

CO₂ Management Plan

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



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	Name	Function	Signature	Date
Author:	Ana Rueda San Narciso	Sustainability Manager		16/5/2025
Approved by:	Ignacio Rincón Goya	D&I - CTO Manager		16/5/2025
Released by:	Rafael Huerga Fernández	Project Director		16/5/2025

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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.

This document also refers to the following external documents:

Name document	Version	Source
Greenhouse Gas Protocol Revised Edition		
Corporate Value Chain (Scope 3) Accounting and Reporting Standard		
Handbook CO2 Performance Ladder	3.1	
ISO 14064-1:2018 Greenhouse gases	Part 1	
ISO 50001:2018 Energy management systems		
ISO 14064-3:2019 Greenhouse gases	Part 3	
ENCORD – Construction CO2e Measurement Protocol		

Table 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	Sustainability Management Plan

Table 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 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".
Scope 1 emissions	Scope 1 emissions, or direct emissions, are emissions emitted by equipment or 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.
Scope 2 emissions	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.
Scope 3 emissions	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.
Supplier	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.
A-supplier	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.
C-supplier	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.).
A&C-supplier	An A&C-supplier is both A-supplier and C-supplier.

Table 4: Definitions

Preface

Preliminary note

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

FCC Construcción Policy

FCC Construcción integrates the Environmental issues directly in its business strategy as part of its policy ([FCC Construcción Policies](#)). Its environmental policy is the demonstration of its commitment towards compliancy, preventing and mitigating environmental impacts. With the implementation of its environmental management system, FCC Construcción aims preventing unnecessary burdening of the environment.

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).

FCC Construcción not only complies with the requirements of the applicable laws and regulations but goes a step forward always working on being a driver changing through implementation of good practices in its works. Together with the client, FCC Construcción tries to find solutions that are even better for the environment. Good practices as ensuring the separate collection and processing of waste, efficient use of water and energy wherever possible, stimulating the environmental awareness and motivation of our employees and those working on behalf of FCC Construcción, etc., are developed in all the projects and fixed locations of the company.

FCC Construcción, as part of its [Sustainability Strategy](#), put efforts on engaging with sector associations to encourage knowledge exchange on ESG matters. The company follows developments and sustainability tendencies, 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 applies good environmental practices where possible on all its projects.

Through constant monitoring and meticulous follow-up of environmental indicators, they are identifying areas of opportunity to optimise their processes and maximise their positive impact.

The activities of the company have 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 2023-2024](#) and the [Environmental Communication 2023](#).

GHG emissions and Climate Change

FCC Construcción commitment towards climate change has encourage the company to annually publish its [Greenhouse Gases Report](#) where the annual quantification of the CO2 emissions of every country where FCC Construcción operates its included. This is quantified and verified based on the 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.

FCC Construcción allocates climate change as one of the greatest challenges to face, not only as a company, but also as part of the current society, and requires the involvement of all sectors to implement specific measures to reduce greenhouse gas (GHG) emissions. Aware of the urgency of the matter, FCC Construcción has developed its Climate Change Strategy, as part of the Environmental Dimension of the 2050 Sustainability Strategy, to deal with the strategic line of Climate Action. In this

document, strategic lines of action covering actions and defined objectives have been designed. The strategic lines of action are the following:

- Mitigation: Moving towards climate neutrality
- Adaptation: Solutions for climate resilience in construction
- Improving climate change governance

CO2 Performance Ladder

One of the focal points of the environmental management policy and Sustainability Strategy, is the reduction of CO2 emissions and mitigation of climate change.

Reduction measures are sought within the activities of FCC Construcción, always striving for the most efficient ones in terms of viability and impact.

Besides, working together with stakeholders ensures that optimization is not limited to the individual company. Thus, integrating them in the company's management and activities increases their commitment and transparency, essential aspects to ensure the company's growth. By means of research and initiatives, FCC Construcción makes knowledge available to the sector and thus takes its social responsibility.

In terms of the implementation of the **CO2 Performance Ladder**, FCC Construcción will communicate its Energy Policy, Emission Inventory and Quantitative Reduction Objectives internally and externally every six months. The communication channels are further elaborated in document "*CO2 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**.

Amsterdam, 24-04-2025

Rafael Huerga Fernández - Project Director

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 fulfil the requirements in accordance with 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 the base year, the CO2MP is drawn up annually and reports on the past calendar year.

The structure of this document is as follows:

Firstly, 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 following four chapters 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 Sustainability Management Plan and the operative plans by which the requirements are to be fulfilled. The operative plans are implemented into the company according to chapter 5 Implementation Plan. The information processed in this CO2MP was collected by the Sustainability department of FCC in close cooperation with the Cost Control (CC) department, Quality Control (QC) department, construction managers, work preparator heads, and the administration department.

