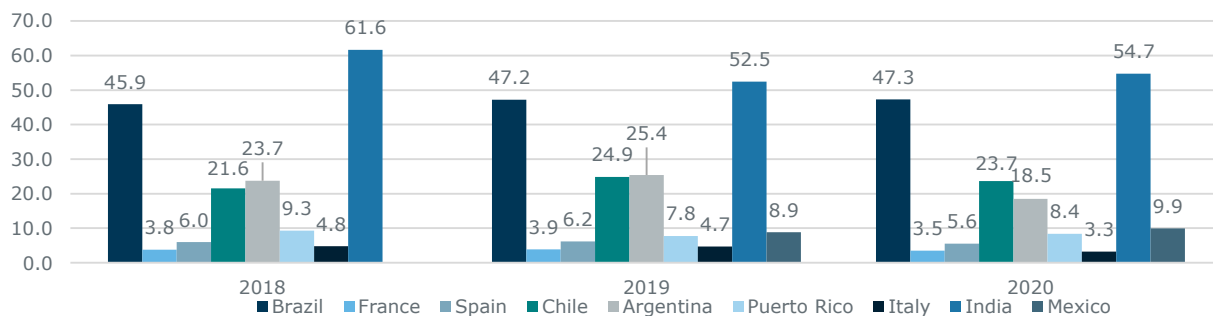
Changes in the number of traffic accident fatalities^{xvii}



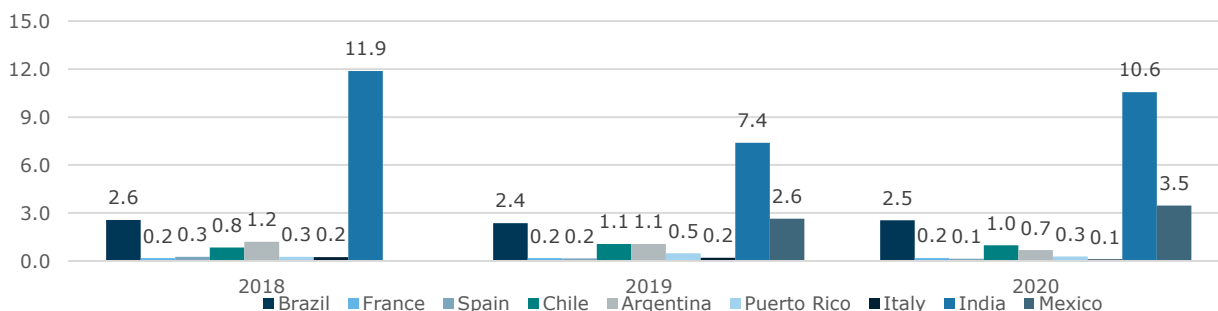
Disruptions in the number of kilometres travelled associated with management of the social impacts of the pandemic affected accident and mortality rates, the main performance indicators for monitoring and evaluating road safety at Abertis. Globally, the accident rate increased by 4% compared with 2019, driven by the inclusion of Mexico in the scope of the data, together with rises in this figure in Puerto Rico, India and Brazil.

Similarly, the global mortality rate trended in the opposite direction to the goal set by the organization, increasing by 19.7% with respect to the previous year, due to the adverse change in this indicator in India, Brazil and France, in addition to the inclusion of Mexico in the scope of the data. 2020 ended with a global accident rate of 21, and a global mortality rate of 1.4.

Changes in accident rate by country^{xviii}



Changes in mortality rate by country^{xix}

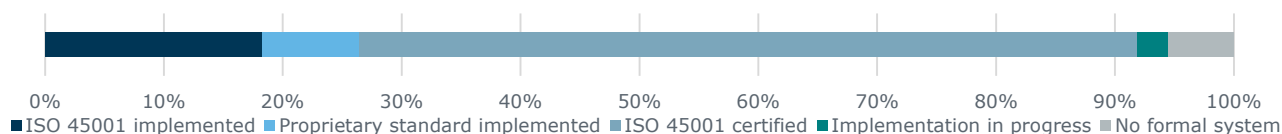


Guaranteeing occupational health and safety

Occupational health and safety is a key material topic, both within and outside the boundaries of the organization, public awareness of which, along with its importance, increased significantly due to the social and economic context generated by the pandemic.

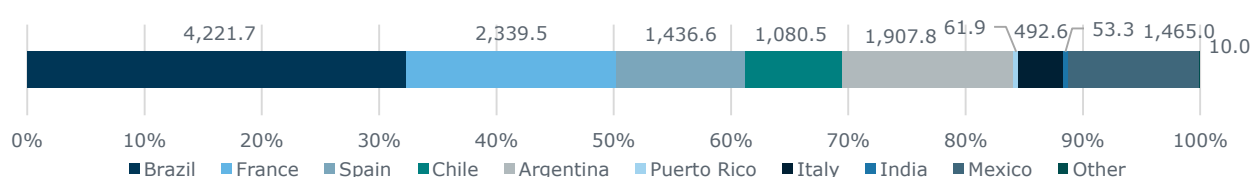
Activities representing 91.9% of Abertis' 2020 revenue have an occupational health and safety management system in place; this includes all the Group's activities except for the toll roads in Argentina and India, one of the subsidiaries in Puerto Rico (in which a system is currently being implemented), Trados-45 in Spain and the Mobility Services subsidiary in Hungary. The standards on the basis of which these systems are developed are aligned with current legal requirements and include ISO 45001 as well as other specific national systems.

Occupational health and safety management system (percentage distribution of Abertis' revenue)

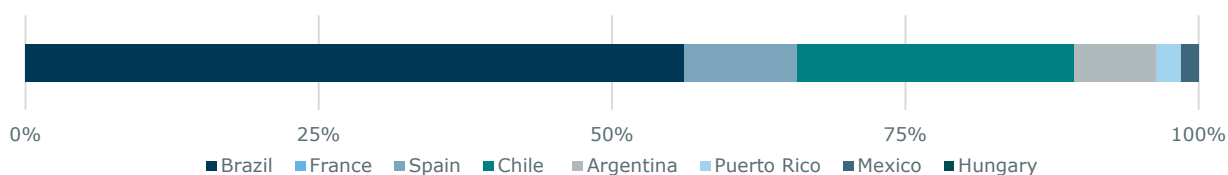


The management systems implemented encompass all the activities carried on by the various subsidiaries, and cover the direct and indirect workers involved in them. The total number of employees contemplated in this document, in accordance with the scope details defined in Chapter 3, accounted for 95.8% of Abertis' total workforce in 2020, i.e. 13,659 employees (a slightly higher figure than in the previous year). Also, the number of indirect workers performing their activities at the organization's facilities decreased slightly compared with the previous year, to 12,306 at December 31st.

Equivalent average headcount by country (direct workers)



Percentage distribution of indirect workers at December 31st by country^{xx}



Management systems are a legal requirement in all the countries that have one, except in Spain, and form the framework for coordinating the actions implemented to ensure the health and safety of the workers involved in the organization's activities. The audits conducted to certify the system and the regular monitoring of the main activities and indicators make it possible to identify the risks associated with each job position and to adapt the actions taken to the changes in these risks.

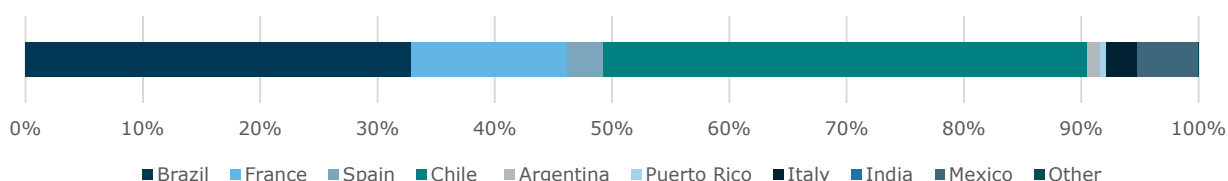
Hygiene and ergonomic assessments, documentary controls, direct inspections and observations of conduct in the various job positions, worker participation and consultation and training actions are some of the main measures adopted in the different countries to ensure the health and safety of both direct and indirect workers.

Some of the specific actions performed in the occupational health and safety area in connection with the pandemic include the creation of a COVID-19 manual together with specific training in Brazil, the development of a specific protocol in France and Italy, the drawing-up of a COVID-19 action plan in Spain (the main objectives of which include increasing safety in the work environment, protecting the health of employees, suppliers and customers, cooperating with the public authorities and ensuring the continuity of the business), the creation of the supervisor's Book of Daily Talks and the holding of workshops on emotional containment in times of crisis in Chile, the performance of specific actions in India and Mexico such as serological tests, the creation of a crisis committee and an action plan at one of Mobility Services' French subsidiaries, and the roll-out of specific awareness-raising and communication campaigns in Italy and Puerto Rico.

The following actions were taken at all the Group's subsidiaries: the provision of special protective equipment appropriate to the new context and legal recommendations, the sterilization of work spaces and the review and assessment of the use of common spaces, the restructuring of work to adjust shifts and ensure the necessary social distancing, the adaptation of job positions to remote-working environments, the restriction of access for people from outside the organization to the organization's facilities and limitations on travel, together with continuous and ongoing communication.

Also, the occupational health and safety training effort totalled 94,099.2 hours in 2020, a significantly higher figure than in the previous year due mainly to the changes in Brazil and Chile.

Percentage distribution of total hours of occupational health and safety training provided by country



Risk assessments are conducted using proprietary tools in the form of risk matrices and checklists, or by means of standards defined by the legal frameworks in certain countries. In order to formalize these assessments, technical analyses of the job positions are conducted, the work environment and the tasks carried out are directly observed, external factors that may impact the associated risks are identified, and work guidelines are reviewed, among other activities. The risk levels identified range from low to medium or significant, and the highest levels of risk are generally those associated with traffic-related tasks which imply contact with vehicles. COVID-19-related risk exposure was identified for groups of workers with high levels of social interaction, and for vulnerable groups due to specific prior health issues.

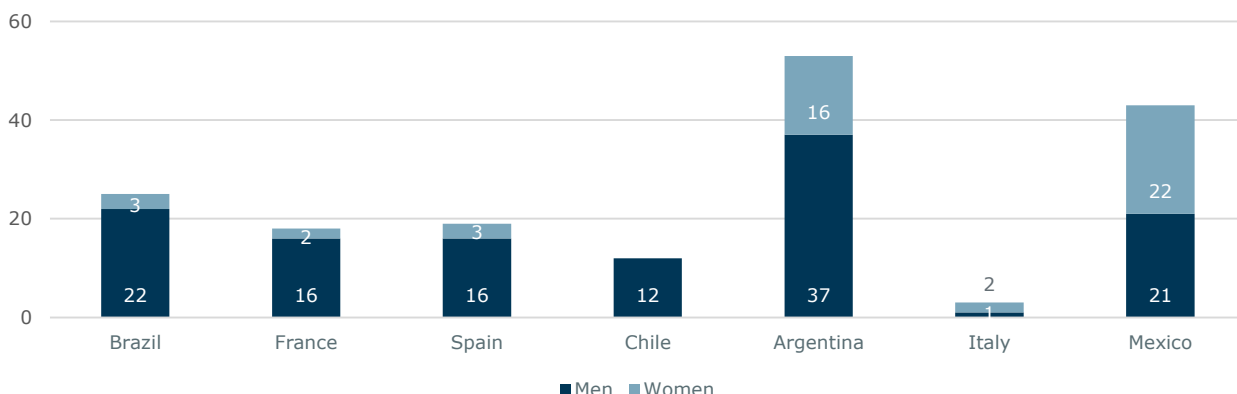
All the Group's subsidiaries, except for the toll roads in Argentina and India and two of Mobility Services' subsidiaries, have occupational health and safety committees with direct worker participation, which enable ongoing monitoring of the degree to which preventive actions have been implemented and the follow-up of accidents as they occur. 74% of the direct workforce and 81.9% of the indirect workforce are covered by these occupational health and safety committees, which met on a total of 434 occasions in 2020.

The toll roads in Brazil, Spain (except for Túnel and Trados-45), Argentina, Italy and Mexico, and one of the subsidiaries in Puerto Rico have professional health services, in accordance with current legislation. These services include regular medical check-ups and, in some cases, access to specific wellness services. The welfare benefits offered by these subsidiaries include healthy lifestyle campaigns, medical insurance and vaccination campaigns, and campaigns to raise awareness and prevent certain illnesses of importance to each local community. Psychological support services for both workers and their families were added in 2020 to address the needs associated with managing the impacts of the pandemic.

The incident recording systems include technological software that gathers data on all the occupational incidents and accidents that occur at substantially all of the concession operators, except in India. These tools enable automation of the management and recording of the related investigation files, while ensuring that formalities are initiated in real time.

The total number of recordable accidents involving direct workers in 2020 amounted to 330, a higher figure than in the previous year due to the inclusion of Mexico in the scope of the data and improvements in systems for gathering information in France. 67.9% of recordable accidents related to men, a distribution that remained the same with respect to the previous year. Accidents with days away from work, which decreased by 16% compared with the previous year, totalled 173. The change occurred across-the-board in all the countries, and was especially significant in Puerto Rico, Chile, Italy, Spain and France.

Number of accidents with days away from work in 2020 by gender and country (direct workers)^{xxi}



Same-level falls, trips or blows caused by objects, being hit by vehicles or crushed in traffic accidents and burns are the main causes of accidents involving direct workers. No cases of work-related ill health were detected except in France, where three types of work-related ill health were identified in relation to body posture, which affected two direct workers. The main factors associated with potential work-related ill health include the presence of chemical pollutants, such as fumes from combustion engines, incorrect posture and road maintenance work.

