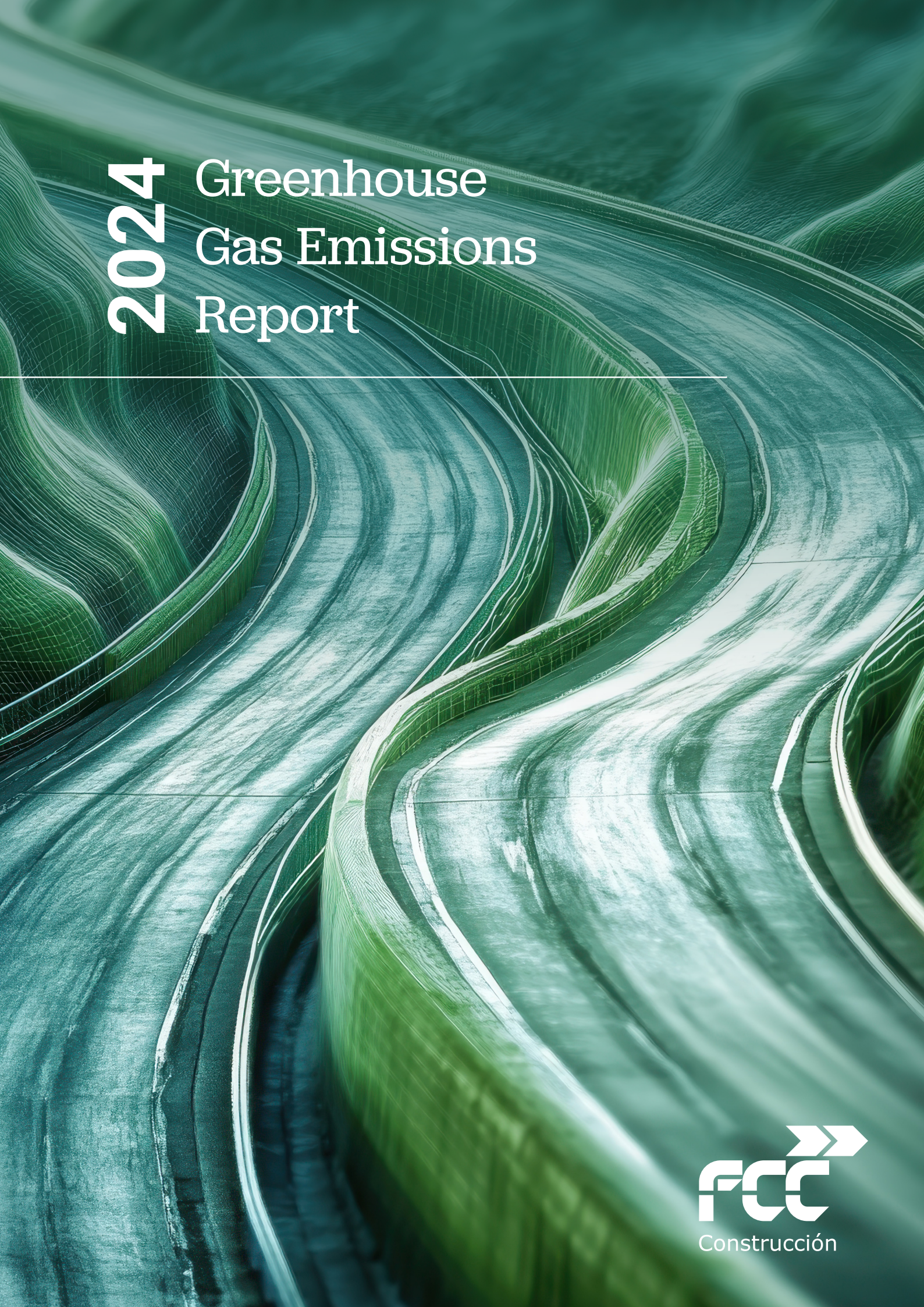


2024 Greenhouse Gas Emissions Report

FCC Construcción

Construcción

2024

Index

1. FCC Construcción's commitment ▶ 4

2. Organisational boundaries, operational boundaries and exclusions ▶ 9
   - 2.1. Organisational boundaries ▶ 9
   - 2.2. Reporting Limits ▶ 10

3. Uncertainty and maximum materiality ▶ 14

4. Quantification of emissions ▶ 15

5. Base year ▶ 27

6. Quantification methodologies ▶ 28

Declaration in accordance of AENOR ▶ 36

1 FCC Construcción's commitment

Extension of various railway sections (Portugal)

FCC Construcción, with 125 years of history, is the construction company of the FCC Group. With a presence in 25 countries, its services encompass all areas of engineering and construction, from design to the execution of civil engineering and building projects, both residential and non-residential. This broad range of services positions it as one of the leading companies in the international construction sector.

Its corporate structure also includes a group of subsidiary companies operating in the industrial and energy sectors, as well as in related areas such as infrastructure maintenance, precast concrete elements, corporate image, facility management, and energy efficiency. The company also has extensive experience in the development of concession-based projects.

The year 2024, like the previous one, has been marked by growth in both production and construction activity at FCC Construcción. This is reflected in the company's Carbon Footprint, included in this report. However, it has also been a year in which awareness and internalization of the importance of the fight against climate change have gained significant traction.

This achievement was reflected in one of the key milestones reached in 2024: ***FCC Construcción's first independent participation in the Carbon Disclosure Project (CDP),*** a globally recognized environmental reporting standard known for its transparency

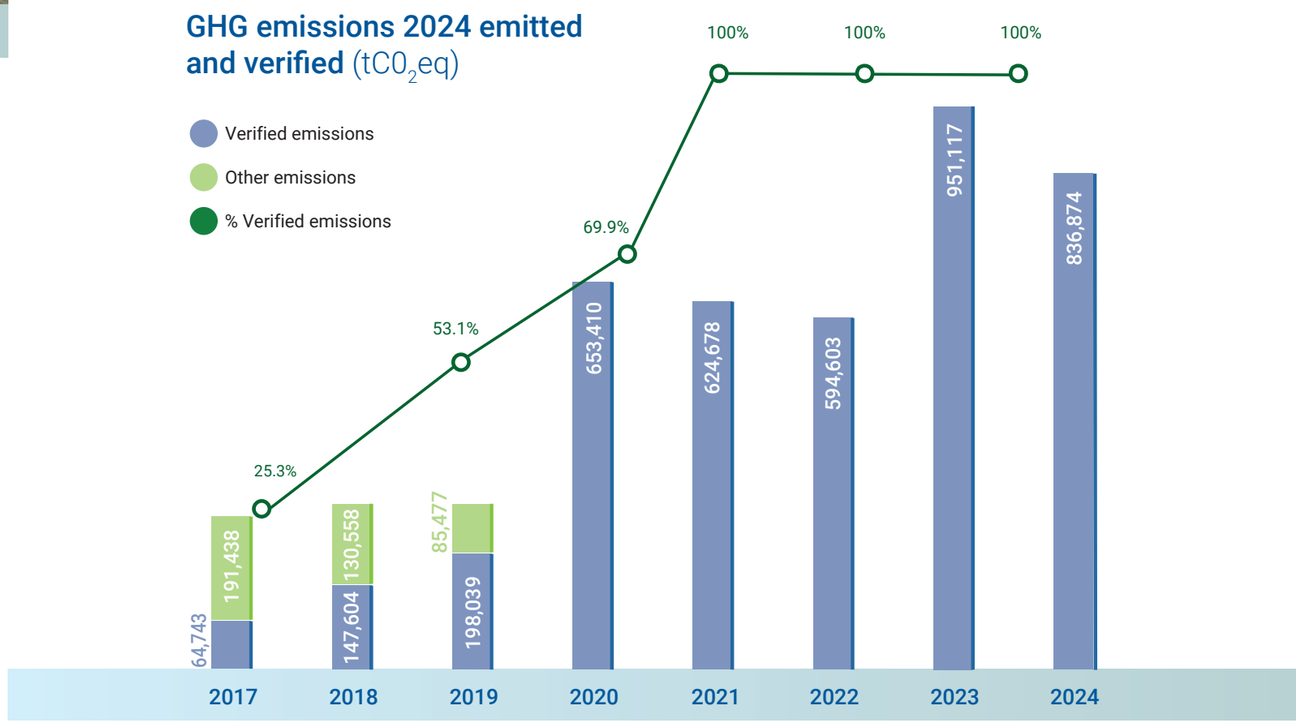
and rigor. In its debut reporting cycle, FCC Construcción attained the 'Management' category (B), standing out for its strong governance in climate change management and earning the highest score in the '*Emission Reduction Initiatives*' category.

In line with this, and following the success of the first edition, FCC Construcción has once again offered its **Carbon Footprint Calculation course** to all employees in 2024. This second edition was delivered alongside a new Water Footprint course, with the primary objective of enhancing employees' understanding of Carbon Footprint calculation so they can actively contribute to the company's goal of achieving net-zero emissions and, consequently, to sustainability.

Another important milestone in 2024 was the company's first-time achievement of the "***Calculate, Reduce and Offset"*** seal from the MITERD's Carbon Footprint, Offsetting and CO_2 Absorption Projects Register, for its 2023 greenhouse gas (GHG) emissions. This recognition reflects FCC Construcción's demonstrated reduction in GHG emissions intensity over the past three years—despite increased production—and its commitment to offsetting its emissions.

For the second year in a row, FCC Construcción has committed to offsetting part of its emissions through the "*LA CARBALLEDA I CO_2 MANAGEMENT FOREST*" absorption project, located in the town of Molezuelas de la Carballeda, in the province of Zamora. As a result, the company has once again achieved carbon neutrality for emissions associated with its water consumption. This initiative highlights the importance of addressing climate change in water management—particularly freshwater, a vital resource whose availability is significantly affected by climate change. In this context, FCC Construcción has taken a further step by working to reduce its environmental footprint in another key area: **its Water Footprint.** For the first time, this has been calculated and verified alongside its Carbon Footprint, marking a significant achievement for the company.

