



**CARBON
FOOTPRINT
REPORT**

2020



elecnor

THIS IS ELECNOR.
OUR PURPOSE,
OUR REASON FOR
EXISTING

CARBON
FOOTPRINT

Methodology
used to make
the calculation

Definition of
the limits of the
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Operational limit

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Elecnor's carbon
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Avoided
emissions

Comparison between
2020 and 2019
of scopes 1 and 2

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THIS IS ELECNOR. OUR PURPOSE, OUR REASON FOR EXISTING

We generate change and well-being: we take infrastructures, energy and services to territories all over the world so that they can develop their potential.

We place engineering and technology at the service of people's well-being.

With a presence in over 50 countries, Elecnor is a Spanish corporation which fuels its purpose with a business model based on people and which believes in creating shared values and sustainability.

A business model that is developed through two key businesses which mutually complement and strengthen each other: Infrastructures and Concessions.

Efficiency, diversification and strength are the Elecnor Group's sources of growth and expansion.



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Two businesses, one single Group

GENERATION OF SHARED VALUE AND SUSTAINABILITY

Infrastructures:

realisation of projects in engineering, construction and services, with particular activity in the sectors of electricity, power generation, gas, telecommunications and systems, railways, maintenance, installations, construction, water, environment and space.



Infrastructure business

Development and
implementation of
projects and services

Profitable growth and
international expansion

GENERATES

Concessions business

Promotion, external financing,
construction and management
of energy assets

Net cash generator and
generated business

STRENGTHENS



Concessions:

promotion, external financing, construction, investment and management of energy assets.

Growth levers

Efficiency, diversification and robustness

Differential base

People and values

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The SDGs' ally

The Elecnor Group is one of the main agents in the development and progress of people and their surroundings. Conscious of the contribution of its activities, its objective is to maximise the positive impacts on society and the environment and minimise the negative ones, by means of responsible, ethical and transparent behaviour.

Projects involving infrastructures, renewable energy, water or the environment provide solutions to certain challenges in the present and future, such as climate change, reducing inequality and the energy gap, among others.

This report on the Elecnor Group's carbon footprint reflects the contribution of the group to **SDG 13, Climate Action**. The company fights climate change by calculating its carbon footprint, establishing goals to reduce emissions and implementing its Climate Change Strategy.



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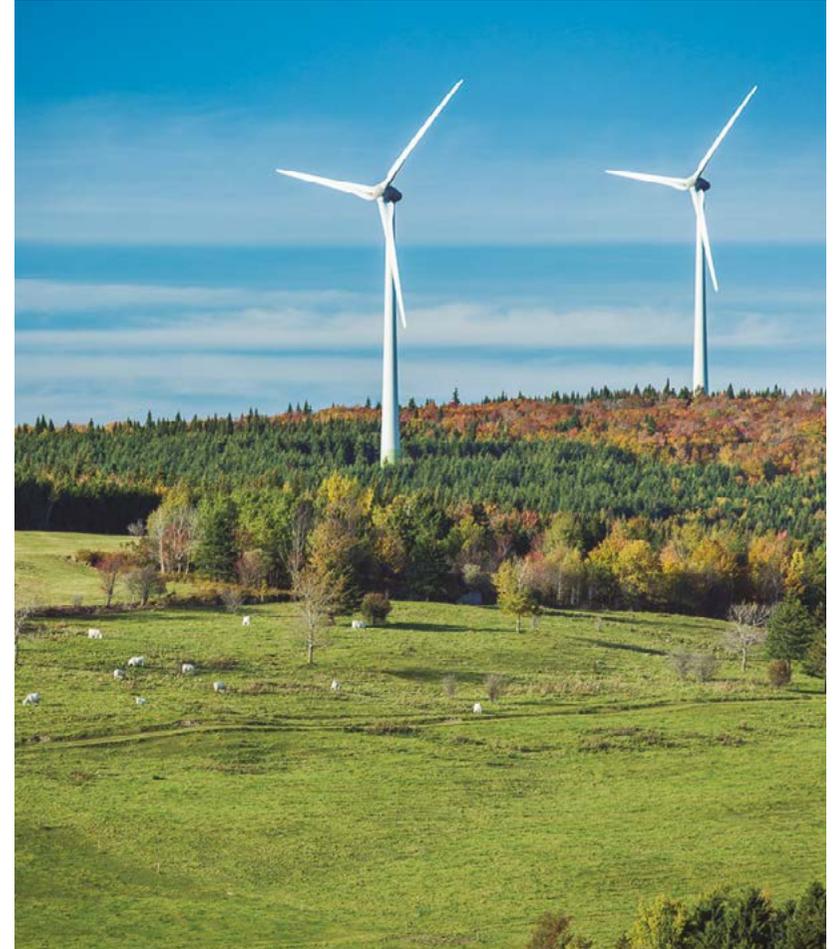
Methodology used to make the calculation