A total of 1,469 direct workers and 1,305 indirect workers were identified in the year as suspected cases of COVID-19, with the total number of confirmed cases being 908 for direct workers and 509 for indirect workers. The total number of working days lost due to confirmed cases of the disease amounted to 22,916 for direct workers and 17,409 for indirect workers. It should be noted that these cases of COVID-19 were not considered to be work-related accidents in any of the countries except Argentina, while in Spain they were only categorized as such with regard to the payment of sick leave benefit.

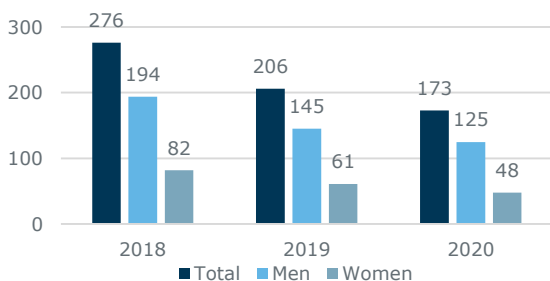
Confirmed cases of workers affected by COVID-19

	Direct workers			Indirect workers		
	Men	Women	Total	Men	Women	Total
Brazil	90	69	159	231	39	270
France	37	20	57	0	0	0
Spain	259	129	388	1	0	1
Chile	39	11	50	86	69	155
Argentina	93	66	159	51	7	58
Puerto Rico	2	0	2	2	0	2
Italy	5	3	8	0	0	0
India	3	0	3	22	0	22
Mexico	46	36	82	1	0	1
Other	0	0	0	0	0	0
Total	574	334	908	394	115	509

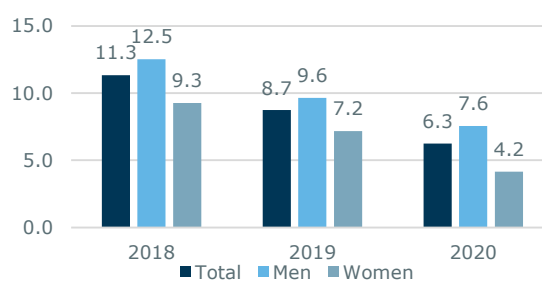
The reduction in the number of accidents with days away from work had a direct impact on the accident rates for the year, the changes in which consolidated a trend in line with the organization's strategic objectives in this area. Thus, the global incidence rate fell by 37.8%, the frequency rate by 28.4% and the severity rate by 49.1%, in comparison with the previous year.

These changes were seen across genders, although women displayed greater reductions in incidence and frequency rates (42.3% and 42%, respectively), and an increase of 7.4% in the severity rate, due to the changes occurring in France and Argentina.

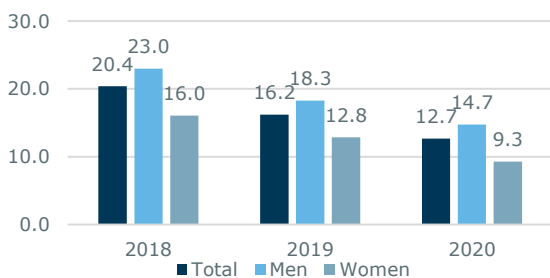
Changes in the total number of accidents with days away from work by gender



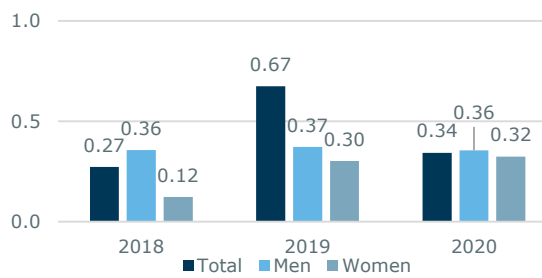
Changes in frequency rate by gender



Changes in incidence rate by gender

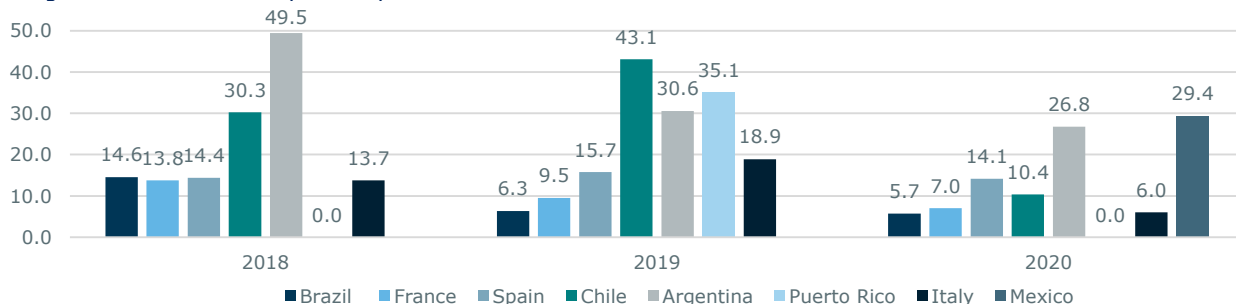


Changes in severity rate by gender

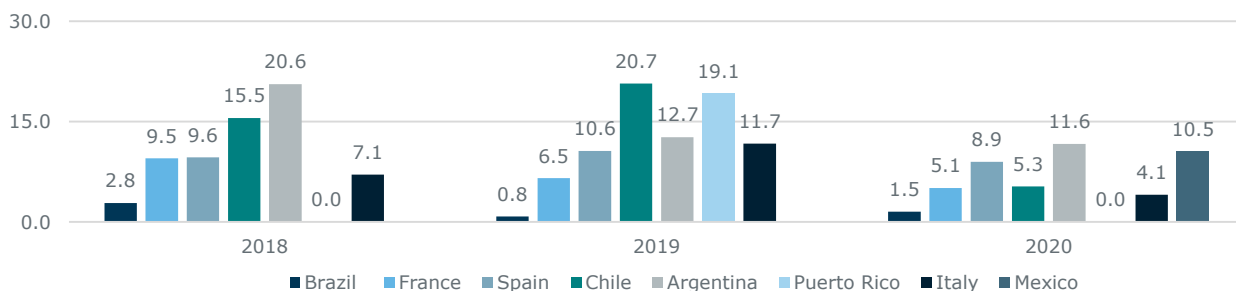


The overall evolution of accident rates was across-the-board at country level for the incidence rate, while the frequency and severity rates displayed different trends in certain countries. The increases in the frequency rate in Brazil and in the severity rates in Argentina and France were caused by the reduction in the number of hours worked in Brazil and the increase in working days lost in Argentina and France.

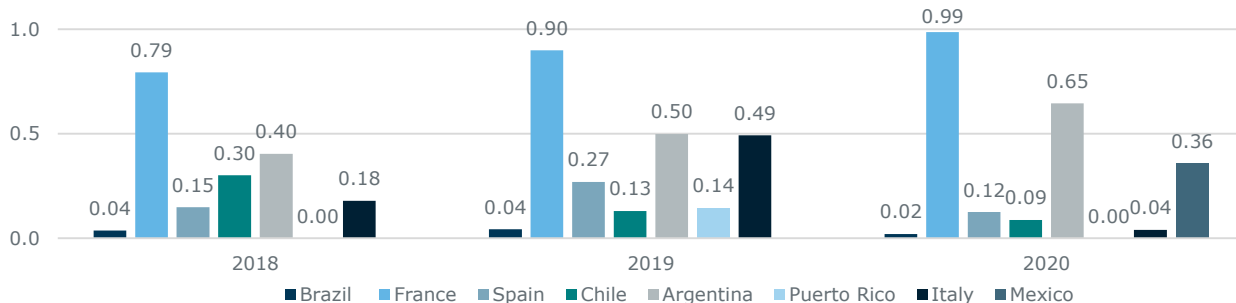
Changes in incidence rate by country



Changes in frequency rate by country

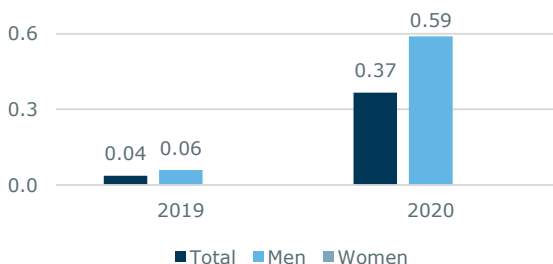


Changes in severity rate by country



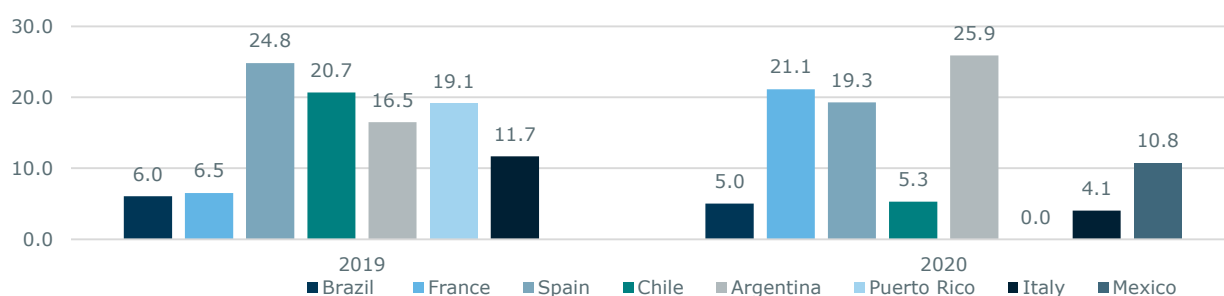
In 2020 a total of eight workers died, five direct workers and three indirect workers. In the direct worker group, a man died in Brazil after being crushed between a moving bus and a road roller while carrying out road-surfacing work, a man died in Argentina due to causes related to COVID-19, and three men died in Mexico, two of whom were involved in a traffic accident and one of whom was hit by a vehicle while assisting another vehicle that had stopped on the road. Also, in the indirect worker group, a man died in Brazil after touching live wires while carrying out maintenance work on the Wi-Fi network, a woman, also in Brazil, died while rescuing a traffic accident victim when the cable she was attached to broke, and a man in France died as a result of a traffic accident.

Changes in the fatality rate (direct workers) by gender



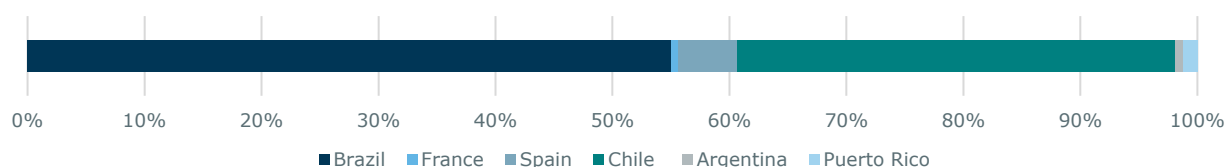
The evolution of the number of deaths had an impact on the fatality rate, which increased significantly with respect to the previous year. The recordable accident rate for direct workers increased slightly in global terms, reaching 12.8 (14.1 for men and 10.6 for women), due to changes in France and Argentina and the inclusion of Mexico in the scope of the data.

Change in the recordable accident rate of direct workers by country



The main causes of accidents involving indirect workers include same-level falls, knocks/blows and bruising, insect bites, being hit by vehicles or crushed in traffic accidents, cuts from sharp objects and acts of vandalism. The total number of recordable accidents in this group decreased by 22.7% compared with the previous year and amounted to 160 cases, 70.6% of which involved men. Accidents with days away from work totalled 74, 36.5% of which involved men, resulting in a total of 2,140 working days lost due to work-related accidents. The recordable accident rate for indirect workers was 6 (4.9 for men and 13 for women).

Percentage distribution of recordable accidents of indirect workers by country



Fostering employment quality

Employment quality at the organization is addressed through actions in the areas of talent retention, training and work atmosphere, and constitutes a material topic for the Group, since it relates to one of Abertis' key stakeholders in the achievement of its objectives.

At December 31st 96.5% of the headcount (97.2% of the total men and 95.8% of the total women) held a permanent employment contract, in line with the proportion for 2019, both overall and in terms of gender. This distribution is echoed across most countries, although there are certain differences, the figures ranging from 90.4% as the lowest value to 100% as the highest.

Equivalent average headcount holding a permanent employment contract by professional category, country and gender

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Brazil	11.8	3.6	209	67.7	2,016.2	1,913.4
France	9	6.3	228.6	96.9	1,234.5	651.6
Spain	19.5	5.6	97.5	45.2	865.7	385.2
Chile	6.1	1	53.7	13	781.9	209.8
Argentina	7.8	---	25.2	11.5	1,067.3	698
Puerto Rico	4	---	8.5	6.4	34.9	8.1
Italy	8.8	1.8	22.1	2	364	93
India	1	---	5.9	1	40.4	5
Mexico	10	1	16	7	745	542
Other	---	---	2	0	3	5

Headcount at December 31st by professional category, country and gender

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Brazil	11	3	204	67	2,228	1,900
France	9	4	236	113	1,410	758
Spain	19	6	95	44	879	447
Chile	6	1	54	14	830	251
Argentina	6	---	27	12	1,147	788
Puerto Rico	5	---	8	6	34	9
Italy	9	2	22	2	357	108
India	1	---	6	1	40	5
Mexico	10	1	16	7	803	628
Other	---	---	2	---	3	5

0.7% of the headcount are executives, while 6.9% are heads of department. Also, 93.2% of the total headcount at December 31st held a full-time contract, representing a slight increase in comparison with 2019. The distribution is similar across all the countries, except for Spain, where 77.3% of men and 45.3% of women are employed on a full-time basis.

