CO_2 Management Plan

Implementation of CO2 Performance Ladder within

FCC Construcción S.A. (NL)



Client	Rijkswaterstaat
Contract Number	31109331
Doc. name	A9BH-PW-0000-PC-SU-PLN CO2 Management Plan
Revision	3
Date	15/04/2026
Status	Concept
SBS	OBJ-00 - A9 Badhoevedorp - Holendrecht
WBS	WP-01.08.04.02 – CO2 Management

	Name	Function	Signature	Date
Author:	Ana Rueda San Narciso	Sustainability Manager		
Approved by:	Nicole Meulenbroeks	HSSE Manager		
Released by:	Rafael Huerga Fernández	Project Director		

Version	Date	Adjustment / Explanation
001	24-08-2022	Comments Born Goedkoop (CO2 Manager)
002	14-11-2022	Comments José M. Garrido (Project Control Manager)
1.0	15-11-2022	Final version for audit 2023
1.1	11-12-2023	Update with new information on management system
1.2	17-01-2024	Divide document and comments Lisanne/ Stéphanie
1.3	12-03-2024	Insert Implementation plan and comments
1.9	30-04-2024	Change layout
2	24/04/2025	Update for 2024 information
3	15/04/2026	New version of the CO2 Management Plan

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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		
2503 Guía Básica (procedimiento) 2025		FCC Construcción S.A.
2503_Cálculo emisiones FCC CO	(rev.23)	FCC Construcción S.A.

Abbreviations and definitions

In this document the following abbreviations and definitions are maintained:

Abbrevation	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

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.

Preface

Preliminary note

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

FCC Construcción Policy

FCC Construcción integrates the Environmental and Climate Action Policy directly in its business strategy *(FCC Construcción Policies)*. The 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. Regarding 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 2024-2025 and the Environmental Communication 2024.

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**.

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:

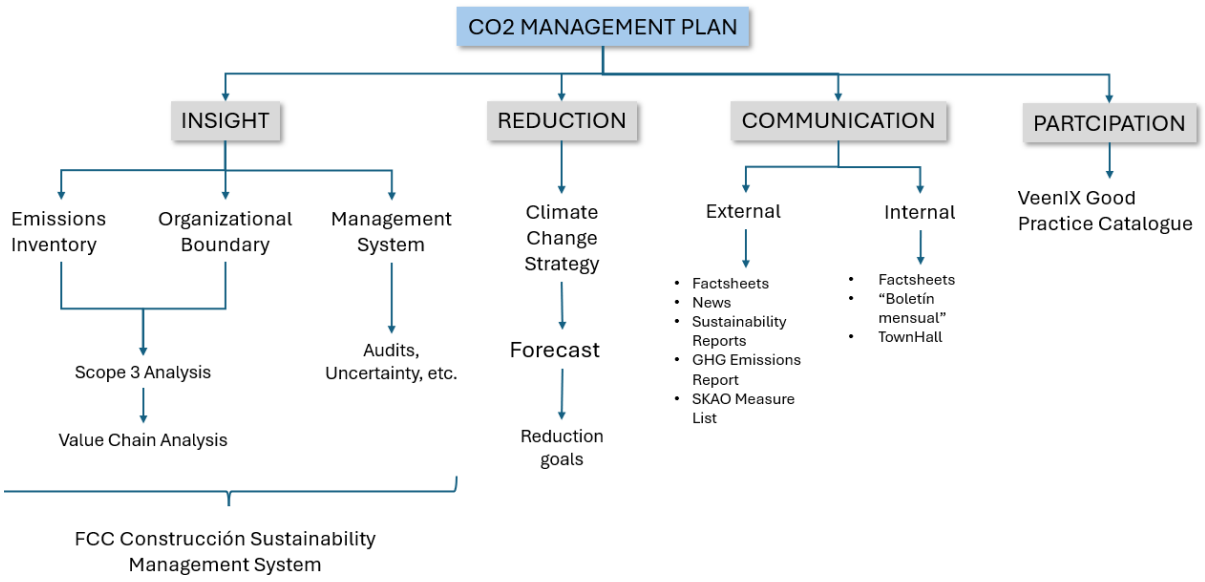
Firstly, the basis of the CO2PL assessment is covered in chapter 3 till 5. This entails an introduction of the CO2 Performance Ladder assessment boundary (organisational and legal), FCC's work, scope, and implementation related matters.

