



Greenhouse Gas Emissions Report

2023

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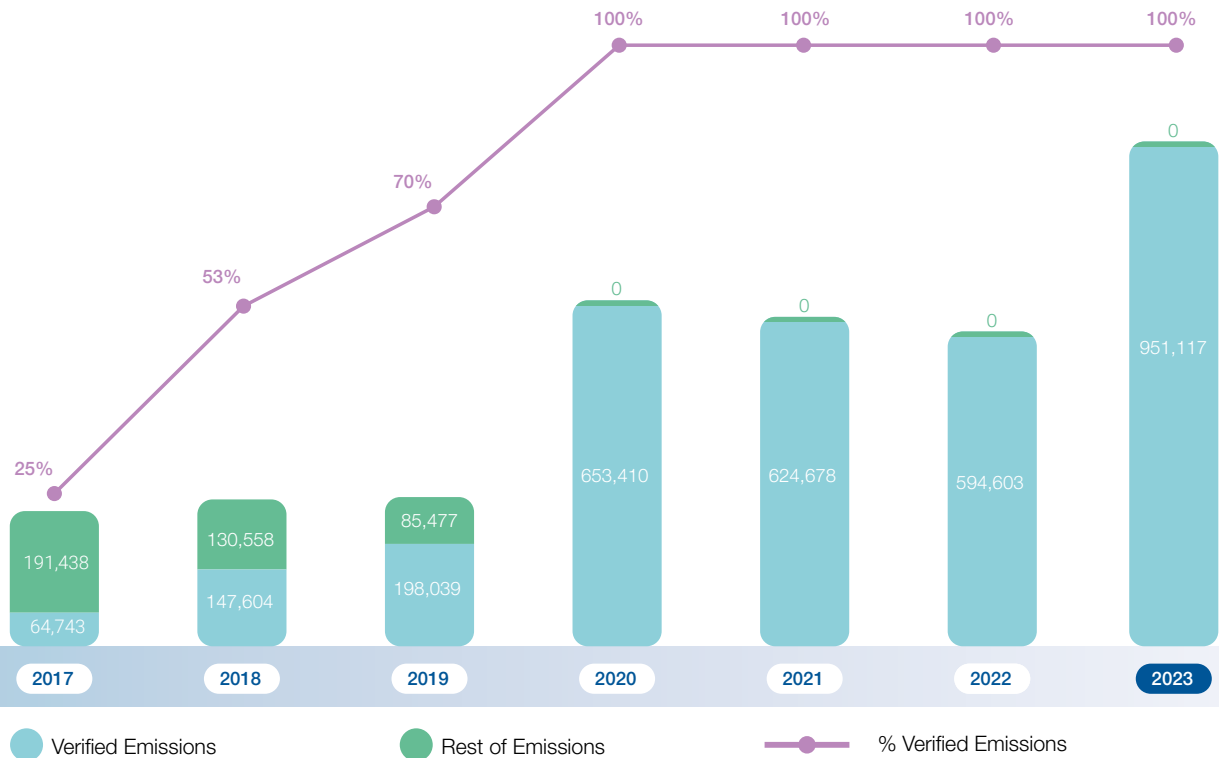
FCC Construcción's commitment

FCC Construcción is one of the leading companies in the international construction sector. With more than 120 years of history and operations in more than 22 countries, the company offers a wide range of activities covering all areas of engineering and construction, such as the design and execution of building and civil engineering projects.

FCC Construcción is also the FCC Group's construction company par excellence, and has a group of companies dedicated to other activities related to construction, as well as other industrial sectors related to engineering, installations, corporate image, prefabrication, infrastructure maintenance, etc., extending its geographical area of influence.

This year, 2023, has been a year of continued growth, both in production and in FCC Construcción's work activity, which can be seen in FCC Construcción's Carbon Footprint. Also worthy of note is the approval and implementation of its [Climate Change Strategy 2023-2026](#), consisting of short (2026), medium (2030) and long-term (2050) objectives, based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), as a road map to guide its fight against climate change.

This Strategy, approved by the Sustainability Committee in January 2023, not only has quantifiable Greenhouse Gas (GHG) emission reduction targets to achieve climate neutrality by 2050, but also defines adaptation targets to increase the resilience of the company and the natural environment to climate change. It thus incorporates three strategic lines with quantifiable actions and objectives covering mitigation, adaptation and improved climate change governance.

GHG Emissions emitted and verified (tCO₂eq)

Another important milestone in the company has been that, for the first time, **FCC Construcción's subsidiaries companies (FCC Industrial, Matinsa and Megaplas) have carried out the verification of Greenhouse Gas emissions under the ISO 14064:2018 standard by AENOR, and Prefabricados Delta will do so soon.** This achievement has meant a great effort and deployment of resources, due to the need to implement new processes and control systems to measure and report the carbon footprint.

Fulfilling this objective validates the infrastructure area's commitment to climate change and transparency. The **FCC Construcción Carbon Footprint Calculation course** was also given to employees involved in the calculation of GHG emissions in preparation for the calculation and verification of the 2023 Carbon Footprint. This training programme addresses the problem of climate change, international milestones on climate action, the methodology for calculating the company's carbon footprint and the best practices that can be applied on site to reduce emissions. By completing the course, participants can actively contribute to sustainability and the company's goal of achieving zero emissions.

This year, it is also important to highlight that FCC Construcción has also been the first Spanish company and the **first construction company in the world to join the United Nations Global Compact's Sustainable Finance Working Group**, clearly marking the company's commitment to continue collaborating with the United Nations in the fight against climate change.

Therefore, this Emissions Report includes FCC Construcción's commitment to transparency in the **2023 financial year**, presenting its Carbon Footprint verified in accordance with standardised and externally verified procedures and covering 100% of the countries in which the company operates. This document is also an instrument for monitoring the results of the Climate Change Strategy.

After the consecutive verification of 100% of the activity in the last four years, and with the implementation of its Climate Change strategy, FCC Construcción lays the foundations for compliance with one of the main environmental challenges society grapples with today, firmly promoting the principles of responsibility and commitment to curbing Global Warming.



Committed to Carbon Footprint calculation

In order to be able to carry out the absolute verification of the countries, the organisation, apart from having implemented an Integrated Quality and Environmental Management System in accordance with the ISO 14001 Standard, certified in 1998 for the first time, has carried out extensive communication and dissemination work on the importance of Footprint calculation and the need to direct production processes towards Footprint reduction.

The work carried out to calculate and verify such a complete and detailed Carbon Footprint was initiated in 2010, when FCC Construcción began to incorporate the concept of Climate Change in its organisation by creating and implementing a new protocol for the quantification of Greenhouse Gas emissions in construction, becoming the **first Spanish company in the sector to have its emissions externally verified by AENOR**. Since then, the company has been preparing and verifying its Greenhouse Gas emissions report every year, as well as increasing its Scope 3 and its geographical limits to cover its entire area of action.