Percentage of headcount by working hours

	2019			2020		
	Men	Women	Total	Men	Women	Total
Full-time	94.7%	84.9%	91%	96.0%	88.6%	93.2%
Part-time	5.3%	15.1%	9%	4.0%	11.4%	6.8%

New hires totalled 2,576 in 2020, representing an 11.9% decrease on 2019. 59% of the new employees taken on in 2020 were hired on a full-time basis and 43.4% were women. Also, 76% of the new full-time employees were hired in Brazil, while 79% of the new hires under temporary contracts were recruited in France and Mexico.

Number of new hires by age group, gender and type of employment contract

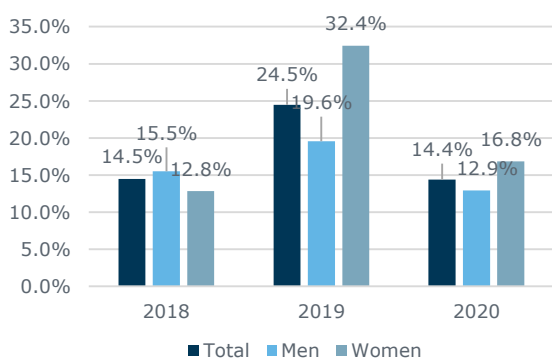
	Permanent employment contract		Temporary employment contract	
	Men	Women	Men	Women
Under 30 years old	305	262	305	369
From 31 to 50 years old	605	262	153	189
Over 51 years old	69	17	20	20
Total	979	541	478	578

The number of terminations rose by 7.6% in 2020 in comparison with 2019, due to the changes arising in Brazil and Spain as a result of the expiry of the related concessions. These countries accounted for 92.5% of the year's dismissals. 96.1% of the terminations affected the "other workers" category.

Number of dismissals by age group, gender and professional category

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Under 30 years old	---	---	---	---	88	147
From 31 to 50 years old	---	---	11	13	344	284
Over 51 years old	2	1	14	3+	163+	55+
Total	2	1	25	16	595	486

Changes in global employee turnover rate by gender

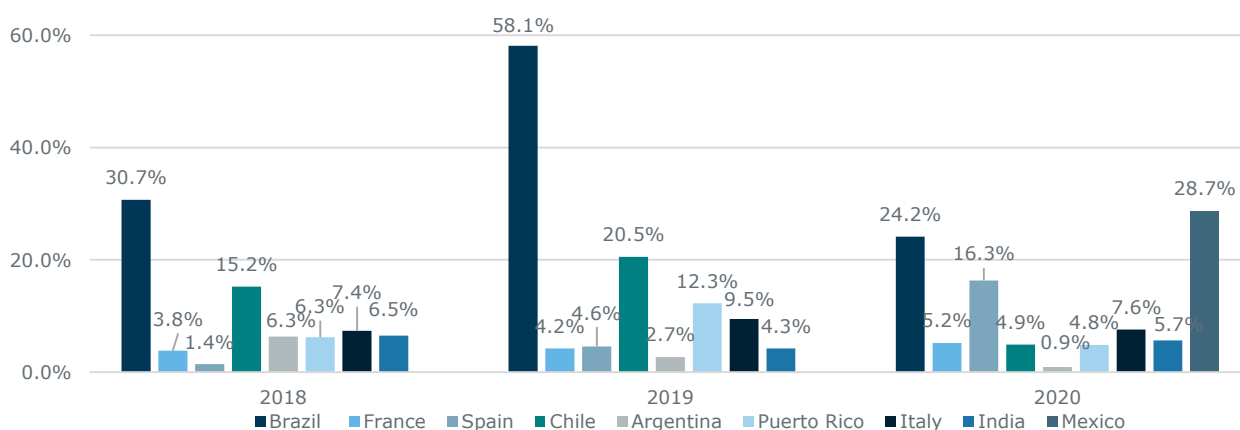


The turnover rate dropped in all countries except for Spain, France and India, affecting the overall evolution of the rate, which stands at 14.4%. The rate considers the number of employees who leave due to dismissal, resignation or retirement in the year in relation to the headcount at December 31st for each professional category and gender. The Mobility Services activities reduced their turnover rate to 9.1% (9.8% for men and 8.2% for women), and the headquarters in Spain performed similarly to bring its turnover rate to 6.2% in 2020 (4.3% for men and 8.0% for women).

Global employee turnover rate by professional category and gender

	2018		2019		2020	
	Men	Women	Men	Women	Men	Women
Executives	20.5%	5.3%	23.5%	10.5%	5.3%	17.6%
Heads of department	9.4%	4.5%	15.6%	23.0%	8.0%	10.2%
Other	16.0%	13.3%	19.9%	33.0%	13.4%	17.2%

Changes in employee turnover rate by country

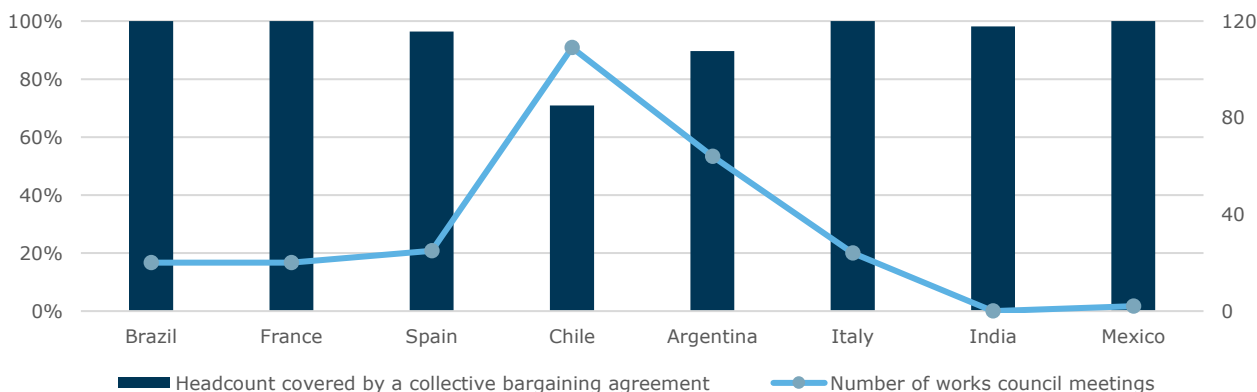


Employee turnover rate by gender and country

	2018		2019		2020	
	Men	Women	Men	Women	Men	Women
Brazil	37.6%	22.7%	50.1%	67.2%	22.6%	26.1%
France	4.2%	3.1%	3.8%	5.0%	5.5%	4.6%
Spain	0.9%	2.4%	3.5%	6.9%	16.8%	15.2%
Chile	14.4%	17.8%	18.1%	28.5%	4.4%	6.8%
Argentina	6.3%	6.4%	3.2%	2.0%	1.2%	0.5%
Puerto Rico	4.4%	10.5%	9.5%	20.0%	2.1%	13.3%
Italy	8.0%	5.0%	10.0%	7.3%	8.8%	3.6%
India	7.1%	0%	4.7%	0.0%	6.4%	0.0%
Mexico	---	---	---	---	24.2%	34.4%

94.6% of the headcount at December 31st was covered by a collective bargaining agreement, representing an increase on 2019. This collective bargaining framework is available to all the countries except for Puerto Rico and Hungary, although the proportion of the headcount involved in such agreements varies depending on the local situation in each country. A total of 79 works councils and 64 workers’ representatives held meetings on 224 occasions in 2020.

Percentage of headcount covered by a collective bargaining agreement and number of works council meetings



There are also various communication channels through which employees can send queries, complaints and suggestions to all the professional levels of the organization. These channels serve to supplement dialogue through the collective bargaining bodies and the ethics channel. Internal communication increased significantly in 2020 in connection with management of the impact of the pandemic. There were also changes with respect to the channels used, with digital channels coming to the fore as a result of the restrictions on social interaction.

Management-by-objectives (MBO) programmes constitute the general framework for efforts to ensure that organizational objectives are in line with each of the competencies and responsibilities of the various teams involved. At December 31st 68.9% of the total headcount was involved in an MBO programme (100% of executives, 97.3% of heads of department and 66.5% of employees included in the “other workers” category). In addition, all the headquarters and Mobility Services employees are included in these programmes.

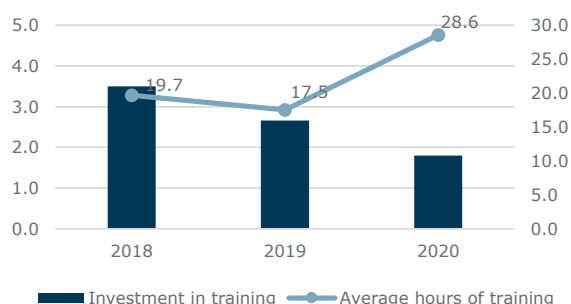
Management by objectives, according to professional category, gender and country

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Brazil	100%	100%	96.1%	100%	98.7%	100%
France	100%	100%	100%	91.8%	84.0%	99.3%
Spain	100%	100%	100%	100%	17.2%	11.6%
Chile	100%	100%	100%	100%	29.4%	63.5%
Argentina	100%	---	100%	100%	9.5%	6.5%
Puerto Rico	100%	---	100%	100%	97.1%	88.9%
Italy	100%	100%	63.6%	100%	1.4%	3.7%
India	100%	---	100%	100%	97.5%	100%
Mexico	100%	100%	100%	100%	100%	100%

All the subsidiaries except for Trados 45 in Spain, APR in Puerto Rico, Jadcherla and Isadak in India and the operators in Mexico have training plans in place, whereby the training activities are analysed and planned to ensure alignment with the human team’s requirements and the objectives of the organization. ,

The various online training platforms gained momentum in 2020 due to the situation brought about by the pandemic. Many of the operational training activities and awareness-raising efforts connected with management of the impact of COVID-19 could be carried out thanks to these digital training and communication environments. Worthy of note are the Universidad Arteris online platform in Brazil and the Aula Vías Chile platform in Chile, together with the platforms in Argentina and Spain. Also, the toll roads in Spain evaluated the impact of the training provided by setting up a specific procedure to identify and systemize feedback.

Changes in total investment in training (€M) and the average hours of training per employee



The total hours of training in 2020 experienced a significant increase with respect to 2019, rising to 390,140 hours, due mainly to the changes occurring in Brazil and Chile. The average number of hours per employee followed the same trend, and stands at 28.6 hours per Abertis employee. Conversely, investment in training dropped by 32.4% to EUR 1.8 million, due to across-the-board cuts in direct and indirect external training costs in all countries.

Average hours of training by professional category, gender and country

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Brazil	61.6	32.0	67.8	52.7	81.3	24.9
France	3.1	1.0	7.8	6.9	9.0	2.8
Spain	39.5	58.5	34.8	50.2	15.1	11.1
Chile	128.8	161.0	127.3	219.8	46.2	104.4
Argentina	8.8	---	10.1	10.5	1.4	1.2
Puerto Rico	10.4	---	16.8	46.5	23.6	26.3
Italy	14.9	14.0	17.1	7.8	6.4	6.3
India	49.0	---	18.6	67.2	2.5	10.2
Mexico	0.0	20.0	21.0	66.1	5.4	4.4

The total hours of training at the headquarters amounted to 13,118 hours, with each employee receiving on average 90.5 hours of training. Also, the Mobility Services business line reported a total of 514.3 hours of training, with each employee receiving on average 4.7 hours of training.

Total number of hours of training by professional category, gender and country

	Executives		Heads of department		Other workers	
	Men	Women	Men	Women	Men	Women
Brazil	678	96	13,823	3,530	181,111	47,300
France	25	4	1,813	764	12,271	2,042
Spain	316	234	2,226	653	12,854	4,497
Chile	773	161	7,003	2,857	38,301	26,302
Argentina	53	---	273	126	1,653	929
Puerto Rico	52	---	134	279	801	237
Italy	135	28	375	16	2,291	677
India	49	---	112	67	98	51
Mexico	0	20	336	463	4,307	2,788

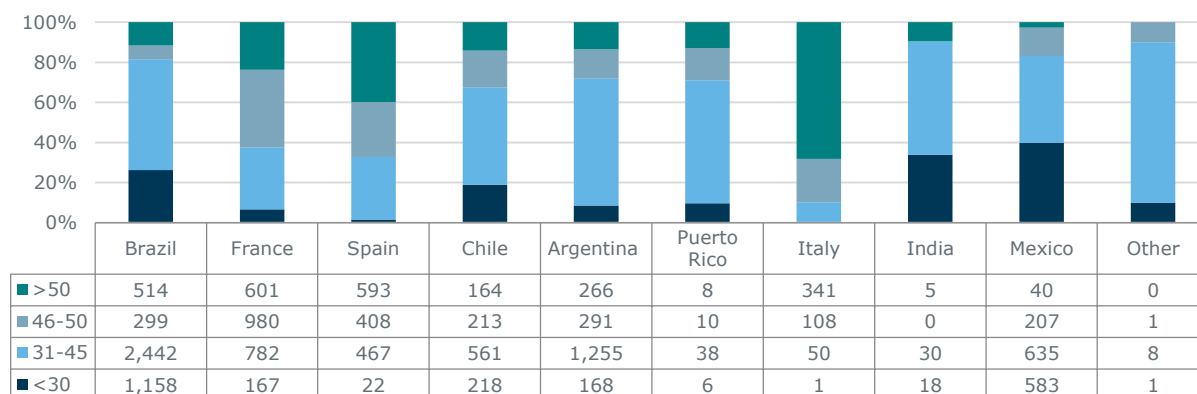
In 2020 Túnel in Spain, all the Brazilian concession operators and Emovis SAS in France conducted employee satisfaction surveys. The Spanish survey focused on how the impact of the pandemic was managed, 91% of employees in Brazil took part in the survey and Emovis achieved a result of 74%, in line with the exercise conducted in 2019. These surveys enable the expectations of the organization’s most significant internal stakeholder to be systematically collated, while allowing potential areas of improvement for talent retention, professional development and organizational growth to be identified.