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.

Document structure

The CO2 Management System has a document structure well established and organized in order to comply with the requirements of the Handbook 3.1. Everything is well connected and aligned to maximize efficiency and productivity. The CO2 Management System is aligned to FCC Construcción Sustainability Management System, which comprehends all the experience of a big company and years of stablishing management systems all over the projects.



Main Goals 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.

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 2025.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.

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.

2. Size of the organization and Organizational boundary

2.1 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 NGR". 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.

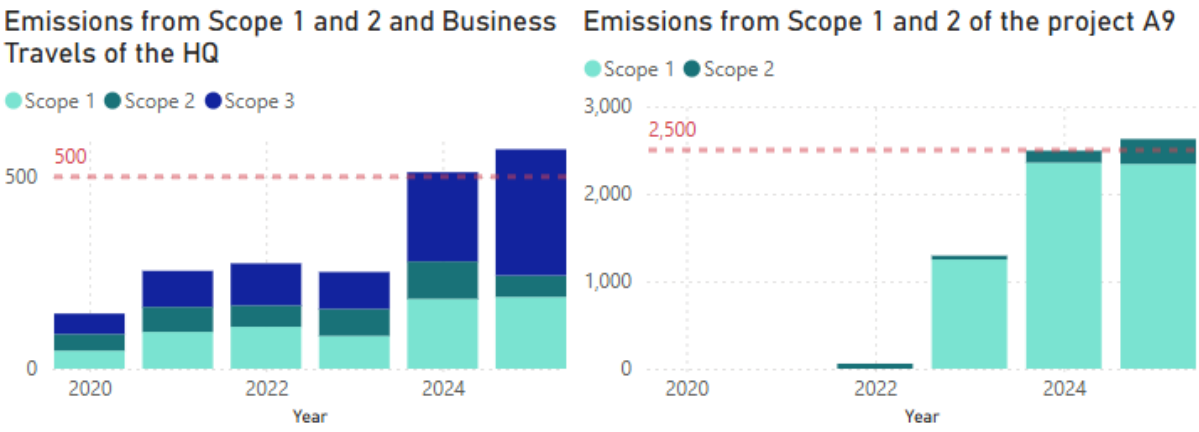
Based on the Handbook 3.1, the limits for CO2 emissions regarding scope 1 and 2 and business travels are the following;

Table 4.1. Size categories CO_2 Performance Ladder

	Services[7]	Working/supplying
Small organisation (S)	Total CO_2 emissions amount to no more than (≤) 500 tonnes per year.	Total CO_2 emissions *of the offices and industrial premises* amount to no more than (≤) 500 tonnes per year, **and** the total CO_2 emissions *of all building sites and production locations* 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 *of the offices and industrial premises* amount to no more than (≤) 2,500 tonnes per year, **and** the total CO_2 emissions *of all building sites and production locations* 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

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. FCC Construcción S.A.(NL) has operated as a small company from 2020 to 2024, however, in 2025, due to the increase of production in the site, emissions from scope 1 and 2 exceeded the limits of a small organisation.

For the year 2025 FCC NL operated as a **medium organization**.

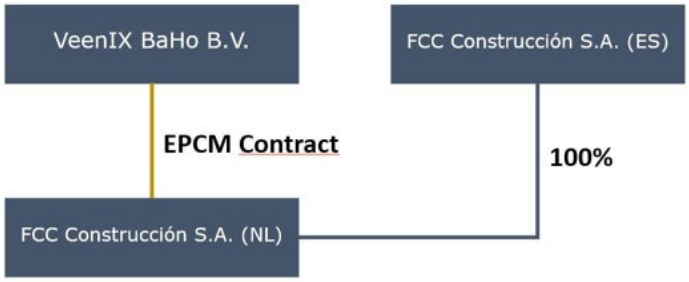


2.2 Organizational Boundary

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.



The organisation has defined its organisational boundaries in accordance with the operational control approach, in line with the GHG Protocol Corporate Standard and the requirements of the CO_2 Performance Ladder Handbook 3.1.