In this line, FCC Construcción is progressively advancing and is not only committed to verifying its carbon footprint at an organisational level, but also decides to do so at a project level. Examples of this commitment are the projects carried out in Norway and The Netherlands.

In the *Sotra Link Construction* project, Greenhouse Gas emissions are calculated and updated at site level with the aim of reducing emissions in the construction phase compared to the emissions calculated in the tender phase. The life cycle approach is used for this

calculation and work is carried out on the design and implementation of measures to reduce the climate impact of the project as much as possible.

Another example, in 2023, the *VeenIX A9 BAH0* project obtained the "CO₂ Performance Ladder" certification, whose objective is to emit as little CO₂ as possible in the project's execution operations. Of the 5 possible certification levels, FCC Construcción (NL) has achieved the highest, level 5, which assumes to consider not only its own project emissions, but also the CO₂ emissions resulting from the entire chain and sector. The aim of the project is to renew this certificate annually until the end of the project.

In all its areas of activity, FCC Construcción is committed to the fight against climate change and the transition to a low-carbon economy. FCC Construcción has constantly demonstrated awareness and transparency by registering its carbon footprints in the Carbon Footprint registry of the different countries since its foundation. Specifically, in Spain, FCC Construcción has registered its Carbon Footprints with the current Ministry for Ecological Transition and Demographic Challenge (MITERD) since 2015, obtaining its seal throughout all these years.

This seal recognises FCC Construcción's involvement and capacity to quantify and verify its greenhouse gas emissions. The company also committed to reducing its emissions in the "Community #ForTheClimate" platform, which it joined in 2016 after the Paris Agreement.

Similarly, since 2017, FCC Construcción has been reporting information on climate change in accordance with the recommendations of the TFCDD. The TFCDD report organises developments around climate change into four main blocks: "Governance", "Strategy", "Risk



Management” and “Metrics and Targets”. This framework helps companies understand and quantify the risks and opportunities related to climate change, and is the framework under which FCC Construcción has designed its Climate Change Strategy.

As a novelty, with respect to the MITERD Carbon Footprint Registry, FCC Construcción, for the first time, has obtained the “*Compenso*” label on its seal for the partial offsetting of the footprint for the 2022 fiscal year. This initiative, carried out through the absorption project “**BOSQUE CO₂ GESTIÓN “LA CARBALLEDA I”**”, located in the town of Molezuelas de la Carballeda in the province of Zamora, will be continued in the coming years, and for this fiscal year 2023, also, the company will partially offset its emissions.

This year, also as a novelty, in accordance with the reporting requirements of Regulation (EU) 2020/852 on Taxonomy, in 2023 the Sustainable Finance Taxonomy area was created to identify the risks associated with the taxonomic process, optimise the alignment of the Group’s eligible activities and identify shortcomings, operational risks and the potential development of activities. In this way, an analysis of the different activities carried out by all the businesses that form part of the **FCC Group** was published in [the FCC Group’s 2023 Sustainability Report](#), with the quantification of aligned and non-aligned activities within the activities considered eligible. The eligibility for the new objectives has therefore been analysed, extending the consideration of ‘sustainable’ to activities previously excluded for the Climate Change Mitigation and Adaptation objectives. The classification of sustainable economic activities is a clear step forward and a major boost to guide the activity of the company and the sector, as well as that of investors, administrations and other stakeholders, in the right direction.

Characteristics of the FCC Construcción 2023 Emissions Report

This report contains the Greenhouse Gas Inventory for the year **2023** for the activities carried out in the works and fixed centres of FCC Construcción located in **Spain, Portugal, Bulgaria, Romania, United Kingdom, Ireland, Belgium, Norway, The Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, United States, Qatar, Australia and Saudi Arabia**. This report is the responsibility of the Quality, CSR and R&D&I Director.

The report has been produced in accordance with the requirements set out in UNE-EN-ISO 14064-1:2019 “*Greenhouse gases. Specification with guidance, at the level of organisations, for the quantification and reporting of greenhouse gas emissions and removals*” and in the sectoral reference of the *European Network of Construction Companies for Research and Development* (hereinafter, ENCORD), in its May 2012 edition: “*Protocol for measuring CO₂ in construction*”. This reference has been awarded the “Built on GHG Protocol” logo, which makes it the sectoral GHG guideline for construction.

Compared to the previous Standard UNE-EN-ISO 14064-1:2019, organisations must prepare, document and apply a process to determine which indirect emissions are to be included in their GHG inventory; define and explain their own criteria for assessing the significance of indirect emissions; quantify and report significant emissions; justify exclusions of significant indirect emissions; and identify and document significant indirect emissions separately. FCC Construcción, with the support of a consultancy service, carried out a materiality analysis in 2021, which has been updated in consecutive years, to comply with the Standard.

The verification of the Greenhouse Gas Inventory has been carried out with a **limited** level of **assurance** by AENOR (see *Annex*).



2

Organisational boundaries, operational boundaries and exclusions

2.1 Organisational boundaries

FCC Construcción consolidates its Greenhouse Gas emissions under the **operational control** approach, which is the most appropriate for the nature of operations in the construction sector. In the quantification of Category 1 emissions, emissions associated with fuel consumption, and Category 2, emissions associated with electricity consumption, only those emissions over which FCC Construcción has financial control are considered, i.e. those deriving from consumption whose costs are assumed by FCC Construcción.

The information included in the 2023 GHG inventory, for the third consecutive year, corresponds to all facilities in Spain, Portugal, Bulgaria, Romania, United Kingdom, Ireland, Belgium, Norway, the Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, United States, Qatar, Australia and Saudi Arabia, with facilities being understood as works and fixed centres, among which we distinguish offices, warehouses and machinery parks.



2.2 Operational Limits

Emissions from construction sites and fixed centres within the organisational limits of FCC Construcción are quantified, considering the following categories:

Category 1

Direct GHG emissions and removals (Scope 1)

These are emissions from sources owned or controlled by the company, taking into account whether they come from **stationary combustion** (for example, direct emissions from combustion in boilers, generators and auxiliary plants) or from **mobile combustion**, for example, from the use of vehicles and machinery that use fuel invoiced to FCC Construcción.

Within this category, the organisation also differentiates between non-biogenic emissions, anthropogenic biogenic emissions and non-anthropogenic biogenic emissions (the latter quantified for information purposes only), in accordance with Annex D of the UNE-EN ISO 14 064-1:2019 Standard.

FCC Construcción also breaks down emissions in this category into the following:

- Emissions associated with fuel used at projects (construction sites).
- Emissions associated with fuel consumption at premises (offices, warehouses, plant depots/ maintenance facilities, etc. occupied by the company).

Category 2

Indirect GHG emissions (Scope 2)

Includes emissions from the generation of electricity purchased by FCC Construcción. Indirect emissions from electricity occur at the plant where the electricity is generated.

