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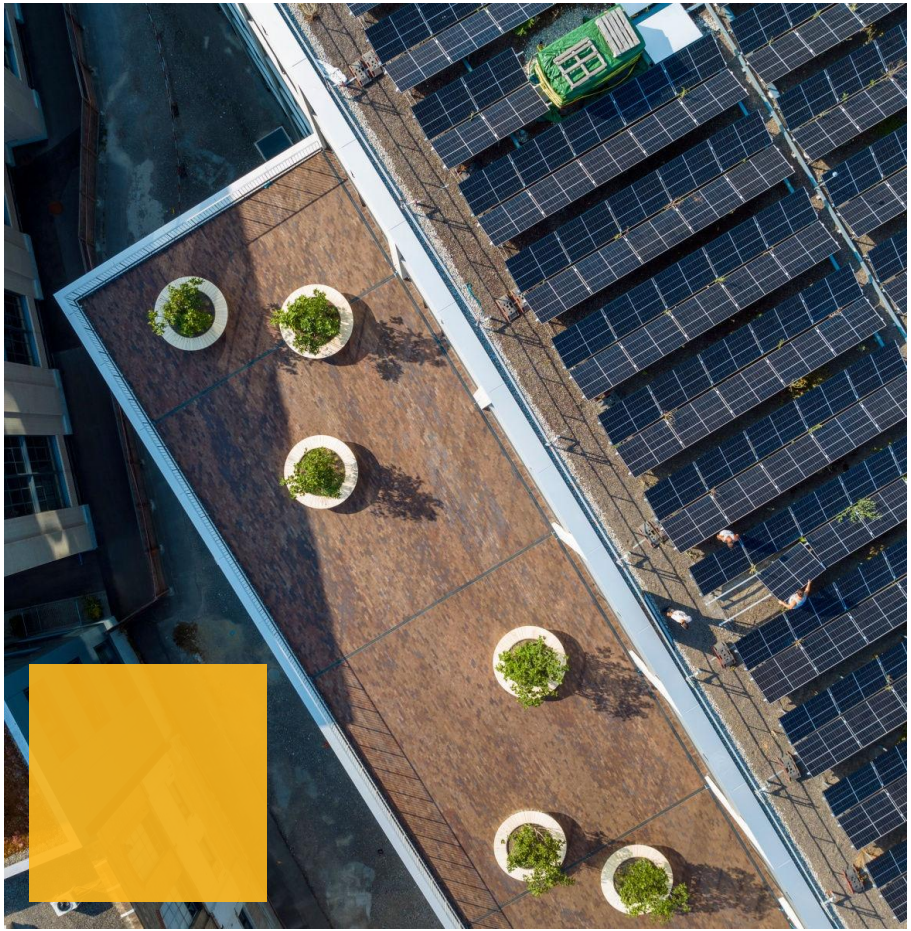


SUSTAINABILITY STRATEGY 2030

Goals, KPIs & Measures – 4. March 2026

INTRODUCTION

- Implenia's sustainability goals are based on a comprehensive **Double Materiality Assessment**
- The goals were developed through a **multi-stage process** that included **peer benchmarking**, **internal expert assessments**, and **individual consultations with senior management**
- **Legal requirements** as well as the expectations of **external stakeholders** were systematically taken into account.
- The **eight defined focus topics** are aligned with **the ESG dimensions of Environment, Social,** and **Governance**.
- Each objective is supported by a clear impact focus, realistic yet ambitious KPIs, and concrete measures.