Guaranteeing equal opportunities

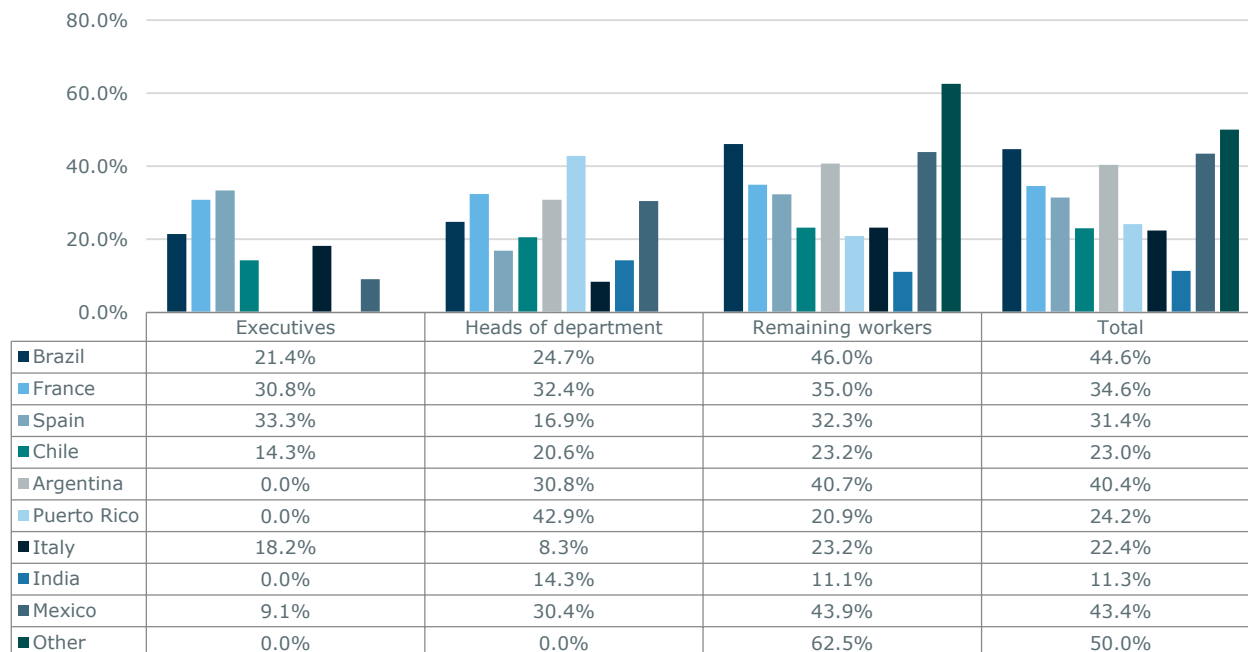
Abertis' code of ethics and Corporate Social Responsibility policy embrace the principles of equal opportunities and non-discrimination, the implementation of which is based on the roll-out of specific rules and procedures, together with monitoring and follow-up of any breaches. The achievement of gender balance and equal pay, non-discrimination in selection processes and an increase in the number of functionally diverse employees constitute the main goals of this strategic objective.

At 31 December 2020, 62.1% of the headcount were men, and the gender balance was thus maintained in overall terms, given the similar proportion in 2019. The number of female executives fell with respect to 2019, to 18.3%, while the number of female heads of department remained constant at 28.3% of the total. The breakdown of the headcount by age group experienced a slight change in 2020, with increases in the under 30 and over 51 age groups (17.1% and 18.1% of the total, respectively) and a significant reduction in employees aged between 46 and 50 (18.4% of the total).

Distribution of employees at December 31st by age group and country



Percentage of women by professional category and country



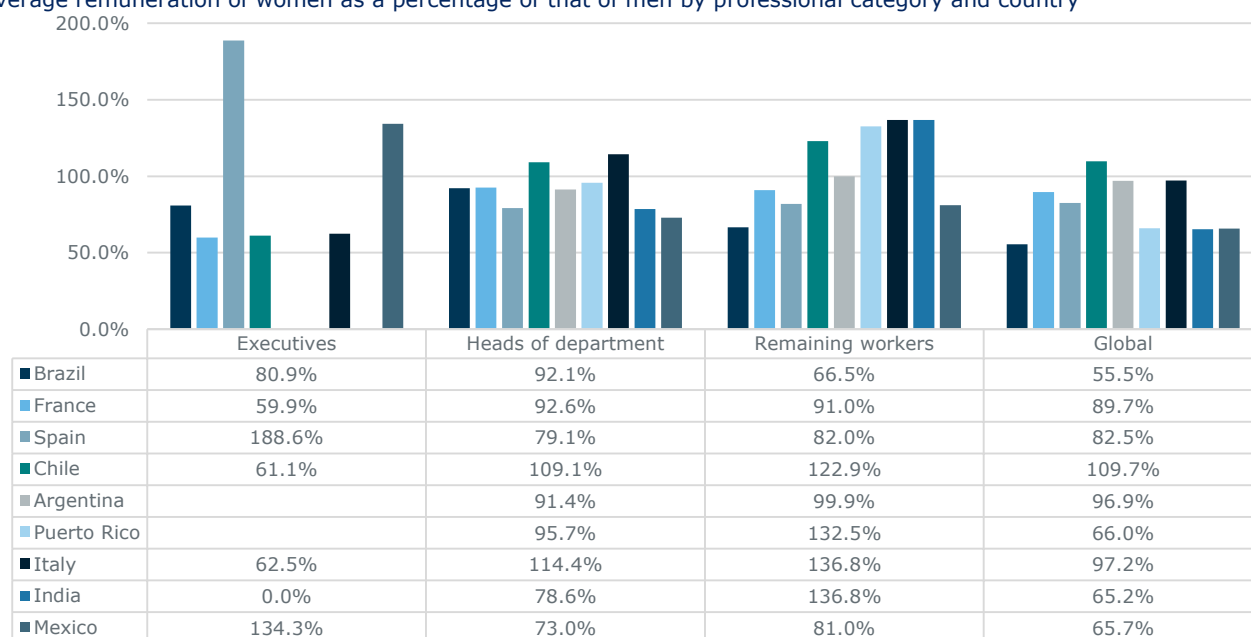
All the countries except for Chile have specific legislation on equal opportunities between men and women, although the requirements and scope of these laws vary depending on the local situation in each country, their coverage ranging from general matters to more specific issues such as equal pay.

The toll roads in Spain (barring Trados 45), together with the headquarters, have an equality plan in place in line with the Spanish legal framework, which sets out the measures for promoting equal opportunities between men and women. Certain of these measures include maintenance training for women, the roll-out of work/life balance leave for men and women and the performance of gender-neutral selection processes.

The pay gap between men and women remained constant in 2020, with female remuneration standing at 70.3% of male remuneration, in overall terms, although there were changes in the distribution by professional category. Thus, the average remuneration of women as a percentage of that of men stood at 92.7% for executive positions, 93.7% for heads of department and 73.7% for the “other workers” category.

This breakdown differs in the case of the headquarters, where the average remuneration of women as a percentage of that of men stands at 56.4% (57% for executives, 90% for heads of department and 91.7% for the “other workers” category). Also, the Mobility Services activities reflected a gap of 66.7% (53.8% in the case of heads of department and 75.5% in the case of the “other workers” category).

Average remuneration of women as a percentage of that of men by professional category and country



All the countries, except for Italy, have a local minimum wage in place, which is established by the legal frameworks in force in each area, and which in some cases applies on a regional level, such as in the case of Brazil. This ratio remained constant in comparison with 2019 in all countries, except in the case of the toll roads in Spain and India, where this indicator experienced an increase.

Similarly, a total of 243 people, 77% of whom were women, took parental leave in 2020, representing a slight increase with respect to 2019. This leave forms part of the work/life balance measures in place so that employees may strike a balance between the various areas of their lives. 94.6% of men and 77.5% of women remained at the organization on returning from parental leave, reflecting a higher proportion of men and a lower proportion of women compared with 2019.

Ratio of starting salary to local minimum wage by country

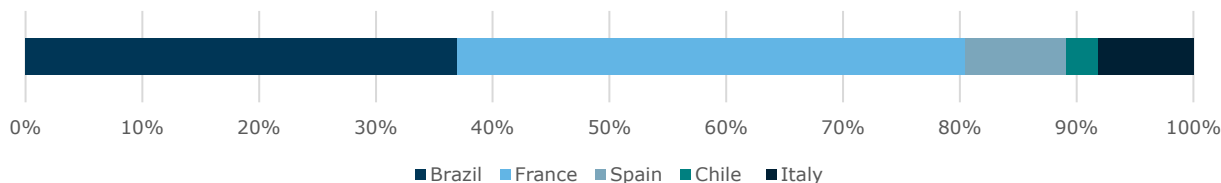
	Men	Women
Brazil	118.3%	116.5%
France	103.2%	103.2%
Spain	124.8%	124.8%
Chile	100.0%	100.0%
Argentina	399.8%	399.8%
Puerto Rico	170.0%	170.2%
India	217.5%	445.1%
Mexico	120.0%	120.0%
Other	100.0%	100.0%

Retention rate by gender and country

	Individuals taking parental leave		Individuals that returned to work after parental leave ended		Individuals still employed at the organization 12 months later	
	Men	Women	Men	Women	Men	Women
Brazil	16	81	100%	28.4%	100%	85.2%
France	1	14	100%	57.1%	0.0%	7.1%
Spain	20	10	95.0%	100%	95.0%	90.0%
Chile	1	16	0.0%	31.3%	0.0%	68.8%
Argentina	0	35	---	100%	---	97.1%
Puerto Rico	0	0	---	---	---	---
Italy	10	8	100%	100%	100%	100%
India	0	0	---	---	---	---
Mexico	8	23	100%	78.3%	100%	56.5%
Other	0	0	---	---	---	---

The legislation in force in Brazil, France, Spain and Chile in relation to the inclusion of functionally diverse employees in the workforce establishes minimum hiring quotas for this group, depending on the organization’s general headcount. These quotas can be achieved through direct hiring or by alternative means, such as purchasing goods and engaging services from special employment centres or occupational placement companies, and by making donations to these entities. The total number of functionally diverse persons employed directly by Abertis dropped by 7.4% in comparison with 2019, to 354.2 employees, due to the cuts in Brazil and Spain, which were offset by the increase in France.

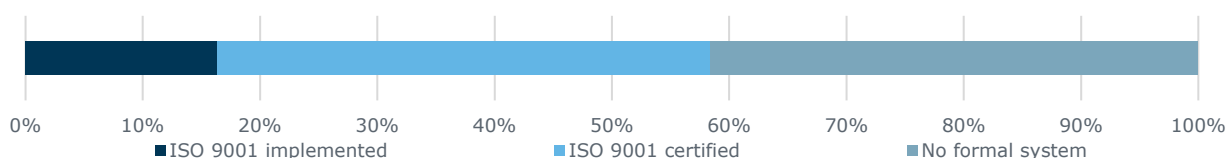
Distribution of average headcount of functionally diverse workers by country



Quality products and services with positive social impacts

The implementation of quality management systems in the organization’s various activities is a well-established practice, which is centred on the ongoing improvement of the service quality provided. There is a quality management system -implemented in accordance with ISO 9001- in place at Abertis facilities accounting for 58.4% of revenue, and facilities representing 42.1% of revenue are ISO 9001 certified.

Quality management system (percentage distribution of Abertis’ revenue)

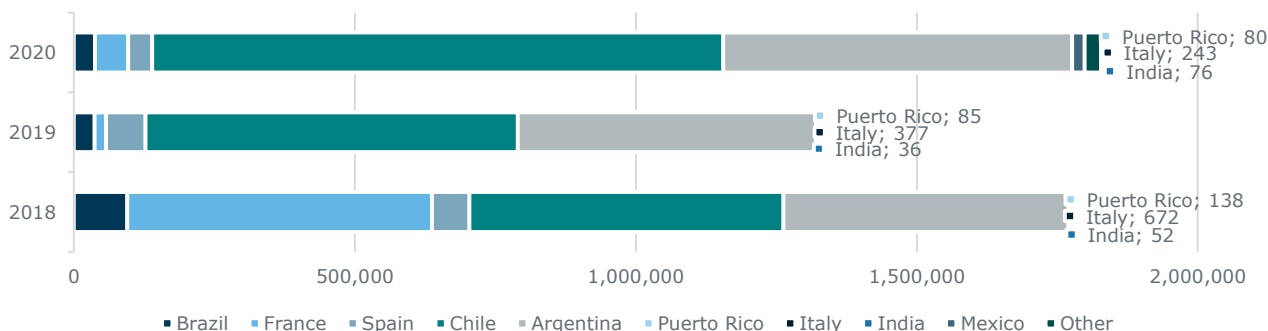


The Management report provides details of the action taken related to ongoing communication, and innovation and development, the main objective of which is to ensure the quality of the service provided, as well as the technological and operational developments aligned with the various economic, social and environmental challenges. The social interaction resulting from the need to manage the impacts of the pandemic influenced the type of communication and interaction channels used, with telephone and face-to-face channels being replaced by digital media that ensure the

minimization of risks relating to the transmission of the virus. Actions in the cybersecurity and information confidentiality area went hand in hand with the roll-out of and increase in digital communications, thus guaranteeing information security.