This includes all operations over which the company has authority to implement operational, environmental and safety policies. The defined organizational boundary is applied consistently across all reporting years and aligns with the company's financial and operational structure. No structural changes affecting the organizational boundary occurred during the reporting year.

2.3 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 Construccion S.A.

3. Operational Boundary

The purpose of this chapter is to define the operational boundary of the organization by identifying and categorizing all relevant GHG emission sources within Scope 1, Scope 2 and Scope 3. It also presents the materiality analysis used to determine the most significant emission sources and explains any exclusions applied.
Emissions are identified, quantified and reported in accordance with the GHG Protocol and ISO 14064-1. The materiality analysis is conducted following the FCC Construcción methodology, which is based on the principles and requirements of ISO 14064-1 and GHG Protocol.

4. GHG Emissions Inventory

The following table gives an overview of the scopes of the report and identifies the emissions from facilities within the organisational boundaries of FCC Construcción S.A. NL. The approach is based on FCC Construcción S.A methodology, which is available for reference in the annual GHG Emissions Report or in the internal Basic Guide for compliance with the ISO 14064.

Scope *Based on GHG Protocol	Category *Based on ISO14064	Description	Status
Scope 1	Category 1	Direct emissions and removals	Relevant, calculated
Scope 2	Category 2	Indirect emissions from imported electricity	Relevant, calculated
Scope 3	Category 3	Employee Commuting (In-Itinere Travel)	Relevant, calculated
Scope 3	Category 3	Business Travel	Relevant, calculated
Scope 3	Category 3	Upstream Transportation	Relevant, calculated
Scope 3	Category 4	Downstream Transportation	Not applicable to FCC Construcción
Scope 3	Category 4	Purchased Goods and Services	Relevant, calculated
Scope 3	Category 3	Capital Goods	Not relevant
Scope 3	Category 4	Fuel- and Energy-Related Activities (not included in Scope 1 or 2)	Relevant, calculated
Scope 3	Category 4	Waste Generated in Operations (Solid and Liquid Waste Disposal)	Relevant, calculated
Scope 3	Category 3	Upstream Leased Assets	Not applicable to FCC Construcción
Scope 3	Category 4	Processing of Sold Products	Not applicable to FCC Construcción
Scope 3	Category 5	Use of Sold Products	Not applicable to FCC Construcción
Scope 3	Category 5	Downstream Leased Assets	Not applicable to FCC Construcción
Scope 3	Category 5	End-of-Life Treatment of Sold Products	Not applicable to FCC Construcción
Scope 3	Category 4	Franchises	Not applicable to FCC Construcción
Scope 3	Category 3	Investments	Not applicable to FCC Construcción

Note that based on CO2 Performance Ladder certification, emissions related to employee commuting and business travels will be allocated in Scope 2.

4.1 Types of GHG emissions and calculation method

- Scope 1 / Category 1: Direct emissions and removals
  Includes emissions resulting from the combustion of fuels purchased by FCC Construcción for use on site (both for diesel generators and vehicles) and in the offices.
- Scope 2 / Category 2: Indirect emissions from imported electricity
  Includes emissions from the generation of electricity purchased by the project for offices, site operations, lighting, etc.
- Scope 3 / Category 3: Employee Commuting (In-Itinere Travel):
  This category includes emissions generated by employees traveling between their homes and the A9 BaHo construction site.
- Scope 3 / Category 3: Business Travel:
  Emissions from business-related transportation undertaken by project staff, including travel for meetings, inspections, or external coordination.
- Scope 3 / Category 3: Upstream Transportation:
  This includes emissions generated during the transport of raw materials from suppliers to the construction site.
- Scope 3 / Category 4: Purchased Goods and Services:
  Emissions resulting from the extraction, production, and processing of materials procured for the A9 BaHo project.
- Scope 3 / Category 4: Fuel- and Energy-Related Activities (not included in Scope 1 or 2)
  These emissions come from upstream processes related to fuel and energy production, such as extraction, refining, and transportation.

- Scope 3 / Category 4: Waste Generated in Operations (Solid and Liquid Waste Disposal) Emissions associated with the treatment, disposal, or processing of solid and liquid waste generated by construction activities.

