Carbon Footprint Certificate

AENOR
CARBON FOOTPRINT
CALCULATED CO_2

HCO-2012/0008

AENOR certifies that the organization

FCC CONSTRUCCIÓN, S.A.

is in conformity with Standard ISO 14064-1:2018 Standard

for the activities: It generates total emissions of 951.116,99t CO2e: (direct emissions: 47.950,35t CO2e; indirect emissions: 903.166,64t CO2e).

The scope of the verification is for the activities provided by the company at its facilities in Spain, Portugal, Bulgaria, Romania, United Kingdom, Ireland, Belgium, Norway, Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, United States, Canada, Qatar, Saudi Arabia and Australia. Facilities are defined as construction sites and fixed installations, including offices, warehouses and construction machinery parks.

CALCULATED PERIOD : 2023

ACCORDING TO: Verified Emissions Report for the period 2023 and the AENOR Verification Statement

which is/are carried out in: AV CAMINO DE SANTIAGO, 40. 28050 - MADRID

Issued on: 2024-06-17

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AENOR Verification Statement for FCC **CONSTRUCCIÓN, S.A. of the** Greenhouse Gas Emissions Inventory for 2023

CLIENTE: 1994/0112/HCO/01.

Introduction.

FCC CONSTRUCCIÓN, S.A. has commissioned AENOR Confía, S.A.U. (AENOR) to carry out a limited review of the Greenhouse Gas (GHG) Emissions Inventory for eIZ0Z3 of its activities included in the GHG report dated 03 June 2024, which is part of this Declaration.

AENOR is accredited by the Mexican Accreditation Entity, with number OVVGEI 004/14, in accordance with Standard ISO 14065:2020, for the verification of greenhouse gas emissions in accordance with the requirements established in Standard ISO 14064-3:2019 for the energy and waste sectors.

Inventory of GHG emissions issued by the Organisation: FCC CONSTRUCCIÓN S.A., with registered office at AV CAMINO DE SANTIAGO, 40. 28050 - MADRID.

Organisation representative: Quality and CSR Manager of FCC CONSTRUCCIÓN S.A.

FCC CONSTRUCCIÓN S.A. was responsible for reporting its GHG emissions in accordance with the reference standard UNE-EN ISO 14064-1:2019.

Target.

The scope of the verification is established for the activities provided by the company in Spain, Peru, Panama, Portugal, Bulgaria, Romania, Nicaragua, Costa Rica, El Salvador, Mexico, Colombia, Chile, the United Kingdom, Ireland, the Netherlands, Belgium, Norway, the United States, Canada, Qatar, Saudi Arabia and Australia at its facilities. Installations are understood to be works and fixed centres, including offices, warehouses and machinery parks.

All greenhouse gases emitted by the organisation have been considered. FCC Construcción's emissions inventory includes CO_2, CH_4 and N_20 emissions.

During the verification, the information was analysed according to the operational control approach established in the UNE-EN ISO 14064-1:2019 standard. In other words, the company reports all GHG emissions attributable to the operations over which it exercises control.

Direct activities, indirect activities and exclusions from verification.

1. For ISO 14064-1:2018:

- The activities subject to verification are set out in six categories (following the guidelines of ISO 14064-1:2018) which are:
    - Category 1: Direct GHG emissions and removals.
        - Emissions associated with on-site fuel consumption.
        - Emissions associated with fuel consumption at fixed sites.
    - Category 2: Indirect GHG emissions from imported energy.