Some of the concession operators in France, Chile, Puerto Rico, Italy and Mexico, together with Mobility Services activities in France, conducted user and customer satisfaction surveys, the results of which make it possible to adapt the measures implemented to ensure the service is optimized and adapted to the expectations and needs of stakeholders. In addition, all Abertis' activities have formal communication channels for queries, complaints and suggestions, the use of which increased by 38.3% in 2020, in overall terms, due mainly to the change in communications in Chile and Argentina, together with the inclusion of activities in Mexico and Mobility Services in the scope of the data.

Changes in the number of queries, complaints and suggestions by country



In addition to the conduct of road safety campaigns in all the countries involved in toll road activities, protocols and emergency plans were adapted to the situation generated by the pandemic, with the inclusion of government institution recommendations to ensure maximum safety levels in the service declared as essential provided. The toll roads in France and Italy introduced free tolls for healthcare workers in the first months of lockdown and while the first wave of the pandemic was being managed.

The Innovation Coordination Committee at Abertis centralizes the monitoring of Innovation and Development projects carried out by the various business units. The priority areas for R&D at Abertis are related to cooperative intelligent transport systems, digital transformation, tolls and payment methods, infrastructure, energy and electricity transformation. A total of 48 R&D projects involving a broad network of stakeholders were in progress in 2020.

3

Methodology and International Equivalences

Preparation methodology

Standards and principles

The Management report accompanying the consolidated financial statements for 2020 presents a summary of Abertis' economic, financial, environmental, social and good governance performance. The Appendix on Follow-up of the CSR Master Plan, the Annual Corporate Governance Report and the Carbon Disclosure Project (CDP) questionnaire, together with the other corporate publications, complete the detail of indicators, providing more exhaustive information, concerning the results and magnitudes of the organization's global performance.

The information contained in the Management report, the Appendix on Follow-up of the CSR Master Plan and the CDP questionnaire was compiled, processed and prepared in accordance with the relevant international benchmark standards and the applicable legal framework in force, comprising mainly the 2018 Non-Financial Information Law. The specific benchmark standards used were:

- The 2016 Sustainability Reporting Standards (SRS) of the Global Reporting Initiative (GRI), together with the standard on occupational health and safety and the standard on water and effluents, which both date from 2018, and the standards on waste (2020) and tax (2019). The Management report and the Appendix on Follow-up of the CSR Master Plan were prepared in accordance with the GRI standards: comprehensive option.
- Policy for preparation of the UN Global Compact Communication on Progress (CoP).
- AccountAbility's stakeholder engagement standard.
- The United Nations Sustainable Development Goals.

The GRI 101: Foundation (2016) standard details the principles that must govern the definition of the content to be included in reports on organizations' performance in the context of sustainability, as well as basic guidelines to guarantee the quality of the information they contain. The procedures established at the organization, both for managing each of the material issues and for across-the-board accountability, together with the existing technology tools for the systematization and monitoring of non-financial information, aim to respond to and apply the GRI foundation principles.

Principles for defining report content in accordance with GRI

Stakeholder inclusiveness	<ul style="list-style-type: none"> •Ongoing involvement •Updating of the materiality analysis
Sustainability context	<ul style="list-style-type: none"> •Local-level data •Global management approach and SDGs
Materiality	<ul style="list-style-type: none"> •Updating of the materiality analysis •Formal approval of topics
Completeness	<ul style="list-style-type: none"> •Sufficient information •Conservation of the level of segregation and detail

Principles for defining report quality in accordance with GRI

Balance	<ul style="list-style-type: none"> •Performance in the year •Unbiased treatment of the facts
Comparability, accuracy and reliability	<ul style="list-style-type: none"> •Traceability, analysis and historical data •External review
Timeliness	<ul style="list-style-type: none"> •Annual publication in due time and form, together with the economic and financial information
Clarity	<ul style="list-style-type: none"> •Data synthesis •Conserving structure

The technical team responsible for preparing the content of the Management report and the Appendix on Follow-up of the CSR Master Plan is made up of more than a hundred employees in all the countries and activities included in the scope of the non-financial information, without whose contribution this reporting would not be possible. The coordination of the work is the responsibility of the corporate areas of each of the departments, led by the teams of the Corporate Reputation and Communication Area and the Planning and Control Area, and the validation and publication of the consolidated financial statements and the related appendices is the responsibility of Abertis’ Board of Directors.

Scope of the information

The progressive inclusion of all the new acquisitions in the scope of the non-financial information allows Abertis to comply with the principles of completeness, accuracy and reliability of the data. In 2020 the subsidiaries Trados 45 in Spain, APR in Puerto Rico, Isadak Headquarters in India, Eurotoll SAS in France and Eurotoll ZRT in Hungary were included, together with all the subsidiaries making up the activities in Mexico (with an annual scope in the case of the Mexico data). Also, Autovias in Brazil merged with Via Paulista and, therefore, no longer appears as a separate concession operator in Brazil.

As a result of this progress it was possible to maintain the level of coverage of the non-financial information disclosed in the Management report and the Appendix on Follow-up of the CSR Master Plan, which stood at 98.1% of the Group's revenue in 2020, and 95.8% of the headcount at 31 December.

Companies included in the scope of the non-financial information

Toll roads	Spain - Autopistas, Acesa, Aucat, Invicat, Aumar, Iberpistas, Castellana, Avasa, Aulesa, Túnel and Trados 45.
	France - Sanef, Sapn, Bip & Go, SE BPNL SAS and Sanef Aquitaine.
	Italy - A4 Holding, A4 Mobility, Autostrada Bs Vr Vi Pd SpA and A4 Trading Srl.
	Brazil - Arteris, Centrovias, Intervias, Planalto Sul, Fluminense, Fernão Dias, Régis Bittencourt, Litoral Sul, Via Paulista and Latina Manutenção de Rodovias.
	Chile - Vías Chile, Autopista Central, Autopista Los Libertadores, Autopista del Sol, Autopista Los Andes, Rutas del Elqui, Rutas del Pacífico and related operators concentrated at Operavías.
	Puerto Rico - APR and Metropistas.
	Argentina - Ausol and GCO.
	India - Jadcherla Expressways Private Limited, Trichy Tollway Private Limited and Isadak Headquarters.
	Mexico - CONIPSA, COTESA, AUTOVIM, PSRCO, RCA, RCO and COVIQSA
	Mobility Services
Central services	Abertis Infraestructuras and the Abertis Foundation.

The remaining 1.9% of revenue that was excluded from the scope of the non-financial information relates to the activities carried on at the following companies: Abertis Infraestructuras Finance, B.V., Abertis Motorways UK, Ltd., Abertis Mobility Services S.L. (except for Eurotoll S.A.S., Emovis S.A.S and Eurotoll Central Europe ZRT) Abertis USA Holdco LLC, Abertis Internacional, S.A., Abertis Telecom Satélites, S.A. (all with a direct ownership interest); Leonord Exploitation S.A.S, Sanef 107.7, S.A.S, Mulhacen, Globalcar Services S.p.A., A4 Mobility Srl and Vianorte (all with an indirect ownership interest).

Calculation methodologies

The qualitative and quantitative indicators disclosed in the Management report and the Appendix on Follow-up of the CSR Master Plan were prepared in accordance with the methodological standards detailed below:

- Calculation indications contained in the standards detailed above (mainly GRI SRS).
- ISO 14064:1-2012, based on "The Greenhouse Gas Protocol, a Corporate Accounting and Reporting Standard" and the criteria established in the "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" published in 2011 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) for the calculation of the carbon footprint.
- LBG España for the quantification and classification of social action and sponsorships.
- Specific indications set out in the applicable legal frameworks in force, such as the Non-Financial Information Law in Spain and the methodological framework for carbon footprint measurement in France.

Any restatements of non-financial information and any scope limitations beyond the details presented in this section have been indicated using specific footnotes to each of the figures to which they refer.

External assurance

The Non-Financial Information Law in force in Spain requires the review by a third party of the non-financial information contained in the organization's financial statements. In contrast to previous years, the external review conducted in 2020 was confined to legal compliance and excluded application of the methodological frameworks governing the preparation of the Management report and the Appendix on Follow-up of the CSR Master Plan (mainly GRI standards in their comprehensive version).

The external audit standards applied include ISAE 3000 and the recommendations of the Spanish Institute of Certified Public Accountants, among others. The GRI Content Index details the indicators included in the external review process, and the external auditor's report sets out the conclusions of the process, as well as the recommendations made by the team engaged in the external review.

*Translation of a report originally issued in Spanish.
In the event of a discrepancy, the Spanish-language version prevails.*

INDEPENDENT LIMITED ASSURANCE REPORT

To the Shareholders of Abertis Infraestructuras, S.A.:

In accordance with Article 49 of the Spanish Commercial Code, we have performed the verification, with a scope of limited assurance, of the non-financial information included in Appendix Follow-up of the CSR Master Plan of the Consolidated Management Report (hereinafter, Appendix of the CMR) of Abertis Infraestructuras, S.A. and subsidiaries ("Abertis" o "the Abertis Group") for the year ended December 31, 2020.

The Appendix of the CMR includes information, additional to that required by current Spanish corporate legislation relating to non-financial reporting, that was not subject matter of our verification. In this regard, our work was limited solely to verification of the information identified in the "GRI content index" in the CMR Appendix.

Responsibilities of the Directors

The preparation and content of the Abertis's Consolidated Management Report is the responsibility of the Board of Directors of Abertis. The non-financial information included in the Appendix of the CMR was prepared in accordance with the content specified in current Spanish corporate legislation, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI Standards) and with the standards established in the AA1000AP (2008) Assurance Standard issued by AccountAbility.

This responsibility of the Board of Directors also includes the design, implementation and maintenance of such internal control as is determined to be necessary to enable the Appendix of the CMR to be free from material misstatement, whether due to fraud or error.

The Directors of Abertis are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the Appendix of the CMR is obtained.

Our Independence and quality control

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

Our firm applies International Standard on Quality Control 1 (ISQC 1) and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our engagement team consisted of professionals who are experts in reviews of non-financial information and, specifically, in information about economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed.

We conducted our review in accordance with the requirements established in International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information, currently in force, issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the guidelines published by the Spanish Institute of Certified Public Accountants on attestation engagements on regarding non-financial information statements. Also, we have applied AccountAbility's AA1000 Assurance Standard (2008) (AA1000AS) to provide moderate assurance on the application of the principles established in standard AA1000AP (2008) and on the sustainability performance indicators (type 2 moderate assurance).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement and, consequently, the level of assurance provided is also substantially lower.

Our work consisted in requesting information from management and the various units of Abertis that participated in the preparation of the Appendix of the CMR, which includes the non-financial information, reviewing the processes used to compile and validate the information identified in the Appendix of the CMR, and carrying out the following analytical procedures and sample-based review tests:

- Meetings held with Abertis personnel to ascertain the business model, policies and management approaches applied, and the main risks relating to these matters, and to obtain the information required for the external verification.
- Analysis of the scope, relevance and completeness of the contents included in the Appendix of the CMR based on the materiality analysis performed by Abertis and described in the "Stakeholders" and "Materiality" sections of the Appendix of the CMR, also taking into account the contents required under current Spanish corporate legislation.
- Analysis of the processes used to compile and validate the data presented in the Appendix of the CMR.
- Review of the information relating to risks and the policies and management approaches applied in relation to the material matters described in the "Stakeholders" and "Materiality" sections in the Appendix of the CMR.
- Verification, by means of sample-based review tests, of the information relating to the non-financial information contents included in the Appendix of the CMR, and the appropriate compilation thereof based on the data furnished by Abertis's information sources.
- Obtainment of a representation letter from the directors and management.

Basis of the qualified conclusion

As a result of the procedures carried out and the evidence obtained, inaccuracies have been identified by partial presentation or omissions of the contents required by current corporate regulations regarding non-financial information. The inaccuracies detected are detailed in the "Basis of Qualified Conclusion" table attached to this report, which is an integral part of it.

Qualified Conclusion

Based on the procedures performed and the evidence obtained, except for the effect of the issues described in the "Basis of the qualified conclusion" section, no matter has come to our attention that causes us to believe that:

- a) The non-financial information included in "GRI content index" in the Appendix of the Abertis Infraestructuras, S.A. and subsidiaries Consolidated Management Report for the year ended December 31, 2020 was not prepared, in all material respects, in accordance with the contents set out in current corporate legislation and following the criteria of the GRI standards.
- b) Abertis did not apply in the preparation of the Appendix of the CMR the principles of inclusivity, materiality and responsiveness as described in the Appendix of the CMR, in accordance with AA1000AP (2008), namely:
 - Inclusivity: Abertis has developed a stakeholder participation process, enabling stakeholders to be considered in the development of a responsible approach.
 - Materiality: the materiality determination process is geared towards identifying and understanding the issues that are material or significant for Abertis and its stakeholders.
 - Responsiveness: Abertis responds, through specific actions and commitments, to the material issues identified.