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SUSTAINABILITY STRATEGY 2030

8 MATERIAL GOALS LINKED TO ESG

1 Decarbonization



2 Sustainable Construction & Circular Economy



3 Environmental Protection



4 Health & Safety



5 Fair & Equal Opportunities



6 Engagement & Development



7 Responsibility & Partnerships



8 Sustainable Finance

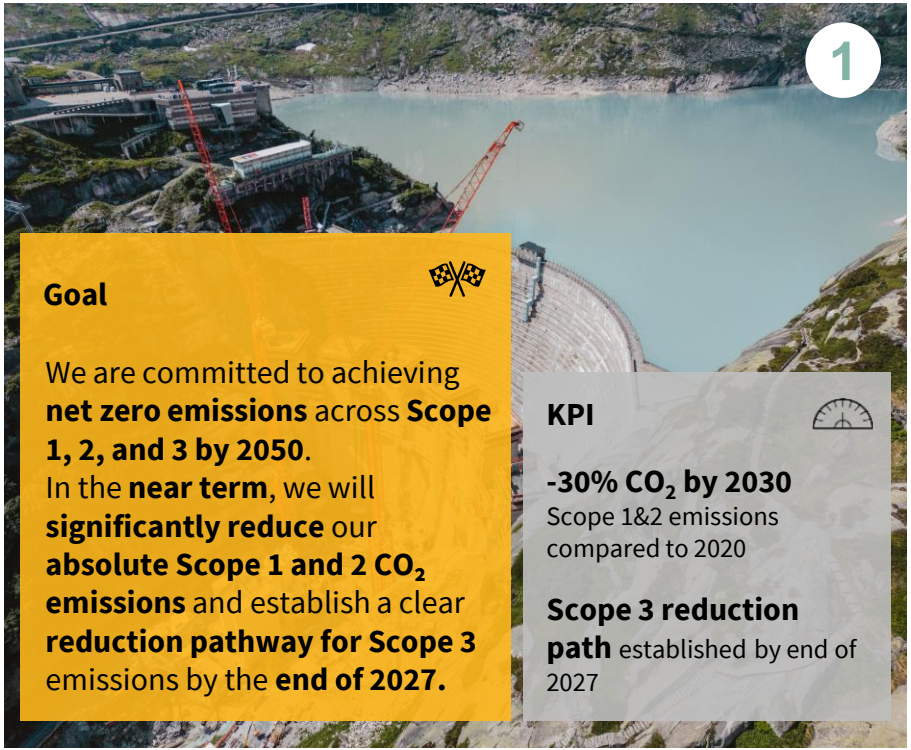


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Environment Social Governance

SUSTAINABILITY GOALS 2030

DECARBONISATION



Examples for Measures

- **100% renewable electricity:** Purchasing exclusively renewable electricity for all locations and construction sites to significantly reduce the electricity-based carbon footprint
- **Electrification of the vehicle fleet:** Converting conventionally powered construction vehicles, machinery and vehicle fleets to electric vehicles to replace diesel and other fossil fuels
- **Use of low-carbon fuels:** Where electrification is not (yet) technically or economically feasible, use of biofuels or other low-carbon fuels as a transitional solution, e.g. HVO diesel, biogas, synthetic e-fuels or renewable hydrogen
- **Low-emission logistics:** Shifting transport to low-carbon modes (e.g. rail or ship) and optimising logistics to reduce transport emissions
- **Energy efficiency:** Continuously increasing energy efficiency by monitoring consumption, optimising processes and implementing energy-saving measures on construction sites, in yards, in production facilities and in office buildings

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SUSTAINABLE CONSTRUCTION & CIRCULAR ECONOMY



Examples for Measures

- **Standard for sustainable projects:** Further development and implementation of our company-wide standard for sustainable and circular solutions. This ensures that sustainability, reuse, recycling and thus resource conservation are systematically considered in planning and execution.
- **Certifications:** Certification of development projects and construction sites according to recognised sustainability labels (e.g. SNBS, DGNB). Implenia strives for the highest certification levels to demonstrate best practice in sustainable construction.
- **Material efficiency and recycling:** Focus on efficient use of materials – especially concrete and steel – and promotion of material reuse and recycling (e.g. recycled concrete) in projects. This avoids waste and reduces the need for primary raw materials.
- **Training on the circular economy:** Providing training for employees on circular construction and demolition. Through knowledge transfer, Implenia ensures that all project participants understand and apply the principles of the circular economy.
- **Transparency in material flows:** Establish a standardized methodology for systematic recording of material and waste quantities in projects and cross-project benchmarking. This allows progress to be measured and further optimisation potential in waste prevention to be identified.

