

CO2 Management Operative Plan

Implementation of CO2 Performance Ladder within FCC Construcción S.A. (NL)



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Glossary

This chapter functions as an aid for reading this document by providing an overview of reference documents, abbreviations and definitions.

Reference documents

This document is referring to the following FCC documents:

Name document	Document Number FCC
CO2 Management Plan	A9BH-PW-0000-PC-SU-PLN CO2 Management Plan
Scope 3 Dominance analysis	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis
Sustainability Communication Plan	A9BH-PW-0000-PC-SU-PLN Communication Plan
Energy Management Plan	A9BH-PW-0000-PC-SU-PLN Energy Management Plan
Energy Assessment	A9BH-PW-0000-PC-SU-RP Energy Assessment Report
CO2 Chain Initiative Plan	A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Plan
Value Chain Analysis on Soil	A9BH-PW-0000-PC-SU-RP Value Chain Analysis on Soil
CO2 Implementation Plan	A9BH-PW-0000-PC-SU-PLN CO2 Implementation Plan
Energy Audit Report (excel)	tbd
GHG Inventory (excel)	tbd
Energy Inventory (excel)	tbd

Tabel 1: FCC reference documents

This document also refers to the following external documents:

Name document	Document Number
Greenhouse Gas Protocol Revised Edition	tbd
Corporate Value Chain (Scope 3) Accounting and Reporting Standard	tbd
Handbook CO2 Performance Ladder 3.1	tbd
ISO14064-1 standard	tbd

Tabel 2: External reference documents

Abbreviations and definitions

In this document the following abbreviations and definitions are maintained:

Abbreviation	Full Description
CO2PL	CO2 Performance Ladder
GHG	Greenhouse Gas Protocol
GRI	Global Report Initiative
CO2MP	CO2 Management Plan
CI	Certifying Institute
CO2	Carbon dioxide
SMP	Sub Management Plan

Tabel 3: Abbreviations

Definition	Full Description
Ladder assessment	The ladder assessment is the external audit (conformity assessing activity) of a Ladder CI on the basis of the standard CO2 Performance Ladder. The CO2 Performance Ladder distinguishes an initial, annual and reassessment.
Ladder CI	A Ladder Certifying Organisation (Ladder CI) is a conformity assessing institute that has authorisation from the Foundation for Climate Friendly

	<p>Procurement and Business to perform a certification or audit (also known as ladder assessment) if this ladder CI has been accredited by the Dutch Accreditation Council or equivalent by a different accreditation organisation with which the Accreditation Council has entered into a Multi-Lateral Agreement MLA (EA/IAF) for the activity "management system certification of the CO2 awareness system according to the CO2 Performance Ladder".</p>
Scope 1 emissions	<p>Scope 1 emissions, or direct emissions, are emissions emitted by installations owned or controlled by the organisation, such as emissions from its own gas use (e.g. gas boilers, heating systems and ovens) and emissions from the organisation's own vehicle fleet.</p>
Scope 2 emissions	<p>Scope 2 or indirect emissions, are emissions caused by generating electricity, heat and ventilation and steam in installations that do not belong to the own company, but are used by the organisation, such as emissions released when generating electricity in power stations.</p>
Scope 3 emissions	<p>Scope 3 emissions or other indirect emissions are emissions that are a result of the activities of the organisation but arise from sources that are neither owned nor controlled by the organisation. Examples are emissions due to the production of purchased materials (upstream) and fulfilment of the work, project, service or delivery supplied or sold by the organisation (downstream). Although 'business travel' conforms with the GHG protocol scope 3 emission category, such emissions must be included in the emission inventory for 3.A.1. for the CO2 Performance Ladder.</p>
Supplier	<p>A supplier is an organisation that offers work, services and/or deliveries. The organisation pays for (obtains) work, services and/or deliveries from suppliers. The purchase turnover of the organisation is the amount (invoice value) of all purchases exclusive of VAT. Purchases in the area of financial and legal services are excluded. A supplier, by definition, is not within the organisational boundary of the organisation.</p>
A-supplier	<p>An A-supplier is a supplier who belongs to the largest suppliers of the organisation that together are responsible for at least 80% of the purchase turnover.</p>
C-supplier	<p>C-supplier, or corporate supplier, is a supplier who has a controlling relationship (financial and/or operational control) within the same corporate group as the receiver of the supply. In other words, supplier and receiver are both wholly or partially members of the same corporate group (in terms of power, control, ownership etc.).</p>
A&C-supplier	<p>An A&C-supplier is both A-supplier and C-supplier.</p>

Tabel 4: Definitions

Preface

Preliminary note

FCC EPCM is FCC Construcción S.A. to the effects of this Plan.

Environmental management policy

The environment consists of the surroundings of humans with plants and animals. As a construction company, FCC Construcción also has to do with the environment. Directly because of its own activities and indirectly because FCC Construcción buys products/services whose production affects the environment. Environmental management is aimed at preventing unnecessary burdening of the environment and improving energy efficiency.

Where FCC Construcción sees that the work may have adverse effects on the environment, every effort is made to minimize these effects, or prevent them where possible (prevention).

Where FCC Construcción recognizes that the work may have an adverse impact on the environment, it does everything in its power to minimize this impact or, where possible, to prevent it. Environmental requirements set by the client are respected by FCC Construcción. Together with the client, FCC Construcción tries to find solutions that are even better for the environment. Naturally, FCC Construcción complies with the requirements of the applicable laws and regulations.

FCC Construcción follows developments in the field of sustainability closely, in order to always be able to apply the most up-to-date technology in materials, techniques and processes. By applying these developments itself, FCC Construcción has gained a lot of experience in building with materials, techniques and processes that combine sustainability, construction speed and cost savings. With regard to sustainability, making the right choice in application of materials and working methods is of great importance. FCC Construcción does not automatically choose the cheapest option, the environment and sustainability are particularly important. FCC Construcción applies sustainability, including the reuse of materials, where possible on the projects.

Environmental performance is measured periodically, in addition and analysed where improvements can be made. These improvements are included in the [annual action plan] in the form of clear environmental objectives and targets.

Global policy

Our work has a direct impact on the environment; we are aware of our responsibility for nature and the environment. FCC Construcción carries out research into making the chain more sustainable, whether or not together with suppliers, knowledge institutes and sector organisations. We strive to continuously improve our environmental performance, which is reflected in our sustainability report 2020 (update)¹ and the "Environmental Communication 2021"² which includes ISO 14064-1 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals and ISO14064-3 Specification with guidance for the validation and verification of greenhouse gas assertions.