There are currently several internationally recognised methodologies and standards used to calculate a carbon footprint, depending on the focus, scope and approach. Elecnor has chosen the ISO 14064-1 standard to create the company's carbon footprint, as it believes this is most internationally recognised standard for the calculation

of an organisation's carbon footprint. Furthermore, this methodology is based on the following five principles: relevance, completeness, consistency, transparency and accuracy.

Definition of the limits of the carbon footprint

The first step in the development of the carbon footprint is the definition of the organisational



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limits, which consists in determining the profile of the company to be analysed, defined in the Corporate Accounting and Reporting Standard. By setting organisational limits, a company selects an approach in order to consolidate its Greenhouse Gases (GHG) emissions. Said another way, it determines the business units and operations that make up the company.

For the calculation of the Elecnor Group's carbon footprint, a focus on control via operational control has been chosen.

The organisational limit in Elecnor's study, is defined as a group of

facilities with production processes that are mobile (works) and stationary (plants), as well as offices and warehouses.

Operational limit

Based on the operational control, the organisational limits are determined by classifying the sources of emission under 3 possible scopes of study.

According to the GHG Protocol, the operational limit defines the scope of direct and indirect emissions for operations within the organisational limit set by the company. Organisations have to account for and report scopes 1 and 2 separately on a mandatory basis, with the accounting of scope 3 emissions being optional, although recommended.

However, the new update of the ISO 14064 standard establishes the need to carry out a prior analysis of all the emissions belonging to scope 3 so that the most significant ones can be studied and included.



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When it comes to calculating the carbon footprint, the different sources of emissions must be taken into account. These will be defined under scope 1, 2 or 3, depending on how the organisational limits are defined.

In calculating Elecnor's Carbon Footprint, the following scope 1 direct



emissions, scope 2 indirect emissions and scope 3 other indirect emissions have been quantified.

To identify significant scope 3 sources of emissions, the recommendations that have been followed are those set out in Scope 3 Calculation Guidance, a companion document to the GHG Protocol standard which sets out the main emission sources within this scope in terms of quantity, influence in terms of reduction and potential relevance for future regulations. This guide sets out the main sources of emissions in this scope. According

Scope 1 emissions (direct emissions): emissions that are the result of activities controlled by the organisation. Examples of processes that can produce them:

- Combustion in stationary sources
- Physical or chemical processes
- Combustion in mobile sources
- Fugitive emissions resulting from intentional or unintentional release, such as from refrigerants used in equipment for air conditioning and cooling

Scope 2 emissions (indirect emissions): emissions produced by the organisation by using electricity, heat or steam, acquired from outside the company.

Scope 3 emissions (other indirect emissions): emissions from the organisation's products and services. They are induced by the company's activities but occur in sources that are neither owned nor controlled by the company.

to the volume that their emissions may have, the influence that they may have in terms of reduction or the importance that they may have regarding future

regulations. Additionally, it has been corroborated that the categories analysed are in accordance with the classification in the ISO 14064:2019 standard.

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RESULTS: CARBON FOOTPRINT 2020

This section will present the results of the carbon footprint of the Elecnor organisation, analysed in different ways.

Elecnor's carbon footprint

Elecnor's carbon footprint in 2020 was 101,328 tonnes of CO₂e.

Of the total emissions, 53% were scope 1 emissions, that is, direct emissions associated with fuel consumption and refrigerant gases. Scope 2 indirect emissions (consumption of electricity) accounted for less than 3% of the total



footprint. The rest of the emissions in the footprint belonged to scope 3 (44%).