2. Information transmission

2.1 Document relationships

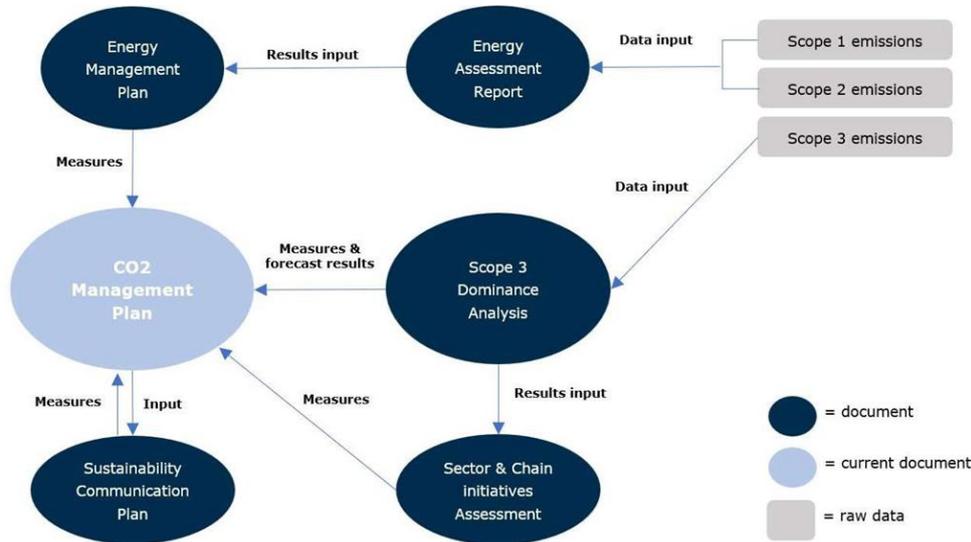


Figure 1: Visual presentation of relationships between the CO2PL documents.

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

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

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 strive for a systematically 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 such as FCC’s activities, responsibilities and assessment boundary. In addition, the CO2MP describes the connection between the unlaying operative plans.

In the first edition of this document, the plan described the road map along which FCC Construcción reduces its CO2 emissions according to the CO2PL requirements. In the remain editions, this plan focusses on checking, acting and planning for the upcoming year to stay on track to reach our ambitious reduction targets.

2.3 Document Reference

The monitoring of the status of the documents to comply with the requirements of the CO2 Performance Ladder is found in the following internal document: [CO2PL List of documents and reviews.pptx](#)

The relationship between documents is caused by the PDCA-dependence of the CO2PL by which the requirements must be fulfilled par 2.3 allocates the different deliverable to one, or multiple, stage of the PDCA Deming cycle.

All document mentioned in the Table are either 1) a plan, 2) an procedure, 3) Inventory or analyse and 4) Report.

All actions to first implement the CO2PL into the company are extracted from all operative plans and bundled into chapter 5 Implementation Plan.

3. Organisational boundary

3.1 Description

The organisational boundary is determined based on the contractual relationship of FCC Construcción S.A (NL).

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.

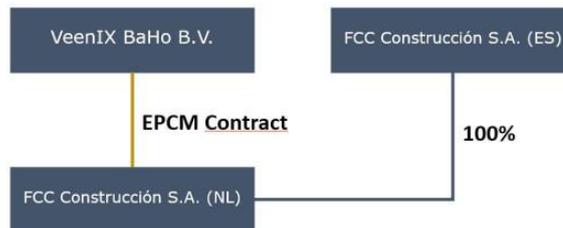


Figure 3: Organisational boundary based on contractual relationship between FCC Construcción S.A. (NL) Veenix BaHo B.V.

3.2 Legal boundary

3.2.1 Scope

FCC Construcción specializes in the design and execution of a wide range of construction projects, from civil infrastructure such as roads, bridges and railways, to industrial, commercial and residential buildings.

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. 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

The financial relationship between VeenIX BaHo B.V. and FCC Construcción S.A. (NL) is defined by an EPCM contract. VeenIX is 100% part of FCC Construcción S.A.

3.3 Boundary analysis suppliers (including lateral method)

See Scope 3 Dominance Analysis 2022 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.

At the time of writing FCC Construcción S.A. (NL) has one EPCM contract and two projects, the "A9 BaHo Project", which duration is planned until 2028, and "PALLAS" (Start up phase). Because PALLAS is not required to certificate under the CO2 PL and it's a special contract under confidential clauses, we have excluded this project within the scopes of works.