In accordance with the UNE-EN ISO 14064:2019 Standard, indirect emissions associated with electricity must be calculated both by focused approach, taking into account the emission factor of the retailer, and by market approach, taking into account the factor of the country's energy mix.

FCC Construcción, due to the difficulty associated with obtaining the data from the trader, only calculates by market approach, which is the approach required in the MITECO Carbon Footprint Register, for example. Therefore, this approach is applied for all the countries where FCC Construcción operates and calculates its Footprint.

These emissions in turn are broken down into:

- Emissions associated with electricity used at projects.
- Emissions associated with electricity consumption at premises.





Category 3

Indirect GHG emissions from transport (Scope 3)

This category includes indirect GHG emissions due to the transport of materials used by the organisation and staff travel, both to the workplace and for business trips:

- 3.1.** Emissions associated with business travel by company staff.
- 3.2.** Emissions associated with company staff commuting to the workplace.
- 3.3.** Emissions associated with transport of consumed materials.

Category 4

Indirect GHG emissions from products used by the organisation (Scope 3)

This category includes indirect GHG emissions due to products used by the organisation in addition to indirect emissions caused by other sources such as production of materials consumed, waste management and transport, activities related to purchased energy, execution of subcontracted units and consumption of water from the supply network:

- 4.1.** Emissions associated with the production of consumed materials.
- 4.2.** Emissions associated with the execution of subcontracted work units.
- 4.3.** Emissions associated with purchased energy-related activities.
- 4.4.** Emissions associated with the transport and management of waste and leftover materials.
- 4.5.** Emissions associated with the consumption of water from the supply network.

Avoided emissions

FCC Construcción includes in the calculation of the Carbon Footprint those emissions that are avoided:

- 1.** Reuse surplus earth and rubble on site, rather than landfill it.
- 2.** pH neutralisation with CO₂.
- 3.** Proper maintenance of machinery operating on site.
- 4.** Speed control of vehicles on site.
- 5.** For self-produced electricity from renewable sources.





Information broadcasts:

The organisation reports emissions of anthropogenic and non-anthropogenic biogenic origin. Anthropogenic biogenic emissions result, for example, from the combustion of biofuels used in different FCC Construcción sources, and are reported, on the one hand, as anthropogenic biogenic CO₂ here, and, on the other hand, as anthropogenic other GHGs (CH₄ and NO₂), which are reported in the category.

Materiality analysis and exclusions

FCC Construcción, in 2021, carried out a materiality analysis, with the support of an external consultant, with the ultimate aim of improving the calculation of its carbon footprint and checking its response to the requirements of the UNE-EN ISO 14064-1:2019 Standard, in addition to the ENCORD priority categories, the proposed criteria of the Analysis being as follows:

- **Magnitude of emissions:** those that are quantitatively substantial. It is established that it is significant and, therefore, necessary to include from 1%.
- **Level of influence on sources:** the extent to which the organisation has the capacity to monitor and reduce these emissions.
- **Access to information:** ease of obtaining the data necessary for the calculation.
- **Data accuracy level.**
- **Sector-specific guidelines:** those emissions that are considered significant based on the guidelines of a business sector.

Based on the priority categories defined by ENCORD, FCC Construcción has already identified the following: *ferrous metals* (e.g. structural and reinforcing steel); *non-ferrous metals* (e.g. aluminium cladding); *cement* (used in concrete and concrete products); *brick* (ceramics produced by firing in a kiln); *glass*; and *bituminous products* (e.g. asphalt). Of these materials only two categories were not identified before 2021, and are considered a priority by this: *insulation* (from non-renewable materials) and *gypsum-based products* (used in plasterboard).

The materiality study analysed the relative impact of these two materials, in order to identify whether their contribution was significant or negligible, calculating their total contribution in terms of quantity of materials and emission factors, and following this analysis, it was determined that it was necessary to include only the emissions associated with insulation, as it was considered significant for the activity, and thus, from 2021, insulation is included in the carbon footprint calculation.

In 2022, the materiality analysis was updated, without significant changes, and in 2023, based on the resulting emissions, the **quantification of fugitive emissions** from air conditioning equipment over which it has control of has been excluded from FCC Construcción's Carbon Footprint, as these have a low representativeness (**less than 0.35%**) with respect to the total emissions emitted by the company.

3

Uncertainty and maximum materiality

The estimated uncertainty of the emissions is a combination of the uncertainty of the emission factors and the uncertainty of the activity data, estimated at **4.6%**.

The emission factors used for the FCC Construcción Greenhouse Gas Inventory come from official sources and are specific for each category of emission source. These emission factors are selected with a view to minimising uncertainty as far as possible. Unless there is clear evidence to the contrary, it is assumed that the probability density functions are normal and, therefore, that the uncertainty of the emission factors is low.

The activity data used are derived from invoicing data, delivery notes, measurements and construction project data. Based on the supplementary guidance document on uncertainty assessment (*"Guidance on uncertainty assessment in GHG inventories and calculating statistical parameter uncertainty"*), developed by the ECCR of the GHG Protocol, we can consider that the origin of FCC Construcción's activity data guarantees the maximum achievable certainty for the different sources of GHG emissions.

A maximum relative importance level of 4.6% of the total reported GHG emissions has been established.

4

Quantification of emissions

This section presents the quantification of FCC Construcción's greenhouse gas emissions in 2023, specifying the GHG emissions from Spain, Portugal, Bulgaria, Romania, United Kingdom, Ireland, Belgium, Norway, the Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, United States, Qatar, Australia and Saudi Arabia.

Firstly, emissions are classified by scopes and categories, as defined in the UNE EN-ISO 14064:2019 standard:



Emissions Classified by Scope (according to UNE-ISO 14064-1:2006) t CO₂e

	AREA I		
	Spain	Portugal	Bulgaria
Scope 1: Direct GHG emissions and removals	10,161.95	1,892.56	0.00
Emissions associated with fuel consumption in stationary sources	6,283.71	20.26	0.00
Emissions associated with the consumption of fuels in mobile sources	3,878.24	1,872.30	0.00
Other anthropogenic biogenic emissions	0.00	0.00	0.00
Scope 2: Indirect GHG emissions	1,223.90	2.74	1.69
Focused approach	1,223.90	2.74	1.69
Market approach	1,223.90	2.74	1.69
Scope 3: Other indirect emissions	317,768.78	19,555.31	26.14
Category 3			
Indirect GHG emissions from transport	25,775.07	7,110.89	26.04
Associated with company staff travelling on business trips	695.08	0.00	26.04
Associated with commuting to the workplace	2,214.83	398.78	0.00
Associated with the transport of consumed materials	22,865.16	6,712.11	0.00
Category 4			
Indirect emissions from products used by the organisation	291,993.71	12,444.42	0.10
Associated with the production of consumed materials	274,998.96	10,647.88	0.00
Associated with the execution of subcontracted works units	6,111.92	578.48	0.00
Associated with acquired energy-related activities	2,545.07	438.40	0.10
Associated with the transport and management of waste and leftover materials	8,301.62	779.60	0.00
Associated with the consumption of water from the supply network	36.14	0.06	0.00
Total Emissions 2023	329,154.63	21,450.61	27.83