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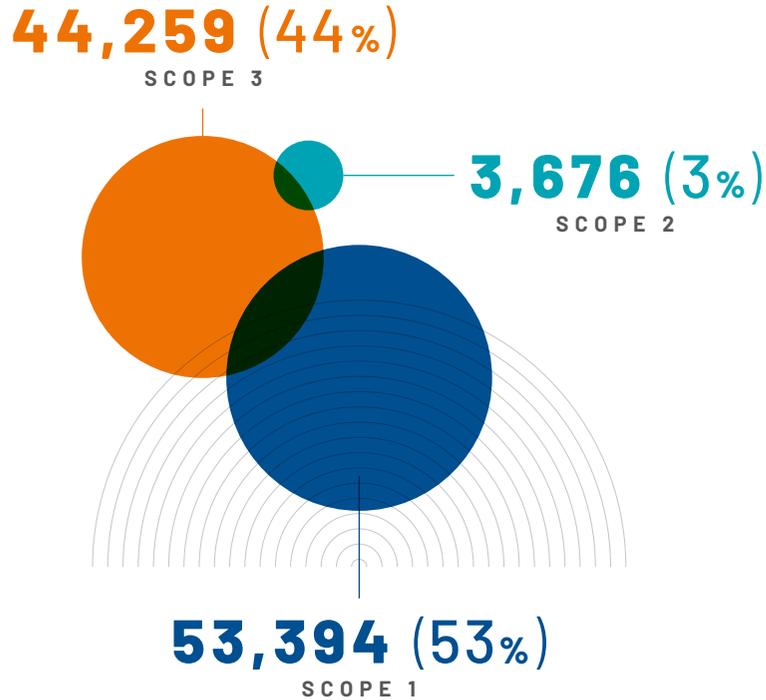
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Contribution of emissions by scope to the total carbon footprint

(t CO₂ equivalent)



Scope 1 emissions are distributed by gases as follows:

Tonnes of CO₂e of CO₂: 52,475.84 / Tonnes of CO₂e of CH₄: 89.94 / Tonnes of CO₂e of N₂O: 827.80

Emissions by source type and scope

Scope	Source	Emissions (t CO ₂ e)
Scope 1	Stationary and mobile combustion	53,394
Scope 2	Electricity consumption	3,676
Scope 3	Suppliers and Outsourcers	34,922
	Business travel (including hotel stays)	4,329
	Commuting travel (including homeworking)	3,806
	Waste management	1,117
	Consumables (water and paper)	84
Total		101,328

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Contribution of emissions by source to the total carbon footprint

(t CO₂ equivalent)

53,394

(53%)

84

(0%)

3,676

(4%)

34,922

(34%)

1,117

(1%)

3,806

(4%)

4,329

(4%)

■ Stationary and mobile combustion
■ Electricity consumption

■ Suppliers and Outsourcers
■ Consumables (water and paper)

■ Business travel (including hotel stays)
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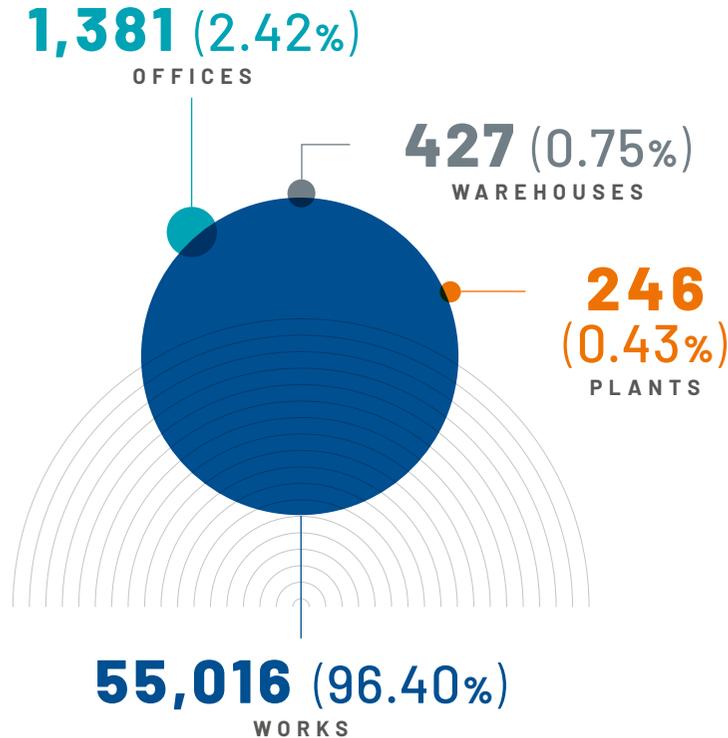
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If we analyse the scope 1 and 2 emissions according to the type of facility where they have been generated, the contribution of works stands out, at over 96% of the total. They are followed by offices, which generate 2% of emissions. Representing a smaller proportion are plants (factories/farms) and permanent warehouses, accounting for just over 1% between them.