Regarding the A9 BaHo project;

The project started the same as the base year (2020) and in the first two years there wasn't executional tasks. This can also be seen in the emissions of 2020. For that reason, from 2020 to 2022, FCC Construcción S.A.(NL) operated as a small company according to the CO2 Performance Ladder (see Figure 5).

From 2023 to 2026, main activities are to be executed.

	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 5: Size and categories CO2 Performance Ladder.

4. CO2 management VeenIX

4.1 Company chart

The organizational chart is uploaded in the VeenIX Sharepoint, in "Published Documents".

See [Organizational Chart](#). (version 15.0)

4.2 PDCA approach

See Sustainability Management Plan (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 C):

- Insight: [Procedure of Emission Inventory scope 1+2 \(&3\)](#)
- Insight: [Procedure of Inventory Scope 3 emissions](#)
- Procedure: [02.04 CO2 Reduction & Participation.xlsx](#)
- Procedure: [Sustainability Communication Plan](#)

4.4 Decision making process

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

4.5 Allocation of tasks and responsibilities

See Sustainability Management Plan (Page 12).

4.5.1 According to ISO 14064-1

FCC Construcción quantifies and verifies its carbon footprint based on the ISO 14064-1 and ISO 14064-3. Its carbon footprint also complies with ENCORD which is the sectorial reference.

Since 2024, VeenIX is implementing the methodology from FCC Construcción.

The GHG Emissions calculation includes all three Scopes:

Scope 1: These are direct emissions from sources owned or controlled by the company, whether they come from stationary combustion or from mobile combustion.

Scope 2: Includes emissions from the generation of electricity purchased by the company.

Scope 3: Includes category 3 and 4 based on the ISO-14064:2018, which are defined as other indirect emissions including those from the production and transport of materials, works units built by subcontractors, the transport of waste and surplus materials, business trips and travelling to work.

4.5.2 AUDITS ISO 14064-1

The CO₂-footprint of FCC Construcción is certified by AENOR annually for the 100% of the activity of the company.

The CO₂ PL 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.

4.6 Meetings (CO₂ Management Board & CO₂ Team)

The composition and frequency of the CO₂ Board is described in the CO₂ Communication Plan.

4.7 Use of factsheet

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

4.8 Mandatory management review

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

5. Implementation plan

The goal of Sustainability Management Plan is to obtain the CO2 Certificate Level 5 (according to CO2 Performance Ladder) for FCC Construcción S.A. (NL), aligned with:

- FCC Construcción S.A. Policy and Climate Change Strategy with its three strategic lines (mitigation, adaptation and governance).
- EPCM Contract requirements, based on DBFM Contract requirements.

This Certification will be obtained and maintained during the EPCM contract by means of applying specific processes of research, definition and application of reduction measures on CO2 emissions, to be applied in the processes of design, procurement and execution of the works.

CO2 Management scope include research, calculations, and defining, planning, monitoring-controlling, analysing and reporting on CO2 reduction measures, and this scope is allocated within the WBS of VEENIX project in the work package "WP-01.08.04.02 - CO2 Management".

CO2 Management goal is in the essence getting Certification Level 5 on CO2 Performance Ladder but also reporting to CO2 Management Board on CO2 management and CO2 reduction measures status for decision making.

This information and analysis must be precise but simple, to show at once sight the real status of the project on CO2 to the CO2 Management Board members. (See Sustainability Management Plan).

Biannual Factsheet of CO2 Management every six months, Quarterly and yearly reports on CO2 Performance Ladder, provide in time this information to CO2 Management Board for decision making headed to reach and maintain the CO2 Certificate Level 5.

5.1 Management Review

The management review is a predetermined structure, dictated by the CO2 Performance Ladder handbook, which describes which agenda points are mandatory. Due the importance, the review structure is incorporated into the Sustainability Management Plan. Implementation of all aspects (A. Insight, B. Reduction, C. Transparency, D. Participation) is predominantly governed by the CO2 Management Board. The CO2 Management Board reviews the CO2 management system of the organisation twice a year in order to achieve continuous suitability, adequacy, efficacy and alignment with the strategic direction of the organisation.

The CO2 Management Board reviews are held according to a standard structure as described below. This structure is part of the CO2 Performance Ladder Sustainability Management Plan.