AREA II						
Romania	United Kingdom	Ireland	Belgium	Norway	Netherlands	
431.64	232.79	0.00	0.00	45.79	64.42	
1,429.92	2.40	0.00	0.00	0.00	0.00	
0.00	230.39	0.00	0.00	45.79	64.42	
147.61	0.00	0.00	0.00	0.00	0.00	
147.61	3.90	0.00	0.00	7.62	114.60	
147.61	3.90	0.00	0.00	7.62	114.60	
30,539.28	3.90	0.00	0.00	7.62	114.60	
30,539.28	58,293.30	17.33	14.87	7,373.72	123,460.57	
25,429.23	11,479.93	17.33	14.87	780.08	11,027.65	
50.14	52.98	14.63	14.87	76.44	91.13	
348.88	463.18	2.70	0.00	21.54	0.00	
25,030.21	10,963.77	0.00	0.00	682.10	10,936.52	
5,110.05	46,813.37	0.00	0.00	6,593.64	112,432.92	
4,602.40	43,155.88	0.00	0.00	4,058.32	106,609.50	
51.47	579.74	0.00	0.00	811.85	5,591.44	
446.19	3,032.21	0.00	0.00	851.44	17.01	
9.52	45.30	0.00	0.00	871.09	214.97	
0.47	0.24	0.00	0.00	0.94	0.00	
32,548.45	58,529.99	17.33	14.87	7,427.13	123,639.59	

Emissions Classified by Scope (according to UNE-ISO 14064-1:2006) t CO₂e

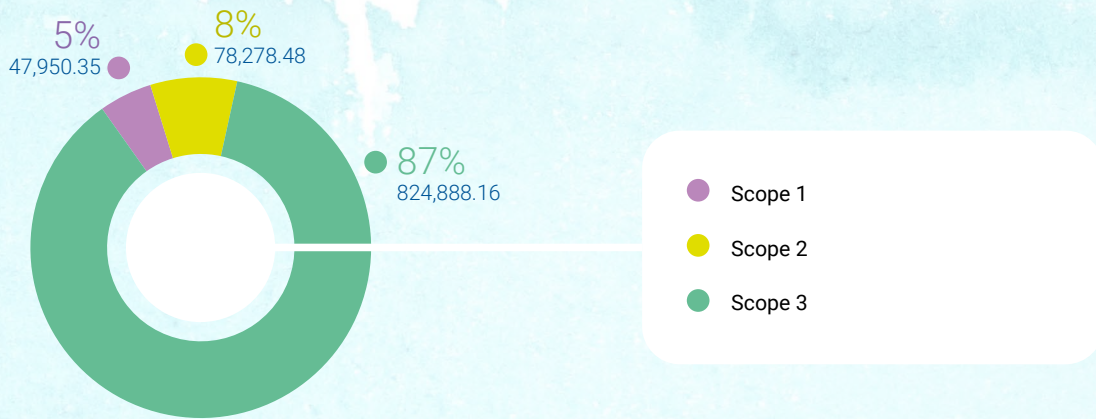
	AREA III				
	Nicaragua	Costa Rica	Panama	El Salvador	Mexico
Scope 1: Direct GHG emissions and removals	118.04	1.79	20.19	0.00	0.50
Emissions associated with fuel consumption in stationary sources	0.00	0.00	105.73	0.00	5.36
Emissions associated with the consumption of fuels in mobile sources	118.04	1.79	0.00	0.00	0.00
Other anthropogenic biogenic emissions	0.00	0.00	111.05	0.06	4.79
Scope 2: Indirect GHG emissions	6.27	0.00	111.05	0.06	4.79
Focused approach	6.27	0.00	111.05	0.06	4.79
Market approach	6.27	0.00	107.43	2.08	108.57
Scope 3: Other indirect emissions	114.72	4.62	107.43	2.08	108.57
Category 3					
Indirect GHG emissions from transport	81.90	4.13	59.66	2.06	106.68
Associated with company staff travelling on business trips	0.00	0.00	38.93	0.00	74.21
Associated with commuting to the workplace	81.90	4.13	20.73	2.06	32.47
Associated with the transport of consumed materials	0.00	0.00	0.00	0.00	0.00
Category 4					
Indirect emissions from products used by the organisation	32.82	0.49	47.77	0.02	1.89
Associated with the production of consumed materials	0.00	0.00	0.00	0.00	0.00
Associated with the execution of subcontracted works units	0.00	0.00	0.00	0.00	0.00
Associated with acquired energy-related activities	30.50	0.00	41.32	0.01	1.89
Associated with the transport and management of waste and leftover materials	2.25	0.02	6.34	0.01	0.00
Associated with the consumption of water from the supply network	0.07	0.47	0.11	0.00	0.00
Total Emissions 2023	239.03	6.41	344.40	2.14	119.22

					AREA IV			
Colombia	Chile	Peru	USA	Canada	Qatar	Australia	Saudi Arabia	TOTAL FCC CO
0.00	1,016.17	2,151.80	0.00	0.00	0.00	0.00	28,651.81	47,950.35
0.93	692.87	832.98	0.00	0.00	0.00	0.00	93.11	38,578.48
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,371.87
1.02	87.49	947.92	0.00	0.83	0.00	0.00	75,562.99	0.00
1.02	87.49	947.92	7.29	0.83	0.00	46.71	75,562.99	78,278.48
1.02	87.49	947.92	7.29	0.83	0.00	46.71	75,562.99	78,278.48
66.24	70,607.89	155,569.73	7.29	387.09	0.00	46.71	40,627.35	78,278.48
66.24	70,607.89	155,569.73	130.61	387.09	19.83	92.70	40,627.35	824,888.16
65.94	5,164.11	2,403.07	130.18	387.05	19.83	90.31	3,194.26	93,370.27
25.69	124.72	142.06	130.18	225.57	7.90	78.98	83.46	1,953.01
40.25	91.06	10.51	0.00	161.48	11.93	11.33	1,078.76	4,996.52
0.00	4,948.33	2,250.50	0.00	0.00	0.00	0.00	2,032.04	86,420.74
0.30	65,443.78	153,166.66	0.43	0.04	0.00	2.39	37,433.09	731,517.89
0.00	63,942.84	144,425.69	0.00	0.00	0.00	0.00	18,571.22	671,012.69
0.00	915.62	2,141.54	0.00	0.00	0.00	0.00	3,615.56	20,397.62
0.30	398.06	861.03	0.42	0.04	0.00	2.32	13,753.79	22,420.10
0.00	173.93	5,695.31	0.00	0.00	0.00	0.07	1,491.58	17,591.61
0.00	13.33	43.09	0.01	0.00	0.00	0.00	0.94	95.87
68.19	72,404.42	159,502.43	137.90	387.92	19.83	139.41	144,935.26	951,116.99