Additionally, in 2024, for the first time, all of FCC Construcción's in-



Widening of the A-465 motorway (Wales, United Kingdom)

vestee companies—FCC Industrial, Matinsa, Áridos de Melo, Prefabricados Delta, and Megaplas—have calculated and verified their emissions in accordance with the ISO 14064:2018 standard. This means that **100% of the emissions from the Construction Area have now been verified** under this rigorous and internationally recognized framework. Achieving this milestone required a major effort and the deployment of new processes and control systems to accurately measure and report the Carbon Footprint.

All these milestones are a testament to **FCC Construcción's commitment to combating climate change** and serve as a driving force for continued improvement in line with its 2023–2026 Sustainability and Climate Change Strategies, with the ultimate goal of achieving climate neutrality by 2050. The company also remains firmly committed to transparency in all its actions and results.

Accordingly, this Emissions Report reflects FCC Construcción's transparency commitment for the 2024 financial year, presenting its **Carbon Footprint verified through standardized and externally audited procedures**, and covering 100% of the countries in which the company operates. This document also serves as a monitoring tool for the implementation and progress of the Climate Change Strategy.

Committed to Carbon Footprint calculation

The calculation of FCC Construcción's exhaustive Carbon Footprint is the result of many years of work and improvement. As early as 1998, the company implemented and certified its Integrated Quality and Environmental Management System in accordance with the ISO 14001 standard, which significantly helped the company to improve control over its environmental aspects.

In 2010, FCC Construcción began to integrate the concept of climate change into its organisation by **creating and implementing a new protocol for quantifying Greenhouse Gas Emissions** in the construction sector. It thus became the first Spanish company in the sector to externally verify its emissions through AENOR. Since then, the company has been preparing and verifying its Greenhouse Gas Emissions report annually, as well as extending its Scope 3 and its geographical limits to cover its entire area of action.

In this line, FCC Construcción continues to advance progressively and is not only committed to verifying its Carbon Footprint at the organisational level, but also extends this commitment to the project level. Examples of this dedication are the projects carried out in Norway and the Netherlands.

In Norway, specifically 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. For this calculation, we use the life cycle approach and work on the design and implementation of measures in order to reduce the climate impact of the project as much as possible.

On the other hand, in the Netherlands, in 2023, the "*CO_2 Performance Ladder*" certification was obtained for the *VeenIX A9 BAHO* project, the objective of which is to emit as little CO_2 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 consideration not only of its own project emissions, but also of the CO_2 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.

Sotra Bridge (Noruega)

REDUZCO COMPENSO CÁLCULO 2023 2

GOBIERNO DE ESPAÑA MINISTERIO PARA LA TRANSICIÓN ECOLÓGICA Y EL RETO DEMOGRÁFICO

From all its areas of activity, FCC Construcción is committed to the fight against climate change and the transition to a low-carbon economy. The company has constantly demonstrated its awareness and transparency by registering its Carbon Footprint in the registries of different countries since its foundation. In particular, in Spain, FCC Construcción has registered its Carbon Footprint with the Ministry for Ecological Transition and the Demographic Challenge (MITECO) 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 TFCD. The TFCD report organises developments around climate change into four main blocks: "Governance", "Strategy", "Risk Management" and "Metrics and Targets". This framework helps companies to 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 Register, FCC Construcción has, for the first time, obtained the "*Calculate, Reduce and Compensate*" label on its seal for the partial offsetting of the footprint for the 2023 financial year.

Construction of various railway sections (Romania)

Characteristics of the FCC Construcción 2024 Emissions Report

This report contains the Greenhouse Gas Inventory for the year **2024** for the activities carried out in the works and fixed centres of FCC Construcción located in **Spain, Portugal, Bulgaria, Romania, the United Kingdom, Ireland, Belgium, Norway, the Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, the United States, Qatar, Australia and Saudi Arabia.** This report is the responsibility of the Director of Sustainability and Innovation.

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 edition "*Built on GHG Protocol*", which makes it the sectoral GHG guideline for construction.

Likewise, in accordance with the requirements of the UNE-ISO 14064-1:2019 standard, in order to justify the scope of the calculation of emissions and their exclusions, a **materiality analysis** has been carried out, with the aim of identifying which indirect emissions are significant for the organisation and, therefore, should be included within its reporting limits.

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

Faculty of Philosophy and Arts, University of Zaragoza (Spain)

2.1. Organisational boundaries

FCC Construcción consolidates its Greenhouse Gas (GHG) Emissions using the **operational control** approach, which is the most appropriate for the nature of activities in the construction sector. In the quantification of Category 1 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—that is, emissions resulting from consumption whose costs are borne by the company.

The information included in the 2024 GHG inventory, for the fifth consecutive year, covers all facilities in Spain, Portugal, Bulgaria, Romania, the United Kingdom, Ireland, Belgium, Norway, the Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, the United States, Qatar, Australia, and Saudi Arabia. Facilities are understood to include both construction sites and fixed centers, such as offices, warehouses, and equipment yards.

2.2. Reporting Limits

Emissions from construction sites and fixed centers within the organisational boundaries 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, classified based on whether they originate from **stationary combustion**—such as direct emissions from boilers, generators, and auxiliary plants—or from **mobile combustion,** such as emissions from vehicles and machinery that use fuel billed to FCC Construcción.

Within this category, the organization also distinguishes between non-biogenic emissions, anthropogenic biogenic emissions, and non-anthropogenic biogenic emissions (the latter quantified for informational purposes only), in accordance with Annex D of the UNE-EN ISO 14064-1:2019 standard.

FCC Construcción further breaks down emissions in this category as follows:

- Direct emissions associated with on-site fuel consumption.
- Emissions associated with fuel consumption at fixed centers.

Laying of power line in the Mediterranean Corridor (Spain)

Category 2: Indirect GHG emissions (Category 2)

This category includes emissions from the generation of electricity purchased by FCC Construcción. These indirect emissions occur at the power plant where the electricity is produced.

In accordance with the UNE-EN ISO 14064:2019 standard, indirect emissions associated with electricity must be calculated using both the location-based approach, which considers the country's energy mix emission factor, and the market-based approach, which uses the emission factor provided by the electricity supplier.

However, due to the difficulty in obtaining supplier-specific data, FCC Construcción calculates emissions solely using the location-based approach. This method is also the one required by the MITECO Carbon Footprint Register. Consequently, this approach is applied across all countries where FCC Construcción operates and calculates its footprint. These emissions in turn are broken down into:

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

New railway station (Romania)

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 the transport of materials.

Category 4: Indirect GHG emissions from products used by the organization (Scope 3)

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

4.1. Associated with the production of consumed materials.

4.2. Associated with the execution of subcontracted work units.

4.3. Associated with purchased energy activities.

4.4. Associated with the transport and management of waste and leftover materials.

4.5. Associated with consumption of water from the supply network.

Avoided emissions:

FCC Construcción includes in its Carbon Footprint calculation the emissions avoided through the following actions:

1. Reusing surplus earth and rubble on-site instead of sending it to landfill.

2. pH neutralization using CO_2.

3. Proper maintenance of machinery operating on-site.

4. Speed control of vehicles on-site.

5. Self-generation of electricity from renewable sources.

Information broadcasts:

The organisation reports emissions of both anthropogenic and non-anthropogenic biogenic origin. Anthropogenic biogenic emissions result, for example, from the combustion of biofuels used in various FCC Construcción sources. These are reported separately: on the one hand, as anthropogenic biogenic CO_2, and on the other, as anthropogenic emissions of other GHGs (CH_4 and N_2O), which are included in the corresponding category.

Remodelling of the Santiago Bernabeu stadium (Madrid, Spain)

Materiality analysis and exclusions

In 2021, FCC Construcción conducted a materiality analysis with the support of an external consultant. The primary objective was to improve the calculation of its Carbon Footprint and assess its alignment with the requirements of the UNE-EN ISO 14064-1:2019 standard, as well as the priority categories defined by ENCORD. The criteria proposed for the analysis were as follows:

- **Magnitude of emissions:** Emissions that are quantitatively significant. A threshold of 1% was established to determine whether inclusion is necessary.
- **Level of influence on sources:** The extent to which the organization can monitor and reduce these emissions.
- **Access to information:** The ease of obtaining the data required for calculation.
- **Level of data accuracy.**
- **Sector-specific guidelines:** Emissions considered significant based on industry-specific standards.

Based on the priority categories defined by ENCORD, FCC Construcción has identified the following materials: ferrous metals (e.g., structural and reinforcing steel); non-ferrous metals (e.g., aluminum cladding); cement (used in concrete and concrete products); brick (ceramics produced by kiln firing); glass; and bituminous products (e.g., asphalt). Of these materials, only two categories had not been previously identified or accounted for before 2021, despite being considered priorities: insulation (from non-renewable materials) and gypsum-based products (used in plasterboard).

The materiality study analyzed the relative impact of these two materials to determine whether their contribution was significant or negligible. Their total contribution was assessed based on material quantities and emission factors. Following this analysis, it was concluded that only emissions associated with insulation were significant for the company's activities. As a result, insulation has been included in the Carbon Footprint calculation since 2021.

In 2022, the materiality analysis was updated, with no significant changes. In 2024, based on the resulting emissions, FCC Construcción excluded the quantification of fugitive emissions from air conditioning equipment under its control from the Carbon Footprint, as these emissions were found to be not representative (less than 0.25%) of the company's total emissions.

New Metro Oporto line (Portugal)

3 Uncertainty and maximum materiality

New Mediterranean Corridor platform (Spain)

The estimated uncertainty of the emissions is a combination of the uncertainty in the emission factors and the uncertainty in the activity data and is estimated at **4.2%**.

The emission factors used to compile FCC Construcción's Greenhouse Gas Inventory are sourced from official references and are specific to each category of emission source. These factors are selected with the aim of minimizing uncertainty as much 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 associated with the emission factors is low.

The activity data used are derived from invoicing records, delivery notes, measurements, and construction project documentation. According to 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—it can be considered that the origin of FCC Construcción's activity data ensures the highest achievable level of certainty for the various sources of GHG emissions.

A maximum materiality level of 4.2% of the total reported GHG emissions has been set.