Our environmental policy is translated into clear, practical guidelines so that it can be easily implemented in our daily work. For example, we ensure separate collection and processing of waste and efficient use of water and energy wherever possible. We stimulate the environmental awareness and motivation of our employees and those working on behalf of FCC Construcción. We are known in the market for our environmental expertise.

CO2 Performance Ladder

One of the focal points of the environmental management policy is the reduction of CO2 emissions. Reduction measures are sought within FCC Construcción on the one hand in the technique, on the other hand in the method used on projects. By working together with companies in the chain, FCC Construcción ensures that optimization is not limited to the individual company. By means of research and initiatives, FCC Construcción makes knowledge available to the sector and thus takes its social responsibility.

FCC Construcción will communicate its energy policy, Emission Inventory and Quantitative Reduction Objectives internally and externally every six months. The methods of communication are further elaborated in document [A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan]. The level at which FCC Construcción with Emissions Inventory deals with CO2 reduction meets the requirements of the CO2 Performance Ladder for level 5.

[Location],

[Date]

[Name],

[Role]

¹ <https://www.fccco.com/documents/13942889/13961742/Sustainability+Report+2019-2020+Update+2020.pdf/8be73ac9-95e3-f830-96a5-8bc9d3eac70d?t=1632837756040>

² https://www.fccco.com/documents/13942889/13961898/Environmental-Report-2021_15dic+%281%29.pdf/5510b2f3d-72de-9f5e-6d80-9a0190586a8b?t=1639655219288

1 Introduction

This document is set up to comply to the following CO2PL requirements (also for the overview of every requirement and location see *Appendix: Index CO2PL Requirements*):

- The organisation has a quality management plan, which is for us a CO2 Management Plan (CO2MP) for the inventory (requirement 4.A.2).

The objective of our CO2MP is to ensure that emissions are reported as accurately as possible and by providing structure to fulfill the requirements in accordance to the CO2 Performance Ladder system. This entails continuous and systematic efforts to improve the data used to draw up and elaborate the energy and emissions inventory.

The VeenIX BaHo project was launched in 2020, marking the base year for FCC Construcción SA (Netherlands). This document therefore provides insight on emissions taking place at the base year January 2020. From this base year, the CO2MP will be drawn up annually and will report on the past calendar year.

The structure of this document is as follows: first, the basis of the CO2PL assessment is covered in chapter 3 till 5. This entails an introduction of the CO2 Performance Ladder assessment boundary (organisational and legal), FCC's work, scope, and implementation related matters. The four chapters following are related to the four perspectives according to the CO2 Performance Ladder system: A. Insight, B. Reduction, C. Transparency, and D. Participation. For each perspective, most important aspects from Level 1 to 5 are highlighted, relevant subplans are listed and a summary of output and decisions are formulated.

The CO2MP is primarily intended to bridge the gap between the CO2 Sub Management Plan and the operative plans by which the requirements are to be fulfilled. The operative plans are implemented into the company according to document "A9BH-PW-0000-PC-SU-PLN CO2 Implementation Plan" and is therefore outside of the scope of this document. The information processed in this CO2MP was collected by the Quality Control (QC) department of FCC in close cooperation with the construction managers, work preparator heads, project coordinators of the various operating companies and the administration department.

2 Information transmission

2.1 Document relationships

Figure 1 depicts the relationship between the CO2 management plan and the operative plans & reports that are set up for the CO2 Performance Ladder (see Figure 1).

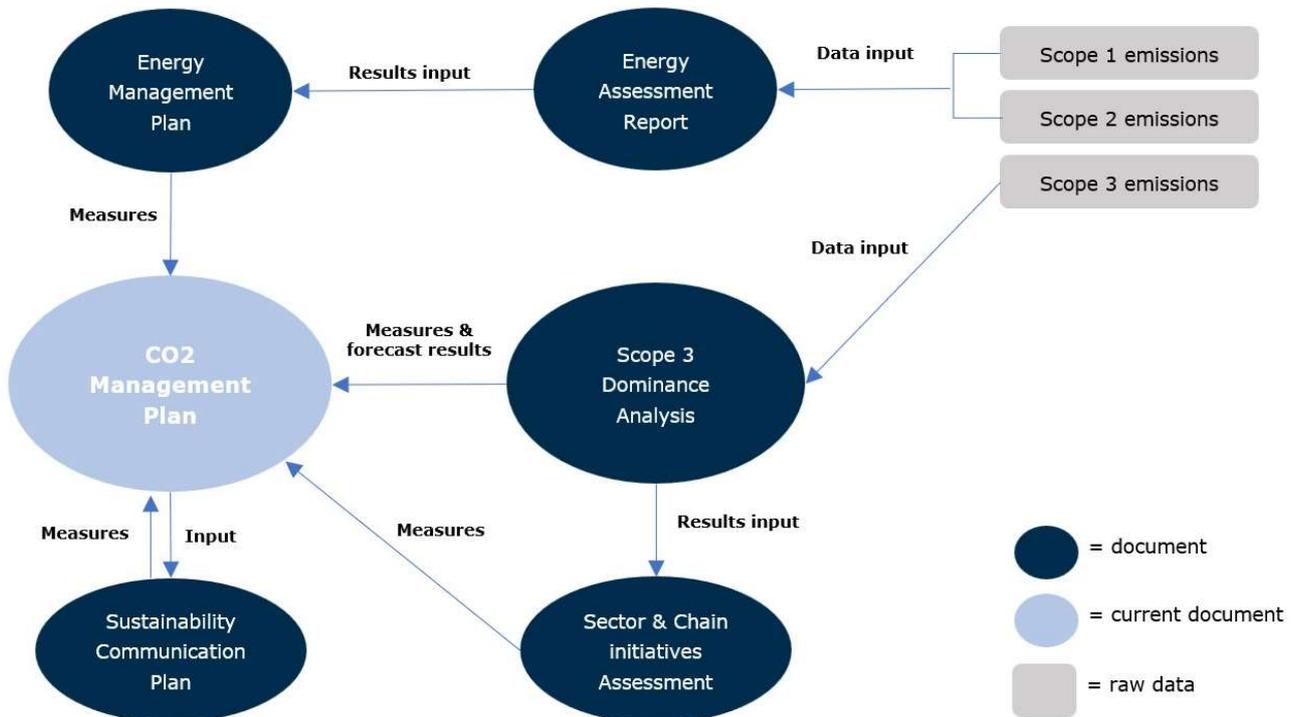


Figure 1: Visual presentation of relationships between the CO2PL documents.