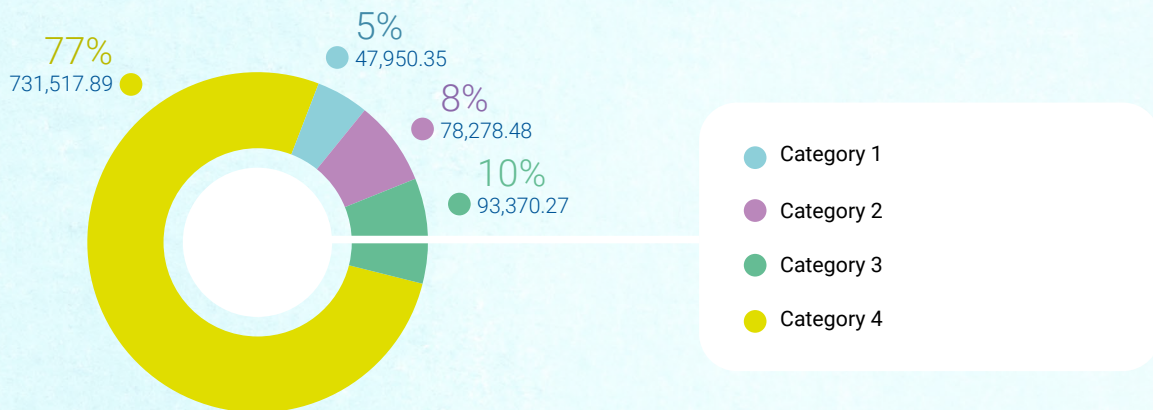
Category 1/ Scope 1 Emissions: Classified by GHG type (t CO₂eq 2023)

ORGANISATION	CO ₂	CH ₄	N ₂ O	Total GHG
Spain	10,043.59	1.39	116.97	10,161.96
Portugal	1,889.59	2.12	4.03	1,895.74
Bulgaria	0.00	0.00	0.00	0.00
Romania	1,855.48	2.11	3.99	1,861.58
United Kingdom	230.15	0.26	2.39	232.80
Ireland	0.00	0.00	0.00	0.00
Belgium	0.00	0.00	0.00	0.00
Norway	45.64	0.05	0.10	45.79
The Netherlands	64.24	0.06	0.12	64.42
Nicaragua	117.64	0.14	0.26	118.04
Costa Rica	1.78	0.00	0.00	1.78
Panama	125.49	0.15	0.28	125.92
El Salvador	0.00	0.00	0.00	0.00
Mexico	5.61	0.09	0.17	5.87
Colombia	0.93	0.00	0.00	0.93
Chile	1,703.44	1.93	3.67	1,709.04
Peru	2,974.93	3.38	6.47	2,984.78
Canada	0.00	0.00	0.00	0.00
Qatar	0.00	0.00	0.00	0.00
United States	0.00	0.00	0.00	0.00
Australia	0.00	0.00	0.00	0.00
Saudi Arabia	28,647.76	32.40	64.76	28,744.92
TOTAL FCC CO	47,703.07	44.08	203.21	47,950.37

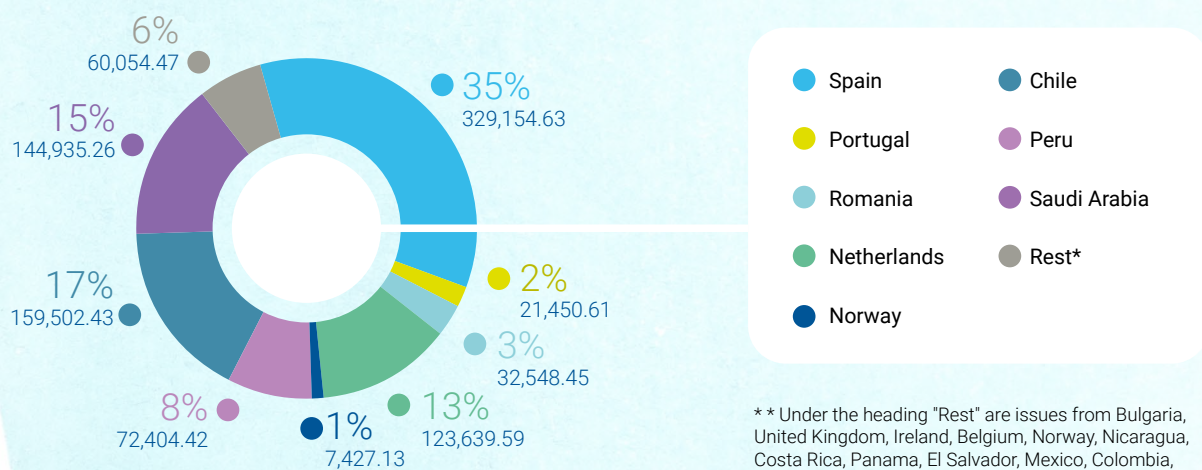
GHG Emissions 2023 by Scope (tCO₂eq)



GHG emissions by category (tCO₂eq)

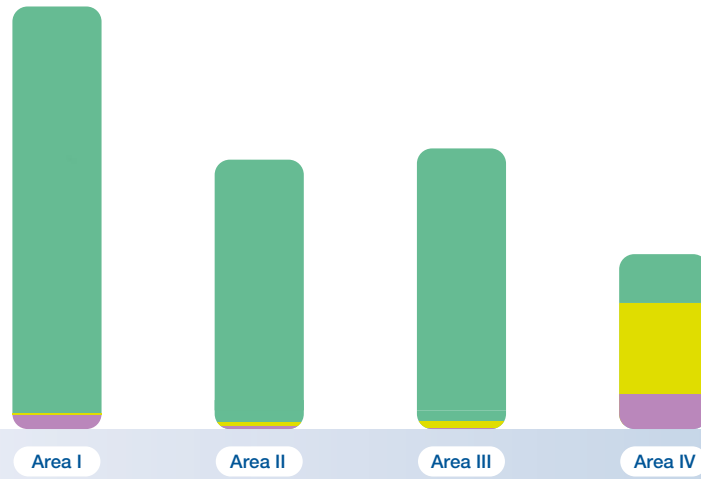


GHG Emissions 2023 by country (tCO₂eq)



** Under the heading "Rest" are issues from Bulgaria, United Kingdom, Ireland, Belgium, Norway, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Canada, United States, Australia and Qatar.