4.2 Scope 3 Analysis

Considering the categories from scope 3 that are relevant and calculated in the project, a more in-detail analysis is carried out to determine which category contributes most to GHG emissions.

Within the different categories assessed, Purchased Goods and Services consistently appears as the category with the highest impact on total Scope 3 emissions. This is mainly due to the embodied emissions associated with the extraction, processing, and manufacturing of the materials and components required for project execution. Tracking these upstream impacts is therefore essential to identify hotspots and opportunities for reduction, particularly through more sustainable procurement decisions and engagement with suppliers.

Annually, the Scope 3 inventory is reviewed to ensure that the boundaries, methodologies, and emission factors remain accurate and aligned with the most recent standards and available data. As part of this annual review, the consumption of materials is examined in detail to understand how procurement patterns and volumes influence overall emissions.

All results derived from the Scope 3 assessment—including annual updates, methodological changes, and category-specific findings—are compiled and communicated every year in the GHG Emissions Report. This ensures transparency, supports continuous improvement, and provides a clear basis for monitoring progress toward emission reduction targets.

4.3 Emissions factor

The emission factors used to calculate the carbon footprint of Scope 1 and Scope 2 emissions for the A9 BaHo project were sourced from emissiefactoren.nl, specifically the dataset published for the year 2025. *Emissiefactoren.nl* is the official Dutch platform that compiles standardized emission factors for fuel combustion, electricity consumption, and other energy carriers, ensuring methodological consistency across organizations.

In alignment with the requirements of the Handbook 3.1 of the CO_2 Performance Ladder, the project applies the most recent annual update of these emission factors, as the platform is revised every year to incorporate new scientific insights, changes in the Dutch energy mix, and improvements in calculation methodologies. By using these annually updated factors, the inventory ensures accuracy, transparency, and compliance with the system requirements established for CO_2 performance reporting.

5. Internal Management

The internal management of the CO_2 management plan is organized across multiple levels to ensure effective oversight and accurate reporting. At the corporate level, responsibilities include updating methodological guides and calculating FCC Construcción S.A. overall greenhouse gas (GHG) emissions.

Within FCC Construcción NL, and the A9 project, Construction Managers are responsible for updating material consumption data, which they then forward to the Cost Control team for monitoring costs and quantities.

The Sustainability team receives this information from Cost Control and uses it to calculate the specific emissions with the correct emissions factors, ensuring that the company's carbon footprint is accurately tracked and managed. Additionally, the sustainability team is responsible for all communications (internal and external) about the GHG emissions of the organization.

The CO_2 Management Board plays a crucial role in coordinating these efforts. At the corporate level, this is carried out through sustainability committees that occurs every six months to review progress and update strategies. At the project level, the Board's role is integrated into Project Management Team (PMT) meetings to align emissions management with overall project goals. Additionally, operational coordination occurs regularly between the Sustainability Manager and the Chief Technical

Officer (CTO) of the A9 project, facilitating timely decision-making and implementation of sustainability actions on the ground.

The organizational chart is uploaded in the VeenIX Sharepoint, in "Published Documents". See Organizational Chart. (version 15.0)

5.1 Management Review

The Management Review is done by the Project Director of the A9 BaHo project. 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.

6. Audits

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.5.3 Deviations and action for implementation

6.1 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.

6.2 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.

