



**Implenia**



**SUSTAINABILITY  
REPORT 2024  
INDICATORS**

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# SUSTAINABILITY CERTIFICATES

Status: End 2024

Certifications	Sustainability certificates in building construction <sup>1</sup> in number per type				
	2020	2021	2022	2023	2024
SMEO	0	0	1	1	1
2000 watt sites	15	14	5	4	3
SIA 2040	14	12	8	8	5
CS greenproperty	3	3	2	1	1
SNBS	3	2	5	8	10
DGNB / SGNI	1	5	8	9	11
LEED / WELL	6	7	2	3	3
BREEAM	1	0	1	2	2
SEED - Next Generation Living	3	4	3	3	1
NaWoh	0	0	0	0	1
Minergie (with P, A and ECO supplement)	19	14	15	15	19
<b>Total</b>	<b>65</b>	<b>61</b>	<b>50</b>	<b>54</b>	<b>57</b>

1 Calculated on the basis of the period of realization. If we realized a project during a certain year, it counts as one in the same year.

## GRI 205-2, GRI 205-3 & GRI 406-1: ANT-CORRUPTION AND NON-DISCRIMINATION

Status: End 2024

### Compliance incidents (number of reported incidents)

	2022	2023 <sup>1</sup>	2024 <sup>2</sup>
<b>Total cases</b>	<b>38</b>	<b>30</b>	<b>36</b>
Cases of corruption	0	1	2
Cases of discrimination	6	1	1
Other	32	28	33

1 Reported allegations of corruption. Internal investigation in cooperation with external agency found no corruption.

2 Reported allegations of corruption and discrimination. One reported case of corruption was unsubstantiated and in one case no violation was detected. No discrimination detected, but inappropriate behaviour.

### Anti Corruption Communication and Training (% of employees trained / reached)

	2022	2023	2024
Type	% of employees	% of employees	% of employees
Anti Corruption Communication <sup>3</sup>	55%	58%	60%
Anti Corruption Training <sup>4</sup>	10%	13%	60%

3 All white-collar employees have received a communication in 2022–2024 on anti-corruption topics.

4 Anti-Corruption Training is part of the Code of Conduct eLearning and is addressed during management meetings as well as through communication campaigns. In 2024 all employees that started before 2023 had to do a new CoC e-Learning.

### Code of Conduct - E-Learnings (number)

	2022	2023	2024 <sup>5</sup>
E-Learnings completed	707	993	10,398

5 This number includes Code of Conduct trainings, Data protection trainings and antitrust law trainings. All new white collar employees complete an e-learning programme that teaches them the contents of the Code of Conduct. All white-collar employees are obliged to complete a Code of Conduct training at the start of their employment. Blue collar employees, are trained on a risk-based approach, in particular, they receive a training on health & safety which includes basic compliance topics.

## GRI 308-1, GRI 308-2, GRI 414-1 & GRI 414-2: SUPPLY CHAIN ASSESSMENT

Status: End 2024

Category	Assessed suppliers and subcontractors in %				
	2020 <sup>1</sup>	2021 <sup>1</sup>	2022 <sup>1</sup>	2023 <sup>2</sup>	2024 <sup>2</sup>
Total amount of subcontractors and suppliers	5,281	4,942	3,536	5,120	4,564
Percentage of suppliers and subcontractors subjected to minimum environmental and social requirements according to the "Code of Conduct" or "Code of Conduct for external business partners" <sup>3</sup>	100%	100%	100%	100%	100%

1 Data for Switzerland.

2 Data for Switzerland and Germany.

3 All business partners working on Implenla construction sites are contractually bound to comply with clearly defined minimum requirements based on the Code of Conduct in the areas of environment, working conditions, health and safety at work, quality, purchasing and finances.

In 2023, Implenla published the "Code of Conduct for External Business Partners" which is an integral part of all new contracts with external parties. The document specifies the requirements of the "Code of Conduct" for Implenla's partners for the topics of Business Integrity, Human Rights and Labour Conditions, Environmental Protection and Management Systems.

## GRI 2-7 & 2-8: COUNTRIES OF ORIGIN

Status: End 2024

<b>Total Nationalities</b>	<b>95</b>
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Headcount by country of origin<sup>1</sup>

Switzerland	2,752
Germany	2,623
Portugal	706
France	576
Norway	465
Italy	392
Sweden	370
Spain	185
Austria	159
Poland	127
Other	692

1 Without non-european legal entities (according to legal entities in annual report).

## GRI 2-7 & 2-8: EMPLOYMENT CONTRACT & TYPE

Status: End 2024

□ Evaluation □ Group □ Country

Employees and other workers in headcounts							
Level	Category 1	Category 2	2020	2021 <sup>1</sup>	2022	2023 <sup>2</sup>	2024
Group	Employment contract	Temporary (all, in percent to total)	7.9%	6.5%	9.4%	9.4%	8.5%
		Temporary (male, in percent to temporary total)	88.2%	82.0%	78.5%	73.8%	73.8%
		Temporary (female, in percent to temporary total)	13.4%	18.0%	21.5%	26.2%	26.2%
		<b>Total</b>	<b>10,241</b>	<b>7,292</b>	<b>7,870</b>	<b>9,617</b>	<b>9,442</b>
		Permanent (Total)	7,829	6,815	7,127	8,711	8,637
		Permanent (male)	6,710	5,844	5,834	6,700	6,604
		Permanent (female)	1,119	971	1,028	2,011	2,033
		Temporary (total)	668	477	743	906	805
		Temporary (male)	589	391	550	669	594
		Temporary (female)	79	86	151	237	211
	Not specified (male & female)	1,744	n.a.	n.a.	n.a.	n.a.	
	Employment type	Part-time (total, in percent to total)	6.7%	6.4%	7.2%	12.8%	14.1%
		Part-time (male, in percent to part-time total)	43%	41%	47%	35%	38%
		Part-time (female, in percent to part-time total)	57%	59%	53%	65%	62%
		<b>Total<sup>3</sup></b>	<b>10,241</b>	<b>7,292</b>	<b>7,563</b>	<b>9,605</b>	<b>9,442</b>
		Full-time (total)	7,927	6,824	7,021	8,286	8,108
		Full-time (male)	7,052	6,041	6,130	6,877	6,697
		Full-time (female)	875	783	891	1,409	1,411
		Part-time (total)	570	468	542	1,228	1,334
		Part-time (male)	247	194	256	427	501
Part-time (female)		323	274	286	801	833	

1 2021 was strongly influenced by the company's restructuring and reorganisation.