      They include emissions from the generation of electricity purchased by FCC Construcción. They are broken down into:
        - Emissions associated with on-site electricity consumption.
        - Emissions associated with electricity consumption at fixed sites.
    - Category 3: Indirect GHG emissions from transport.
        - Emissions associated with the transport of materials consumed upstream: This includes the transport to the site of concrete, asphalt agglomerate, soils, aggregates, soil, steel, non-ferrous metals, bricks, glass and cement.
        - Emissions associated with company staff travelling on business trips.
        - Emissions associated with company staff commuting to the workplace.
    - Category 4: Indirect GHG emissions by products used by the organisation.
        - Emissions associated with the production of consumed materials: Emissions from the manufacture of concrete, asphalt agglomerate, steel, non-ferrous metals, bricks, glass, cement and insulation are considered.
        - Emissions associated with the execution of subcontracted work units: Earthworks, concrete structure, laying of tracks, steel structure and laying of asphalt agglomerate are considered.
        - Emissions associated with the transport and management of waste and leftover materials: Emissions associated with the transport of leftover soil, leftover clean rubble, and transport and landfill of MSW, mixed rubble and wood are considered.
        - Emissions from the production of fuels and losses during, transport and distribution of electricity.
        - Emissions associated with the consumption of water from the supply network.
    - Category 5: Indirect GHG emissions associated with use of the organisation's products.

      The organisation has not identified any emissions associated with this category.
    - Category 6: Indirect GHG emissions from other sources.

      The organisation has not identified any emissions associated with this category.

Exclusions.

FCC Construcción has decided to exclude from the quantification the fugitive emissions from the air conditioning equipment over which it has control, due to the fact that these have a low representativeness (<1%) with respect to total emissions.

Mitigation activities and base year.

The company has presented the quantification of the Greenhouse Gas emissions avoided in the year 2023 due to the implementation of good practices on site. These actions that have been considered are as follows:

- for reusing the material on site and not taking it to a landfill site.
- by pH neutralisation with CO_2.
- for proper maintenance of machinery operating on site.
- for speed control of vehicles on construction sites.
- for self-produced electricity from renewable sources for self-consumption.

The organisation has set 2021 as its base year.

Relative importance.

For the verification it was agreed to consider as material discrepancies those omissions, distortions or errors that can be quantified and result in a difference of more than 4.6% with respect to the total declared emissions.

Criteria.

The criteria and information taken into account for the verification were as follows:

- ISO 14064-1:2018: Specification with guidance, at organisation level, for the quantification and reporting of greenhouse gas emissions and removals.
- ISO 14064-3:2019: Specification with guidance for the validation and verification of greenhouse gas declarations.
- Guidelines of the ENCORD - European Network of Construction Companies for Research and Development.
- Basic guide for the quantification of greenhouse gas emissions, version 10.
- Guidance for the calculation of greenhouse gas emissions in FCC Construcción, 22 version.

Finally, the Emissions Report prepared by the organisation on 19 April 2024 was verified. AENOR expressly disclaims any liability for decisions, investment or otherwise, based on this declaration.

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Conclusion.

Based on the above, and in accordance with the limited assurance level, there is no evidence to suggest that the GHG emissions information reported in the organisation's report dated 3 June 2024 is not an accurate representation of emissions from its activities.

Consistent with this statement, the emissions and reductions data finally verified are listed below:

Para ISO 14064-1:2018:

Emissions FCC CONSTRUCCION S.A.		t CO2e
Category 1: Direct GHG emissions and removals		**47.950,35**
- Direct emissions from stationary combustion		38.578,48
- Direct emissions from mobile combustion		9.371,87
- Direct fugitive emissions caused by the release of GHGs in anthropogenic systems		0
Category 2: Indirect GHG emissions by imported energy		**78.278,48**
	t CO2e (market method)	**t CO2e (localisation method)**
- Indirect GHG emissions by imported electricity	78.278,48	78.278,48
Category 3: Indirect GHG emissions from transport		**93.370,27**
- Emissions caused by the transport of materials upstream		86.420,74
- Emissions caused by employees commuting from their homes to the workplace		4.996,52
- Emissions caused by business travel		1.953,01
Category 4: Indirect GHG emissions from products used by the organisation		**731.517,89**
- Emissions associated with the production of materials consumed		671.012,69
- Emissions associated with the execution of subcontracted work units		20.397,62
- Emissions from transport and waste management		17.591,61
- Emissions associated with procured energy activities		22.420,10
- Emissions associated with the consumption of water from the supply network		95,87
Category 5: Indirect GHG emissions associated with product use of the organisation		**0**
Category 6: Indirect GHG emissions from other sources		**0**
Total Emissions		**951.116,99**