Prior to the CO2-board review the following input is to be provided:

- a) The status of actions resulting from previous management reviews, internal audits and audits of the Ladder CI;
- b) Changes in external and internal key points that are relevant to the management system;
- c) Information about the performance and efficacy of the CO2 management system, including:
 - i) energy policy and reduction measures;
 - ii) the energy performance, emissions and the current energy assessment;
 - iii) the progress towards the reduction objectives and the extent to which they have been achieved
 - iv) the communication and initiatives;
 - v) the point of concern of the independent expert. The audit results: an internal audit (incl. objectives per requirement) and audits by the Ladder CI. In case of level 1 certification: the results of the internal audit;
 - vi) deviations and corrective measures;
 - vii) the adequacy of resources;
 - viii) the efficacy of actions taken to address reduction opportunities;
 - ix) opportunities to improve;

The output for the management review includes at least decisions and actions related to:

- a) Opportunities to improve;
- b) The need for changes to the CO2 management system, reduction objectives, reduction measures and (participation in) initiatives;
- c) From level 3 conclusions on the probability of achieving reduction objectives previously published internally or externally;
- d) Efficacy of the CO2 management system, including an explicit statement about the extent to which the CO2 Performance Ladder functions as intended, based on the results of the internal audit with regard to the objectives per requirement;
- e) The need for resources.

During the meeting the CO2 Management Board as described in the Sustainability Management Plan are present. During this meeting detailed minutes are taken. Minutes are used as input documents for communication with the internal and external stakeholders. For more information refer to the sustainability communication plan.

5.2 Implementation in the company

Sustainability Management Plan will be shared by the CO2 Manager to the PMT (Project Management Team) in order to inform and communicate the scope of Sustainability Management Plan, Plans and procedures described within in order to involve and commit all Management areas in the goals of Sustainability Management Plan.

Project Director will include CO2 Management in the quarterly "TOWN HALL MEETING", to explain to all new employees CO2 goals, plans and procedures.

Sustainability Manager will communicate the latest update of the CO2 emissions and goals to to the company and SPC.

5.3 Deviations and action for implementation

5.3.1 Missing data

Data collection is key for gaining insight into our energy consumption and CO2 emissions. This sets the foundation for CO2 targets, measures, forms the base of the strategy and serves for creating continuous improvement.

FCC Construcción S.A. reports yearly on CO2 emissions scope 1, 2 and 3.

FCC Construcción S.A. (NL) needs to establish the collection of scope 1, 2 and 3 data. Level 1 and level 2 of the CO2 Performance Ladder require the reporting on scope 1 and 2 emissions on a high level of detail.

The process of collecting, monitoring and reporting on this data is discussed during CO2 Management Board meetings. The members of the CO2 Management Board are therefore carrying the responsibility to implementing this process into the FCC Construcción S.A. (NL) organisation. Between every CO2 Management Board meeting, the CO2 Management Board members are responsible for implementing the day-to-day actions. All members of the CO2 Management Board are responsible to provide the CO2 Management Board meeting with all information the CO2 Management Board members require to manage effectively steer on the data collection, monitoring and reporting process.

5.3.2 Deviations

During the implementation phase of all requirements and deviations must be kept at a minimum. In case a deviation occurs, the CO2 Management Board will initiate the VeenIX A9 BAHO procedure 'Registering and Handling Deviations' as described in the CO2 Management Plan.

5.4 Planned steps Implementation CO2 management within FCC Construcción S.A. (NL)/ VEENIX A9 BAHO

Project phase	Activities	Deliverables
Project Planning 2022 April	Set up a detailed time scale of activities of D-con consultancy, FCC Construcción S.A. (NL) and deliveries	<i>Overall Project planning</i>
Assigning CO₂ Core Team (CT) 2022	Design of CT (key functions/roles in CO ₂ management system) Representatives: PMT	<i>Sustainability Management Plan</i> <i>PMT Meetings</i>
Project CO₂ emission inventory and Carbon Footprint 2022	Setting up a draft emission inventory (scope 1, 2, 3) Based on GHG/ISO14064 Emissions will initially be estimated (design specifications) and will be replaced by real time activity data during execution phase of the project	<i>Draft emission inventory (semi-annual updates)</i>
Training core elements CO₂-Performance Ladder (version 3.1) 2022	Preparing and giving presentation essentials of CO ₂ PL to core team; preview new version SKAO	<i>Presentation (handout)</i>
CO₂ PL procedure (as part of HSE Manual NL) 2022	Setting up an CO ₂ PL Management Plan Containing among other things: <ul style="list-style-type: none"> • Organizational boundaries • CO₂PL-organization structure (Core Team, key functions in CO₂PL Management Plan) • CO₂/Energy Policy • Context Analysis (stakeholder analysis, risks and opportunities) • Communication Plan (internal external), e.g. 6 monthly progression reports on internet • Working instructions: <ul style="list-style-type: none"> ○ Emission inventory (data gathering, emission calculation) ○ Scope 3 chain analysis ○ Internal energy/CO₂ audits ○ 	<i>CO₂ PL procedure (based on ISO50001, ISO14061 and HLS ISO14001)</i>
Chain Analysis scope 3 emissions	Together with CT conduct Chain Analysis team scope 3 to supplement emissions of activities the	<i>Chain Analysis with commentary</i>