To substantiate this plan, several operative plans and reports are set up:

- Scope 3 Dominance Analysis Report
- Energy Management Plan
- Sustainability Communication Plan
- Sector & Chain Initiatives Assessment

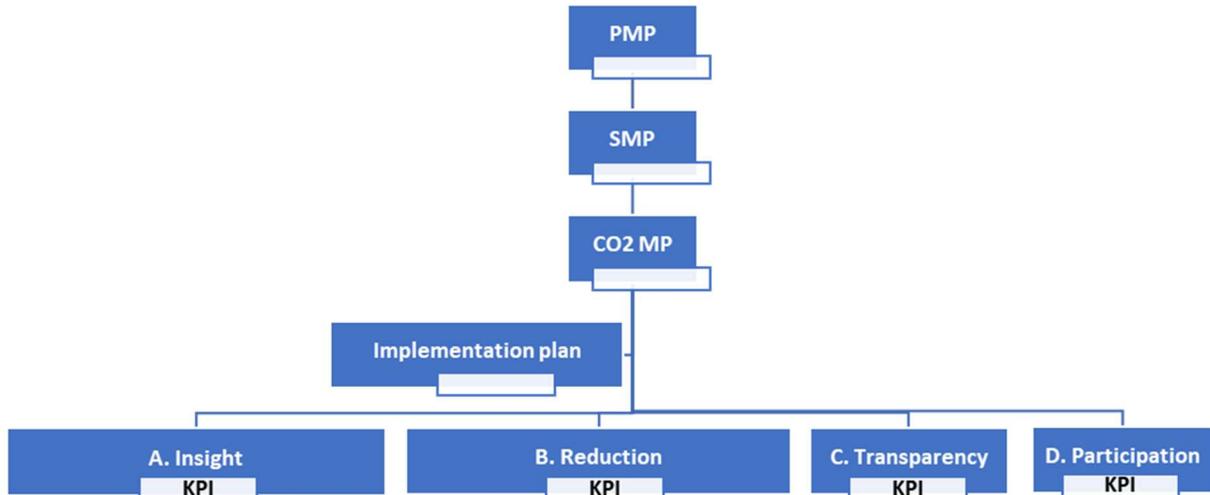
These documents are essential for compliance with Level 5 of the CO2PL. See requirement 4.A.1 (Dominance Analysis) and 3.C.2 (Communication Plan) see Attachment A for the full list of requirements.

2.2 Function of the CO2 Management Plan

This document is the CO2 Management Plan (CO2MP). This plan is used to ensure that FCC Construcción's (NL) emissions are reported as accurately as possible and that continuous improvement is aimed for. Additionally, we aim for a systematic improvement of the data for drawing up and developing the emission inventory. In this plan, the basis of the CO2 Performance Ladder (CO2PL) is discussed (FCC's work, responsibilities and assessment boundary). In addition, the CO2MP describes the connection between the unlaying operative plans. This year, the plan describes the road map along which FCC Construcción reduces its CO2 emissions according to the CO2PL requirements. After this year, this plan focuses on checking, acting and planning for the upcoming year to stay on track to reach our ambitious reduction targets.

2.3 Document role in PDCA cycle

The relationship between documents is caused by the PDCA-dependence of the CO2PL by which the requirements must be fulfilled Table @ allocates the different deliverable to one, or multiple, stage of the PDCA Deming cycle. All document mentioned in the Table are either 1) a report, 2) an operative plan or 3) a combination between both. All actions to first implement the CO2PL into the company are extracted from all operative plans and bundled into a separate document "A9BH-PW-0000-PC-SU-PLN CO2 Implementation Plan".



	A. Insight Scope 1 & 2	A. Insight Scope 3	B. Reduction Scope 1 & 2	B. Reduction Scope 3	C. Transparency	D. Participation
Plan	A9BH-PW-0000-PC-SU-RP Energy Assessment A9BH-PW-0000-PC-SU-RP Value Chain Analysis on Soil Report	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
Do	A9BH-PW-0000-PC-SU-RP Energy A9BH-PW-0000-PC-SU-RP Value Chain Analysis on Soil Report	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
Check	Energy Audit report (to be written)	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
Act	A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan	A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan	A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan

Table:@@

3 Organisational boundary

3.1 Description

The organisational boundary is determined based on the contractual relationship of FCC Construcción S.A (NL) and Veenix BaHo B.V.

FCC Construcción S.A. (NL), has a EPCM contract with Veenix BaHo B.V. and Veenix BaHo B.V. has a DBFM contract with RWS. By means of the EPCM contract all Engineering, Design, Construction and Maintenance requirements of the DBFM contract are transferred to FCC Construcción S.A. (NL). Due to this contractual relationship, CO2 Certifications of FCC Construcción S.A. (NL). can be used by Veenix BaHo B.V. to accomplish with DBFM contract requirements.

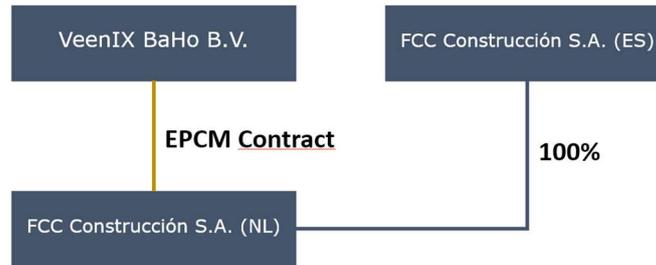


Figure 2: Organisational boundary based on contractual relationship between FCC Construcción S.A. (NL) Veenix BaHo B.V.

3.2 Legal boundary

3.2.1 Scope

The entire chain of advice, design, engineering, project management, execution in relation to all work in the field of rail, concrete, ground and road engineering and environmental activities, including the management of multidisciplinary projects.

3.2.2 Description of the work

According to the KVK (Chamber of Commerce) file, FCC Construcción S.A. (NL) is involved in general civil engineering and road construction. (see Attachment C)

The work by FCC Construcción S.A. contains study, contracting, construction, execution, management, maintenance and operation of all kinds of public or private works (see Attachment C).