TOTAL FCC CONSTRUCCIÓN (según referencial ENCORD)	t CO2e
Construction	
1. Fuels (construction site)	46.690,36
2. Fuels (fixed sites)	1.259,98
3. Fugitive and process emissions (excluded emissions)	0
4. Electrical energy (construction site)	77.750,13
5. Electrical power (fixed sites)	528,35
6. Heat	0
7. Vehicle fuels	4.618,11
8. Displacement of company staff	549,27
9. Subcontractors	20.397,62
10. Waste	17.591,61
11. Materials	757.433,43
Total Emissions	**926.818,86**

REDUCTIONS (MITIGATION ACTIVITIES AND QUANTIFIED EMISSIONS)	
DIRECT GHG EMISSIONS.	
For proper maintenance of machinery operating on site.	820,99
For speed control of vehicles on site.	35,17
INDIRECT GHG EMISSIONS.	
For reusing the material on site and not taking it to landfill.	13.120,06
By pH neutralisation with CO2	0
For self-produced electricity from renewable sources	0,16
Total emissions reduced (tCO2e):	**13.976,38**

Emissions, classified by categories and scopes (according to UNE- ISO 14064-1:2019)	t CO2e - 2023 SPAIN	t CO2e - 2023 PORTUGAL	t CO2e - 2023 BULGARIA	t CO2e - 2023 ROMANIA	t CO2e - 2023 UNITED KINGDOM	t CO2e - 2023 IRELAND	t CO2e - 2023 BELGIUM	t CO2e - 2023 NORWAY
Scope 1 / Category 1: Direct GHG emissions and removals	**10.161,95**	**1.892,56**	**0,00**	**1.861,56**	**232,79**	**0,00**	**0,00**	**45,79**
emissions associated with on-site fuel consumption	6.283,71	20,26	0,00	431,64	2,40	0,00	0,00	0,00
emissions associated with fuel consumption at fixed sites	3.878,24	1.872,30	0,00	1.429,92	230,39	0,00	0,00	45,79
Scope 2 /Category 2: Indirect GHG emissions caused by imported energy	**1.223,90**	**2,74**	**1,69**	**147,61**	**3,90**	**0,00**	**0,00**	**7,62**
Focused approach	1.223,90	2,74	1,69	147,61	3,90	0,00	0,00	7,62
Market focus	1.223,90	2,74	1,69	147,61	3,90	0,00	0,00	7,62
Scope 3	**317.768,78**	**19.555,31**	**26,14**	**30.539,28**	**58.293,30**	**17,33**	**14,87**	**7.373,72**
Category 3: Indirect GHG emissions from transport	**25.775,07**	**7.110,89**	**26,04**	**25.429,23**	**11.479,93**	**17,33**	**14,87**	**780,08**
associated with company staff travelling on business trips	695,08	0,00	26,04	50,14	52,98	14,63	14,87	76,44
associated with commuting to the workplace	2.214,83	398,78	0,00	348,88	463,18	2,70	0,00	21,54
associated with the transport of consumed materials	22.865,16	6.712,11	0,00	25.030,21	10.963,77	0,00	0,00	682,10
Category 4: indirect emissions caused by products used by the organisation	**291.993,71**	**12.444,42**	**0,10**	**5.110,05**	**46.813,37**	**0,00**	**0,00**	**6.593,64**
associated with the production of consumed materials	274.998,96	10.647,88	0,00	4.602,40	43.155,88	0,00	0,00	4.058,32
associated with the execution of subcontracted works units	6.111,92	578,48	0,00	51,47	579,74	0,00	0,00	811,85
associated with acquired energy-related activities	2.545,07	438,40	0,10	446,19	3.032,21	0,00	0,00	851,44
associated with the transport and management of waste and leftover materials	8.301,62	779,60	0,00	9,52	45,30	0,00	0,00	871,09
Associated with the consumption of water from the supply network	36,14	0,06	0,00	0,47	0,24	0,00	0,00	0,94
Total Emissions	**329.154,63**	**21.450,61**	**27,83**	**32.548,45**	**58.529,99**	**17,33**	**14,87**	**7.427,13**