GHG Emissions 2023 by Scope and Area (tCO₂eq)



	Spain and Portugal	Europe	America	Middle East and Oceania
● Category 3	337,324.09	219,725.21	227,098.98	40,739.88
● Category 2	1,226.64	275.42	1,166.72	75,609.70
● Category 1	12,054.51	2,204.56	4,946.36	28,744.92



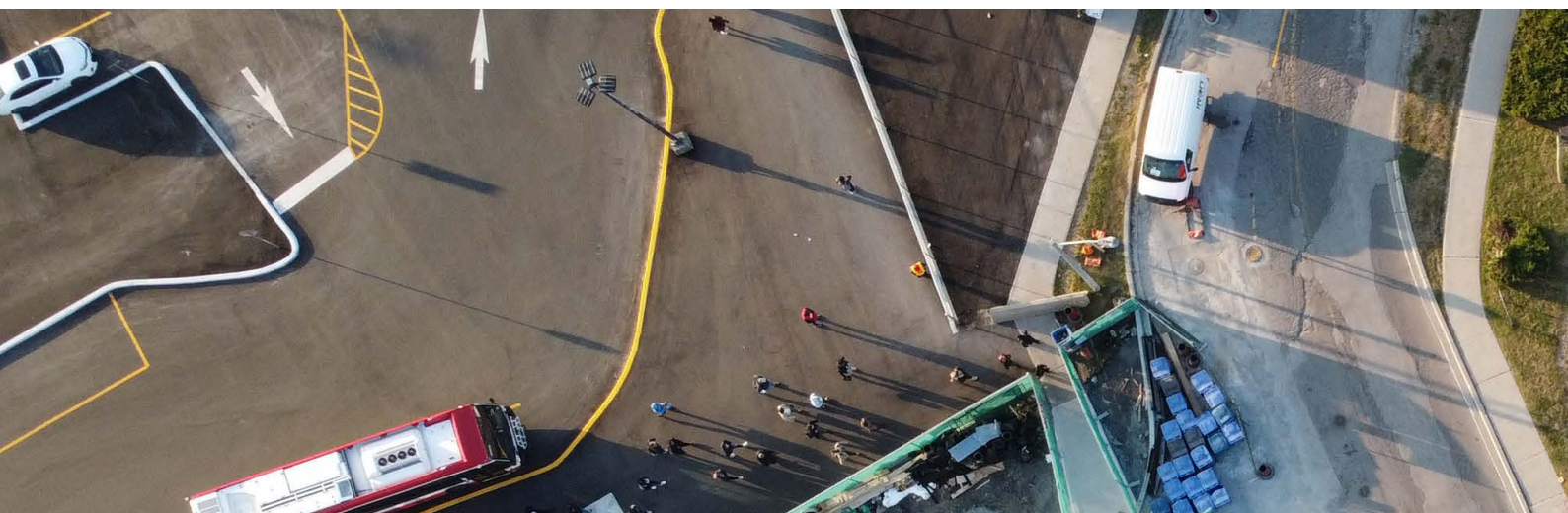
GHG emissions 2023 by Category and Area (tCO₂eq)



	Spain and Portugal	Europe	America	Middle East and Oceania
Category 4	304,438.13	170,950.08	218,694.20	37,435.48
Category 3	32,885.96	48,775.13	8,404.78	3,304.40
Category 2	1,226.64	275.42	1,166.72	75,609.70
Category 1	12,054.51	2,204.56	4,946.36	28,774.92



	1	2	3	4	5
	Fuels (construction site)	Fuels (fixed sites)	Fugitive and process emissions	Electricity (construction site)	Electricity (fixed sites)
Spain	9,663.05	498.89	-	917.43	306.47
Portugal	1,817.29	75.27	-	-	2.74
Bulgaria	-	-	-	-	1.69
Romania	1,462.64	398.92	-	115.89	31.72
United Kingdom	230.39	2.40	-	3.90	-
Ireland	-	-	-	-	-
Belgium	-	-	-	-	-
Norway	45.79	-	-	7.62	-
The Netherlands	64.42	-	-	114.60	-
Nicaragua	-	118.04	-	-	6.27
Costa Rica	-	1.79	-	-	-
Panama	-	125.92	-	-	111.05
El Salvador	-	-	-	-	0.06
Mexico	-	5.86	-	-	4.79
Colombia	-	0.93	-	-	1.02
Chile	1,695.43	13.61	-	81.96	5.53
Peru	2,966.43	18.35	-	945.74	2.18
United States	-	-	-	-	7.29
Canada	-	-	-	-	0.83
Qatar	-	-	-	-	-
Australia	-	-	-	-	46.71
Saudi Arabia	28,744.92	-	-	75,562.99	-
TOTAL	46,690.36	1,259.98	0.00	77,750.13	528.35



6	7	8	9	10	11	
Imported Heat	Vehicle fuels	Public transport	Sub-contractors	Waste	Materials	Total Emissions
-	2,300.36	71.21	6,111.92	8,301.62	297,864.12	326,035.07
-	394.00	5.00	578.48	779.60	17,359.99	21,012.37
-	-	-	-	-	-	1.69
-	349.31	-	51.47	9.52	29,632.61	32,052.08
-	443.56	20.10	579.74	45.30	54,119.65	55,445.04
-	2.70	-	-	-	-	2.70
-	1.33	-	-	-	-	1.33
-	0.20	21.50	811.85	871.09	4,740.42	6,498.47
-	2.22	5.00	5,591.44	214.97	117,546.02	123,538.67
-	81.90	-	-	2.25	-	208.46
-	4.13	-	-	0.02	-	5.94
-	20.70	-	-	6.34	-	264.01
-	2.06	-	-	0.01	-	2.13
-	30.34	2.30	-	-	-	43.29
-	40.30	-	-	-	-	42.25
-	73.87	17.80	915.62	173.93	68,891.17	71,868.92
-	8.40	2.00	2,141.54	5,695.31	146,676.19	158,456.14
-	-	-	-	-	-	7.29
-	144.07	17.40	-	-	-	162.30
-	11.90	-	-	-	-	11.90
-	8.70	2.70	-	0.07	-	58.18
-	698.06	384.26	3,615.56	1,491.58	20,603.26	31,100.63
0.00	4,618.11	549.27	20,397.62	17,591.61	757,433.43	926,818.86



Avoided emissions

This section presents the quantification of the Greenhouse Gas emissions avoided in the 22 countries, due to the implementation of good practices on site. It details the emissions that are no longer emitted by carrying out the following targeted actions, according to the terminology used in the UNE-ISO 14064 standard:

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 operating 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



5

Base year

In 2023, 2021 remains the historical base year for GHG emissions for comparison purposes, in accordance with ISO 14064-1:2018 and the ENCORD sectoral benchmark, as there have been no significant changes that have prompted recalculation.

FCC Construcción has established that the recalculation of the inventory of the base year will be carried out when any of the following cases occur:

- Changes in operational boundaries, leading to significant changes in GHG emissions.
- Structural changes at FCC Construcción that have a significant impact on base year GHG emissions.
- Changes in GHG quantification methodologies and/or improvement in the accuracy of emission factors leading to significant changes in quantified GHG emissions.
- Discovery of significant errors or the accumulation of a significant number of minor errors that, in aggregate, have relevant consequences on the total quantified GHG emissions.