The following graph shows the distribution of the total scope 1 and 2 emissions by type of facility, differentiating between 4 categories.

— Contribution of scope 1 and 2 emissions
by type of facility to the total carbon footprint

(t CO₂ equivalent)



As for scope 3 emissions, the emissions generated by suppliers and outsourcers contribute the most with 79% of the total, followed by business travel with 10% and commuting travel and homeworking with 9%. Emissions from consumables and waste generated in the facilities account for only 3% of the total emissions.

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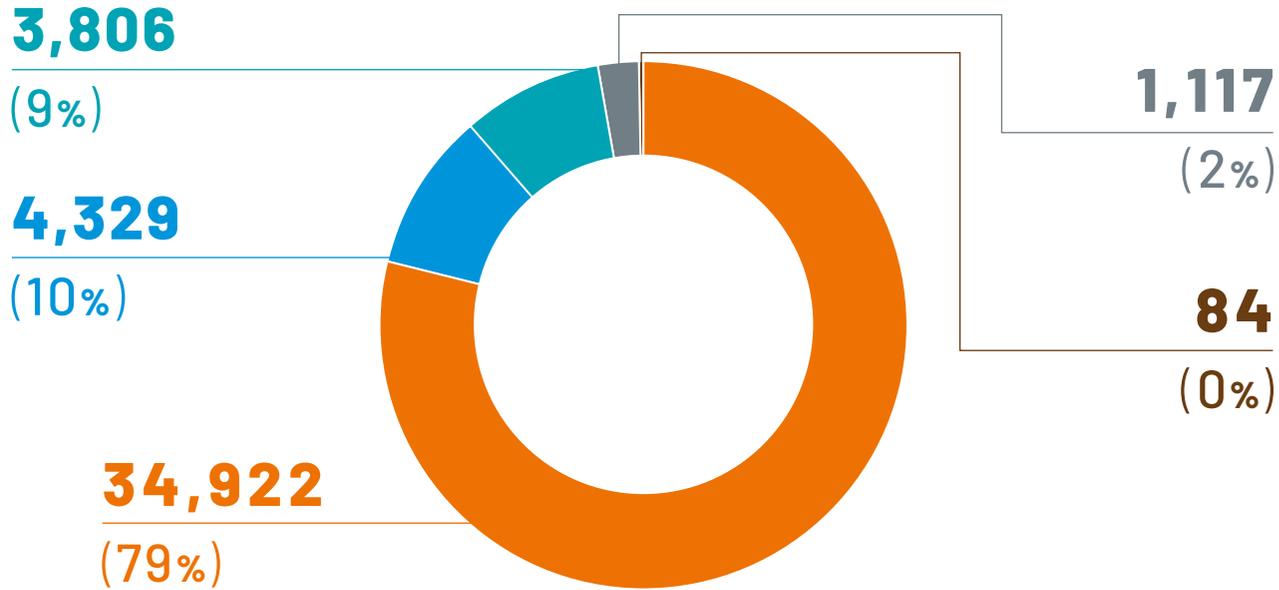
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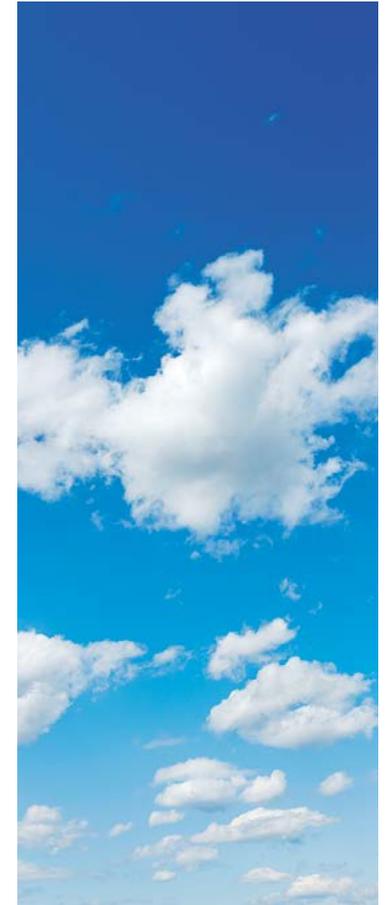
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Contribution by each source to scope 3 emissions

(t CO₂ equivalent)



- Suppliers and Outsourcers
- Business travel (including hotel stays)
- Commuting travel (including homeworking)
- Waste Management
- Consumables (water and paper)



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The following table shows the contribution by each organisation in relation to the total scope 1 and 2 emissions generated by Elecnor.