3.2.3 Organisational chart of financial control boundary

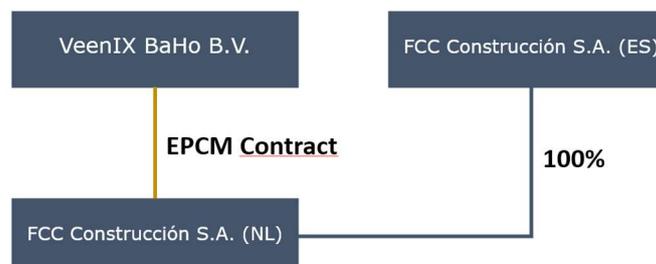


Figure 33: Equity share relationships of FCC Construcción S.A. and FCC Construction S.A. (NL)

The financial relationship between VeenIX BaHo B.V. and FCC Construcción S.A. (NL) is defined by an EPCM contract.

3.3 Boundary analysis suppliers (including lateral method)

See chapter 5.3 for the approach on the suppliers boundary and refer to chapter 4, A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan, for the lateral method applied accordingly.

3.4 Size of the organisation

The CO2 Performance Ladder distinguishes between organisation sizes. It distinguishes organisations as small, medium or large based on their annually CO2 emissions.

According to the Greenhouse Gas Emissions Report 2020 by FCC Construcción (page 14)³, The Netherlands data shows that around 180 tonnes CO2 emissions was emitted due to construction in 2020.

At the time of writing FCC Construcción S.A. (NL) has one EPCM contract and one project "A9 BaHo Project", which duration is planned until 2028. Starting the project is the same as the base year and in the first two years there have been no executional tasks. This can also be seen in the emissions of 2020. For that reason, considering 2020, FCC Construcción S.A.(NL) is a small company according to the CO2 Performance Ladder (see Figure3). This number is expected to grow since the main construction work is planned between 2022 and 2026.

	Services ⁷	Working/supplying
Small organisation (S)	Total CO ₂ emissions amount to no more than (≤) 500 tonnes per year.	Total CO ₂ emissions <i>of the offices and industrial premises</i> amount to no more than (≤) 500 tonnes per year, and the total CO ₂ emissions <i>of all building sites and production locations</i> amount to no more than (≤) 2,000 tonnes a year.
Medium organisation (M)	Total CO ₂ emissions amount to no more than (≤) 2,500 tonnes per year.	Total CO ₂ emissions <i>of the offices and industrial premises</i> amount to no more than (≤) 2,500 tonnes per year, and the total CO ₂ emissions <i>of all building sites and production locations</i> amount to no more than (≤) 10,000 tonnes a year.
Large organisation (L)	Total CO ₂ emissions amount more than (≤) 2,500 tonnes per year.	Other

Figure 4 4: Size and categories CO2 Performance Ladder.

3

p.14,

<https://www.fccco.com/documents/13942889/13961565/GHG+emissions+report+FCC+Construcci%C3%B3n.pdf/607f9be9-9e26-f2fa-fe97-855abeb9d20a?t=1630918833532>

4 CO2 management VeenIX

4.1 Company chart

See SMP CO2 Management (page.11)

4.2 PDCA approach

See SMP CO2 Management (page.8)

FCC Construcción (S.A.) must meet the requirements of the certification scheme. An organisation must also test the functioning of the management system at least once a year via an internal audit and management review and adjust this, where necessary, in order to realise continuous improvement.

4.3 Procedures

Hereby an overview of procedures used for the CO2 reduction (See Attachment D):

- Insight: Procedure of Emission Inventory scope 1+2 (&3) (See example below)
- Insight: Procedure of Inventory Scope 3 emissions (See example below)
- Procedure of CO2PL Reduction & Participation (See example below)
- Procedure Sustainability Communication Plan (See example below)

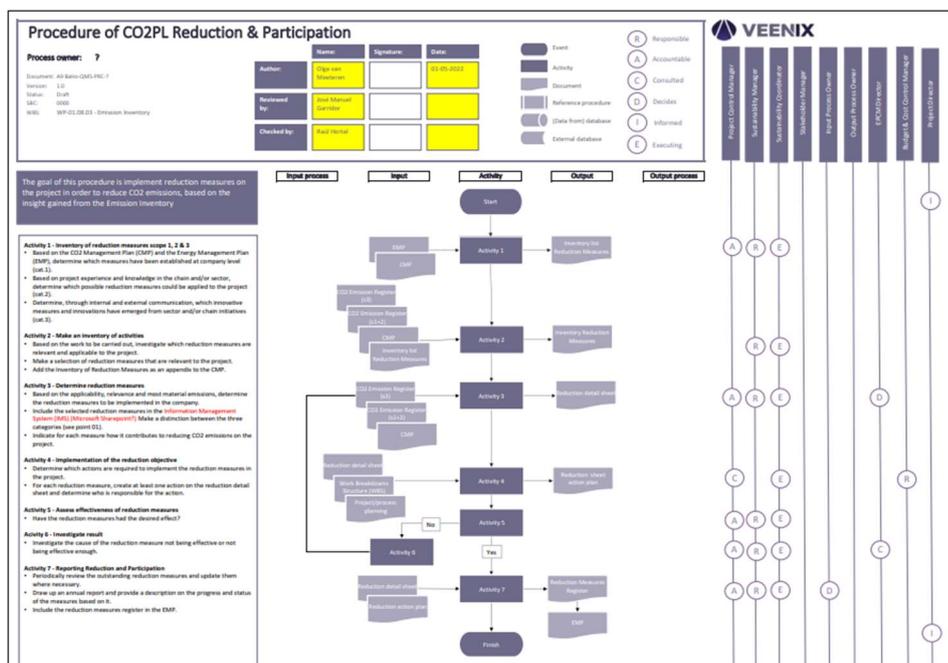


Figure 5 5: Procedure document example.

4.4 Decision making process

All CO2 related decisions are taken by the CO2 Management Board. See SMP CO2 Management.

4.5 Allocation of tasks and responsibilities

See SMP CO2 Management (Page 12).

4.5.1 According to ISO 14064-1

Overview of responsibilities prescribed by the Greenhouse Gas Protocol; Manager of CO2 inventory is Paula

Ferreras Cantero, FCC Construcción global.