6

Quantification methodologies

FCC Construcción determines its Greenhouse Gas emissions by calculation, multiplying the activity data collected at each site or fixed centre by the documented GHG emission factors, which are selected and periodically updated centrally.

FCC Construcción uses a centralised approach, integrating the activity data received from each of the sites and fixed centres and quantifying the GHG emissions at corporate level, although the information can be broken down by site, management, region, country, type of client, type of site, etc.

Following are references made to the quantification methodologies and GHG emission factors used in the preparation of this report.

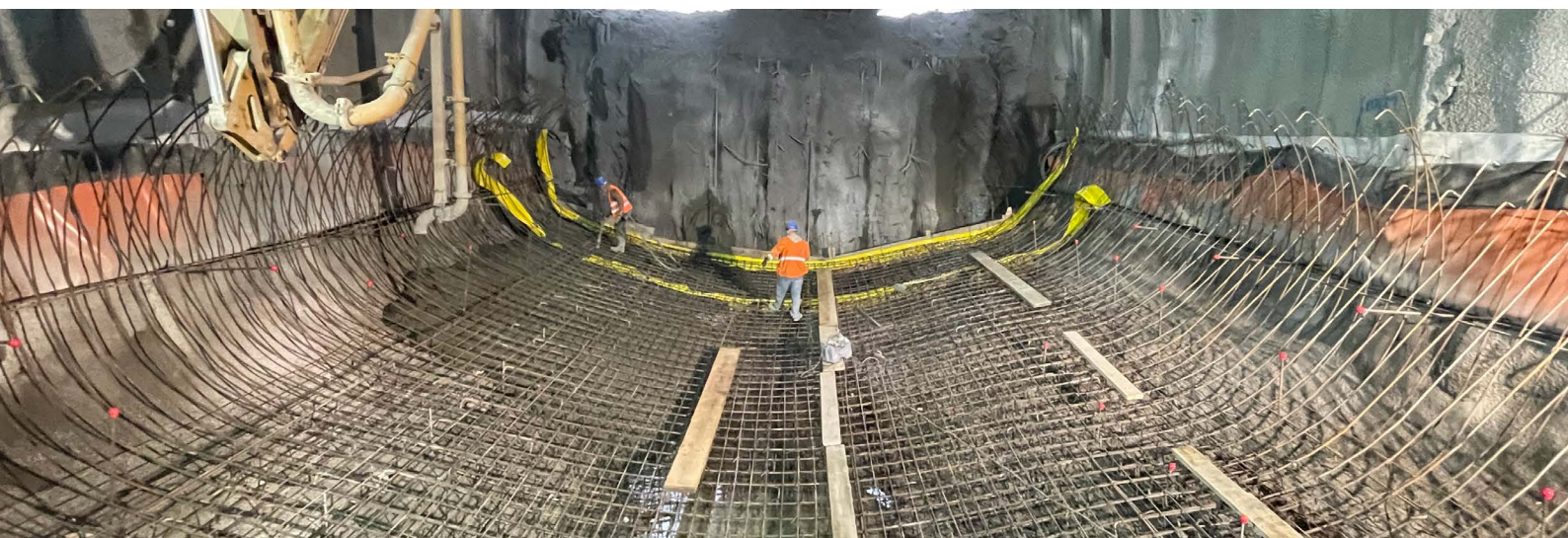
Scope 1/Category 1

Direct GHG emissions and removals:

Emissions associated with fuel consumption

To calculate these emissions, fuel consumption (on site or at the fixed centre), as invoiced to FCC Construcción, is multiplied by the emission factors, which have been calculated based on specific official sources for these fuels and countries. Specifically:

- For Spain the MITECO Emission Factors (Edition 24, June 2024), the data Emission Factors 2023_table CFR 2021 (UNFCCC): Table 1.A(b) and Data from IPCC 2006 Table 2.3; data from "Stationary Combustion: Manufacturing and Construction Industries" and data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories" have been used.
- For Portugal data from the Tables of Lower Calorific Value, "Fator de Emissao e Fator de Oxidacao e Valores de densidade", and "Tabela de densidades combustiveis 2013" of the Portuguese Environment Agency, data from the CRF 2023 tables (common reporting form) of the GHG inventory 2021 submitted to UNFCCC by Portugal and data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories" have been used.
- For Bulgaria, Romania, Ireland, Belgium, Norway and Canada the data Emission factors 2023_table CFR 2021(UNFCCC): Table 1. These emission factors are in PCI (VCN), and data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories".
- For the United Kingdom, data from the UK Department for Environment (DEFRA) report "2023 UK Government GHG Conversion Factors for Company Reporting" and data from the CRF (Common Reporting Form) tables of the 2021 GHG inventory submitted to the UNFCCC by the United Kingdom have been used.
- For the Netherlands emission factor data published in "CO₂ emissiefactoren" from January 2024, the "list of fuels and emission factors" of the Netherlands Enterprise Agency, data from the CRF (Common Reporting Form) tables of the GHG inventory 2022 submitted to UNFCCC by the Netherlands and data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories" have been used.
- For Nicaragua, Costa Rica, Panama, El Salvador, Qatar and Saudi Arabia, data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories" have been used.
- For Mexico, data from the "Acuerdo DOF 03/09/2015, que establece las particularidades técnicas y las fórmulas para la aplicación de metodologías para el cálculo de emisiones de gases o compuestos de efecto invernadero" and the "Lista de combustibles 2024" published by the Registro Nacional de Emisiones (RENE) of SEMARNAT have been used.
- For Colombia, data from the carbon calculator of the Ministry of Environment and Sustainable Development of the Republic of Colombia and data from Table 2.3. of the "2006 IPCC Guidelines for National Greenhouse Gas Inventories" have been used.



- Data from Table 2.3. of the “2006 IPCC Guidelines for National Greenhouse Gas Inventories” have been used for Chile.
- For Peru, data from the spreadsheet “Infocarbon”, developed by the Peruvian Ministry of Environment, based on the 2006 IPCC Guidelines, have been used.
- For the United States, data from the document “Emission Factors for Greenhouse Gas Inventories” of the US Environmental Protection Agency (EPA) in its February 2024 version and data from Table 2.3. of the “2006 IPCC Guidelines for National Greenhouse Gas Inventories” have been used.
- For Australia, PCI data from “Guide to the Australian Energy Statistics 2023” and densities from “Australian national Greenhouse Accounts 2023”, Table 2.3 IPCC 2006 have been used. The 2019 Refinement 2006 IPCC Guidelines (Volume 2 file 19R_V2_2_2_ch02_Stationary_Combustion), and from the UK Department of Environment (DEFRA) report “2022 UK Government GHG Conversion Factors for Company Reporting” have been reviewed.