The organisations that contribute the greatest amount to Elecnor's total emissions are Elecnor

do Brasil, Central Region Management, Southern Region Management, North-eastern Region Management and Sub-directorate General for Energy. The sum of the contributions from these five organisations account for 77% of the total emissions.



**Contribution by each organisation
to the total carbon footprint**

Organisation	Scope 1 (t CO ₂ e)	Scope 2 (t CO ₂ e)	% of the total
Elecnor do Brasil	15,183	231	27.04%
Central Region Management	12,558	642	23.15%
Southern Region Management	5,535	163	9.99%
North-eastern Region Management	4,998	232	9.18%
SDG Energy	3,089	1,368	7.77%
Eastern Region Management	3,934	106	7.09%
Audeca	3,155	236	5.95%
SDG Major Networks	2,826	274	5.38%
Elecnor Chile	1,484	41	2.67%
SDG Engineering	154	215	0.65%
Jomar	260	9	0.47%
Enerfin	90	71	0.28%
Ehisa	128	18	0.26%
Corporate Offices	0	55	0.10%
International Development	0	13	0.02%
Atersa	0	3	0.01%

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Avoided emissions

The GHG emissions that were avoided in 2020 were due to the initiatives to sent 12,685,735 t of waste to recycling sites and the generation of renewable energy by Enerfín, which in 2020 reached 2,421,100 MWh.

The following table shows the emissions of GHG that were avoided owing to the two previously-mentioned initiatives.

In both cases, the equivalence in t CO₂e has been achieved by comparing the avoided emissions with a business-as-usual scenario, in other words, what the associated emissions would have been if the waste had



Avoided emissions

Initiatives	Avoided emissions (t CO ₂ e)
Waste management at recycling sites	9,859
Renewable energy generation	311,631
Total	321,480

not been managed at a recycling site or the energy generated had not been renewable.

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Comparison between 2020 and 2019 of scopes 1 and 2

In Elecnor's internal protocol for the calculation of GHG emissions, the control and monitoring system is defined as the comparison of the carbon footprint obtained in a specific year with the emissions calculated for the previous year.

In this way, from the data on activity in 2020 and 2019, it is intended to establish a comparison of the emissions of GHG generated by Elecnor in both years, with the aim of being able to analyse the evolution of the organisation's carbon footprint over time.

	2020	2019	Variation
Total emissions scopes 1 and 2 (kg CO ₂ e)	57,069,806	50,307,715	13%
No. hours worked	30,723,020	27,819,881	10%
Ratio (kg CO ₂ e/hour)	1.85	1.81	3%



Elecnor's carbon footprint in 2020, as far as scopes 1 and 2 are concerned, was 57,070 tonnes of CO₂e, with the ratio between the emissions generated and the number of hours worked being 1.85 kg CO₂e/hour. It should be pointed out that the ratio of emissions generated per hour worked has stayed at a similar level in relation to 2019. However, if we compare these data with the base year 2014, the ratio shows a clear improvement, with a fall of 24% (2.4 kg CO₂e/hour in 2014 and 1.85 kg CO₂e/hour in 2020).

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Additionally, it can be seen that the ratio shows a downward trend in relation to the base year 2014. For 2020, the carbon footprint has been reduced by 24% in relative terms regarding the base year.