Weblink:

<https://www.fccco.com/documents/13942889/13961565/GHG+emissions+report+FCC+Construcci%C3%B3n.pdf/607f9be9-9e26-f2fa-fe97-855abeb9d20a?t=1630918833532>

4.5.2 AUDITS ISO 14064-1

Internal and external audits are performed in accordance with procedure *A9BH-PW-0000-DE-DEC-PRC-Auditing* or *A9BH-PW-0000-DE-DEC-PRC-Configuration Auditing*. The audit planning contains both internal and external registrations.

The external audit is performed by Alex Alblas from DNV. Contrary to the contract (which states Handbook 3.0 CO2 Performance Ladder), the audit guidelines are described in the Handbook 3.1 CO2 Performance Ladder

The CO2-footprint data is certified by AENOR.

4.6 Meetings (CO2 Management Board & CO2 Team)

The composition and frequency of the CO2 Board is described in the SMP CO2 Management (Page 12).

4.7 Use of factsheet

Described in the Sub Management plan SMP CO2 Management, Factsheets are used to report on the four perspectives: A. Insight, B. Reduction, C. Transparency, and D. Participation.

4.8 Mandatory management review

The SMP CO2 Management describes the mandatory structure by which the higher management performs its review on the CO2 management system.

5 A. Insight

The perspective Insight of the CO2 Performance Ladder system focusses on our CO2 performance, the risks and opportunities that the CO2 emissions cause and provides information to formulate effective objectives and measures to reduce CO2 emissions. Additionally, emissions in the value chain are analysed and the overall insights are the basis for communication and collaboration with internal and external parties.

The scope of this perspective is included in the WBS in the work package:

WP-01.08.04.01.01 – CO2 Insight

5.1 Summary requirements & reference to sub-plans

Requirement level 1-5	Summary	Reference to sub-plan
1 and 2	The organisation has insight into its energy consumption (level 1 and 2)	✓ See A9BH-PW-0000-PC-SU-PLN Energy Management Plan and A9BH-PW-0000-PC-SU-RP Energy Assessment Report
3 and 4	The organisation reports its CO2 footprint for scope 1, 2 and 3 (level 3 and 4)	✓ See A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis
4	The organisation broadens its understanding of scope 3 emissions by: value chain analyses and..	✓ See A9BH-PW-0000-PC-SU-RP Value Chain Analysis on Soil
5	..the emission data of their chain partners (level 4 and 5).	✓ See A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis

5.2 Quality assurance

It is of utmost importance to ensure quality of the emission inventory. Several guides are set up to describe the calculation of the CO2 emissions scope 1, 2 and 3:

The calculation of emission factors are explained in the guide "220215 Cálculo emisiones FCC CO (rev.20)"; see p.71 "Factores de emission en Holanda"; and the basic quantification of the greenhouse gas emissions is explained in the guide "Guía Básica (procedimiento) para 2022 rev2". (www.CO2emissiefactoren.nl)

FCC Construcción (NL) aligns with FCC Construcción (international) regarding that the recalculation of the base year emissions will be carried out when any of the following aspects occurs:

- Changes in the operational boundaries that result in a significant change in the GHG emissions.
- Structural changes at FCC Construcción that have a significant impact on the company's base year GHG emissions.
- Changes in the GHG quantification methodologies and/or improvement in the accuracy of the emission factors result in a significant change in the quantified GHG emissions data.
- Discovery of significant errors or of an accumulation of an important number of non-significant errors which, in an aggregate figure, have relevant consequences on the total quantified GHG emissions.

5.3 Supplier boundary 2020

Based on the difficulty of the boundary of the organisation referring to the project as a company, we have chosen various approaches. We have used the contractual and; financial and equity approach based on GHG. Further, we have used the lateral method as stated by SKAO (Handbook v3.1). The outcome is as follows:

The lateral method is applied (see Ch4, A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan) to determine the scope 3 emissions boundary. From this method resulted the following companies as A-suppliers and thereby within the boundary:

	A-Supplier name	Cost of sales (80%)
1	COUNT & COOPER CONSULTING B.V.	€ 11.975.886
2	SWECO NETHERLANDS B.V.	€ 5.776.543
3	FUGRO NL LAND B.V.	€ 5.352.386
4	IV-INFRA B.V.	€ 5.221.794
5	FCC CONSTRUCCION SA	€ 2.692.116
6	SIEMENS MOBILITY B.V.	€ 2.295.872
7	TRAFFIC & MORE B.V.	€ 2.206.221
8	SPRINGRIVET C. M. S. B.V.	€ 1.443.154
9	MAPFRE	€ 1.153.275
10	ASSET PEOPLE B.V.	€ 1.031.024
11	PROPERTY VIEW B.V. (MERIN)	€ 1.015.148
12	ZJA B.V.	€ 947.857
13	HEIJMANS INFRA B.V.	€ 905.122

Table 1: 80% selection out of all suppliers from cost of sales.

Since FCC Construcción (NL) predominantly operates in the construction sector, most expected scope 3 emissions will be related to suppliers in the execution phase. As the list of A-suppliers exist of many sub-contractors related to the design of the project, a second 80% analysis is done on solely the subcontractors that are related to the execution of the project. This results in the following table:

	Execution supplier name	Cost of execution sales (80%)
1	TRAFFIC & MORE B.V.	€2.206.221
2	SPRINGRIVET C. M. S. B.V.	€1.443.154
3	HEIJMANS INFRA B.V.	€905.122
4	JDB GROEP B.V.	€794.517
5	T & A SURVEY BODEMONDERZOEK	€710.887
6	AKSON B.V.	€638.435
7	BENTVELZEN & JACOBS	€461.105
8	VAN DEN BROEK	€291.877
9	GEONIUS MILIEU B.V.	€282.627

Table 2: 80% selection out of the execution related suppliers from cost of sales.

The top three execution suppliers (Traffic & More, Springrivet and Heijmans Infra) provided work that is related to execution but is preparation work, management services and planning (design). In 2020, very little execution work has been done since the actual execution phase of project VeenIX BaHo BV is yet to start in 2023.

6 B. Reduction

The perspective Reduction of the CO₂ Performance Ladder system focusses on creating opportunities for reduced energy consumption and the CO₂ emissions. Cooperation is encouraged so that the most efficient options for reduction in the value chain are taken on. Additionally, it aims for continuous improvement of the efficiency of measures, in determining and achieving objectives and demonstrating the progress of objectives and measures.