4 Quantification of emissions

Burgos-Aguilar de Campoo Road (A-73) (Spain)

This section presents the quantification of FCC Construcción's Greenhouse Gas (GHG) Emissions for the year 2024, detailing the emissions generated in the following countries: **Spain, Portugal, Bulgaria, Romania, the United Kingdom, Ireland, Belgium, Norway, the Netherlands, Nicaragua, Costa Rica, Panama, El Salvador, Mexico, Colombia, Chile, Peru, Canada, the United States, Qatar, Australia, and Saudi Arabia.**

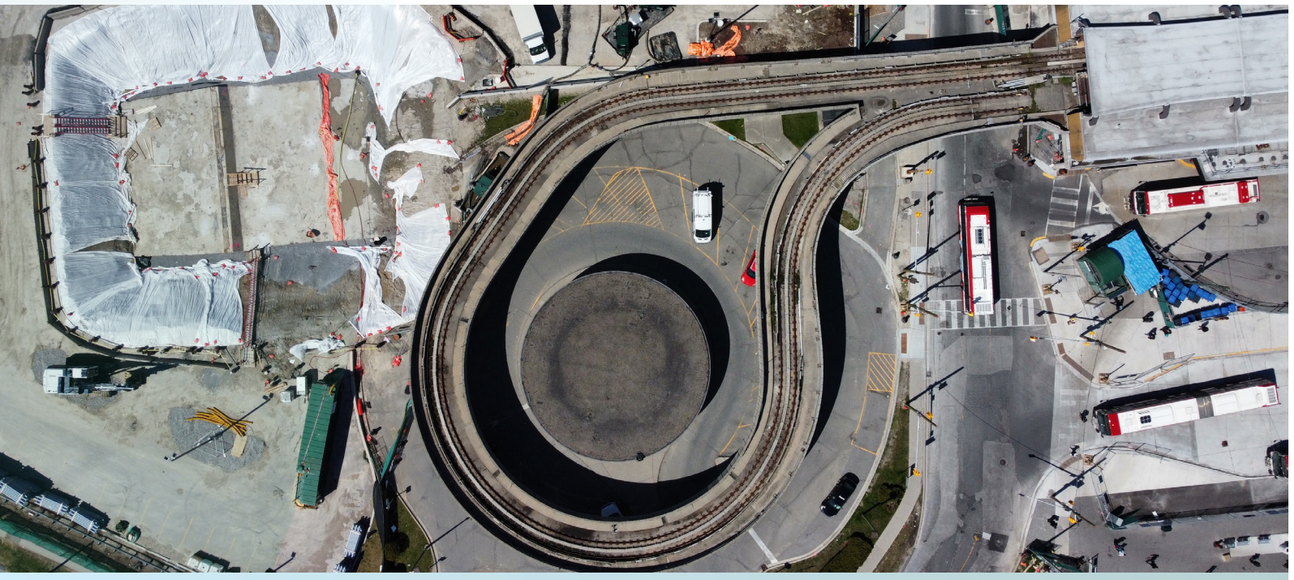
Firstly, emissions are classified by scopes and categories, as defined in the UNE EN-ISO 14064:2018 standard:

FCC Construcción

Emissions, classified by Scope (according to UNE-ISO 14064-1:2006) t CO_2e	Area I		Area II		
	t CO_2e - SPAIN	t CO_2e - PORTUGAL	t CO_2e - BULGARIA	t CO_2e - ROMANIA	t CO_2e - UNITED KINGDOM
Scope 1: Direct GHG emissions	**11,763.39**	**4,094.65**	**0.41**	**3,939.59**	**273.91**
Emissions associated with fuel consumption in stationary sources	6,190.00	544.88	0.00	591.81	0.01
Emissions associated with the consumption of fuels in mobile sources	5,573.39	3,549.77	0.41	3,347.78	273.90
Other anthropogenic biogenic emissions	0.00	0.00	0.00	0.00	0.00
Scope 2: Indirect GHG emissions	**1,186.78**	**7.75**	**2.33**	**114.68**	**2.45**
Location-based approach	1,186.78	7.75	2.33	114.68	2.45
Market-based approach	1,186.78	7.75	2.33	114.68	2.45
Scope 3: Other indirect emissions	**260,663.91**	**36,237.70**	**0.23**	**130,720.14**	**31,946.97**
Category 3: Indirect GHG emissions from transport	**33,474.58**	**10,018.28**	**0.00**	**61,710.65**	**10,526.81**
Associated with business travel by company staff	624.24	0.00	0.00	23.96	35.89
Associated with employee commuting	2,417.46	645.76	0.00	460.82	474.11
Associated with the transport of consumed materials	30,432.88	9,372.52	0.00	61,225.87	10,016.81
Category 4: Indirect emissions caused by products used by the organisation	**227,189.33**	**26,219.42**	**0.23**	**69,009.49**	**21,420.16**
Associated with the production of consumed materials	198,519.01	21,027.27	0.00	62,080.82	13,507.36
Associated with the execution of subcontracted work units	11,317.03	1,894.49	0.00	2,663.91	4,194.09
Associated with energy-related activities	2,921.48	944.08	0.23	1,020.76	2,866.41
Associated with the transport and management of waste and surplus materials	14,406.28	2,352.99	0.00	3,243.77	852.24
Associated with the consumption of water from the supply network	25.53	0.59	0.00	0.23	0.06
Total Emissions 2024	**273,614.08**	**40,340.10**	**2.97**	**134,774.41**	**32,223.33**

Area II			
t CO_2e - IRELAND	t CO_2e - BELGIUM	t CO_2e - NORWAY	t CO_2e - NETHERLANDS
0.00	**0.00**	**8,078.18**	**2,065.94**
0.00	0.00	0.00	1,993.26
0.00	0.00	8,078.18	72.68
0.00	0.00	0.00	0.00
0.00	**0.00**	**39.39**	**33.94**
0.00	0.00	39.39	33.94
0.00	0.00	39.39	33.94
2.84	**7.06**	**20,359.03**	**54,802.52**
2.84	**7.06**	**2,354.40**	**32,650.48**
0.00	7.06	50.87	221.72
2.84	0.00	30.20	0.00
0.00	0.00	2,273.33	32,428.76
0.00	**0.00**	**18,004.63**	**22,152.04**
0.00	0.00	11,680.84	19,339.54
0.00	0.00	2,863.06	2,155.52
0.00	0.00	1,867.48	620.11
0.00	0.00	1,585.46	36.56
0.00	0.00	7.79	0.31
2.84	**7.06**	**28,476.60**	**56,902.40**

Emissions, classified by Scope (according to UNE-ISO 14064-1:2006) t CO_2e	Area III						Area III				Area IV			
	t CO_2e - NICARAGUA	t CO_2e - COSTA RICA	t CO_2e - PANAMA	t CO_2e - EL SALVADOR	t CO_2e - MEXICO	t CO_2e - COLOMBIA	t CO_2e - CHILE	t CO_2e - PERU	t CO_2e - USA	t CO_2e - CANADA	t CO_2e - CATAR	t CO_2e - AUSTRALIA	t CO_2e - SAUDI ARABIA	t CO_2e - TOTAL FCC CO
Scope 1: Direct GHG emission	**53.83**	**2.41**	**74.09**	**1.33**	**8.83**	**0.72**	**2,390.68**	**5,745.68**	**0.00**	**0.00**	**0.00**	**0.00**	**56,061.80**	**94,555.44**
Emissions associated with fuel consumption in stationary sources	5.50	0.00	18.90	0.00	0.75	0.00	1,172.50	4,718.60	0.00	0.00	0.00	0.00	47,652.53	**62,888.74**
Emissions associated with the consumption of fuels in mobile sources	48.33	2.41	55.19	1.33	8.08	0.72	1,218.18	1,027.08	0.00	0.00	0.00	0.00	8,409.27	**31,666.70**
Other anthropogenic biogenic emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Scope 2: Indirect GHG emissions	**6.20**	**0.00**	**23.59**	**0.06**	**4.60**	**1.19**	**50.18**	**1,714.13**	**9.88**	**7.01**	**0.00**	**7.82**	**0.00**	**3,211.98**
Located approach	6.20	0.00	23.59	0.06	4.60	1.19	50.18	1,714.13	9.88	7.01	0.00	7.82	0.00	**3,211.98**
Market approach	6.20	0.00	23.59	0.06	4.60	1.19	50.18	1,714.13	9.88	7.01	0.00	7.82	0.00	**3,211.98**
Scope 3: Other indirect emissions	**89.51**	**2.76**	**55.22**	**2.42**	**39.95**	**25.46**	**19,722.88**	**128,611.32**	**197.12**	**635.98**	**24.30**	**1,004.10**	**53,955.01**	**739,106.43**
Category 3: Indirect GHG emissions from transport	**75.69**	**2.06**	**36.26**	**2.06**	**37.38**	**25.18**	**2,581.65**	**2,437.43**	**196.65**	**635.64**	**24.30**	**1,003.61**	**6,229.68**	**164,032.69**
Associated with business travel by company staff	0.00	0.00	17.56	0.00	18.59	17.44	125.89	146.47	196.65	410.45	4.89	992.27	2,673.39	**5,567.34**
Associated with employee commuting	75.69	2.06	18.70	2.06	18.79	7.74	98.06	10.03	0.00	225.19	19.41	11.34	802.26	**5,322.52**
Associated with the transport of consumed materials	0.00	0.00	0.00	0.00	0.00	0.00	2,357.70	2,280.93	0.00	0.00	0.00	0.00	2,754.03	**153,142.83**
Category 4: Indirect emissions caused by products used by the organisation	**13.82**	**0.70**	**18.96**	**0.36**	**2.57**	**0.28**	**17,141.23**	**126,173.89**	**0.47**	**0.34**	**0.00**	**0.49**	**47,725.33**	**575,073.74**
Associated with the production of consumed materials	0.00	0.00	0.00	0.00	0.00	0.00	16,108.67	111,429.13	0.00	0.00	0.00	0.00	11,792.05	**465,484.69**
Associated with the execution of subcontracted work units	0.00	0.00	0.00	0.00	0.00	0.00	449.88	2.,88.12	0.00	0.00	0.00	0.00	7,487.76	**35,313.86**
Associated with energy-related activities	13.73	0.63	18.90	0.35	2.57	0.28	553.13	1,478.80	0.46	0.34	0.00	0.40	12,854.64	**25,164.78**
Associated with the transport and management of waste and surplus materials	0.03	0.06	0.00	0.01	0.00	0.00	29.31	10,937.83	0.00	0.00	0.00	0.07	15,506.37	**48,950.98**
Associated with the consumption of water from the supply network	0.06	0.01	0.06	0.00	0.00	0.00	0.24	40.01	0.01	0.00	0.00	0.02	84.51	**159.43**
Total Emissions 2024	**149.54**	**5.17**	**152.90**	**3.81**	**53.38**	**27.37**	**22,163.74**	**136,071.13**	**207.00**	**642.99**	**24.30**	**1,011.92**	**110,016.81**	**836,873.85**