Emissions, classified by categories and scopes (according to UNE- ISO 14064-1:2019)	t CO2e – 2023 NETHERLANDS	t CO2e – 2023 NICARAGUA	t CO2e – 2023 COSTA RICA	t CO2e -2023 PANAMA	t CO2e – 2023 EL SALVADOR	t CO2e – 2023 MEXICO	t CO2e – 2023 COLOMBIA	t CO2e – 2023 CHILE
Scope 1 / Category 1: Direct GHG emissions and removals	**64,42**	**118,04**	**1,79**	**125,92**	**0,00**	**5,86**	**0,93**	**1.709,04**
emissions associated with on-site fuel consumption	0,00	0,00	0,00	20,19	0,00	0,50	0,00	1.016,17
emissions associated with fuel consumption at fixed sites	64,42	118,04	1,79	105,73	0,00	5,36	0,93	692,87
Scope 2 /Category 2: Indirect GHG emissions caused by imported energy	**114,60**	**6,27**	**0,00**	**111,05**	**0,06**	**4,79**	**1,02**	**87,49**
Focused approach	114,60	6,27	0,00	111,05	0,06	4,79	1,02	87,49
Market focus	114,60	6,27	0,00	111,05	0,06	4,79	1,02	87,49
Scope 3	**123.460,57**	**114,72**	**4,62**	**107,43**	**2,08**	**108,57**	**66,24**	**70.607,89**
Category 3: Indirect GHG emissions from transport	**11.027,65**	**81,90**	**4,13**	**59,66**	**2,06**	**106,68**	**65,94**	**5.164,11**
associated with company staff travelling on business trips	91,13	0,00	0,00	38,93	0,00	74,21	25,69	124,72
associated with commuting to the workplace	0,00	81,90	4,13	20,73	2,06	32,47	40,25	91,06
associated with the transport of consumed materials	10.936,52	0,00	0,00	0,00	0,00	0,00	0,00	4.948,33
Category 4: indirect emissions caused by products in use by the organisation	**112.432,92**	**32,82**	**0,49**	**47,77**	**0,02**	**1,89**	**0,30**	**65.443,78**
associated with the production of consumed materials	106.609,50	0,00	0,00	0,00	0,00	0,00	0,00	63.942,84
associated with the execution of subcontracted works units	5.591,44	0,00	0,00	0,00	0,00	0,00	0,00	915,62
associated with acquired energy-related activities	17,01	30,50	0,00	41,32	0,01	1,89	0,30	398,06
associated with the transport and management of waste and leftover materials	214,97	2,25	0,02	6,34	0,01	0,00	0,00	173,93
Associated with the consumption of water from the supply network	0,00	0,07	0,47	0,11	0,00	0,00	0,00	13,33
Total Emissions	**123.639,59**	**239,03**	**6,41**	**344,40**	**2,14**	**119,22**	**68,19**	**72.404,42**