Scope 2/Category 2

Indirect GHG emissions

Emissions associated with electricity consumption

To calculate these emissions, the consumption of electrical energy (on site or at the fixed centre), as invoiced to FCC Construcción, is multiplied by the emission factor of the energy generation mix of the corresponding country.

Emission factors for Portugal, Bulgaria, Romania, Ireland, Belgium, the Netherlands, Norway, Nicaragua, Costa Rica, Panama, El Salvador, Colombia, Peru, USA, Canada, Qatar, Australia and Saudi Arabia are taken from the International Energy Agency’s “Statistics - Emissions Factors (2023 Edition)” report. For the remaining countries, specific emission factors from the following local sources have been used:

- For Spain, the emission factor has been obtained from the “Organisational Carbon Footprint - Scope 1+2 for organisations (2011-2020)” spreadsheet of the Ministerio para la Transición Ecológica y el Reto Demográfico (MITECO), version 24 (June 2024).
- For the UK, the emission factor has been obtained from the UK Department of Environment (DEFRA) report “2023 UK Government GHG Conversion Factors for Company Reporting”.
- For Mexico, the emission factor has been obtained from the publication “Factor de Emisión del Sistema Eléctrico Nacional 2023” of the Registro Nacional de Emisiones (RENE) of the Government of Mexico.
- For Chile, the emission factor is taken from the Anuario Estadístico de Energía 2023 of the Ministry of Energy of the Government of Chile.



Scope 3: Other indirect emissions

Category 3: Indirect GHG emissions caused by transport

Emissions associated with company staff travelling on business trips

The activity data necessary to calculate these emissions, i.e. the kilometres travelled by FCC Construcción employees on business trips, are supplied from Corporate, when the tickets are obtained through the company's corporate platform, or from the Administration Departments in the different countries, when the purchase is made locally. This data is in turn obtained from reports supplied by the different suppliers.

The emission factors associated with the different modes of transport (car, coach, local rail and air) are taken from the Annexes of the UK Department of the Environment (DEFRA) report "2023 UK Government GHG Conversion Factors for Company Reporting". For the Netherlands and the USA, specific emission factors have been used for the local sources detailed above in the section on transport of consumed materials.

Emissions associated with company staff commuting to the workplace

The activity data necessary for calculating these emissions (when the data on tonnes of CO₂ are not provided directly by the travel agency), i.e. the kilometres travelled by FCC Construcción employees to get from their homes to the work centre, have been obtained by extrapolating the results of a mobility survey of all the organisation's employees. Based on the answers to the survey, the number of employees per country without a company vehicle and the days of travel in the reporting period, the kilometres travelled in each country and for each type of vehicle used are calculated.

The emission factors associated with the different modes of transport are taken from the Annexes of the UK Department of Environment (DEFRA) report "2023 UK Government GHG Conversion Factors for Company Reporting". In the case of the Netherlands and the United States, specific emission factors have been used for the local sources detailed above in the section on transport of consumed materials.



Emissions associated with the transport of consumed materials

The quantification methodology is based on activity data (consumption data for the different building materials, the distance they travel from the production site to the construction site and the type of transport used) and the emission factors associated with the transport of these materials.

The emission factors associated with transport have been obtained from the Annexes of the UK Department of the Environment (DEFRA) report "2023 UK Government GHG Conversion Factors for Company Reporting", except for the Netherlands and the United States, for which specific emission factors from the following local sources have been used:

- For the Netherlands, the emission factors published in "CO₂ emissiefactoren" are used for rail, air and maritime transport types.
- For the United States, the factors of the US Environmental Protection Agency (EPA) document "Emission Factors for Greenhouse Gas Inventories", version 2023, are used.

Category 4: Indirect caused by products used by the organisation

Emissions associated with the production of materials consumed

The quantification methodology is based on activity data (consumption data for the different building materials in the reporting period) and emission factors associated with the production of these materials.

The emission factor for the production of materials is extracted from the *Ecoinvent 3.8 database* using the SimaPro software, developed by PRé Sustainability, and Defra for soils, wood and insulation.

Emissions associated with the execution of subcontracted work units

To calculate the emissions associated with earthmoving, concrete structure laying, track laying, metal structure laying and asphalt agglomerate laying, an emission factor is used calculated on the basis of a study by FCC Construcción's Machinery Department, which determines the quantity and type of fuel required to carry out a unit of measurement of the different activities, and using the emission factors for fuels from specific official sources for each country, as indicated above (see Category 1).



Emissions associated with the transport and management of waste and leftover materials

Emissions associated with the transport and management of waste and leftover materials are calculated by considering as activity data both the volumes of leftover soil and rubble and the weights of municipal solid waste, wood waste and mixed rubble generated, as well as the distances of the same from the construction site or fixed centre to their final destination.

The emission factors associated with transport and landfill have been obtained from the Annexes of the UK Department of the Environment (DEFRA) report *"2023 UK Government GHG Conversion Factors for Company Reporting"*, except for the United States, where specific emission factors from the local sources detailed previously in the section on transport of consumed materials have been used.

Emissions associated with purchased energy-related activities

These emissions are obtained as the product of electricity and fuel consumption by an electricity distribution loss factor and by an emission factor associated with the production of fuels, respectively. The energy emission factor is taken from the International Energy Agency's *"Statistics - Emissions Factors (2023Edition)"* report for energy losses, except for the UK, where the factor is taken from the *"Transmission and distribution"* sheet of the UK Department of Environment (DEFRA) report *"2023 UK Government GHG Conversion Factors for Company Reporting"*. The emission factor for fuel production is taken from UK (DEFRA) *"2023 UK Government GHG Conversion Factors for Company Reporting"*.

Emissions associated with the consumption of water from the supply network

These emissions are obtained as a product of the water consumption of the supply network and by an emission factor which is taken from UK (DEFRA) *"2023UK Government GHG Conversion Factors for Company Reporting"* - "Water supply" - cubic metres - water supply.

Report date:
03 june 2024.





AENOR

Declaration
in accordance
of AENOR



**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 elZ0Z3 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 OVVEI 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 CO₂, CH₄ and N₂O 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:

o Category 1: Direct GHG emissions and removals.

- Emissions associated with on-site fuel consumption.
- Emissions associated with fuel consumption at fixed sites.

o 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.

o 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.

o 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.

o Category 5: Indirect GHG emissions associated with use of the organisation's products.

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

o 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 CO₂.
- 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.

AENOR expressly disclaims any liability for decisions, investment or otherwise, based on this statement.

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

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Confía

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

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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

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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

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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

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AVOIDED EMISSIONS (TARGETED ACTIONS AND QUANTIFIED EMISSIONS)

Avoided Emissions	t CO ₂ e 2023					TOTAL EMISSIONS
	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	
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