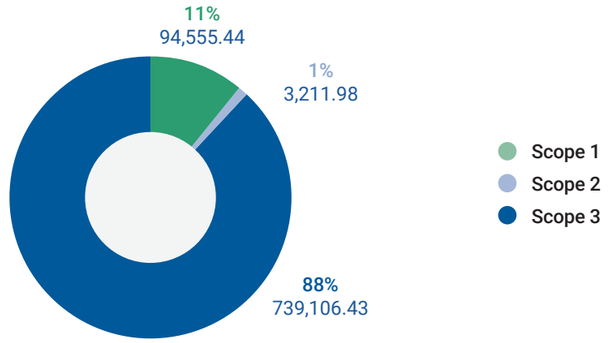


Scarborough Subway Extension Stations, Rail and Systems (Canada)

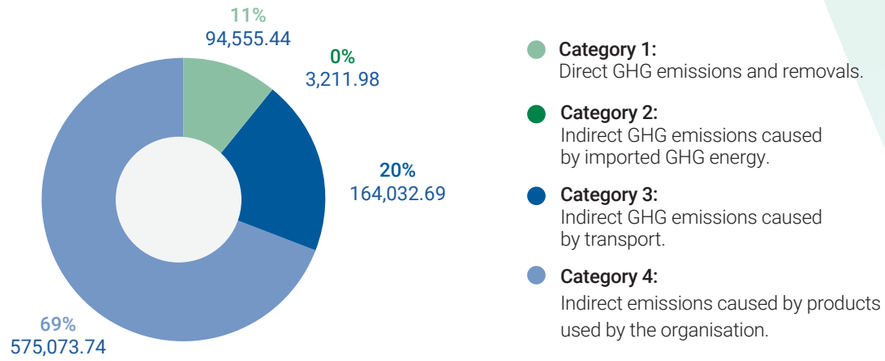
CATEGORY 1/ SCOPE 1 EMISSIONS: Classified by type (t CO_2eq 2024)

ORGANISATION	CO_2	CH_4	N_2O	**Total GHG**
Spain	11,647.33	12.24	103.81	11,763.38
Portugal	4,081.05	4.58	9.01	4,094.64
Bulgaria	0.41	0.00	0.00	0.41
Romania	3,926.37	4.47	8.74	3,939.58
United Kingdom	270.57	0.20	3.14	273.91
Ireland	0.00	0.00	0.00	0.00
Belgium	0.00	0.00	0.00	0.00
Norway	8,051.00	9.16	18.02	8,078.18
The Netherlands	2,059.15	2.30	4.48	2,065.93
Nicaragua	53.76	0.07	0.01	53.84
Costa Rica	2.40	0.00	0.01	2.41
Panama	73.83	0.08	0.16	74.07
El Salvador	1.32	0.00	0.00	1.32
Mexico	8.48	0.09	0.26	8.83
Colombia	0.72	0.00	0.00	0.72
Chile	2,382.68	2.70	5.31	2,390.69
Peru	5,726.56	6.44	12.69	5,745.69
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	55,874.55	63.12	124.13	56,061.80
TOTAL FCC CO	**94,160.18**	**105.45**	**289.77**	**94,555.40**

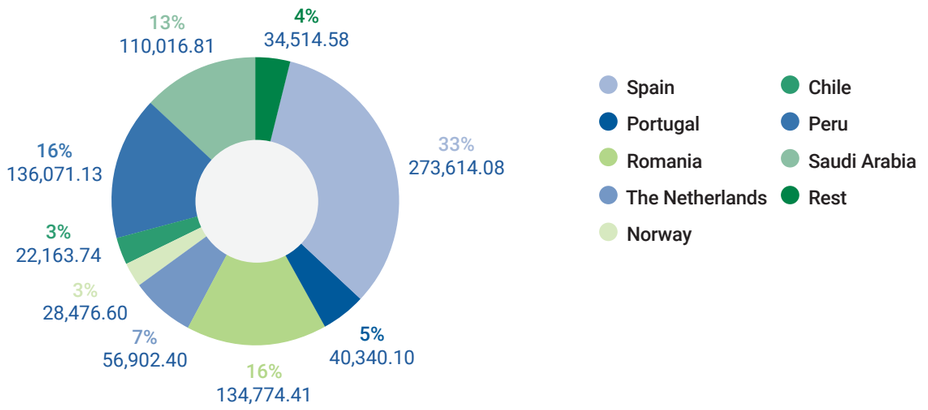
GHG emissions 2024 by scope (tCO_2eq)



GHG emissions 2024 by category (tCO_2eq)

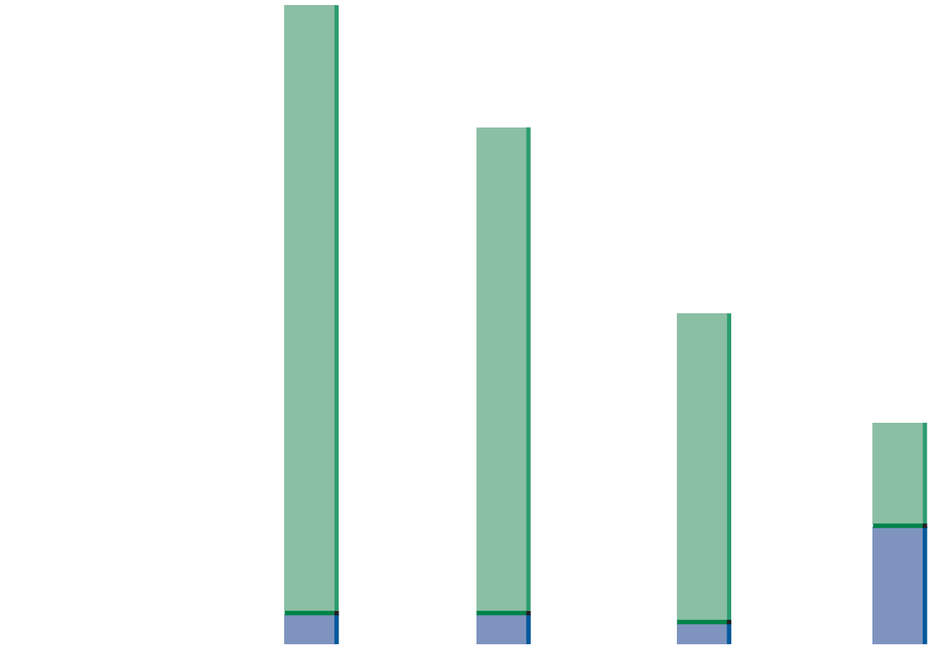


GHG emissions 2024 by country (tCO_2eq)



* 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.

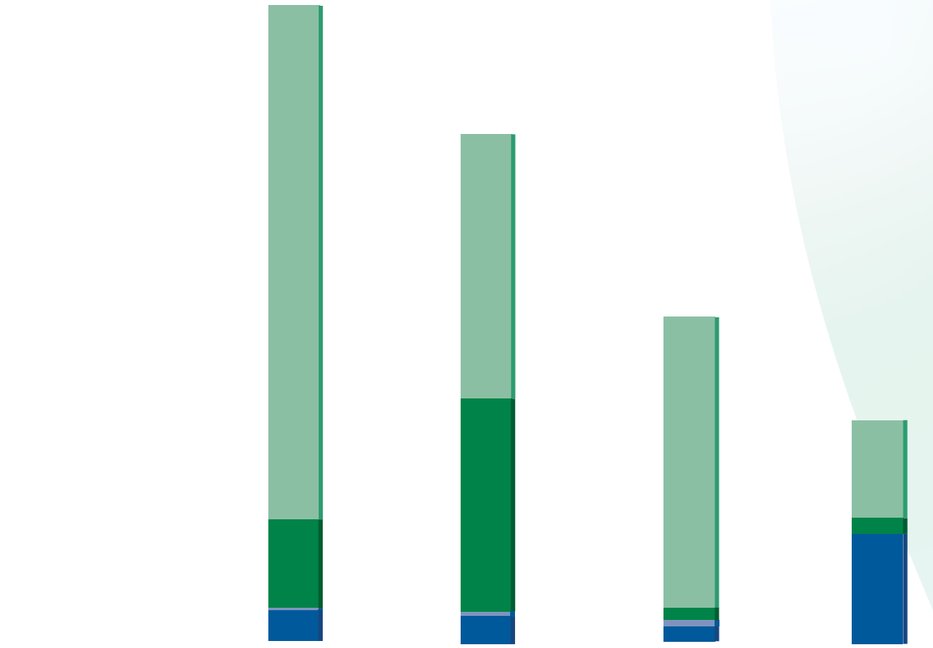
GHG emissions 2024 by Scope and Area (tCO_2eq)



	Area I	Area II	Area III	Area IV
Scope 3	296,901.61	237,838.79	149,382.62	54,983.41
Scope 2	1,194.53	192.79	1,816.84	7.82
Scope 1	15,858.04	14,358.03	8,277.57	56,061.80

***Area I:** Spain and Portugal. **Area II:** Europe. **Area II:** America. **Area IV:** Middle East and Oceania.

GHG emissions 2024 by Category and Area (tCO_2eq)



	Area I	Area II	Area III	Area IV
Category 4	253,408.75	130,586.55	143,352.62	47,725.82
Category 3	43,492.86	107,252.24	6,030.00	7,257.59
Category 2	1,194.53	192.79	1,816.84	7,82
Category 1	15,858.04	14,358.03	8,277.57	56,061.8