Emissions, classified by categories and scopes (according to UNE- ISO 14064-1:2019)	t CO2e – 2023 PERU	t CO2e – 2023 USA	t CO2e – 2023 CANADA	t CO2e – 2023 CATAR	t CO2e – 2023 AUSTRALIA	t CO2e – 2023 SAUDI ARABIA	TOTAL EMISSIONS
Scope 1 / Category 1: Direct GHG emissions and removals	**2.984,78**	**0,00**	**0,00**	**0,00**	**0,00**	**28.744,92**	**47.950,35**
emissions associated with on-site fuel consumption	2.151,80	0,00	0,00	0,00	0,00	28.651,81	38.578,48
emissions associated with fuel consumption at fixed sites	832,98	0,00	0,00	0,00	0,00	93,11	9.371,87
Scope 2 /Category 2: Indirect GHG emissions caused by imported energy	**947,92**	**7,29**	**0,83**	**0,00**	**46,71**	**75.562,99**	**78.278,48**
Focused approach	947,92	7,29	0,83	0,00	46,71	75.562,99	78.278,48
Market focus	947,92	7,29	0,83	0,00	46,71	75.562,99	78.278,48
Scope 3	**155.569,73**	**130,61**	**387,09**	**19,83**	**92,70**	**40.627,35**	**824.888,16**
Category 3: Indirect GHG emissions from transport	**2.403,07**	**130,18**	**387,05**	**19,83**	**90,31**	**3.194,26**	**93.370,27**
associated with company staff travelling on business trips	142,06	130,18	225,57	7,90	78,98	83,46	1.953,01
associated with commuting to the workplace	10,51	0,00	161,48	11,93	11,33	1.078,76	4.996,52
associated with the transport of consumed materials	2.250,50	0,00	0,00	0,00	0,00	2.032,04	86.420,74
Category 4: indirect emissions caused by products in use by the organisation	**153.166,66**	**0,43**	**0,04**	**0,00**	**2,39**	**37.433,09**	**731.517,89**
associated with the production of consumed materials	144.425,69	0,00	0,00	0,00	0,00	18.571,22	671.012,69
associated with the execution of subcontracted works units	2.141,54	0,00	0,00	0,00	0,00	3.615,56	20.397,62
associated with acquired energy-related activities	861,03	0,42	0,04	0,00	2,32	13.753,79	22.420,10
associated with the transport and management of waste and leftover materials	5.695,31	0,00	0,00	0,00	0,07	1.491,58	17.591,61
Associated with the consumption of water from the supply network	43,09	0,01	0,00	0,00	0,00	0,94	95,87
Total Emissions	**159.502,43**	**137,90**	**387,92**	**19,83**	**139,41**	**144.935,26**	**951.116,99**

Emissions, Classified by Emission Blocks (according to benchmark) ENCORD)	1. Fuels (construction site)	2 Fuels (fixed plants)	3. Fugitive and fugitive emissions process	4. Electrical energy (construction site)	5. Electrical power (fixed centres)	6. heat	7. Vehicle fuels	8. Public transport	9. Subcontractors	10. Waste	11 Materials	Total Emissions
Spain	9.663,05	498,89	0,00	917,43	306,47	0,00	2.300,36	71,21	6.111,92	8.301,62	297.864,12	**326.035,07**
Portugal	1.817,29	75,27	0,00	0,00	2,74	0,00	394,00	5,00	578,48	779,60	17.359,99	**21.012,37**
Bulgaria	0,00	0,00	0,00	0,00	1,69	0,00	0,00	0,00	0,00	0,00	0,00	**1,69**
Romania	1.462,64	398,92	0,00	115,89	31,72	0,00	349,31	0,00	51,47	9,52	29.632,61	**32.052,08**
United Kingdom	230,39	2,40	0,00	3,90	0,00	0,00	443,56	20,10	579,74	45,30	54.119,65	**55.445,04**
Ireland	0,00	0,00	0,00	0,00	0,00	0,00	2,70	0,00	0,00	0,00	0,00	**2,70**
Belgium	0,00	0,00	0,00	0,00	0,00	0,00	1,33	0,00	0,00	0,00	0,00	**1,33**
Norway	45,79	0,00	0,00	7,62	0,00	0,00	0,20	21,50	811,85	871,09	4.740,42	**6.498,47**
The Netherlands	64,42	0,00	0,00	114,60	0,00	0,00	2,22	5,00	5.591,44	214,97	117.546,02	**123.538,67**
Nicaragua	0,00	118,04	0,00	0,00	6,27	0,00	81,90	0,00	0,00	2,25	0,00	**208,46**
Costa Rica	0,00	1,79	0,00	0,00	0,00	0,00	4,13	0,00	0,00	0,02	0,00	**5,94**
Panama	0,00	125,92	0,00	0,00	111,05	0,00	20,70	0,00	0,00	6,34	0,00	**264,01**
El Salvador	0,00	0,00	0,00	0,00	0,06	0,00	2,06	0,00	0,00	0,01	0,00	**2,13**
Mexico	0,00	5,86	0,00	0,00	4,79	0,00	30,34	2,30	0,00	0,00	0,00	**43,29**
Colombia	0,00	0,93	0,00	0,00	1,02	0,00	40,30	0,00	0,00	0,00	0,00	**42,25**
Chile	1.695,43	13,61	0,00	81,96	5,53	0,00	73,87	17,80	915,62	173,93	68.891,17	**71.868,92**
Peru	2.966,43	18,35	0,00	945,74	2,18	0,00	8,40	2,00	2.141,54	5.695,31	146.676,19	**158.456,14**
United States	0,00	0,00	0,00	0,00	7,29	0,00	0,00	0,00	0,00	0,00	0,00	**7,29**
Canada	0,00	0,00	0,00	0,00	0,83	0,00	144,07	17,40	0,00	0,00	0,00	**162,30**
Qatar	0,00	0,00	0,00	0,00	0,00	0,00	11,90	0,00	0,00	0,00	0,00	**11,90**
Australia	0,00	0,00	0,00	0,00	46,71	0,00	8,70	2,70	0,00	0,07	0,00	**58,18**
Saudi Arabia	28.744,92	0,00	0,00	75.562,99	0,00	0,00	698,06	384,26	3.615,56	1.491,58	20.603,26	**131.100,63**
TOTAL	**46.690,36**	**1.259,98**	**0,00**	**77.750,13**	**528,35**	**0,00**	**4.618,11**	**549,27**	**20.397,62**	**17.591,61**	**757.433,43**	**926.818,86**