Additional information

Pursuant to the provisions of the AA1000AS (2008) standard, we presented to management of Abertis our recommendations relating to the areas for improvement in management and non-financial information and, specifically, to the application of the principles of inclusivity, materiality and responsiveness. Following is a summary of the most significant observations and recommendations, which do not modify the conclusions expressed in this report.

Inclusivity and materiality

As indicated in the sections of the Appendix of the CMR "Stakeholders" and "Materiality", Abertis has a materiality study which has been updated through internal consultation, regulatory and perimeter updates, as well as the current pandemic context. We recommend for 2021 to carry out an update of the materiality analysis through the participation and consultation of all the stakeholders in the different countries, so that it is representative of both the different businesses, and of all the countries in which the Abertis Group has a stable presence.

Responsiveness

The scope of the countries is consolidated, so we recommend that Abertis work on the improvement of the non-financial information control, adjusting deadlines and extending training to the different business units involved in order to continue improving the quality of the information.

Use and distribution

This report was prepared in accordance with the content specified in current Spanish corporate legislation, so it may not be suitable for other purposes and jurisdictions.

DELOITTE, S.L.

Xavier Angrill Vallés
9 March 2021



Annex to the Independent Auditor's report

Basis of the qualified conclusion

GRI Standard		Non-financial Information Law	Basis of conclusion
102-8	Information on employees and other workers	Employment	The annual average of part-time contracts is presented by sex and professional category, not being informed by age.
405-2	Ratio of basic salary and remuneration of women to men	Employment	The ratio of average women remuneration with respect to men by professional category and country is broken down, but not the average remuneration of men and women in absolute terms by sex, age, or professional category.

GRI content index

The reference provided in the GRI content index corresponds to the page number in the Appendix on Follow-up of the CSR Master Plan. Cross references to other documents include the initials of the related publication. The documents with cross references can be found in the following locations:

- MR: Refers to the Management report. It is available on the Abertis website, [under Annual Report](#).
- ACGR: refers to the Annual Corporate Governance Report. It is available on the Abertis website, [under Annual Report](#).
- AA: refers to the organization's consolidated financial statements. They are available on the Abertis website, [under Annual Report](#).
- CDP 2020: refers to the Carbon Disclosure Project questionnaire. It is available on the CDP website [under CDP Scores](#).

Foundation and general disclosures

Standard/General disclosures	Page/Direct response	Omissions	External assurance
GRI 101: Foundation 2016			
101 Reporting principles	47-48		√ - 50-53
GRI 102: General Disclosures 2016			
Organizational profile			
102-1 Name of the organization	Abertis Infraestructuras, S.A.		√ - 50-53
102-2 Activities, brands, products, and services	MR 5-6		√ - 50-53
102-3 Location of headquarters	Avenida Pedralbes, 17, Barcelona		√ - 50-53
102-4 Location of operations	MR 9-10		√ - 50-53
102-5 Ownership and legal form	MR 34		√ - 50-53
102-6 Markets served	MR 8-10		√ - 50-53
102-7 Scale of the organization	MR 5, 34, 42		√ - 50-53
102-8 Information on employees and other workers	33-34, 38-39		√ - 50-53
102-9 Supply chain	4, 23; MR 40; Content note (a)		√ - 50-53
102-10 Significant changes to the organization and its supply chain	4		√ - 50-53
102-11 Precautionary principle or approach	7; MR 16-18		√ - 50-53
102-12 External initiatives	7; MR 6-7, 20-21, 35-36; Content note (b)		√ - 50-53
102-13 Membership of associations	MR 38		√ - 50-53

Standard/General disclosures	Page/Direct response	Omissions	External assurance
Strategy			
102-14 Statement from senior decision-maker	MR 3-4		√ - 50-53
102-15 Key impacts, risks, and opportunities	6-7; MR 3-4, 8-11, 16-18		√ - 50-53
Ethics and integrity			
102-16 Values, principles, standards, and norms of behavior	10-12; MR 8, 14-16		√ - 50-53
102-17 Mechanisms for advice and concerns about ethics	10-11; MR 15-16		√ - 50-53
Governance			
102-18 Governance structure	MR 12-13		---
102-19 Delegating authority	MR 12-13		---
102-20 Executive-level responsibility for economic, environmental, and social topics	7		---
102-21 Consulting stakeholders on economic, environmental, and social topics	3-5		√ - 50-53
102-22 Composition of the highest governance body and its committees	MR 12-13		---
102-23 Chair of the highest governance body	MR 12		---
102-24 Nominating and selecting the highest governance body	ACGR 7, 12		---
102-25 Conflicts of interest	MR 14-15; ACGR 14, 30		---
102-26 Role of highest governance body in setting purpose, values, and strategy	6-7; MR 10-11		---
102-27 Collective knowledge of highest governance body	MR 12-13; Corporate web page (Board)		---
102-28 Evaluating the highest governance body's performance	There is currently no specific policy in this connection.		---
102-29 Identifying and managing economic, environmental, and social impacts	3-8; MR 14-18		√ - 50-53
102-30 Effectiveness of risk management processes	MR 14-18		√ - 50-53
102-31 Review of economic, environmental, and social topics	7-8; MR 14-18		√ - 50-53
102-32 Highest governance body's role in sustainability reporting	48		---
102-33 Communicating critical concerns	10-11; MR 15-16		---
102-34 Nature and total number of critical concerns	10-11; MR 15-16		---
102-35 Remuneration policies	ACGR 12; Content note (c)		---
102-36 Process for determining remuneration	ACGR 12; Content note (c)		---

Standard/General disclosures	Page/Direct response	Omissions	External assurance
102-37 Stakeholders' involvement in remuneration	Stakeholder involvement in remuneration is currently not envisaged.		---
102-38 Annual total compensation ratio	Content note (d)	It is not currently possible to publish the remuneration ratio broken down by country due to confidentiality issues, as the remuneration of the individuals with the highest remuneration in the other countries is non-public information.	---
102-39 Percentage increase in annual total compensation ratio	Content note (e)		---
Stakeholder engagement			
102-40 List of stakeholder groups	3		√ - 50-53
102-41 Collective bargaining agreements	41		√ - 50-53
102-42 Identifying and selecting stakeholders	3		√ - 50-53
102-43 Approach to stakeholder engagement	3-5		√ - 50-53
102-44 Key topics and concerns raised	3-6		√ - 50-53
Reporting practice			
102-45 Entities included in the consolidated financial statements	48-49; AA 256-269		√ - 50-53
102-46 Defining report content and topic Boundaries	4-6, 47-48		√ - 50-53
102-47 List of material topics	6		√ - 50-53
102-48 Restatements of information	49, 76; Restatements were identified in each case by direct notes.		---
102-49 Changes in reporting	48		√ - 50-53
102-50 Reporting period	1 January to 31 December 2020.		√ - 50-53
102-51 Date of most recent report	2019 reporting period, published in 2020.		√ - 50-53
102-52 Reporting cycle	Annual		√ - 50-53
102-53 Contact point for questions regarding the report	Email: sostenibilidad@abertis.com or postal address at the headquarters, for the attention of Patricia Garcia.		√ - 50-53

Standard/General disclosures	Page/Direct response	Omissions	External assurance
102-54 Claims of reporting in accordance with the GRI Standards	47		√ - 50-53
102-55 GRI content index	54-64		√ - 50-53
102-56 External assurance	49, 50-53		√ - 50-53

Economic material topics

Standard/Topic-specific disclosures	Page	Omissions	External assurance
GRI 103: Management Approach 2016 Linked to: Economic performance (GRI 201), Market presence (GRI 202), Indirect economic impacts (GRI 203), Procurement practices (GRI 204), Anti-corruption (GRI 205), Anti-competitive behavior (GRI 206) and Tax (GRI 207).			
103-1 Explanation of the material topic and its Boundary	3-8; Content note (f)		√ - 50-53
103-2 The management approach and its components	7, 9, 24; MR 10-11, 14, 19, 35-36		√ - 50-53
103-3 Evaluation of the management approach	8, 10-11, 25-26; MR 15-16, 20-23, 36, 46		√ - 50-53
GRI 201: Economic Performance 2016			
201-1 Direct economic value generated and distributed	MR 44		√ - 50-53
201-2 Financial implications and other risks and opportunities due to climate change	14; CDP 2020 Section C2		√ - 50-53
201-3 Defined benefit plan obligations and other retirement plans	AA 53-54, 215-217; Content note (g)		---
201-4 Financial assistance received from government	AA 86, 101		√ - 50-53
GRI 202: Market Presence 2016			
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	44		√ - 50-53
202-2 Proportion of senior management hired from the local community	MR 42		---
GRI 203: Indirect Economic Impacts 2016			
203-1 Infrastructure investments and services supported	MR 19-23, 27-28		√ - 50-53
203-2 Significant indirect economic impacts	MR 19-23, 36, 38-40		√ - 50-53

Standard/Topic-specific disclosures	Page	Omissions	External assurance
GRI 204: Procurement Practices 2016			
204-1 Proportion of spending on local suppliers	26		---
GRI 205: Anti-corruption 2016			
205-1 Operations assessed for risks related to corruption		Disclosure of the quantitative data on the number and percentage of centres assessed in this connection does not apply, since although the risk analysis is corporate and includes 100% of the activities, it is not carried out at specific centres.	√ - 50-53
205-2 Communication and training about anti-corruption policies and procedures	11		√ - 50-53
205-3 Confirmed incidents of corruption and actions taken		Content note (h)	√ - 50-53
GRI 206: Anti-competitive Behavior 2016			
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There were no legal actions in this connection.		√ - 50-53
GRI 207: Tax 2019			
207-1 Approach to tax	MR 35		---
207-2 Tax governance, control, and risk management	MR 35		---
207-3 Stakeholder engagement and management of concerns related to tax	MR 35		---
207-4 Country-by-country reporting	MR 36	The indicator presented does not fully meet the standard's information requirement. We are working to ensure we are able to present the required information in future reports from 2022.	√ - 50-53

Environmental material topics

Standard/Topic-specific disclosures	Page	Omissions	External assurance
GRI 103: Management Approach 2016			
Linked to: Materials (GRI 301), Energy (GRI 302), Water and effluents (GRI 303), Biodiversity (GRI 304), Emissions (GRI 305), Waste (GRI 306), Environmental compliance (GRI 307), Supplier environmental assessment (GRI 308)			
103-1 Explanation of the material topic and its Boundary	3-8; Content note (f)		√ - 50-53
103-2 The management approach and its components	7, 13-14, 24; MR 10-11, 36		√ - 50-53
103-3 Evaluation of the management approach	8, 14-16, 20-23, 27; MR 21-23, 37-38		√ - 50-53
GRI 301: Materials 2016			
GRI 301-1 Materials used by weight or volume	20		√ - 50-53
301-2 Recycled input materials used	20		√ - 50-53
301-3 Reclaimed products and their packaging materials		Not applicable given that Abertis does not produce products. This impacts on the entire indicator.	---
GRI 302: Energy 2016			
302-1 Energy consumption within the organization	16-19		√ - 50-53
302-2 Energy consumption outside of the organization	18		√ - 50-53
302-3 Energy intensity	17-18		√ - 50-53
302-4 Reduction of energy consumption	17-19		√ - 50-53
302-5 Reductions in energy requirements of products and services	16, 22-23		√ - 50-53
GRI 303: Water and Effluents 2018			
303-1 Interactions with water as a shared resource	4-7, 13-14, 19		√ - 50-53
303-2 Management of water discharge-related impacts	22; The quality standards correspond to the current legal framework in each country.		√ - 50-53
303-3 Water withdrawal	19; One concession operator in Brazil, one in Chile and one in Mexico withdraw water from areas with water stress.		√ - 50-53

Standard/Topic-specific disclosures	Page	Omissions	External assurance
303-4 Water discharge	22; One concession operator in Brazil and one in Chile discharge water to areas with water stress.		---
303-5 Water consumption	19		√ - 50-53
GRI 304: Biodiversity 2016			
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	27		√ - 50-53
304-2 Significant impacts of activities, products, and services on biodiversity	27		√ - 50-53
304-3 Habitats protected or restored	27		√ - 50-53
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Content note (i)		---
GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions	14-16, 49		√ - 50-53
305-2 Energy indirect (Scope 2) GHG emissions	14-16, 49		√ - 50-53
305-3 Other indirect (Scope 3) GHG emissions	14-16, 49		√ - 50-53
305-4 GHG emissions intensity	16		√ - 50-53
305-5 Reduction of GHG emissions	16		√ - 50-53
305-6 Emissions of ozone-depleting substances (ODS)	No significant impacts were identified in this connection.		---
305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	26; In the case of NO _x and SO _x , direct emissions are also not significant.		---
GRI 306: Waste 2020			
306-1 Waste generation and significant waste-related impacts	20-21		√ - 50-53
306-2 Management of significant waste-related impacts	20-21		---
306-3 Waste generated	21-22		√ - 50-53
306-4 Waste diverted from disposal	21-22		√ - 50-53
306-5 Waste directed to disposal	21-22		√ - 50-53
GRI 307: Environmental Compliance 2016			