*Large-scale projects that are highly relevant according to the internal value assurance process (category 1&2 projects)

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SUSTAINABILITY GOALS 2030

ENVIRONMENTAL PROTECTION



Examples for Measures

- **Standardised environmental concepts:** Development and application of uniform environmental concepts for construction projects. These concepts specify measures for soil and water protection, noise reduction, air pollution control, waste disposal and energy conservation. They ensure that all projects meet clear environmental requirements.
- **Inspections and emergency plans:** Regular environmental inspections on construction sites and the development of project-specific emergency plans on site. This enables potential risks to be identified at an early stage and environmental damage (e.g. due to incidents) to be proactively prevented or limited.
- **Training and awareness raising:** Continuous environmental training for employees. Implenia's environmental experts support the construction site teams in implementing environmental measures and deepening their knowledge of environmental protection.
- **Integrated environmental management:** Expansion of the environmental management system (ISO 14001) with clearly defined roles and responsibilities. Coordinated approach to ISO 14001 certification of all relevant business units. This ensures that a uniformly high standard of environmental management applies across all countries and divisions and that continuous improvement is pursued.

*Large-scale projects that are highly relevant according to the internal value assurance process (category 1&2 projects)

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HEALTH & SAFETY



*Fatal injury, or injury with permanent damage (category 1 or 2 incidents)