***Area I:** Spain and Portugal. **Area II:** Europe. **Area II:** America. **Area IV:** Middle East and Oceania.

Industrial Bridge (Chile)

Emissions, classified by Emission Blocks (according to ENCORD referential)	1. Fuels (construction site)	2. Fuels (fixed sites)	3. Fugitive and process emissions	4. Electrical energy (construction site)	5. Electric power (fixed sites)	6. Heat	7. Vehicle fuels	8. Public transport	9. Subcontractors	10. Waste	11. Materials	TOTALS
Spain	11,056.46	676.11	-	806.46	380.32	-	2,474.30	78.62	11,317.03	14,406.28	228,951.89	**270,147.47**
Portugal	3,758.98	335.67	-	4.13	3.62	-	637.79	8.41	1,894.49	2,352.99	30,399.79	**39,395.87**
Bulgaria	-	0.41	-	-	2.33	-	-	-	-	-	-	**2.74**
Romania	3,355.55	584.04	-	77.34	37.34	-	462.06	-	2,663.91	3,243.77	123,306.69	**133,730.70**
United Kingdom	273.90	0.01	-	2.28	0.17	-	453.62	20.48	4,194.09	852.24	23,524.17	**29,320.96**
Ireland	-	-	-	-	-	-	2.84	-	-	-	-	**2.84**
Belgium	-	-	-	-	-	-	-	-	-	-	-	**-**
Norway	8,078.18	-	-	39.39	-	-	-	30.2	2,863.06	1,585.46	13,954.17	**26,550.46**
The Netherlands	2,065.94	-	-	33.94	-	-	4.46	10.40	2,155.52	36.56	51,768.30	**56,075.12**
Nicaragua	-	53.83	-	-	6.20	-	-	-	-	0.03	-	**60.06**
Costa Rica	-	2.41	-	-	-	-	-	-	-	0.06	-	**2.47**
Panama	-	74.09	-	-	23.59	-	18.70	0.00	-	-	-	**116.38**
El Salvador	-	1.33	-	-	0.06	-	-	-	-	0.01	-	**1.40**
Mexico	-	8.83	-	-	4.60	-	17.50	1.30	-	-	-	**32.23**
Colombia	-	0.72	-	-	1.19	-	8.12	-	-	-	-	**10,03**
Chile	2,373.83	16.85	-	45.80	4.38	-	87.67	21.26	449.88	29.31	18,466.37	**21,495.36**
Peru	5,728.08	17.60	-	1,711.88	2.25	-	8.53	2.17	2,288.12	10,937.83	113,710.06	**134,406.52**
United States	-	-	-	-	9.88	-	-	-	-	-	-	**9.88**
Canada	-	-	-	-	7.01	-	200.94	24.26	-	-	-	**232.21**
Qatar	-	-	-	-	-	-	19.41	-	-	-	-	**19.41**
Australia	-	-	-	-	7.82	-	8.70	2.63	-	0.07	-	**19.23**
Saudi Arabia	56,061.80	-	-	-	-	-	614.92	349.06	7,487.76	15,506.37	14,546.08	**94,565.99**
t CO_2e - TOTAL FCC CO	**92,752.72**	**1,771.90**	**0.00**	**2,721.22**	**490.76**	**0.00**	**5,019.56**	**548.80**	**35,313.86**	**48,950.98**	**618,627.52**	**806,197.32**

Avoided emissions

This section presents the quantification of Greenhouse Gas (GHG) Emissions avoided across 22 countries as a result of the implementation of good practices on-site. It details the emissions that have been prevented through the execution of specific targeted actions, in accordance with the terminology used in the UNE-ISO 14064 standard:

Avoided Emissions	t CO_2eq 2024					
	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	1,157.71	0.00	333.71	63.45	0.38	**1,555.25**
Portugal	194.49	0.00	186.43	10.48	0.00	**391.40**
Bulgaria	0.00	0.00	0.00	0.00	0.00	**0.00**
Romania	1.94	0.00	176.61	6.26	0.00	**184.81**
United Kingdom	842.91	0.00	0.00	44.60	0.00	**887.51**
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	583.95	0.00	425.16	30.90	0.00	**1,040.01**
The Netherlands	33.44	0.00	108.73	1.77	0.00	**143.94**
Nicaragua	0.00	0.00	2.83	0.00	0.00	**2.83**
Costa Rica	0.00	0.00	0.00	0.00	0.00	**0.00**
Panama	0.00	0.00	3.90	0.00	0.00	**3.90**
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	124.94	0.00	0.00	**124.94**
Peru	0.00	0.00	301.47	0.00	0.00	**301.47**
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	0.00	0.00	0.00	0.00	0.00	**0.00**
Australia	0.00	0.00	0.00	0.00	0.00	**0.00**
Total FCC Construcción	**2,814.44**	**0.00**	**1,663.78**	**157.46**	**0.38**	**4,636.06**

5 Base year

New hospital in Aranda de Duero (Burgos, Spain)

In 2024, the year 2021 remains the historical base year for GreenHouse Gas (GHG) Emissions comparisons, in accordance with ISO 14064-1:2018 and the ENCORD sectoral benchmark, as no significant changes have occurred that would require recalculation.

FCC Construcción has established that the base year inventory will be recalculated if any of the following conditions are met:

- Changes in operational boundaries that result in significant variations in GHG emissions.
- Structural changes within FCC Construcción that significantly impact base year GHG emissions.
- Modifications in GHG quantification methodologies and/or improvements in the accuracy of emission factors that lead to significant changes in reported GHG emissions.
- Identification of significant errors, or the accumulation of multiple minor errors that, in aggregate, have a material impact on the total quantified GHG emissions.

6 Quantification methodologies

New housing in Tres Cantos (Madrid, Spain)

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

The company applies a centralized approach, integrating activity data received from each site and fixed center to quantify GHG emissions at the corporate level. However, the information can be disaggregated by site, business unit, region, country, client type, site type, and other relevant categories.

This section also outlines the quantification methodologies and GHG emission factors used in the preparation of this report.

Scope 1/Category 1: Direct GHG emissions

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 (Issue 31, May 2025), the data Emission Factors 2024_Table CRT 2024 (UNFCCC): Table 1.A(b)) and Data from IPCC 2006 Table 2.3; and 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*", 2024 version and "*Tabela de densidades combustiveis 2013*", of the Portuguese Environment Agency, data from the CRF 2024 tables (common reporting format) of the 2022 GHG inventory submitted to UNFCCC by Portugal, data from Table 2.3. of the "*2006 IPCC Guidelines for National Greenhouse Gas Inventories*" and data from the UK Department of Environment (DEFRA) report "*2024 UK Government GHG Conversion Factors for Company Reporting*".
- For Bulgaria, Romania, Ireland, Belgium, Norway and Canada the data Emission factors 2024_table CFR 2024(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 "*2024 UK Government GHG Conversion Factors for Company Reporting*" and data from the CRF (Common Reporting Form) tables of the 2022 GHG inventory submitted to the UNFCCC by the United Kingdom have been used.
- For the Netherlands emission factor data published in "CO_2 *emissiefactoren*" from January 2025, 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 Guide-*

Neom Tunnels (Saudi Arabia)

lines 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 2025*" 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), January 2025 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 2024*" and densities from "*Australian national Greenhouse Accounts 2024*", Table 2.3 IPPC 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 "*2024 UK Government GHG Conversion Factors for Company Reporting*" have been reviewed.

Guillena photovoltaic park (Seville, Spain)

Scope 2/Category 2: Indirect GHG emissions

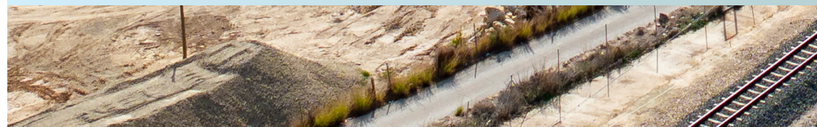
Emissions associated with electricity consumption.

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 (2024 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 Ministry for Ecological Transition and the Demographic Challenge (MITECO, Edition 29, May 2024).
- For the UK, the emission factor has been obtained from the UK Department of Environment (DEFRA) report "*2024 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 2024*" of the Registro Nacional de Emisiones (RENE) of the Government of Mexico.
- For Chile, the emission factor is derived from the IEA 2024.

Aranda de Duero Hospital complex (Burgos, Spain)



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, which in turn provide the CO_2 emissions data.

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 "*2024 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 CO_2 from the travel agency are not provided directly), 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 means of transport are taken from the Annexes of the UK Department of Environment (DEFRA) report "*2024 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.

La Sagrera high-speed railway station (Barcelona, Spain)

Expansion of the industrial plant at Jorge Chávez International Airport (Lima, Peru)

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 "*2024 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 "*CO_2 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 2024, are used.