The scope of this perspective is included in the WBS in the work package:

WP-01.08.04.01.02 – CO₂ Reduction

6.1 Summary requirements & reference to sub-plans

Requirement level 1-5	Summary	Reference to sub-plan
1	The organisation knows what can be saved per energy flow. There is insight per savings model on which activity of the organisation this concerns.	✓ See A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan and A9BH-PW-0000-PC-SU-RP Energy Assessment Report
2	The organisation has an energy reduction target (qualitative) endorsed by the management, formulated objectives regarding green energy and has documented, implemented and communicated this internally.	✓ See A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan and A9BH-PW-0000-PC-SU-RP Energy Assessment Report
3	The organisation has CO ₂ reduction objectives (quantitative) for scope 1 and 2 emissions and an energy management action plan which is implemented and communicated (internally and externally).	✓ See A9BH-PW-0000-PC-SU-PLN Energy Management Report & Operative Plan and A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan
4	The organisation has CO ₂ reduction objectives for scope 3, based on value chain analyses, including an related action plan with the measures to be taken.	✓ See A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan
5	The organisation reports, on a structural and quantitative basis, the results of the CO ₂ reduction objectives for scope 1, 2 & 3.	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan and Reduction measures list (in research phase)

6.2 Evaluation objectives CO₂ 2020.

Determining the 2020 CO₂ objectives follows a cascading structure. Each step, including assumptions, material categories, activities and analyses are thoroughly described in the A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan



Figure 6: Cascading structure from main reduction target to measures.

6.3 Main Objective (per year): CO2-emission reduction

As part of CO2 handbook requirement 4.B we need to determine ambitious reduction targets to reduce the scope 1, 2 and 3 emissions for the A9BAHO project. We have aligned our understanding of 'ambitious' to the CO2 emissions targets of the European Union. Compared to the reference year 1990, the EU strives to reduce a total percentage of 55% by 2030. Figure below represent this reduction linearly.

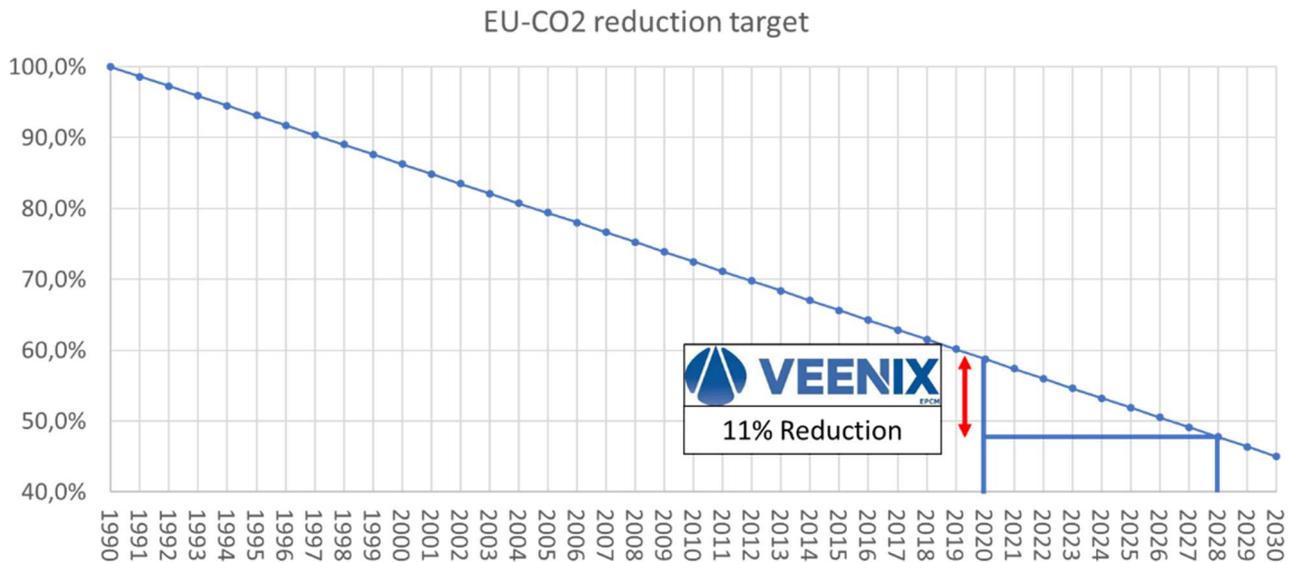


Figure 7: Linear CO2 reduction target of the EU

The project lifetime of the A9BAHO project spans from 2020 until 2028. This is indicated on the x-axis of Figure above. During the eight-year lifetime of the project, the European Union aims to reduce 11% of its own CO2 emissions. Therefore, our understanding of 'ambitious' CO2 emissions reduction during the lifetime of the project is also set at 11%.

For total amount of Scope 3 emissions and the associated main & sub reduction targets see A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan.

6.4 Declaration form

On the 28th of November 2022 the Project Management Team of FCC Construcción S.A. (NL) has signed a declaration to commit to the ambitious target of 30.000 tons CO2 reduction. This amount is reduced based on the bill of quantity that was offered during the Tender phase of the project. Upcoming years the data quality that resulted in setting the ambitious target will be improved. In the event that the outcome of this data improvement has significant effect on our definition of 'ambitious', as described in the scope 3 dominance analysis, the target may be subject to change accordingly.