Standard/Topic-specific disclosures	Page	Omissions	External assurance
307-1 Non-compliance with environmental laws and regulations	Content note (k)		√ - 50-53
GRI 308: Supplier Environmental Assessment 2016			
308-1 New suppliers that were screened using environmental criteria	23		√ - 50-53
308-2 Negative environmental impacts in the supply chain and actions taken	4-6, 23; MR 40		√ - 50-53

Social material topics

Standard/Topic-specific disclosures	Page	Omissions	External assurance
GRI 103: Management Approach 2016 Linked to: Employment (GRI 401), Labor/Management Relations (GRI 402), Occupational Health and Safety (GRI 403), Training and Education (GRI 404), Diversity and Equal Opportunity (GRI 405), Non-discrimination (GRI 406), Freedom of Association and Collective Bargaining (GRI 407), Forced or Compulsory Labor (GRI 409), Security Practices (GRI 410), Human Rights Assessment (GRI 412), Local Communities (GRI 413), Supplier Social Assessment (GRI 414), Public Policy (GRI 415), Customer Health and Safety (GRI 416), Marketing and Labeling (GRI 417), Customer Privacy (GRI 418), Socioeconomic Compliance (GRI 419), Noise and Road Safety			
103-1 Explanation of the material topic and its Boundary	3-8; Content note (f)		√ - 50-53
103-2 The management approach and its components	7, 9, 24, 29; MR 10-11, 14, 19, 21, 35, 38, 41-44		√ - 50-53
103-3 Evaluation of the management approach	8, 10-12, 25-26, 30-46; MR 15-16, 20-23, 36, 38-39, 41-44		√ - 50-53
GRI 401: Employment 2016			
401-1 New employee hires and employee turnover	39-40		√ - 50-53
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Content note (l)		---
401-3 Parental leave	44-45		√ - 50-53
GRI 402: Labor/Management Relations 2016			
402-1 Minimum notice periods regarding operational changes	Content note (m)		√ - 50-53
GRI 403: Occupational Health and Safety 2018			
403-1 Occupational health and safety management system	33; MR 41		√ - 50-53
403-2 Hazard identification, risk assessment, and incident investigation	34		---

Standard/Topic-specific disclosures	Page	Omissions	External assurance
403-3 Occupational health services	35		---
403-4 Worker participation, consultation, and communication on occupational health and safety	35		√ - 50-53
403-5 Worker training on occupational health and safety	34		√ - 50-53
403-6 Promotion of worker health	34-36		---
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	33-35		---
403-8 Workers covered by an occupational health and safety management system	33		√ - 50-53
403-9 Work-related injuries	35-38		√ - 50-53
403-10 Work-related ill health	35		√ - 50-53
GRI 404: Training and Education 2016			
404-1 Average hours of training per year per employee	42		√ - 50-53
404-2 Programs for upgrading employee skills and transition assistance programs	41-42		√ - 50-53
404-3 Percentage of employees receiving regular performance and career development reviews	41		---
GRI 405: Diversity and Equal Opportunity 2016			
405-1 Diversity of governance bodies and employees	39, 43; MR 12-13; ACGR 7; Corporate web page (Board)		√ - 50-53
405-2 Ratio of basic salary and remuneration of women to men	44		√ - 50-53
GRI 406: Non-discrimination 2016			
GRI 406-1 Incidents of discrimination and corrective actions taken	No incidents of this type occurred.		√ - 50-53
GRI 407: Freedom of Association and Collective Bargaining 2016			
GRI 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	None have been identified.		√ - 50-53
GRI 409: Forced or Compulsory Labor 2016			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None have been identified.		√ - 50-53
GRI 410: Security Practices 2016			

Standard/Topic-specific disclosures	Page	Omissions	External assurance
410-1 Security personnel trained in human rights policies or procedures		The exact figure relating to the percentage of security personnel is not currently available. We are developing the necessary information systems in order to have this figure available for future reports from 2022.	---
GRI 412: Human Rights Assessment 2016			
412-1 Operations that have been subject to human rights reviews or impact assessments	12		---
412-2 Employee training on human rights policies or procedures	MR 43		√ - 50-53
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	There were no significant investment agreements subject to human rights reviews.		---
GRI 413: Local Communities 2016			
413-1 Operations with local community engagement, impact assessments, and development programs	25-26		√ - 50-53
413-2 Operations with significant actual and potential negative impacts on local communities	25-26; MR 38-39; Content note (f)		---
GRI 414: Supplier Social Assessment 2016			
414-1 New suppliers that were screened using social criteria	23		√ - 50-53
414-2 Negative social impacts in the supply chain and actions taken	4-6, 23; MR 39-40		---
GRI 415: Public Policy 2016			
415-1 Political contributions	Content note (n)		---
GRI 416: Customer Health and Safety 2016			
416-1 Assessment of the health and safety impacts of product and service categories	30-33		---
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	No incidents of this type occurred.		√ - 50-53
GRI 417: Marketing and Labeling 2016			
417-1 Requirements for product and service information and labeling	45-46		---
417-2 Incidents of non-compliance concerning product and service information and labeling	No incidents of this type occurred.		√ - 50-53

Standard/Topic-specific disclosures	Page	Omissions	External assurance
417-3 Incidents of non-compliance concerning marketing communications	No incidents of this type occurred.		√ - 50-53
GRI 418: Customer Privacy 2016			
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no complaints in this connection.		√ - 50-53
GRI 419: Socioeconomic Compliance 2016			
419-1 Non-compliance with laws and regulations in the social and economic area	Content note (o)		√ - 50-53
Noise			
Number of kilometres of toll road that were subject to noise impact assessments	28		---
Road Safety			
Fatality rate	32-33		---
Accident rate	32-33		---

Content notes

- a) The 2015 CSR Report contains details of the organization's value chain which provide further disclosures on the content presented in 2020, as they remain valid, taking into account the changes that have occurred and are described in the Appendix. [GRI 102-9]
- b) In addition to the organizations mentioned in this document, Abertis forms part of the Global Reporting Initiative (Gold Community) and the Carbon Disclosure Project (contributor). [GRI 102-12]
- c) For more information, see the "Nomination and Remuneration Committee report on the Remuneration Policy amendment proposal" in the 2018 Extraordinary General Meeting documentation. [GRI 102-35]
- d) The ratio of the CEO's remuneration to the average remuneration in Spain in 2020 was 38.1 (2019: 63.3). To calculate the remuneration ratio, a weighted average was taken of the remuneration earned in the year at the Spanish companies within the non-financial information scope, and of their headcount at 31 December. The remuneration of the highest-paid individual was calculated taking into account the total cash remuneration received each year, not including life insurance premiums and contributions to pension funds or other long-term saving systems. [GRI 102-38]
- e) The ratio of the change in the CEO's remuneration from 2019 to 2020 to the change in the average remuneration in Spain in that period was -10.7. The changes relate to total remuneration earned, without taking into account life insurance contributions and contributions to pension funds or other long-term saving systems. [GRI 102-39]
- f) The 2015 CSR Report contains details of the materiality analysis performed, which provide further disclosures on the content presented in 2020, as they remain valid. [GRI 103-1, GRI 413-2]
- g) The toll roads in France, Spain and Puerto Rico and the headquarters contribute to the workers' pension plans, the funds of which are managed by the corresponding committees in each country. [GRI 201-3]
- h) The data related to the code of ethics indicate the breaches in connection with these matters. We are not able to provide further content because such information is confidential. [GRI 205-3]
- i) The toll roads in Brazil operate in areas containing the following species included on the IUCN Red List, by level of extinction risk. Endangered: Vinaceous-breasted amazon, Yellow boa constrictor, Buffy-tufted-ear marmoset. Vulnerable: Oncilla, Southern tamandua, Small red brocket, White-lipped peccary, Tapir, Brown howler, Amazon tree boa, Brazilian snake-necked turtle. Least concern: Yellow-bellied trogon, Ocelot, Cougar, Water opossum, Howler monkey, Southern naked-tailed armadillo, Guaribai, Jaguarundi. Near threatened: Margay, Maned wolf, Lontra, Jaguar. Data deficient: Cutia, Red Brocket. In addition to other species of flora and fauna, such as the Lontra, Yellow-legged tinamou, Buffy-fronted seedeater, Jaguarundi, Solitary tinamou and Venezuelan red howler, among others. The toll roads in Spain operate in areas containing ten animal species included on the IUCN Red List. [GRI 304-4]
- j) The total volume of accidental discharges of hazardous substances in 2020 amounted to 111,813.2 litres. These took place in Puerto Rico (208.2 litres), Brazil (110,833 litres), Italy (624 litres) and Mexico (148 litres) in relation to toll road accidents. All the discharges were handled in accordance with the emergency plan protocols in each country, preventing the corresponding soil and water contamination and managing the discharges of fuels as hazardous waste using the corresponding waste management companies. [GRI 306-3]
- k) Two penalties in relation to environmental matters were received in Brazil in 2020, amounting to EUR 328.07, due to the failure to submit the report on compensatory planting and water consumption that was not in compliance with current legislation, respectively. [GRI 307-1]
- l) The employee benefits offered make no distinction between types of working hours and contracts. [GRI SRS 401-2]
- m) The minimum notice period is 30 days in all countries except Chile, where it is 45 days, and in France, where the period depends on the period of consultation with the corresponding bodies. [GRI 402-1]
- n) Contributions of this type are not made. Abertis is registered in the European Union Transparency Register. [GRI 415-1]
- o) Various socio-economic penalties were imposed in 2020, specifically: One penalty in Spain amounting to EUR 5,000 due to failure to provide prior notice of work shifts; seven penalties in Brazil amounting to EUR 44,139.9 for activity-related issues such as failing to collect rubbish from public areas and repair drainage elements, for a hole in the road, for the incorrect operation of the toll collection control system, for failing to cut back vegetation cover and not submitting the operating structure; and two penalties in Chile, amounting to EUR 166.7, for failing to provide safety equipment and not complying with the conditions relating to the construction phase of a public work project. [GRI 419-1]

Links with the Global Compact Ten Principles (2000)

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

Links with OECD Guidelines for Multinational Enterprises (2011)

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

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

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

Links with the Sustainable Development Goals (2020)

Based on the document prepared by the GRI and updated in 2020 within the framework of the [SDG Compass](#) project and the new GRI standards for 2020 (Waste), the following linkage table was prepared in relation to the SDGs identified as relevant.

Sustainable Development Goals	Topic	Linkage with the GRI (SRS) Content Index
5. Achieve gender equality and empower all women and girls.	Economic inclusion	103-2
	Equal pay for men and women	202-1, 405-2
	Gender equality	401-1, 401-2, 404-1, 404-3, 405-1
	Infrastructure investment	201-1, 203-1
	Non-discrimination	406-1
	Parental leave	401-3
	Women in leadership	102-22, 102-24, 405-1
8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Workplace violence and harassment	414-1, 414-2
	Change productivity at organisations, in sectors of activity and in the whole economy	203-2
	Diversity and equal opportunity	405-1
	Income, salary and benefits	202-1, 401-2
	Economic inclusion	103-2
	Economic performance	201-1, 204-1
	Eradication of forced or compulsory labor	409-1
	Employee training	404-1, 404-2, 404-3
	Employment	102-8, 202-2, 401-1, 401-2
	Energy efficiency	302-1, 302-2, 302-3, 302-4, 302-5
	Equal pay for men and women	405-2
	Freedom of association and collective bargaining	102-41, 407-1
	Indirect impacts on the creation of employment	203-2
	Jobs supported in the supply chain	203-2
	Employment practices in the supply chain	414-1, 414-2
	Labor/Management relations	402-1
	Efficiency of materials	301-1, 301-2
	Non-discrimination	406-1
	Occupational health and safety	403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10
	Parental leave	401-3
Resource efficiency of products and services	301-3	
Water efficiency	303-3, 303-4, 303-5	
Youth employment	401-1	
9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.	Infrastructure investment	201-1, 203-1
	Research and development	201-1
10. Reduce inequality within and among countries.	Economic development in areas of high poverty	102-8, 203-2, 207-1, 207-2, 207-3, 207-4, 401-1, 404-1, 404-3
	Equal pay for men and women	405-2
	Direct foreign investment	203-2

Sustainable Development Goals	Topic	Linkage with the GRI (SRS) Content Index
11. Make cities inclusive, safe, resilient and sustainable.	Infrastructure investment	203-1
	Sustainable transport	203-1
12. Ensure sustainable consumption and production patterns.	Air quality	305-1, 305-2, 305-3, 305-6, 305-7
	Energy efficiency	302-1, 302-2, 302-3, 302-4, 302-5
	Environmental investments	103 (305, 306, 307)
	Efficiency and recycling of materials	301-1, 301-2
	Procurement practices	204-1
	Product and service information and labeling	417-1
	Resource efficiency of products and services	301-3
	Discharges	306-3
	Transport	302-1, 302-2, 305-1, 305-2, 305-3
	Waste	306-1, 306-2, 306-3, 306-4
	Water efficiency	303-1
	Water quality	303-1
13. Take urgent action to combat climate change and its impacts.	Energy efficiency	302-1, 302-2, 302-3, 302-4, 302-5
	Environmental investments	103 (305, 306, 307)
	Greenhouse gas emissions	305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7
	Risks and opportunities due to climate change	201-2
16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	Anti-corruption	205-1, 205-2, 205-3, 415-1
	Compliance with laws and regulations	307-1, 206-1, 419-1, 416-2, 417-1, 417-2, 417-3, 418-1, 419-1
	Effectiveness, accountability and transparency in governance	102-23, 102-25
	Ethical and legal behaviour	102-16, 102-17, 206-1, 307-1
	Grievance mechanisms	103-2
	Inclusive decision-making	102-21, 102-22, 102-24, 102-29, 102-37
	Non-discrimination	406-1
	Privacy protection	418-1
	Safety	403-4, 403-9, 403-10, 410-1
Workplace violence and harassment	414-1, 414-2	
17. Strengthen the means of implementation and revitalize the global partnership for sustainable development.	Direct foreign investment	203-2, 207-1, 207-2, 207-3, 207-4

Linkage with Law 11/2018 on non-financial information and diversity

Following the guidelines prepared by the GRI in the "Linking the GRI Standards and the European Directive on non-financial and diversity disclosure" document and the linkage tables included therein, the main relationships between the requirements of Law 11/2018 on non-financial information and diversity and the content of the GRI Sustainability Reporting Standards are summarised below.