<p>2022</p>	<p>FCC Veenix contractors (upstream and downstream).</p> <p>This will initially be based on estimated emissions of upstream and downstream emissions (e.g. use of raw materials concrete such as asphalt and fuel consumption).</p> <p>Selection of progressive contractors in order to investigate and realize energy and CO₂ reductions during project in design, realization and later on maintenance phase). This will also be the sector initiative.</p> <p>Detailed study of 1 or 2 relevant (significant) scope 3 emissions and reduction possibilities (external expertise comment).</p> <p>Invite external expert to review the stud(y)(ies) and provide with comments for areas of concern.</p>	
<p>CO2 Reduction Plan</p> <p>2022</p>	<p>Set up Reduction Plan with CT: quantitative reduction measures (based on significant scope 1,2 and 3 emissions and "list of measures" of SKAO)</p> <p>In addition the Reduction Plan contains commitment to a government or NGO CO₂ emission reduction program.</p>	<p><i>Draft CO₂ Reduction Plan</i></p>
<p>Internal audit</p> <p>February 2023</p>	<p>Internal system audit for components up to level 5</p>	<p><i>Internal audit program system audit</i></p> <p><i>Internal audit report</i></p> <p><i>Self-evaluation list</i></p>
<p>Management Review</p> <p>2023</p>	<p>CT Meeting</p> <p>Setup agenda and report format</p> <p>Review of MR</p> <p>Inviting Certification Body for external audit and CO₂ PL Level 3/4/5 Certificate</p>	<p><i>Management Review Report</i></p>
<p>6 monthly CO2 Footprint and progression reports</p> <p>2023 April</p>	<p>Draft reports for internal and external communication</p>	<p><i>Draft Carbon Footprint Report (ISO14064)</i></p> <p><i>Internet publications</i></p>

And semi-annually following years		
External audit 16 March 2023	CO2 Manager, support during external audit by Certifying Body	<i>PM</i>
Implementing FCC Co CO2 calculation methodology (based on ISO 14064) July 2024	On 2024 it was decided to implement FCC Co methodology in order not to double the work as FCC calculates the footprint of all its projects. This methodology is based on sectorial referential and the ISO 14001:2018.	
Internal training sessions on week 34 and 35 August 2024	On August 2024, intensive sessions about MKI, LCA and CO2 Performance Ladder were carried out by the sustainability team of Veenix to the new Cost Control Manager and the Sustainability Manager of the HQ. Besides, since September, the Desing Manager and CTO of Veenix has also joined these meetings to be part of the Sustainability issues (CO2 PL and MKI/LCA). These meetings are mainly focused on getting an insight into the status, scope and procedures of the MKI calculation and seeing which the best way is to approach the new calculation with the UO values and look for possible optimizations in the execution plan.	
Aftercare	Depending on results external audit and additional actions/wishes VeenIX	<i>PM</i>
Maintaining CO2 PL certificate following years	Maintaining the certified CO2 PL management system as part of the operational HSE management system directed by the CO2 Core Team. By among other things: <ul style="list-style-type: none"> • Quarterly CO2 Core Team meetings • Semi-annual update of our emission inventory and CO2 Footprint • Semi-annual reporting of CO2 Footprint and progression of our Reduction Plan and initiatives (internally and externally) • Annual revision of the activity data from HQ of FCC Construcción. • Annual internal system and energy/CO2 audits • Annual Management Review and update of Reduction Plan • Annual visits of Certification Body for confirming level 5 and continuation of certificate 	<i>PM</i>

Table 5: Planning

6. 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-01.08.04.02 – CO2 Management

6.1 Summary requirements & reference to sub-plans

Requirement level 1-5	Summary	Reference to sub-plan
1 and 2	The organization has insight into its energy consumption (level 1 and 2)	✓ See Energy Management Plan and CO2 Management Report
3 and 4	The organization reports its CO2 footprint for scope 1, 2 and 3 (level 3 and 4)	✓ See CO2 Management Report and Scope 1, 2 (3) Calculations
4	The organization broadens its understanding of scope 3 emissions by: value chain analyses	✓ See Value Chain Analyses
5	The emission data of their chain partners (level 4 and 5).	✓ See Scope 3 Dominance Analysis

Table 6: Summary requirements & reference to sub-plans

6.2 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 the emissions and the basic quantification of the greenhouse gas emissions is explained in the guide are explained in the guides "2503 Guía Básica (procedimiento) 2025", "2503_Cálculo emisiones FCC CO (rev.23)". For the emission factors see p.71 "Factores de emission en Holanda" (www.CO2emissiefactoren.nl)

FCC Construcción (NL) aligns with FCC Construcción S.A. 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.