Variation ratio kg CO₂e/hours worked
2014-2020

	Elecnor's footprint (t CO ₂ e)	Hours worked	Elecnor ratio (kg CO ₂ e/hr)	Evolution in relation to previous year	Evolution in relation to base year 2014
2020	57,070	30,723,020	1.85	3%	-24%
2019	50,308	27,819,881	1.8	-4%	-26%
2018	49,771	26,472,538	1.9	-2%	-23%
2017	54,498	28,341,988	1.9	-5%	-21%
2016	46,250	22,894,701	2.0	-6%	-17%
2015	44,665	20,826,530	2.1	-12%	-12%
2014	46,067	18,912,402	2.4		



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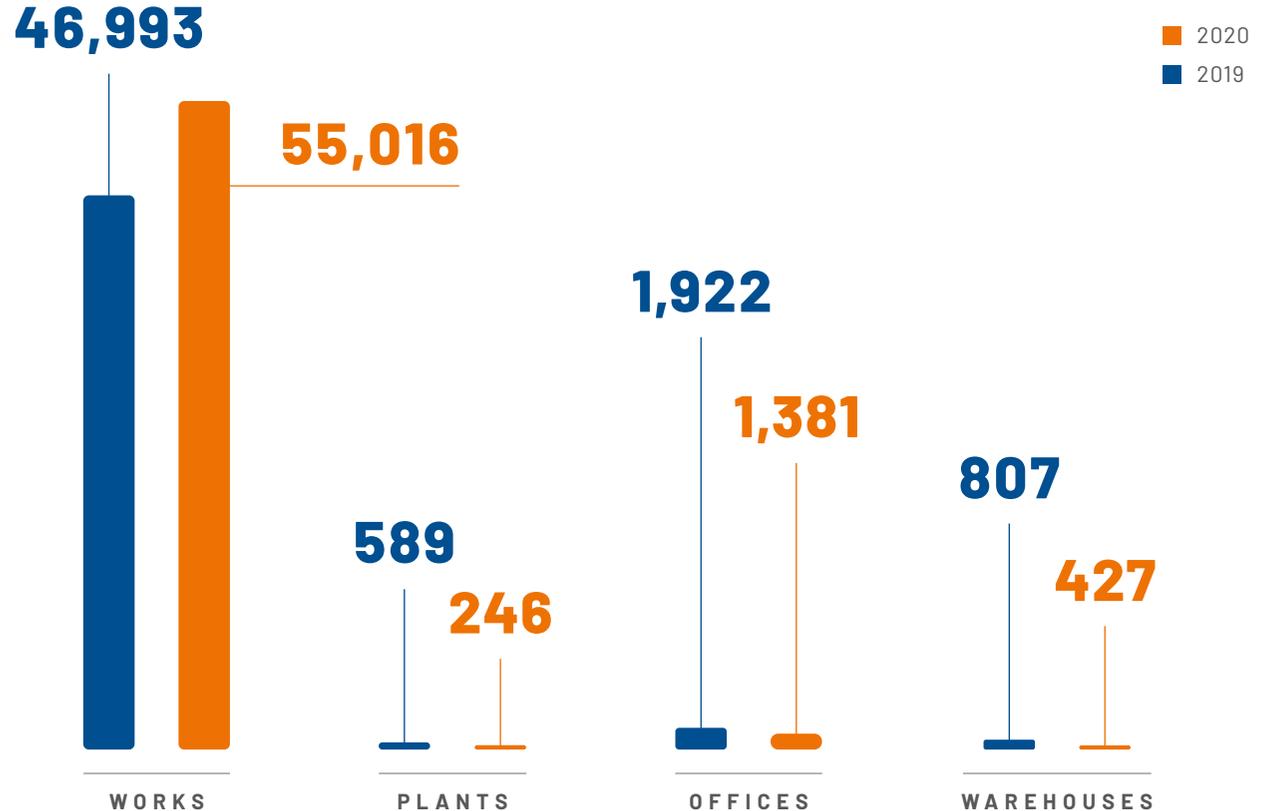
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On performing an analysis of the evolution of Elecnor's emissions by type of facility, it can be seen that the contributions in absolute values for each one are very similar to the previous year. Emissions associated with offices, plants and warehouses are down by 30%, 58% and 47% respectively, while those from works are up by 17%.