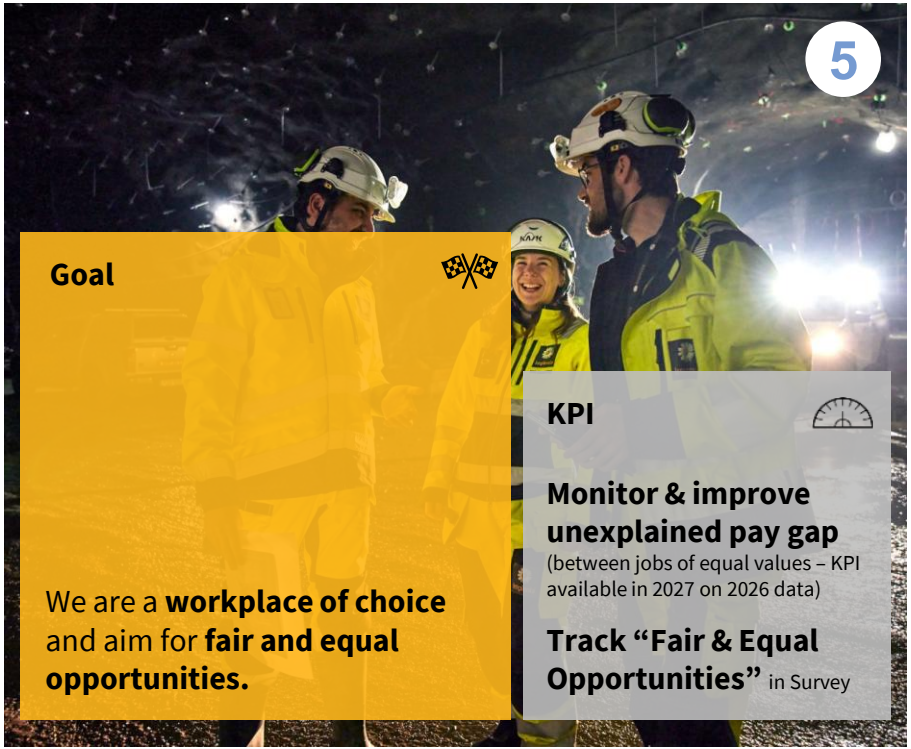
Examples for Measures

- **Safety Leadership Training:** Targeted safety training for leaders – from top management to operational leaders (e.g. foremen and site managers). The training strengthens safety culture by positioning safety as a core leadership responsibility and an integral part of daily decision-making, enabling leaders to recognize risks early and act proactively.
- **Root cause analysis:** Systematic analysis of incidents to understand their underlying causes. Findings are documented and used to define effective corrective and preventive measures.
- **Safety leadership visits:** Regular, documented site visits by managers to actively engage with teams on safety, gain first-hand insight into working conditions, and discuss risks, safe working practices and dilemmas. These visits are a visible expression of management commitment and genuine care for the health and safety of employees and partners. They also provide an open channel for employees to raise concerns directly with management.
- **Health promotion and wellbeing**: Health briefings and campaigns (e.g. on ergonomics, noise protection or mental health), healthy working conditions (such as high-quality protective equipment and ergonomic workplaces) and access to an external emergency hotline for employees and their families. A dedicated Health & Wellbeing Index, based on employee surveys, is used to monitor progress over time.

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FAIR & EQUAL OPPORTUNITIES



Examples for Measures

- **Transparent wage structure:** Professionalisation and harmonisation of processes for equal pay. Implenia develops systems to make remuneration structures transparent and fair, e.g. through regular wage analyses and remuneration guidelines that rule out discrimination.
- **Reducing the pay gap:** Defining a basis for reducing unexplained pay differences. Based on detailed analyses, a plan is developed to systematically close any unjustified pay gaps.
- **Living wages:** Certification as an employer offering living wages. Implenia wants to ensure that the wages of all employees in all countries enable them to earn a decent living and will have this verified externally.
- **Measuring employee satisfaction:** Regular employee surveys on motivation, satisfaction and identification with Implenia. The results are analysed and lead to concrete improvement measures (e.g. in working conditions).

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ENGAGEMENT & DEVELOPMENT



* e.g. a goal in the area of sustainability or one related to a company value

Examples for Measures

- **Succession planning and talent development:** Systematic succession planning for key positions and talent development programmes. Promising employees are identified and given targeted support to open career paths within the company.
- **Training and further education:** Further development of training and education opportunities for employees and managers to promote a culture of lifelong learning.
- **Measuring employee engagement:** Regular employee surveys on professional engagement. The results are analysed and lead to concrete improvement measures (e.g. in communication or development opportunities).
- **Intensifying employee appraisals:** Increased use of performance reviews and feedback sessions between employees and managers. Managers are encouraged to give and seek feedback frequently and constructively. This creates an open dialogue and employees receive clear feedback and appreciation.

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RESPONSIBILITY & PARTNERSHIPS



Examples for Measures

- **Employee awareness:** Intensive training and awareness-raising for employees on compliance and corporate ethics. This includes e-learning courses, workshops and communication on topics such as anti-corruption, fair business practices, dealing with conflicts of interest and reporting misconduct.
- **Expanding compliance management:** Further development of the compliance management system. Implenia continuously updates its Code of Conduct and the associated directives. In addition, internal control mechanisms are being strengthened to detect violations of rules at an early stage.
- **Risk assessment of all partners:** Conducting general risk analyses for all business partners. This involves systematically identifying potential risks in the supply chain (e.g. child labour, conflict minerals, environmental violations).
- **Evaluation of strategic partners:** In-depth evaluation of important partners. Implenia carries out in-depth sustainability assessments or audits of key suppliers and joint venture partners, including on-site inspections where necessary. The aim is to foster a spirit of partnership and mutual learning to raise standards together.
- **Sustainability index for suppliers:** Further development of the sustainability index for all important suppliers and subcontractors in the construction sector. The performance of partners is assessed based on defined criteria (e.g. environmental performance, social standards, ESG risks). This creates transparency and enables Implenia to give preference to working with partners who operate sustainably.

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SUSTAINABLE FINANCE



Examples for Measures

- **Sustainability-linked finance:** Use of financial instruments linked to sustainability KPIs or ESG ratings, where financing conditions depend on achieving defined targets, creating financial incentives for sustainability performance.
- **ESG criteria for investments:** Integration of ESG criteria into investment decisions, with internal guidelines regarding environmental and social performance.
- **High-quality sustainability reporting:** Ongoing enhancement of sustainability reporting in line with recognised standards (e.g. GRI), ensuring transparent disclosure of key ESG performance indicators for investors and stakeholders.

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