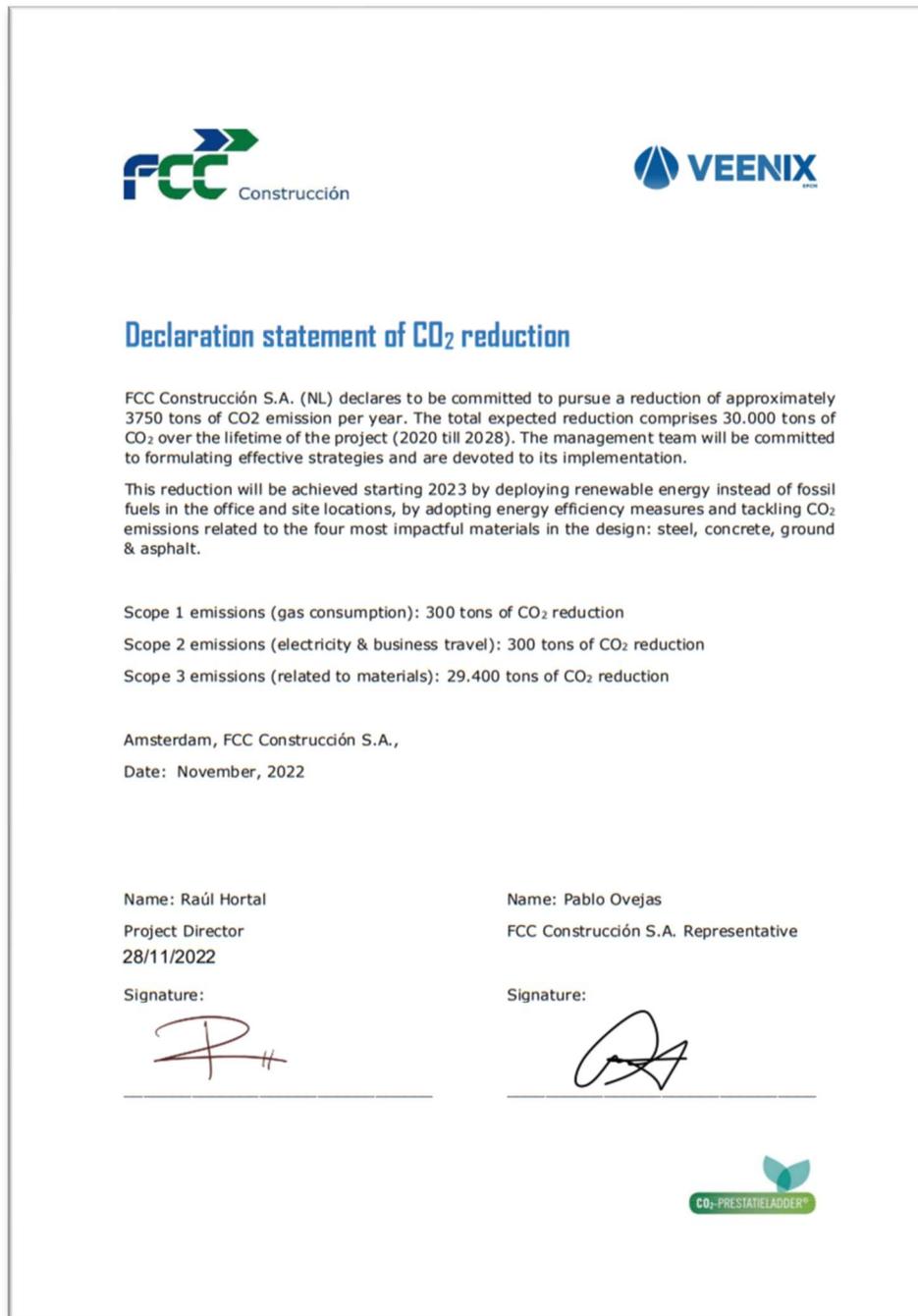


Figure 8: Declaration statement CO2 Reduction.

6.5 Reduction strategy

Reduction measures are determined according to the predetermined reduction strategy described in A9BH-PW-0000-PC-SU-RP Scope 3 Dominance Analysis Report & Operative Plan

6.6 Management actions to implement and monitor the requirements

See CO2 Implementation Plan [A9BH-PW-0000-PC-SU-PLN CO2 Implementation Plan].

7 C. Transparency

The perspective Transparency of the CO2 Performance Ladder system focuses on encouraging the creative commitment of its employees, creating clarity on efforts of stakeholders and FCC, and an organisation can be called to account by others about its ambitions and progress. Additionally, this perspective realises continuous improvement in the depth and spread of communication by FCC and in incorporating the input of internal and external stakeholders.

The scope of this perspective is included in the WBS in the work package:

WP-01.08.04.01.03 – CO2 Transparency “Communication”

7.1 Summary requirements & reference to sub-plans

Requirement level 1-5	Summary	Reference to sub-plan
1	The organisation communicates its energy reduction policy internally and externally.	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan
2	With regard to CO ₂ reduction, the organisation has an effective steering cycle with assigned responsibilities and has identified the external stakeholders.	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan
3	The organisation communicates internally and externally on its CO ₂ footprint and reduction objective(s).	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan
4	The organisation maintains a dialogue with parties within government bodies and NGOs about its CO ₂ reduction objectives and strategy.	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan
5	The organisation is publicly committed to a government or NGO CO ₂ emission reduction programme.	✓ See A9BH-PW-0000-PC-SU-PLN Sustainability Communication Plan

7.2 Communication strategy

Communication measures are described in the A9BH-PW-0000-PC-SU-PLN Sustainability Communication Report & Operative Plan

7.3 Management actions to implement and monitor the requirements

See CO2 Implementation Plan [A9BH-PW-0000-PC-SU-PLN CO2 Implementation Plan].

8 D. Participation

The perspective Participation of the CO2 Performance Ladder system, FCC focuses on investing in collaboration, in sharing its knowledge and, where possible, using the knowledge that was developed elsewhere. Additionally, FCC aims to realize continuous improvement in selecting useful initiatives and applying the knowledge in the organisation.

The scope of this perspective is included in the WBS in the work package:

WP-01.08.04.01.04 – CO2 Participation

8.1 Summary requirements & reference to sub-plans

Requirement level 1-5	Summary	Reference to sub-plan
1	The organisation is aware of sector and/or value chain initiatives.	✓ See A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
2	The organisation is a passive participant in initiatives aimed at reducing CO ₂ within or outside the sector.	✓ See A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
3	The organisation is an active participant in initiatives aimed at reducing CO ₂ in or outside the sector.	✓ See A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
4	The organisation initiates development projects that facilitate reductions in CO ₂ in the sector.	✓ See A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan
5	The organisation takes an active part in setting up a sector-wide CO ₂ emissions reduction programme in collaboration with the government or NGO.	✓ See A9BH-PW-0000-PC-SU-PLN CO2 Chain Initiative Research & Operative Plan

8.2 Participation strategy

The selected initiative, company obligations and the subsequent effects on CO₂ reduction are described in the A9BH-PW-0000-PC-SU-PLN CO₂ Chain Initiative Research & Operative Plan

8.3 Management actions to implement and monitor the requirements

See CO₂ Implementation Plan [A9BH-PW-0000-PC-SU-PLN CO₂ Implementation Plan].