**Comparison of the carbon footprint
by type of facility (Scopes 1 and 2)**

(t CO₂ equivalent)



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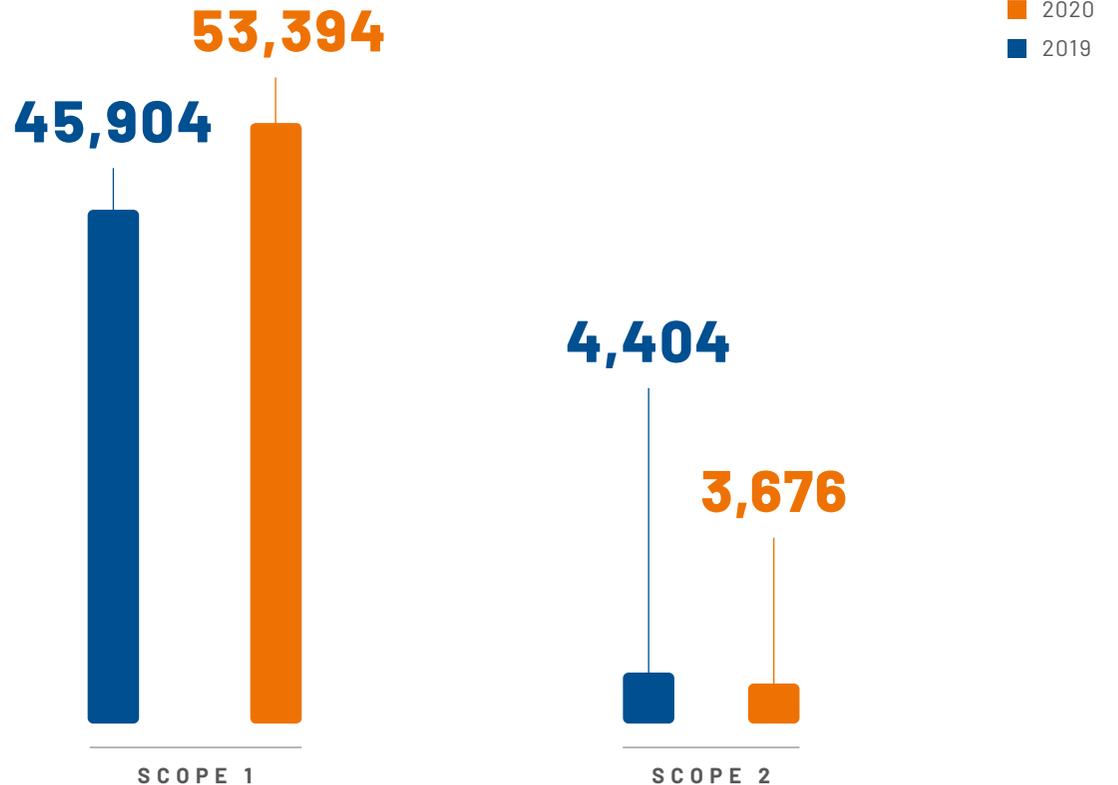
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Finally, if the evolution of Elecnor's emissions by type of scope is analysed, it can be seen how the emissions associated to electricity consumption (scope 2) have undergone a decrease of almost 18%, while scope 1 emissions have increased by almost 16%.

**Comparison of the carbon footprint
by type of scope**

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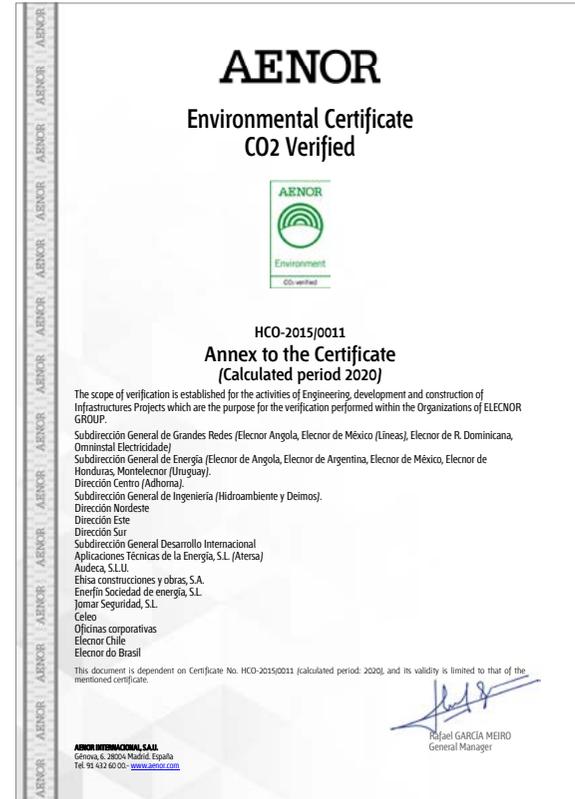
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