REDUCTION

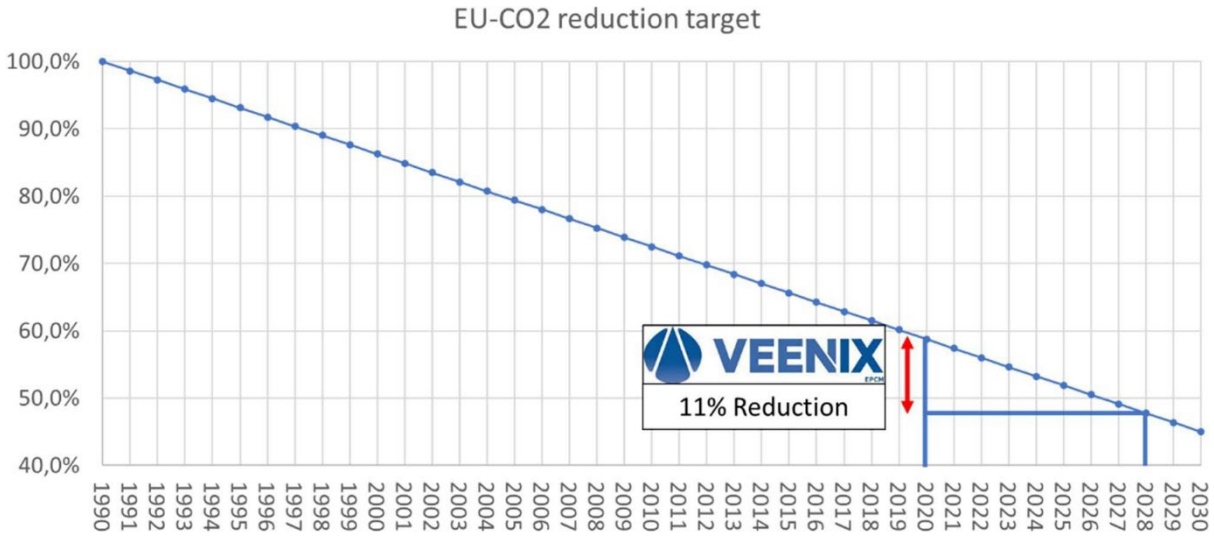
The perspective Reduction of the CO_2 Performance Ladder system focusses on creating opportunities for reduced energy consumption and the CO_2 emissions. Cooperation is encouraged so that the most efficient options for reduction in the value chain are taken on. Additionally, it aims for continuous improvement of the efficiency of measures, in determining and achieving objectives and demonstrating the progress of objectives and measures.

7. Mitigation Plan

Based on our verified emissions inventory and materiality analysis, we have established quantitative reduction targets aligned with our dominant emission sources, including fuel consumption of construction equipment and transport movements (Scope 1), purchased electricity for offices and project locations (Scope 2), and upstream emissions from asphalt, concrete, steel, and subcontracted transport (Scope 3).

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

As part of CO_2 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.



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 CO_2 emissions. Therefore, our understanding of 'ambitious' CO_2 emissions reduction during the lifetime of the project is also set at 11%.

7.2 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 CO_2 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.

7.3 Reduction actions

To achieve its reduction targets, the organization systematically analyzes its emission flows and evaluates the technical and organizational potential of reduction measures to ensure effective and measurable progress toward its objectives. This analysis forms the basis for selecting and implementing targeted actions within Scope 1, Scope 2, and Scope 3 emissions.

The company's carbon footprint not only quantifies total CO_2 emissions but also identifies and calculates the emission reductions achieved through implemented measures at project level. The main reduction actions are structured per scope as follows:

Scope 1

- Replacement of diesel-powered equipment with electrically powered alternatives when technically feasible.

Scope 2

- Procurement of electricity with certified renewable origin (Guarantees of Origin).

Scope 3

- Reduction of embodied emissions through the reuse of construction materials.
- Reuse of excavated soil within the project boundaries, avoiding transport and disposal at landfill sites.

Additional reduction measures implemented within projects are documented and registered in the SKAO Measure List, which is reviewed and updated annually. Furthermore, FCC Construcción NL operates under the broader Climate Change Strategy of FCC Construcción S.A., which establishes short-, medium-, and long-term greenhouse gas reduction targets and defines overarching organizational objectives for the management and continuous reduction of company-wide emissions.

The status of the project regarding the reduction emissions is monitored and communicated through the **Factsheets**.

TRANSPARENCY
8. Communication Management

The communication objectives are being explained as they are different for internal and external communication efforts.

Internally, the aim is to secure employee engagement and understanding of our carbon reduction goals, energy policy, and individual contribution opportunities. The objective is to foster awareness, instigate behavioural modifications, promote collaboration, ensure transparency and consistency, and cultivate motivation and active engagement among our workforces.

Externally, it seeks to demonstrate the commitment to sustainability. The goal for external communication entails fostering transparency and accountability, enhancing our positive image, fostering collaborations aimed at further reduction and innovation, and assuming a pioneering role within the market landscape.