NFI Law 11/2018		Relevant GRI standards and disclosures
Business model		
Description of the Group's business model	Brief description of the Group's business model, which will include its business environment, organization and structure, the markets in which it operates, its objectives and strategies and the main factors and trends that could affect its future development.	GRI 102-2, GRI 102-4, GRI 102-6, GRI 102-15, GRI 102-7
Information on environmental matters		
Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted	GRI 103-2, GRI 103-3
Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products and services and which may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 102-15, GRI 102-11, GRI 102-30, GRI 201-2
General	Current and foreseeable effects of the company's activities on the environment and, where applicable, on health and safety.	GRI 102-15, GRI 102-29, GRI 102-31
	Environmental certification or assessment procedures.	GRI 102-11, GRI 102-29, GRI 102-30
	Resources used to prevent environmental risks.	GRI 102-29
	Application of the precautionary principle.	GRI 102-11
	Provisions and guarantees for environmental risks.	GRI 307-1
Pollution	Measures to prevent, reduce or redress carbon emissions that seriously affect the environment, taking into account any type of activity-specific atmospheric pollutants including noise and light pollution.	GRI 103-2 Management approach (with a view to GRI 302 and 305), GRI 302-4, GRI 302-5, GRI 305-5

NFI Law 11/2018		Relevant GRI standards and disclosures
Circular economy and waste prevention and management	Measures for prevention, recycling, reuse, other forms of recovery and disposal of waste. Actions to combat food waste.	GRI 103-2 Management approach (with a view to GRI 306), GRI 301-1, GRI 301-2, GRI 306-1, GRI 306-3, GRI 306-4, GRI 306-5
Sustainable use of resources	Water consumption and supply in accordance with local limitations.	GRI 103-2 Management approach (with a view to GRI 303), GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-5
	Consumption of raw materials and measures adopted in order to improve the efficiency of their use.	GRI 103-2 Management approach (with a view to GRI 301), GRI 301-1, GRI 301-2
	Energy: Direct and indirect consumption, Measures adopted to improve energy efficiency, Use of renewable energies	GRI 102-2 Management approach (with a view to GRI 302: Energy), GRI 302-1, GRI 302-2, GRI 302-3, GRI 302-4
Climate change	Greenhouse gas (GHG) emissions.	GRI 305-1 Direct (Scope 1) GHG emissions, GRI 305-2, GRI 305-3, GRI 305-4
	Measures adopted to adapt to the consequences of climate change.	GRI 102-15, GRI 103-2 Management approach (with a view to GRI 305) GRI 201-2, GRI 305-5
	Medium and long-term targets voluntarily set for the reduction of GHG emissions, and measures implemented to that end.	GRI 103-2 Management approach (with a view to GRI 305-5 Reduction of GHG emissions)
Protection of biodiversity	Measures taken to conserve or restore biodiversity.	GRI 103-2 Management approach (with a view to GRI 304), GRI 304-3, GRI 304-1, GRI 304-2
	Impacts caused by activities or operations in protected areas.	
Information on social and personnel-related matters		
Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted	GRI 103-2 The management approach and its components (with a view to GRI 400), GRI 103-3, GRI 102-35
Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products and services and which may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in	GRI 102-15, GRI 102-30

NFI Law 11/2018		Relevant GRI standards and disclosures
	accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	
Employment	Total number of employees and breakdown by gender, age, country and professional category.	GRI 102-7, GRI 102-8, GRI 405-1. b)
	Total number and distribution of employment contracts by type.	GRI 102-8
	Annual average of indefinite-term, temporary and part-time employment contracts by gender, age and professional category.	GRI 102-8
	Number of dismissals by gender, age and professional category.	GRI 401-1.b)
	Average remuneration and remuneration trends by gender, age and professional category or equal value.	No formal equivalence
	Gender pay gap	GRI 405-2
	Remuneration of identical job positions or average remuneration at the company	GRI 202-1
	Average remuneration of directors and executives, including variable remuneration, attendance fees, termination benefits, payments to long-term savings schemes and any other benefits, broken down by gender.	GRI 102-35
	Implementation of work disconnection measures.	No formal equivalence
Organization of work	Employees with a disability.	GRI 405-1
	Organization of working hours.	GRI 102-8.c)
	Number of hours of absenteeism.	No formal equivalence
Health and safety	Measures to facilitate work-life balance and encourage shared parental responsibility.	GRI 103-2 Management approach (with a view to GRI 401), GRI 401-3
	Healthy and safe working conditions.	GRI 103-2 Management approach (with a view to GRI 403), GRI 403-1, GRI 403-4, GRI 403-5, GRI 403-8
	Occupational accidents (frequency and severity) broken down by gender.	GRI 403-9
Labour relations	Occupational diseases (frequency and severity) broken down by gender.	GRI 403-10
	Organisation of social dialogue, including the procedures for informing, consulting and negotiating with employees.	GRI 102-43, GRI 402-1, GRI 403-1
	Percentage of employees covered by collective agreements by country.	GRI 102-41
Training	Assessment of collective agreements, particularly in the occupational health and safety area.	GRI 403-4
	Training policies implemented.	GRI 103-2 Management approach (with a view to GRI 404), GRI 404-2
	Total number of training hours by professional category.	GRI 404-1

NFI Law 11/2018		Relevant GRI standards and disclosures
Accessibility	Universal accessibility for people with disabilities.	GRI 103-2 Management approach (with a view to GRI 405 and GRI 406)
Equality	Measures adopted to promote equal treatment and opportunities between men and women.	GRI 103-2 Management approach (with a view to GRI 405)
	Equality plans.	GRI 103-2 Management approach (with a view to GRI 405 and GRI 406)
	Measures adopted to promote employment.	GRI 103-2 Management approach (with a view to GRI 401), GRI 404-2
	Protocols against sexual and gender-based harassment.	GRI 103-2 Management approach (with a view to GRI 405 and GRI 406)
	The integration of, and universal accessibility for, people with disabilities.	GRI 103-2 Management approach (with a view to GRI 405 and GRI 406)
	Anti-discrimination policy and, where appropriate, diversity management policy.	GRI 103-2 Management approach (with a view to GRI 405 and GRI 406), GRI 406-1
Information on respect for human rights.		
Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 103-2, GRI 103-3, GRI 412-2
Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products and services and which may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 102-15, GRI 102-30
Human rights	Application of due diligence procedures in human rights matters.	GRI 103-2, GRI 414-2
	Prevention of risks of human rights violations and, where appropriate, measures to mitigate, manage and redress any abuses committed.	GRI 103-2 Management approach (with a view to GRI 412)

NFI Law 11/2018		Relevant GRI standards and disclosures
	Complaints of violations of human rights.	GRI 102-17, GRI 103-2 Management approach (with a view to GRI 412), GRI 419-1
	Promotion and fulfilment of the provisions of the fundamental conventions of the ILO in relation to respect for freedom of association and the right to collective bargaining, elimination of discrimination in respect of employment and occupation, elimination of forced or compulsory labour and effective abolition of child labour.	GRI 103-2 Management approach (with a view to GRI 406, GRI 407, GRI 408, GRI 409, GRI 412)
Information on combating corruption and bribery		
Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 103-2 The management approach and its components (with a view to GRI 205), GRI 103-3, GRI 205-2
Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products and services and which may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	GRI 102-15, GRI 102-30, GRI 205-1
Corruption and bribery	Measures adopted to prevent corruption and bribery.	GRI 103-2 Management approach (with a view to GRI 205), GRI 205-2
	Anti-money laundering measures.	GRI 103-2 Management approach (with a view to GRI 205)
	Contributions to foundations and non-profit entities.	GRI 103-2 Management approach (with a view to GRI 205), GRI 201-1, GRI 203-2
Information on the company		
Policies	Policies that the Group applies, including the due diligence procedures for the identification, assessment, prevention and mitigation of significant risks and impacts, and for verification and control, as well as the measures adopted.	GRI 103-2 The management approach and its components (with a view to GRI 413 and 414), GRI 103-3 Evaluation of the management approach
Main risks	Main risks related to these issues that are associated with the Group's activities, including, where relevant and proportionate, its commercial relations, products and services and which may have adverse effects on those areas, and how the Group manages those risks, explaining the procedures used to identify and evaluate them in accordance with the national, European and international reference frameworks for each issue. Information must	GRI 102-15, GRI 102-30

NFI Law 11/2018		Relevant GRI standards and disclosures
	be included on the impacts detected and they should be detailed, particularly in relation to the main risks at short, medium and long term.	
The company's commitment to sustainable development	Impact of the company's activity on employment and local development.	GRI 203-1, GRI 203-2, GRI 413-1
	Impact of the company's activity on local populations and on the territory.	GRI 203-1, GRI 203-2, GRI 413-1
	Relationships and dialogue with local community players.	GRI 102-43, GRI 413-1
	Association or sponsorship activities.	GRI 102-13, GRI 201-1
Subcontracts and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy.	GRI 103-3 Management approach (with a view to GRI 308 and GRI 414)
	Consideration of social and environmental responsibilities in supplier and subcontractor relationships.	GRI 102-9, GRI 103-3 Management approach (with a view to GRI 308 and GRI 414), GRI 308-1, GRI 308-2, GRI 407-1, GRI 409-1, GRI 414-1
	Supervisory systems, audits and audit findings.	GRI 308-1, GRI 308-2
Consumers	Consumer health and safety measures.	GRI 103-2 Management approach (with a view to GRI 416), GRI 416-2
	Grievance mechanisms, complaints received and their resolution.	GRI 102-17, GRI 103-2 Management approach (with a view to GRI 416), GRI 418-1
Tax information	Profit/loss by country.	GRI 201-1.
	Income tax paid.	GRI 201-1, GRI 207-4 (viii)
	Government grants received.	GRI 201-4



ⁱIn 2020, Abertis received a rating of AA (on a scale of AAA-CCC) in the MSCI ESG Ratings assessment. The use by Abertis of any MSCI ESG Research LLC or its affiliates ("MSCI") data, and the use of MSCI logos, trademarks, service marks or index names herein, do not constitute a sponsorship, endorsement, recommendation, or promotion of Abertis by MSCI. MSCI services and data are the property of MSCI or its information providers, and are provided "as-is" and without warranty. MSCI names and logos are trademarks or service marks of MSCI.

ⁱⁱThe 2019 scope 1 data varied slightly due to a change that took place subsequent to completion of the report.

ⁱⁱⁱ2019 data varied slightly due to a change that took place subsequent to completion of the report.

^{iv}2019 data varied slightly due to a change that took place subsequent to completion of the report.

^vThe 2019 data for Brazil and Spain varied slightly due to the restatement of the ADT for 2019.

^{vi}The 2019 data for Brazil and Chile was restated upon completion of the scope of the data subsequent to finalization of the report.

^{vii}The 2019 data for Brazil, Spain and Chile varied due to the restatement of the ADT for the year in Spain and Brazil and the change in the data for Brazil and Chile.

^{viii}The 2019 data varied due to the aforementioned change in the consumption data.

^{ix}The 2019 data for Argentina was modified due to the correction of errors detected in the reported information.

^xThe 2019 data for Spain and Chile varied due to a change arising subsequent to completion of the report.

^{xi}The 2019 data for Brazil and Spain varied slightly due to a change that took place subsequent to completion of the report.

^{xii}The 2019 data for Brazil and Spain varied slightly due to a change that took place subsequent to completion of the report.

^{xiii}The figure for Chile reported in 2019 was incorrect. The figure reported in 2020 is correct.

^{xiv}The French toll road data are not included because this information is not available. Also, the 2019 data for Brazil varied due to the detection of errors in the information reported.

^{xv}The French toll road data are not included because this information is not available. Also, the 2019 data for Brazil varied due to the detection of errors in the information reported.

^{xvi}The 2019 data for Brazil and Spain were changed in line with the scope of the data for comparison purposes. In addition, the total figure was changed on inclusion of Mexico in the scope of the data.

^{xvii}The 2019 data for Brazil and Spain were changed in line with the scope of the data for comparison purposes. In addition, the total figure was changed on inclusion of Mexico in the scope of the data.

^{xviii}The 2019 data for Brazil and Spain were changed in line with the scope of the data for comparison purposes. In addition, the total figure was changed on inclusion of Mexico in the scope of the data.

^{xix}The 2019 data for Brazil and Spain were changed in line with the scope of the data for comparison purposes. In addition, the total figure was changed on inclusion of Mexico in the scope of the data.

^{xx}The French toll road data are not included because this information is not available.

^{xxi}The data for India were not included because they were not available.