AVOIDED EMISSIONS (TARGETED ACTIONS AND QUANTIFIED EMISSIONS)

Avoided Emissions	t CO2e 2023					
	for reusing the material on site and not taking it to a landfill site	by pH neutralisation with CO_2	for proper maintenance of machinery that works on site	for speed control of vehicles on construction sites	for self-produced electricity from renewable sources	TOTAL EMISSIONS
Spain	2.862,65	0,00	393,85	21,76	0,16	3.278,42
Portugal	449,75	0,00	88,44	2,62	0,00	540,81
Bulgaria	0,00	0,00	0,00	0,00	0,00	0,00
Romania	0,00	0,00	76,98	0,02	0,00	77,00
United Kingdom	0,00	0,00	0,00	0,00	0,00	0,00
Ireland	0,00	0,00	0,00	0,00	0,00	0,00
Belgium	0,00	0,00	0,00	0,00	0,00	0,00
Norway	1.440,04	0,00	2,41	7,62	0,00	1.450,07
The Netherlands	127,40	0,00	3,39	0,67	0,00	131,46
Nicaragua	0,00	0,00	6,21	0,00	0,00	6,21
Costa Rica	0,00	0,00	0,00	0,00	0,00	0,00
Panama	0,00	0,00	4,35	0,00	0,00	4,35
El Salvador	0,00	0,00	0,00	0,00	0,00	0,00
Mexico	0,00	0,00	0,00	0,00	0,00	0,00
Colombia	0,00	0,00	0,00	0,00	0,00	0,00
Chile	0,00	0,00	89,23	2,48	0,00	91,71
Peru	99,38	0,00	156,13	0,00	0,00	255,51
United States	0,00	0,00	0,00	0,00	0,00	0,00
Canada	0,00	0,00	0,00	0,00	0,00	0,00
Qatar	0,00	0,00	0,00	0,00	0,00	0,00
Saudi Arabia	8.140,84	0,00	0,00	0,00	0,00	8.140,84
Australia	0,00	0,00	0,00	0,00	0,00	0,00
Total FCC Construcción	**13.120,06**	**0,00**	**820,99**	**35,17**	**0,16**	**13.976,38**

En Madrid a 17 de Junio de 2024

Rafael García Meiro
Consejero Delegado / CEO