6.3 Supplier boundary

Based on the difficulty of the boundary of the organisation referring to the project as a company, it is difficult to choose one approach for determining the supplier boundary. The CO2 Management Report delineates our methodology for delineating our supplier boundary. This approach has been established since 2020 and has been consistently applied over the past year. Furthermore, the CO2 Management Report provides a comprehensive overview of the outcomes achieved.

7. 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-01.08.04.02 – CO₂ Management

7.1 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 Energy Management Plan and Energy Management 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.	✓ Energy Management Plan and Energy Management 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 Energy Management Plan, CO ₂ Communication Plan and CO ₂ Communication Report
4	The organisation has CO ₂ reduction objectives for scope 3, based on value chain analyses, including a related action plan with the measures to be taken.	✓ See CO ₂ Management Report
5	The organisation reports, on a structural and quantitative basis, the results of the CO ₂ reduction objectives for scope 1, 2 & 3.	✓ See CO ₂ Communication Report and Planning Measures Veenix

Table 9: Summary requirements and reference to sub-plans

7.2 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 Scope 3 Dominance Analysis.

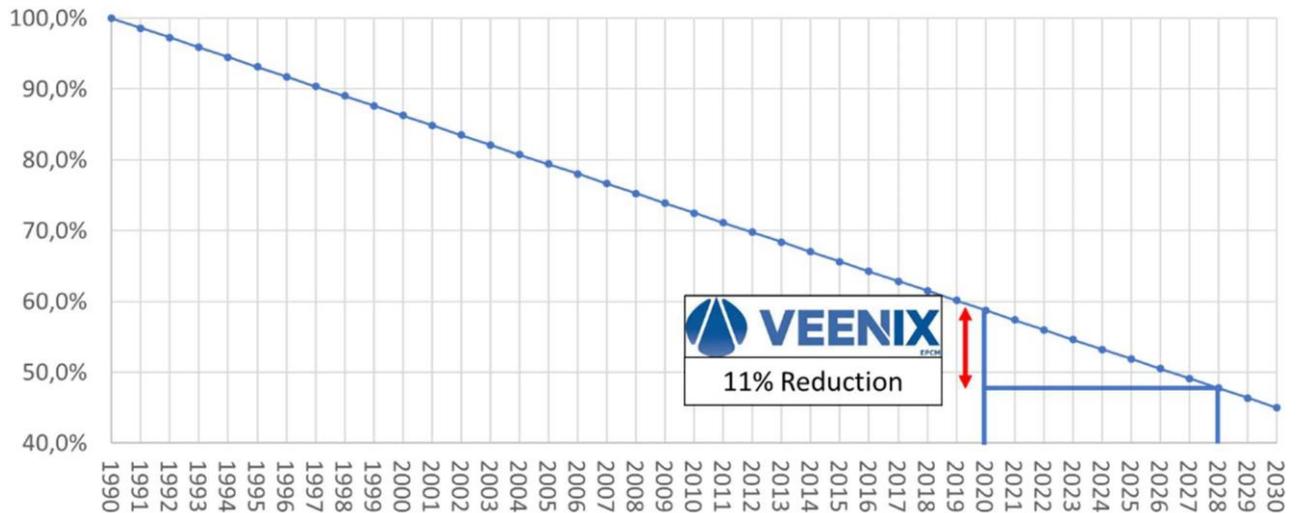


Figure 7: Cascading structure from main reduction target to measures.

7.3 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 8: Linear CO₂ reduction target of the EU
EU-CO₂ reduction target



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 Scope 3 Dominance Analysis.

7.4 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 9: Declaration statement CO₂ Reduction.

7.5 Reduction strategy

Reduction measures are determined according to the predetermined reduction strategy described in Scope 3 Dominance Analysis.

7.6 Management actions to implement and monitor the requirements

See chapter 5 Implementation Plan.