Faculty of Philosophy and Letters of the University of Zaragoza (Spain)

Category 4: Indirectly 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 3.11* 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 earth moving, 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 "*2024 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

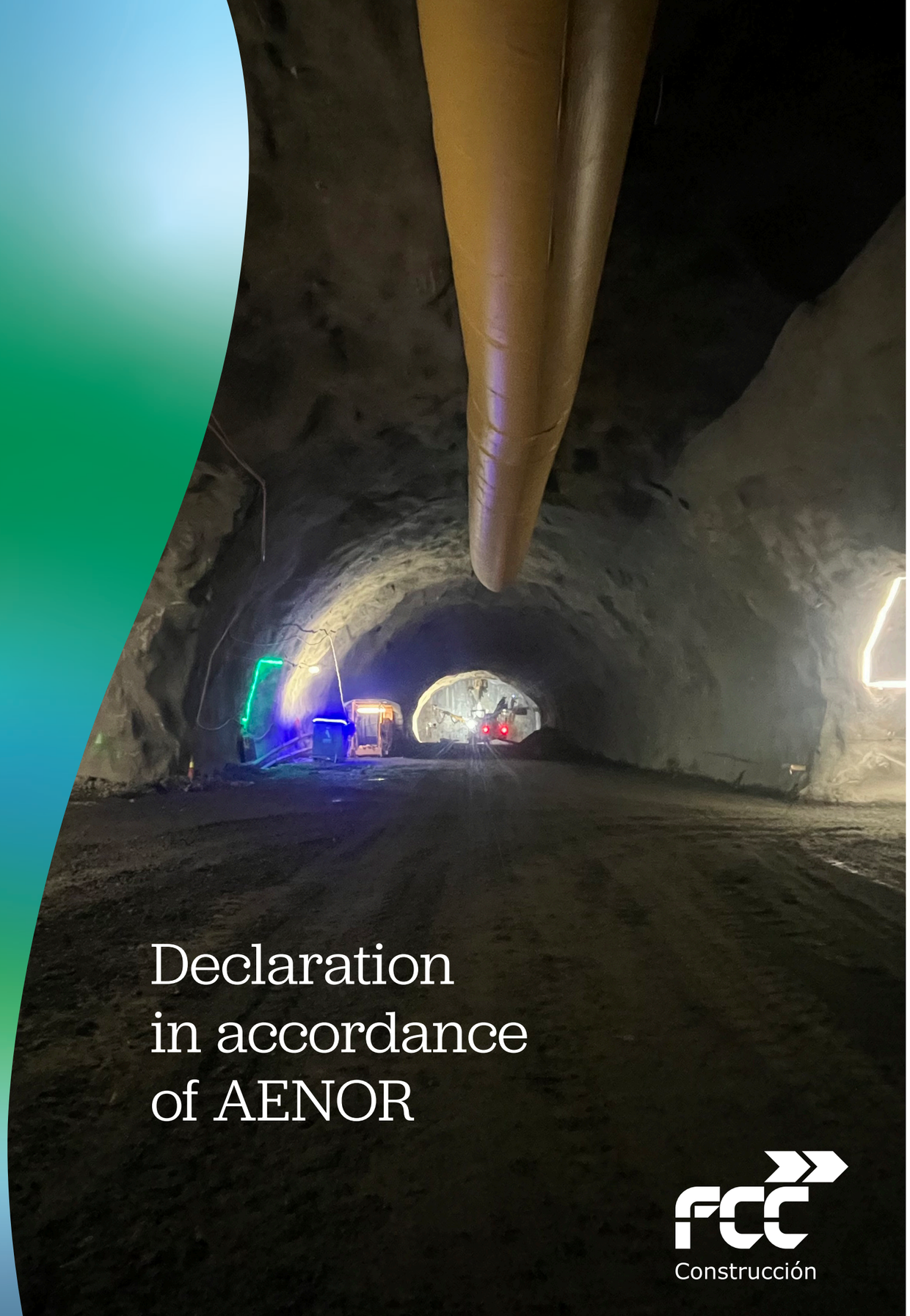
Glina Wastewater Treatment Plant (Romania)

distribution loss factor and by an emission factor associated with the production of fuels, respectively. The emission factor for energy 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 "*2024 UK Government GHG Conversion Factors for Company Reporting*". The emission factor for fuel production is taken from UK (DEFRA) *"2024 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) "*2024 UK Government GHG Conversion Factors for Company Reporting*" - *"Water supply" - cubic metres - water supply.*

Report completion date: 10 April 2025



Declaration in accordance of AENOR

Construcción

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Confía

AENOR Verification Statement for FCC CONSTRUCCIÓN, S.A. on the 2024 Greenhouse Gas Emissions Inventory

CUSTOMER:1994/0112/HCO/01

Introduction

FCC CONSTRUCCIÓN, S.A. commissioned AENOR Confía, S.A.U. (AENOR) to carry out a limited review of its 2024 Greenhouse Gas (GHG) Emissions Inventory for activities included in the GHG report dated 10 April 2025, which forms part of this Statement.

AENOR is accredited by the Mexican Accreditation Body (Entidad Mexicana de Acreditación), under accreditation number OVVGEI 004/14, as per ISO 14065:2020, to perform verification of greenhouse gas emissions in accordance with the requirements of 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

Representative of the Organisation: Director of Quality and CSR at 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.

Objective

The scope of the verification covers the activities carried out by the company at its facilities 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. Facilities are defined as fixed works and centres, which include offices, warehouses and machinery depots.

All greenhouse gases emitted by the organisation have been considered. The FCC Construcción emissions inventory includes CO2, CH4 and N2O emissions.

During the verification process, the information was analysed in accordance with the operational control approach established by the UNE-EN ISO 14064-1:2019 standard. In other words, the company reports all the GHG emissions that are attributable to the operations it controls.

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Direct and indirect activities and verification exclusions

1. For ISO 14064-1:2018:

- The activities subject to verification are studied under six categories (as per ISO 14064-1:2018 guidelines), and are:
    - Category 1: Direct GHG emissions and removals
        - Associated with fuel consumption in stationary sources.
        - Associated with fuel consumption in mobile sources.
        - Other anthropogenic biogenic emissions.
    - Category 2: Indirect GHG emissions from imported energy

      They include the emissions generated by the electricity purchased by FCC Construcción. They are broken down into:
        - Site-specific emissions.
        - Market-based emissions.
    - Category 3: Indirect GHG emissions from transport
        - Associated with the upstream transport of consumed materials: This includes the transport to site of concrete, asphalt mix, earth, gravel, steel, non-ferrous metals, bricks, glass, insulation, and cement.
        - Emissions associated with travel undertaken by company personnel for business trips.
        - Emissions associated with employee travel to the workplace.
    - Category 4: Indirect GHG emissions from products used by the organisation
        - Emissions associated with the production of consumed materials: The emissions considered include those from the manufacturing of concrete, asphalt mix, gravel, steel, non-ferrous metals, bricks, glass, cement, insulation, and the extraction of earth.
        - Emissions associated with the activities performed by subcontracted works units: Consideration is also given to earthworks, the placement of concrete structures (differentiating between building construction and civil works), the installation of railway tracks and steel structures, and the laying of asphalt mix.
        - Emissions associated with the transport and management of waste and surplus materials: Emissions associated with the transport of surplus earth, clean surplus rubble, and the transport and landfill disposal of municipal solid waste, mixed rubble, and wood are also taken into account.
        - Emissions associated with activities related to energy purchased
        - Emissions associated with water consumption from the supply network
    - Category 5: Indirect GHG emissions associated with the 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

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Exclusions

FCC Construcción has decided to exclude emissions from its air conditioning equipment, as these have low representativity (< 1%) with respect to total emissions.

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Mitigation activities and baseline year

The company has reported the quantification of Greenhouse Gas (GHG) emissions avoided in 2024 as a result of the implementation of good practices on site. The actions that have been considered are as follows:

- reusing materials on site and not taking them to landfill
- neutralising pH with CO2
- proper maintenance of machinery used on site
- controlling the speed of vehicles on site
- from self-produced renewable electricity for self-consumption

The organisation set 2021 as its baseline year.

Relative importance

The verification process considered as material discrepancies any omissions, distortions or errors that can be quantified and that result in a difference of more than 4.2% with respect to the total declared emissions.

Criteria

The criteria and information taken into account to perform the verification were:

- The ISO 14064-1:2018 standard: Specification with guidance, at the organisational level, for the quantification and reporting of greenhouse gas emissions and removals.
- The ISO 14064-3:2019 standard: Specification with guidance for the validation and verification of greenhouse gas statements
- ENCORD - European Network of Construction Companies for Research and Development directives. in its May 2012 edition
- Basic guide for quantifying greenhouse gas emissions, version 11.
- Guide for calculating greenhouse gas emissions at FCC construction, version 23

Finally, the emissions report prepared by the organisation, dated 25 May 2025, was verified. AENOR is expressly held harmless from any liability with respect to investment decisions or other decisions based on this statement.

AENOR is expressly held harmless from any responsibility with respect to investment decisions or other decisions based on this statement.

Conclusion

Based on the above, and in accordance with the limited level of assurance, there is no evidence to suggest that the information on GHG emissions reported in the statement prepared by the organisation, dated 25 May 2025, is not a fair representation of the emissions from its activities.

In accordance with this Statement, the verified emissions and reduction figures are provided below:

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Emissions FCC CONSTRUCCION S.A.			t CO_2e
Category 1: Direct GHG emissions and removals			**94,555.44**
- Direct emissions from stationary combustion sources			62,888.74
- Direct emissions from mobile combustion sources			31,666.70
- Other anthropogenic biogenic emissions			0.00
Category 2: Indirect GHG emissions from imported energy			**3,211.98**
		t CO2e (market method)	**t CO2e (on site method)**
- Indirect GHG emissions from imported electricity		3,211.98	3,211.98
Category 3: Indirect GHG emissions from transport			**164,032.69**
- Emissions caused by business trips			5,567.34
- Emissions caused by the commute of employees			5,322.52
- Emissions from the upstream transport of materials			153,142.83
Category 4: Indirect GHG emissions from products used by the organisation			**575,073.74**
- Emissions associated with the production of consumed materials			465,484.69
- Emissions associated with the activities performed by subcontracted works units			35,313.86
- Emissions from waste transport and management			48,950.98
- Emissions associated with activities related to energy purchased			25,164.78
- Emissions associated with water consumption from the supply network			159.43
Category 5: Indirect GHG emissions associated with the use of the organisation's products			**0**
Category 6: Indirect GHG emissions from other sources			**0**
Total Emissions			**836,873.85**

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CATEGORY 1/SCOPE 1 EMISSIONS: Classified by type of GHG (t CO_2eq 2024)				
ORGANISATION	CO2	CH4	N2O	Total GHG
TOTAL FCC CONSTRUCCIÓN S.A	**94,160.18**	**105.45**	**289.77**	**94,555.40**

TOTAL FCC CONSTRUCCIÓN (as per ENCORD reference)	t CO2e
Construction	
1. Fuel (site)	92,752.72
2. Fuel (fixed centres)	1,771.90
3. Fugitive and process emissions (excluded emissions)	0
4. Electrical energy (site)	2,721.22
5. Electrical energy (fixed centres)	490.76
6. Heat	0
7. Vehicle fuel	5,019.56
8. Travel undertaken by company personnel	548.8
9. Subcontractors	35,313.86
10. Waste	48,950.98
11. Materials	618,627.52
Total Emissions	**806,197.32**