7.1 Stakeholder analysis

The **internal stakeholders** target group of FCC Construcción S.A. (NL) can be segmented into three distinct groups: the executive board, the management team, and the general staff. The general staff can be further categorized based on their work location: Those situated in office environments, those situated at construction sites, and those engaged in travelling service and maintenance roles.

Regarding the **external stakeholders**, they can be group into the following categories:

Government agencies: Local, regional, and national governments all have a significant interest in CO_2 reduction. This focus is driven by both climate change objectives and regulatory frameworks established to promote environmental sustainability. Government agencies relevant to the project can be found in the list below:

- Rijkswaterstaat (client)
- Ministry of Infrastructure and Water Management (policymaker)
- Ministry of Economic Affairs
- ProRail
- Regional water authorities (Amstel, Gooi en Vecht)
- VROM
- Province of Noord-Holland
- Municipalities Amsterdam, Diemen, Ouder-Amstel, Amstelveen
- Law enforcement
- Fire brigade

Community: Residents living near the construction project have an interest in CO_2 reduction due to potential impacts on air quality, health, and the overall liveability of the area.

Construction companies and contractors: Entities working with FCC Construcción NL within the project, such as other contractors, engineering and technical consultants, etc. FCC Construcción is part of the EIC (European International Contractors) organisation.

Suppliers of construction materials: Companies supplying construction materials.

Investment firms and financial institutions

Specific – NGO: sector wide initiative aligned with governmental and NGO -supported circular economy Consortiums “Ligger2.0” and “Closing the Loop”.

7.2 Internal communication

The internal communication must ensure employees understand:

- The energy and CO_2 reduction policy.
- The current CO_2 emissions, trends, and developments.
- Reduction targets and progress toward them.

The plan towards achieving transparency inside the organization considers the following actions:

	Means and Media	Frequency	Target group
1	Project ESG Team Work Meeting	Weekly	Project team
2	Project Management Team Meeting	Twice per year	Management team
3	Town Hall meetings	3 times / year	All
4	FCC Construcción S.A. (NL) website	Twice a year	Staff (office, construction sites & traveling service and maintenance roles)
5	CO2 Board meeting	9 times / year	Executives
6	Energy and CO2 Reporting	Half year/ year	All
7	Factsheets	Twice per year	All
8	FCC Construcción "Boletín mensual"	Every month	FCC Construcción staff

7.3 External communication

Depending on the target group, different resources and media are used. For external communication on the following subjects:

- Energy policy
- Energy reduction targets
- CO_2 reduction targets
- Reduction measures and progress
- Trends within company.

To reach this level of external communication we propose the following means and media in the table below. Throughout these means and media all topics as mentioned above will be discussed.

	Means and Media	Frequency
1	FCC Construcción & SKAO website https://www.fccco.com/web/paises-bajos	Twice per year
2	Public news, press & journal releases https://www.fccco.com/web/paises-bajos	Annually
3	Corporate sustainability report FCC Construcción S.A. • GHG Emissions Report • Sustainability Report • Environmental Report	Annually
4	Communication with workgroup	Ad hoc
5	Active participation in and initiation of working group	Ad hoc

PARTICIPATION

9. Participation

The purpose of participation is to reduce CO_2 emissions through active cooperation with internal teams, external partners, industry groups, and project stakeholders. Participation supports continuous improvement of our CO_2 management system and accelerates the implementation of best practices.

9.1 Chain Initiatives

Through participation, we demonstrate our commitment to investing in collaboration, knowledge sharing, and leveraging externally developed expertise whenever possible. We continuously achieve improvement in selecting valuable initiatives and applying knowledge within the organization.

We leverage externally developed knowledge by examining CO2 reduction initiatives that are linked to the largest energy flows in our project. We reviewed sector-wide initiatives, examined peer transportation initiatives, and reviewed initiatives of our A-suppliers. The research regarding the initiatives of the A-suppliers was conducted by looking at which suppliers are known to the SKAO because of their CO2 performance ladder certificate, several documents on different types of initiatives were found. Finally, the list of initiatives was assessed against FCC's most material emission streams to determine which initiatives are relevant to the company.