8. 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-01.08.04.02 – CO₂ Management

8.1 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 CO ₂ Communication Plan and CO ₂ Communication Report
2	With regard to CO ₂ reduction, the organisation has an effective steering cycle with assigned responsibilities and has identified the external stakeholders.	✓ See CO ₂ Communication Plan and CO ₂ Communication Report
3	The organisation communicates internally and externally on its CO ₂ footprint and reduction objective(s).	✓ See CO ₂ Communication Plan and CO ₂ Communication Report
4	The organisation maintains a dialogue with parties within government bodies and NGOs about its CO ₂ reduction objectives and strategy.	✓ See CO ₂ Communication Plan and CO ₂ Communication Report
5	The organisation is publicly committed to a government or NGO CO ₂ emission reduction programme.	✓ See CO ₂ Communication Plan and CO ₂ Communication Report

Table 10: Summary requirements and reference to sub-plans

8.2 Communication strategy

Communication measures are described in the CO₂ Communication Plan and the CO₂ Communication Report.

8.3 Management actions to implement and monitor the requirements

See chapter 5 Implementation Plan.

9. 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-01.08.04.02 – CO₂ Management

9.1 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 Chain Initiative Plan and Chain Initiative Report
2	The organisation is a passive participant in initiatives aimed at reducing CO ₂ within or outside the sector.	✓ See Chain Initiative Plan and Chain Initiative Report
3	The organisation is an active participant in initiatives aimed at reducing CO ₂ in or outside the sector.	✓ See Chain Initiative Plan and Chain Initiative Report
4	The organisation initiates development projects that facilitate reductions in CO ₂ in the sector.	✓ See Chain Initiative Plan and Chain Initiative Report
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 Chain Initiative Plan and Chain Initiative Report

Table 11: Summary requirements and reference to sub-plans

9.2 Participation strategy

The selected initiative, company obligations and the subsequent effects on CO₂ reduction are described in the Chain Initiative Plan and Chain Initiative Report.

9.3 Management actions to implement and monitor the requirements

See chapter 5 Implementation Plan.

10. Deviations

During the implementation and managing of the CO2 Performance Ladder requirements it might happen VeenIX is unable to reach their predetermined targets. The Sustainability Management Plan 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 Sustainability Management Plan 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.