REDUCTIONS (MITIGATION ACTIVITIES AND QUANTIFIED EMISSIONS)	
DIRECT GHG EMISSIONS	
From the proper maintenance of machinery used on site	1,663.78
From controlling the speed of vehicles on site	157.46
INDIRECT GHG EMISSIONS	
From reusing materials on site and not taking them to landfill	2,814.44
From neutralising pH with CO2	0
From self-produced renewable electricity	0.38
Total reduced emissions (t CO_2 e):	4,636.06

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Emissions, classified by category and scope (as per UNE-ISO14064-1:2019)	t CO2e - SPAIN	t CO2e PORTUGAL	t CO2e - BULGARIA	t CO2e ROMANIA	t CO2e UNITED KINGDOM	t CO2e IRELAND	t CO2e BELGIUM	t CO2e NORWAY
Scope 1: Direct GHG emissions	**11,763.39**	**4,094.65**	**0.41**	**3,939.59**	**273.91**	**0.00**	**0.00**	**8,078.18**
Associated with fuel consumption in stationary sources	**6,190.00**	**544.88**	**0.00**	**591.81**	**0.01**	**0.00**	**0.00**	**0.00**
Associated with fuel consumption in mobile sources	**5,573.39**	**3,549.77**	**0.41**	**3,347.78**	**273.90**	**0.00**	**0.00**	**8,078.18**
Other anthropogenic biogenic emissions	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Scope 2 / Category 2: Indirect GHG emissions from imported energy	**1,186.78**	**7.75**	**2.33**	**114.68**	**2.45**	**0.00**	**0.00**	**39.39**
On site approach	**1,186.78**	**7.75**	**2.33**	**114.68**	**2.45**	**0.00**	**0.00**	**39.39**
Market approach	**1,186.78**	**7.75**	**2.33**	**114.68**	**2.45**	**0.00**	**0.00**	**39.39**
Scope 3: Other indirect emissions	**260,663.91**	**36,237.70**	**0.23**	**130,720.14**	**31,946.97**	**2.84**	**7.06**	**20,359.03**
Category 3: Indirect GHG emissions from transport	**33,474.58**	**10,018.28**	**0.00**	**61,710.65**	**10,526.81**	**2.84**	**7.06**	**2,354.40**
Associated with the travel undertaken company personnel for business trips	**624.24**	**0.00**	**0.00**	**23.96**	**35.89**	**0.00**	**7.06**	**50.87**
Associated with commuting to the workplace	**2,417.46**	**645.76**	**0.00**	**460.82**	**474.11**	**2.84**	**0.00**	**30.20**
Associated with the transport of consumed materials	**30,432.88**	**9,372.52**	**0.00**	**61,225.87**	**10,016.81**	**0.00**	**0.00**	**2,273.33**
Category 4: indirect emissions from products used by the organisation	**227,189.33**	**26,219.42**	**0.23**	**69,009.49**	**21,420.16**	**0.00**	**0.00**	**18,004.63**
Associated with the production of consumed materials	**198,519.01**	**21,027.27**	**0.00**	**62,080.82**	**13,507.36**	**0.00**	**0.00**	**11,680.84**
Associated with the activities performed by subcontracted work units	**11,317.03**	**1,894.49**	**0.00**	**2,663.91**	**4,194.09**	**0.00**	**0.00**	**2,863.06**
Associated with activities related to the energy purchased	**2,921.48**	**944.08**	**0.23**	**1,020.76**	**2,866.41**	**0.00**	**0.00**	**1,867.48**
Associated with the transport and management of waste and surplus materials	**14,406.28**	**2,352.99**	**0.00**	**3,243.77**	**852.24**	**0.00**	**0.00**	**1,585.46**
Associated with water consumption from the supply network	**25.53**	**0.59**	**0.00**	**0.23**	**0.06**	**0.00**	**0.00**	**7.79**

Total Emissions	**273,614.08**	**40,340.10**	**2.97**	**134,774.41**	**32,223.33**	**2.84**	**7.06**	**28,476.60**

Emissions, classified by category and scope (as per UNE-ISO14064-1:2019) Emissions, classified by category and scope (as per UNE-ISO14064-1:2019)	t CO2e - NETHERLANDS	t CO2e - NICARAGUA	t CO2e - COSTA RICA	t CO2e - PANAMA	t CO2e - EL SALVADOR	t CO2e - MEXICO	t CO2e - COLOMBIA	t CO2e - CHILE
Scope 1: Direct GHG emissions	**2,065.94**	**53.83**	**2.41**	**74.09**	**1.33**	**8.83**	**0.72**	**2,390.68**
Associated with fuel consumption in stationary sources	**1,993.26**	**5.50**	**0.00**	**18.90**	**0.00**	**0.75**	**0.00**	**1,172.50**
Associated with fuel consumption in mobile sources	**72.68**	**48.33**	**2.41**	**55.19**	**1.33**	**8.08**	**0.72**	**1,218.18**
Other anthropogenic biogenic emissions	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Scope 2 / Category 2: Indirect GHG emissions from imported energy	**33.94**	**6.20**	**0.00**	**23.59**	**0.06**	**4.60**	**1.19**	**50.18**
On site approach	**33.94**	**6.20**	**0.00**	**23.59**	**0.06**	**4.60**	**1.19**	**50.18**
Market approach	**33.94**	**6.20**	**0.00**	**23.59**	**0.06**	**4.60**	**1.19**	**50.18**
Scope 3: Other indirect emissions	**54,802.52**	**89.51**	**2.76**	**55.22**	**2.42**	**39.95**	**25.46**	**19,722.88**
Category 3: Indirect GHG emissions from transport	**32,650.48**	**75.69**	**2.06**	**36.26**	**2.06**	**37.38**	**25.18**	**2,581.65**
Associated with the travel undertaken company personnel for business trips	**221.72**	**0.00**	**0.00**	**17.56**	**0.00**	**18.59**	**17.44**	**125.89**
Associated with commuting to the workplace	**0.00**	**75.69**	**2.06**	**18.70**	**2.06**	**18.79**	**7.74**	**98.06**
Associated with the transport of consumed materials	**32,428.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,357.70**
Category 4: indirect emissions from products used by the organisation	**22,152.04**	**13.82**	**0.70**	**18.96**	**0.36**	**2.57**	**0.28**	**17,141.23**
Associated with the production of consumed materials	**19,339.54**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**16,108.67**
Associated with the activities performed by subcontracted work units	**2,155.52**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**449.88**
Associated with activities related to the energy purchased	**620.11**	**13.73**	**0.63**	**18.90**	**0.35**	**2.57**	**0.28**	**553.13**

Associated with the transport and management of waste and surplus materials	**36.56**	**0.03**	**0.06**	**0.00**	**0.01**	**0.00**	**0.00**	**29.31**
Associated with water consumption from the supply network	**0.31**	**0.06**	**0.01**	**0.06**	**0.00**	**0.00**	**0.00**	**0.24**
Total Emissions	**56,902.40**	**149.54**	**5.17**	**152.90**	**3.81**	**53.38**	**27.37**	**22,163.74**

Emissions, classified by category and scope (as per UNE-ISO14064-1:2019)	t CO2e - PERU	t CO2e - USA	t CO2e - CANADA	t CO2e - QATAR	t CO2e - AUSTRALIA	t CO2e - SAUDI ARABIA	Total Emissions
Scope 1: Direct GHG emissions	**5,745.68**	**0.00**	**0.00**	**0.00**	**0.00**	**56,061.80**	**94,555.44**
Associated with fuel consumption in stationary sources	**4,718.60**	**0.00**	**0.00**	**0.00**	**0.00**	**47,652.53**	**62,888.74**
Associated with fuel consumption in mobile sources	**1,027.08**	**0.00**	**0.00**	**0.00**	**0.00**	**8,409.27**	**31,666.70**
Other anthropogenic biogenic emissions	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Scope 2 / Category 2: Indirect GHG emissions from imported energy	**1,714.13**	**9.88**	**7.01**	**0.00**	**7.82**	**0.00**	**3,211.98**
On site approach	**1,714.13**	**9.88**	**7.01**	**0.00**	**7.82**	**0.00**	**3,211.98**
Market approach	**1,714.13**	**9.88**	**7.01**	**0.00**	**7.82**	**0.00**	**3,211.98**
Scope 3: Other indirect emissions	**128,611.32**	**197.12**	**635.98**	**24.30**	**1,004.10**	**53,955.01**	**739,106.43**
Category 3: Indirect GHG emissions from transport	**2,437.43**	**196.65**	**635.64**	**24.30**	**1,003.61**	**6,229.68**	**164,032.69**
Associated with the travel undertaken company personnel for business trips	**146.47**	**196.65**	**410.45**	**4.89**	**992.27**	**2,673.39**	**5,567.34**
Associated with commuting to the workplace	**10.03**	**0.00**	**225.19**	**19.41**	**11.34**	**802.26**	**5,322.52**
Associated with the transport of consumed materials	**2,280.93**	**0.00**	**0.00**	**0.00**	**0.00**	**2,754.03**	**153,142.83**
Category 4: indirect emissions from products used by the organisation	**126,173.89**	**0.47**	**0.34**	**0.00**	**0.49**	**47,725.33**	**575,073.74**
Associated with the production of consumed materials	**111,429.13**	**0.00**	**0.00**	**0.00**	**0.00**	**11,792.05**	**465,484.69**
Associated with the activities performed by subcontracted work units	**2,288.12**	**0.00**	**0.00**	**0.00**	**0.00**	**7,487.76**	**35,313.86**

Associated with activities related to the energy purchased	**1,478.80**	**0.46**	**0.34**	**0.00**	**0.40**	**12,854.64**	**25,164.78**
Associated with the transport and management of waste and surplus materials	**10,937.83**	**0.00**	**0.00**	**0.00**	**0.07**	**15,506.37**	**48,950.98**
Associated with water consumption from the supply network	**40.01**	**0.01**	**0.00**	**0.00**	**0.02**	**84.51**	**159.43**
Total Emissions	**136,071.13**	**207.00**	**642.99**	**24.30**	**1,011.92**	**110,016.81**	**836,873.85**