Development projects:

- Ground
  - EPS recycling
- Concrete
  - Pilot Project Concrete (Kijlstra and Renewi)
  - Re-use Beams (SBIR, RWS, province of North Holland)
  - Application of recycled sand in structural concrete (Renewi and Heidelberg)
- Steel
  - Re-use Guardrails (Heijmans)

Sector-wide program:

- Concrete
  - Re-use Beams (SBIR, RWS, province of North Holland)

The initiatives are described in ***VeenIX Good Practices catalogue***, which contains all details of the sustainable practices done in the project with the quantification of the CO_2 reduction, measured annually.

10. Implementation 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	*Overall Project planning*
Assigning CO_2 Core Team (CT) 2022	Design of CT (key functions/roles in CO_2 management system) Representatives: PMT	*Sustainability Management Plan* *PMT Meetings*
Project CO_2 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	*Draft emission inventory (semi-annual updates)*
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	*Presentation (handout)*

CO_2 PL procedure (as part of HSE Manual NL)
 	
2022
	Setting up an CO_2 PL Management Plan
	
	Containing among other things:
	• Organizational boundaries
	• CO_2PL-organization structure (Core Team, key functions in CO2PL Management Plan)
	• CO_2/Energy Policy
	• Context Analysis (stakeholder analysis, risks and opportunities)
	• Communication Plan (internal external), e.g. 6 monthly progression reports on internet
	• Working instructions:
	  ○ Emission inventory (data gathering, emission calculation)
	  ○ Scope 3 chain analysis
	  ○ Internal energy/CO_2 audits
	  ○ ….
		CO_2 PL procedure (based on ISO50001, ISO14061 and HLS ISO14001)

Chain Analysis scope 3 emissions 2022	Together with CT conduct Chain Analysis team scope 3 to supplement emissions of activities the FCC Veenix contractors (upstream and downstream). 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). Selection of progressive contractors in order to investigate and realize energy and CO_2 reductions during project in design, realization and later on maintenance phase). This will also be the sector initiative. Detailed study of 1 or 2 relevant (significant) scope 3 emissions and reduction possibilities (external expertise comment).	*Chain Analysis with commentary*

	Invite external expert to review the stud(y)(ies) and provide with comments for areas of concern.	
CO2 Reduction Plan 2022	Set up Reduction Plan with CT: quantitative reduction measures (based on significant scope 1,2 and 3 emissions and "list of measures" of SKAO) In addition the Reduction Plan contains commitment to a government or NGO CO_2 emission reduction program.	*Draft CO_2 Reduction Plan*
Internal audit February 2023	Internal system audit for components up to level 5	*Internal* audit program system audit *Internal audit report* *Self-evaluation list*
Management Review 2023	CT Meeting Setup agenda and report format Review of MR Inviting Certification Body for external audit and CO_2 PL Level 3/4/5 Certificate	*Management Review Report*
6 monthly CO2 Footprint and progression reports 2023 April And semi-annually following years	Draft reports for internal and external communication	*Draft Carbon Footprint Report (ISO14064)* *Internet publications*
External audit 16 March 2023	CO2 Manager, support during external audit by Certifying Body	*PM*
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.	
External audit **2025**	Integral update of the documentation of the CO2 PL management system making it more efficient and clearer.	

Aftercare	Depending on results external audit and additional actions/wishes VeenIX	*PM*
Maintaining CO_2 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: • 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	*PM*

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	Requirement title	Requirement description
AFG-2492	CO_2 ambitie niveau	Opdrachtnemer dient invulling te geven aan een CO2-reductie op CO2-ambitienuveau 5 zoals in bijlage 7.2 A van de aanbestedingsleidraad is omschreven.
ME_03026	Naleven CO2-ambitieniveau	De Opdrachtnemer dient jaarlijks aan te tonen dat ten minste aan het in Bijlage 8 (Kwalitatief deel inschrijving) vastgelegde CO2-Ambitieniveau is voldaan, door: (a) een CO2-Bewust certificaat te overleggen dat past bij het aangeboden CO2-Ambitieniveau, of (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]. 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. 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. 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.