9 Deviations

During the implementation and managing of the CO2 Performance Ladder requirements it might happen VeenIX is unable to reach their predetermined targets. The SMP CO2 Management states that reaching level 5 certification is a contractual requirement. The progress of reaching this target is monitored and discussed during the CO2 Management Board meetings at least twice per year. This fixed meeting structure of the CO2 board in the SMP ensure the matter is discussed on a regular basis. In the event of a deviation, the VeenIX procedure 'Registering and Handling Deviations' is initiated. This procedure is used company wide and ensures that corrective measures are taken in the event of deviations. The underneath Figure describes the deviation procedure and is meant as solely meant an indication of its existence.

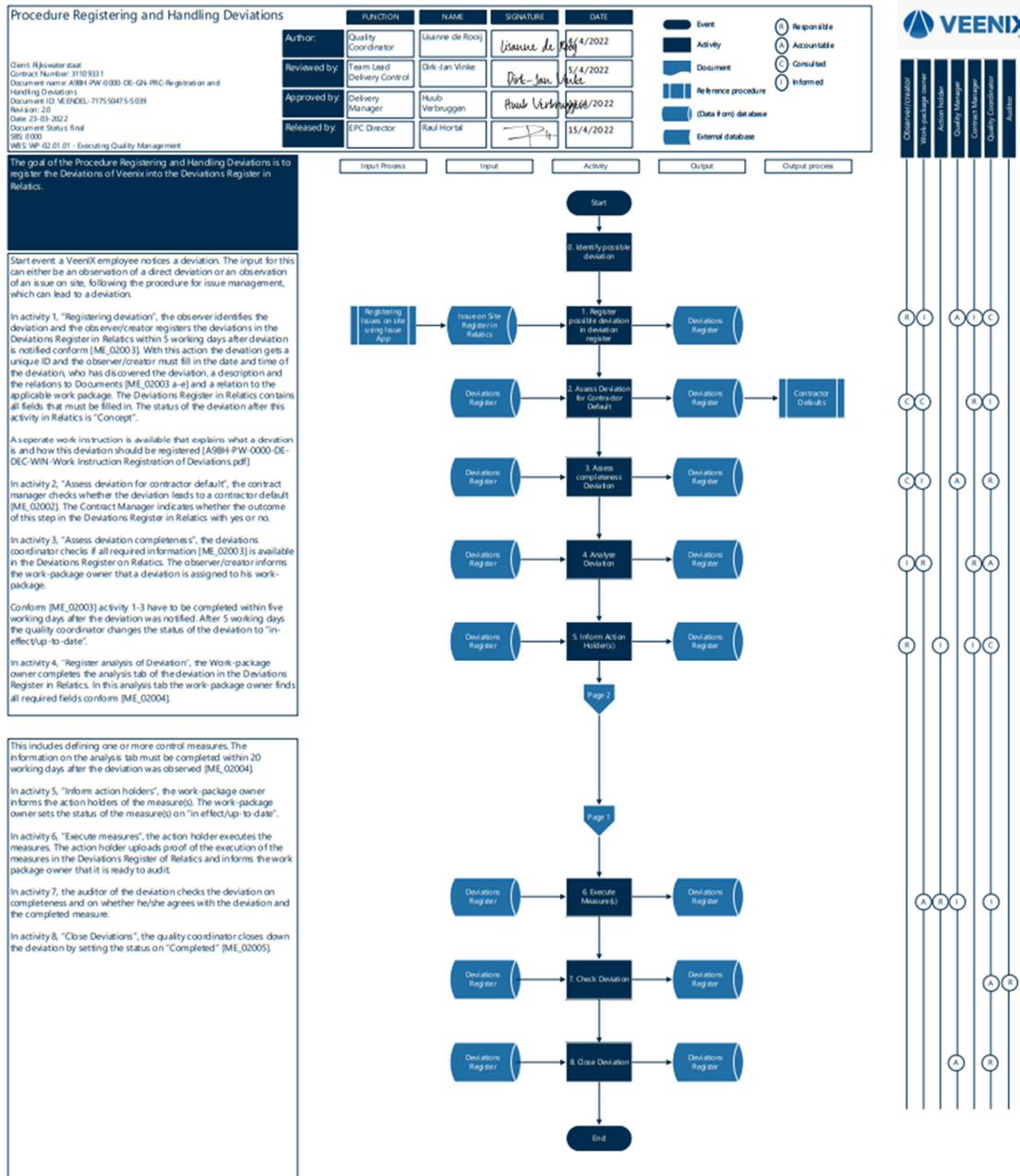


Figure 9: Screenshot procedure 'Registering and handling deviations'

10 Figures list

Figure 7: Visual presentation of relationships between the CO2PL documents.

Figure 28: Equity share relationships of FCC Construcción S.A. and FCC Construction S.A. (NL)

Figure 39: Equity share relationships of FCC Construcción S.A. and FCC Construction S.A. (NL)

Figure 4 10: Size and categories CO2 Performance Ladder.

Figure 5 11: Procedure document example.

Figure 12: Cascading structure from main reduction target to measures.

Figure 7: Linear CO2 reduction target of the EU

Figure 8: Declaration statement CO2 Reduction.

Figure 9: Screenshot procedure 'Registering and handling deviations'

Attachment A: Index CO2PL Requirements

See document Index CO2PL Requirements in Veenix shatepoint:
[Project Control - Plans, Report & Procedures - All Documents \(sharepoint.com\)](#)

Attachment C: KVK files

KVK – Chamber of Commerce report of FCC Construcción S.A. .



KVK - 19.12.19.pdf

KVK – Chamber of Commerce report of Veenix BaHo B.V. .



KVK

Veenix_74211765.pdf

Attachment D: Procedures

Find all procedures in Veenix sharepoint:

[Project Control - Plans, Report & Procedures - All Documents \(sharepoint.com\)](#)

Attachment E: Audit checklist

Attachment F: Calculation guides

- Insert pdf "220215 Cálculo emisiones FCC CO (rev.20)"; see p.71 "Factores de emission en Holanda"
- Insert pdf "Guía Básica (procedimiento) para 2022 rev2"

Attachment G: Deviations

Important deviations				
Subject	Specification	Part	Deviation	Requirement

Less important deviations				
Subject	Specification	Part	Deviation	Requirement