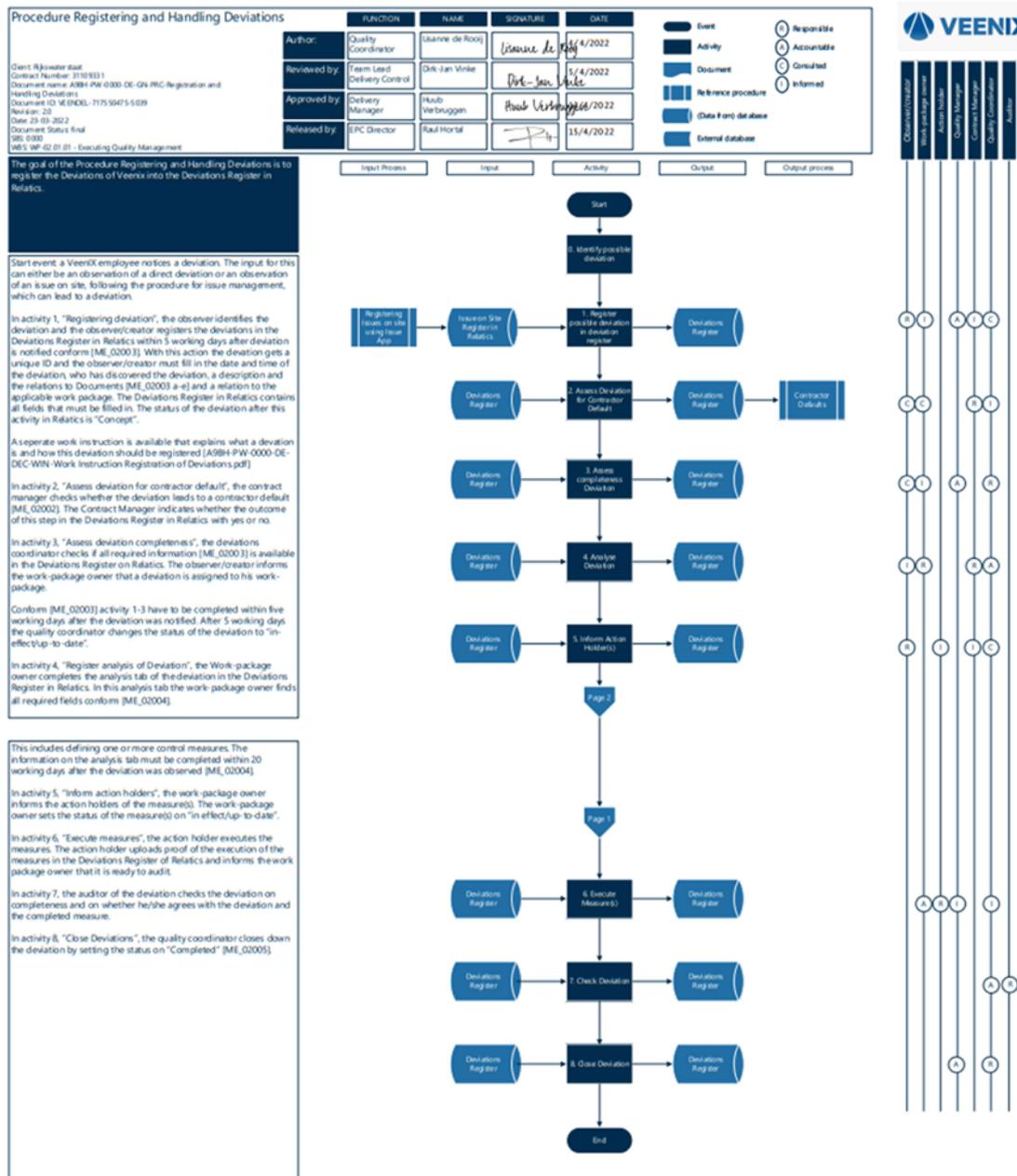


Figure 10: Screenshot procedure 'Registering and handling deviations'

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

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Figure 10: Screenshot procedure 'Registering and handling deviations'

Attachment A: Index CO2PL Requirements

See document Index CO2PL Requirements on SKAO website:

<https://www.co2-prestatieladder.nl/en/manual>

Attachment B: KVK files

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

[01. KVK Uittreksel FCC.pdf](#)

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

KVK

Veenix_74211765.pdf

Attachment C: Procedures

Find all procedures in Veenix sharepoint:

[02. Procedures](#)

Attachment D: Audit checklist

Attachment E: Calculation guides

- 2503_Cálculo emisiones FCC CO (rev.23)
- 2503 Guía Básica (procedimiento) 2025

Attachment F: Deviations

Important deviations				
Subject	Specifications	Part	Deviation	Requirement

Less important deviations				
Subject	Specifications	Part	Deviation	Requirement

Attachment G: list of requirements of the contract with Rijkswaterstaat

Requirement ID	R	Requirement title	Requirement	Requirement description
FG-2492	A	ambitie niveau	CO ₂	Opdrachtnemer dient invulling te geven aan een CO ₂ -reductie op CO ₂ -ambitieniveau 5 zoals in bijlage 7.2 A van de aanbestedingsleidraad is omschreven.
E_03026	M	CO ₂ -ambitieniveau	Naleven	<p>De Opdrachtnemer dient jaarlijks aan te tonen dat ten minste aan het in Bijlage 8 (Kwalitatief deel inschrijving) vastgelegde CO₂-Ambitieniveau is voldaan, door:</p> <p>(a) een CO₂-Bewust certificaat te overleggen dat past bij het aangeboden CO₂-Ambitieniveau, of</p> <p>(b) door projectspecifieke bewijsstukken te leveren dat de opdracht is uitgevoerd met toepassing van de criteria zoals vermeld in de tabellen opgenomen in [Handreiking Aanbesteden Versie 3.0: Het EMVI criterium CO₂-Prestatieladder voor aanbestedende diensten].</p> <p>Indien de Opdrachtnemer bestaat uit een samenwerkingsverband (combinatie) van bedrijven, dient bij aanpak (a) iedere deelnemer een CO₂-Bewust certificaat te overleggen dat past bij het aangeboden CO₂-Ambitieniveau.</p> <p>Indien de Opdrachtnemer kiest voor aanpak (b) dan dient de Opdrachtnemer aan te tonen dat de bij inschrijving opgegeven certificerende instelling die de toetsing zal uitvoeren geaccrediteerd is voor certificering op het niveau van het laddercertificaat dat correspondeert met het aangeboden ambitieniveau en dat de persoon die de toetsing uitvoert namens de certificerende instelling aantoonbaar ervaring heeft met certificeringen van bedrijven op het niveau van het laddercertificaat dat correspondeert met het aangeboden ambitieniveau.</p> <p>Indien in dat samenwerkingsverband bedrijven deelnemen die geen ontwerp- en/of bouw- en/of onderhoudswerkzaamheden verrichten, bijvoorbeeld omdat zij alleen een financiële bijdrage leveren, dienen deze bedrijven geen CO₂-Bewust certificaat te overleggen en telt het CO₂-ambitieniveau van deze bedrijven niet mee voor de bepaling van het CO₂-ambitieniveau van het samenwerkingsverband. In plaats van het CO₂-Bewust certificaat dienen deze bedrijven een verklaring te overleggen waarin staat dat zij in het kader van het project geen ontwerp- en/of bouw- en/of onderhoudswerkzaamheden zullen verrichten.</p>