Emissions, Classified by Emission Blocks (as per ENCORD)	1. Fuel (site)	2 .Fuel (fixed centres)	3. Fugitive and process emissions	4. Electrical energy (site)	5 . Electrical energy (fixed centres)	6 .Heat	7 .Vehicle fuel	8 .Public transport	9 .Subcontractors	10 .Waste	11 .Materials	Total Emissions
Spain	11,056.46	676.11	0.00	806.46	380.32	0.00	2,474.30	78.62	11,317.03	14,406.28	228,951.89	270,147.47
Portugal	3,758.98	335.67	0.00	4.13	3.62	0.00	637.79	8.41	1,894.49	2,352.99	30,399.79	39,395.87
Bulgaria	0.00	0.41	0.00	0.00	2.33	0.00	0.00	0.00	0.00	0.00	0.00	2.74
Romania	3,355.55	584.04	0.00	77.34	37.34	0.00	462.06	0.00	2,663.91	3,243.77	123,306.69	133,730.70
United Kingdom	273.90	0.01	0.00	2.28	0.17	0.00	453.62	20.48	4,194.09	852.24	23,524.17	29,320.96
Ireland	0.00	0.00	0.00	0.00	0.00	0.00	2.84	0.00	0.00	0.00	0.00	2.84
Belgium	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Norway	8,078.18	0.00	0.00	39.39	0.00	0.00	0.00	30.2	2,863.06	1,585.46	13,954.17	26,550.46
Netherlands	2,065.94	0.00	0.00	33.94	0.00	0.00	4.46	10.40	2,155.52	36.56	51,768.30	56,075.12
Nicaragua	0.00	53.83	0.00	0.00	6.20	0.00	0.00	0.00	0.00	0.03	0.00	60.06
Costa Rica	0.00	2.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.00	2.47
Panama	0.00	74.09	0.00	0.00	23.59	0.00	18.70	-0.00	0.00	0.00	0.00	116.38
El Salvador	0.00	1.33	0.00	0.00	0.06	0.00	0.00	0.00	0.00	0.01	0.00	1.40
Mexico	0.00	8.83	0.00	0.00	4.60	0.00	17.50	1.30	0.00	0.00	0.00	32.23
Colombia	0.00	0.72	0.00	0.00	1.19	0.00	8.12	0.00	0.00	0.00	0.00	10.03
Chile	2,373.83	16.85	0.00	45.80	4.38	0.00	87.67	21.26	449.88	29.31	18,466.37	21,495.36
Peru	5,728.08	17.60	0.00	1,711.88	2.25	0.00	8.53	2.17	2,288.12	10,937.83	113,710.06	134,406.52
United States	0.00	0.00	0.00	0.00	9.88	0.00	0.00	0.00	0.00	0.00	0.00	9.88

Canada	0.00	0.00	0.00	0.00	7.01	0.00	200.94	24.26	0.00	0.00	0.00	232.21
Qatar	0.00	0.00	0.00	0.00	0.00	0.00	19.41	0.00	0.00	0.00	0.00	19.41
Australia	0.00	0.00	0.00	0.00	7.82	0.00	8.70	2.63	0.00	0.07	0.00	19.23
Saudi Arabia	56,061.80	0.00-	0.00	0.00	0.00	0.00	614.92	349.06	7,487.76	15,506.37	14,546.08	94,565.99
TOTAL	92,752.72	1,771.90	0.00	2,721.22	490.76	0.00	5,019.56	548.80	35,313.86	48,950.98	618,627.52	806,197.32

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CATEGORY 1/SCOPE 1 EMISSIONS: Classified by type of GHG

CATEGORY 1/SCOPE 1 EMISSIONS: Classified by type of GHG (tCO2eq2024)				
ORGANISATION	CO2	CH4	N2O	TotalGHG
Spain	11,647.33	12.24	103.81	11,763.38
Portugal	4,081.05	4.58	9.01	4,094.64
Bulgaria	0.41	0.00	0.00	0.41
Romania	3,926.37	4.47	8.74	3,939.58
United Kingdom	270.57	0.20	3.14	273.91
Ireland	0.00	0.00	0.00	0.00
Belgium	0.00	0.00	0.00	0.00
Norway	8,051.00	9.16	18.02	8,078.18
Netherlands	2,059.15	2.30	4.48	2,065.93
Nicaragua	53.76	0.07	0.01	53.84
Costa Rica	2.40	0.00	0.01	2.41
Panama	73.83	0.08	0.16	74.07
El Salvador	1.32	0.00	0.00	1.32
Mexico	8.48	0.09	0.26	8.83
Colombia	0.72	0.00	0.00	0.72
Chile	2,382.68	2.70	5.31	2,390.69
Peru	5,726.56	6.44	12.69	5,745.69
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	55,874.55	63.12	124.13	56,061.80
TOTAL FCC CO	94,160.18	105.45	289.77	94,555.40

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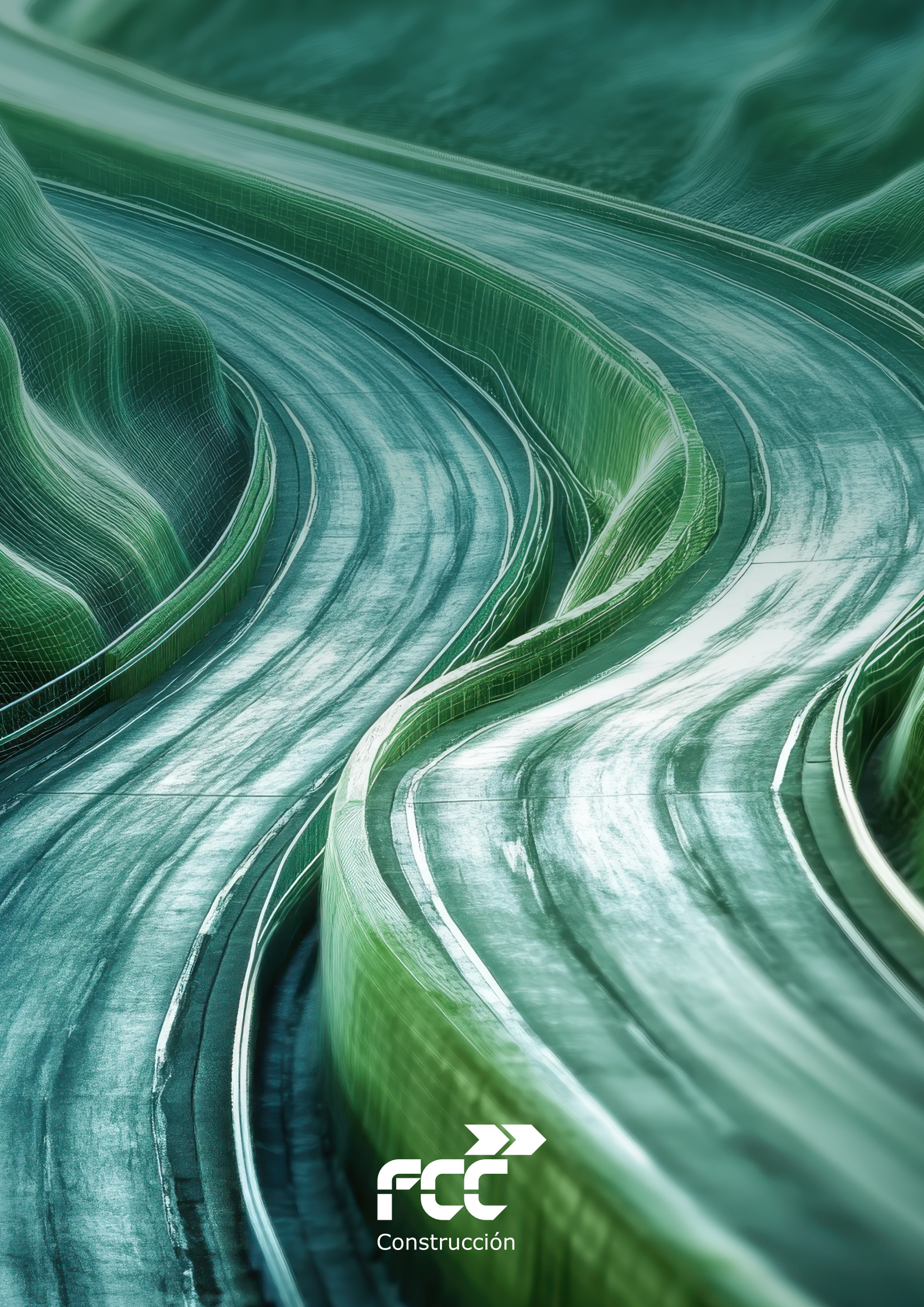
AVOIDED EMISSIONS (TARGETED ACTIONS AND QUANTIFIED EMISSIONS)

Avoided Emissions	tCO2e 2024					
	From reusing materials on site and not taking them to landfill	From neutralising pH with CO_2	From the proper maintenance of machinery used on site	From controlling the speed of vehicles on site	From self-produced renewable electricity	TOTAL EMISSIONS
Spain	1,157.71	0.00	333.71	63.45	0.38	**1,555.25**
Portugal	194.49	0.00	186.43	10.48	0.00	**391.40**
Bulgaria	0.00	0.00	0.00	0.00	0.00	**0.00**
Romania	1.94	0.00	176.61	6.26	0.00	**184.81**
United Kingdom	842.91	0.00	0.00	44.60	0.00	**887.51**
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	583.95	0.00	425.16	30.90	0.00	**1,040.01**
Netherlands	33.44	0.00	108.73	1.77	0.00	**143.94**
Nicaragua	0.00	0.00	2.83	0.00	0.00	**2.83**
Costa Rica	0.00	0.00	0.00	0.00	0.00	**0.00**
Panama	0.00	0.00	3.90	0.00	0.00	**3.90**
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	124.94	0.00	0.00	**124.94**
Peru	0.00	0.00	301.47	0.00	0.00	**301.47**
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**
United States	0.00	0.00	0.00	0.00	0.00	**0.00**
Australia	0.00	0.00	0.00	0.00	0.00	**0.00**
Saudi Arabia	0.00	0.00	0.00	0.00	0.00	**0.00**
Total FCC CO	**2,814.44**	**0.00**	**1,663.78**	**157.46**	**0.38**	**4,636.06**

Madrid, 26 May 2025

Rafael García Meiro
CEO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