2 Since 2023 including Wincasa.

3 Total for 2022 and 2023 not complete as employment type could not be specified for all employees.

**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2023	2024
Switzerland	Employment contract	<b>Total</b>	5,272	5,147
		Permanent (male)	3,602	3,465
		Permanent (female)	1,330	1,334
		Temporary (male)	251	254
		Temporary (female)	89	94
	Employment type	<b>Total</b>	5,272	5,147
		Full-time (male)	3,529	3,373
		Full-time (female)	760	746
		Part-time (male)	324	346
		Part-time (female)	659	682
Germany	Employment contract	<b>Total</b>	2,571	2,535
		Permanent (male)	1,795	1,778
		Permanent (female)	459	462
		Temporary (male)	230	214
		Temporary (female)	87	81
	Employment type	<b>Total</b>	2,571	2,535
		Full-time (male)	1,966	1,925
		Full-time (female)	422	418
		Part-time (male)	59	67
		Part-time (female)	124	125
Austria	Employment contract	<b>Total</b>	100	108
		Permanent (male)	77	80
		Permanent (female)	22	23
		Temporary (male)	1	5
		Temporary (female)	0	0
	Employment type	<b>Total</b>	100	108
		Full-time (male)	71	78
		Full-time (female)	19	16
		Part-time (male)	7	7
		Part-time (female)	3	7

**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2023	2024
France	Employment contract	<b>Total</b>	173	165
		Permanent (male)	88	82
		Permanent (female)	16	18
		Temporary (male)	58	52
		Temporary (female)	11	13
	Employment type	<b>Total</b>	173	165
		Full-time (male)	146	133
		Full-time (female)	23	26
		Part-time (male)	0	1
		Part-time (female)	4	5
Sweden	Employment contract	<b>Total</b>	420	479
		Permanent (male)	321	387
		Permanent (female)	85	83
		Temporary (male)	8	8
		Temporary (female)	6	1
	Employment type	<b>Total</b>	420	479
		Full-time (male)	328	395
		Full-time (female)	88	81
		Part-time (male)	1	0
		Part-time (female)	3	3
Norway	Employment contract	<b>Total</b>	635	601
		Permanent (male)	527	484
		Permanent (female)	61	69
		Temporary (male)	36	41
		Temporary (female)	11	7
	Employment type	<b>Total</b>	635	601
		Full-time (male)	527	484
		Full-time (female)	64	69
		Part-time (male)	36	41
		Part-time (female)	8	7



**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2023	2024
Italy	Employment contract	<b>Total</b>	11	12
		Permanent (male)	9	8
		Permanent (female)	2	4
		Temporary (male)	0	0
		Temporary (female)	0	0
	Employment type	<b>Total</b>	11	12
		Full-time (male)	9	8
		Full-time (female)	2	4
		Part-time (male)	0	0
		Part-time (female)	0	0
Other <sup>4</sup>	Employment contract	<b>Total</b>	435	395
		Permanent (male)	281	320
		Permanent (female)	36	40
		Temporary (male)	85	20
		Temporary (female)	33	15
	Employment type	<b>Total</b>	435	395
		Full-time (male)	301	301
		Full-time (female)	31	51
		Part-time (male)	0	39
		Part-time (female)	0	4
		Non-specified	103	0

4 Non-european legal entities (according to legal entities in annual report).

## GRI 401-1: NEW EMPLOYEES & EMPLOYEE TURNOVER

Status: End 2024

Evaluation  Group

New employee hires and employee turnover in headcounts and %								
Level	Category 1	Category 2	2020	2021	2022	2023	2024 <sup>3</sup>	
Implenia Group (without Wincasa)	Employee turnover	Total (in percent) <sup>1</sup>	12.0%	19.1%	14.6%	18.9%	21.8%	
	Amount of employees	Total <sup>2</sup>	10,241	7,292	7,374	7,924	9,047	
	Number of new employees		Total <sup>2</sup>	1,065	798	1,120	1,586	1,778
			Male	888	628	909	1,242	1,240
			Female	177	170	211	344	538
			Under 30 years old	379	262	440	586	684
			30–50 years old	541	411	512	733	818
			Over 50 years old	145	125	168	267	276
			Total <sup>2</sup>	1,600	1,645	1,071	1,448	1,851
	Number of employees that left the company		Male	1,367	1,364	806	1,200	1,365
			Female	233	281	265	248	486
			Under 30 years old	351	341	514	379	513
			30-50 years old	729	777	374	609	753
			Over 50 years old	520	527	183	460	585

<sup>1</sup> Calculation up until 2021 based on number of employees at the end of the year and average percentage of total leavers for two years. Calculation from 2022 based on number of employees that left the company in relation to the average number of employees by beginning and end of the year. 2020-2022 were strongly influenced by the company's restructuring and reorganisation.

<sup>2</sup> Data for european markets (excluding other countries according to legal entities in annual report).

<sup>3</sup> Turnover data for 2024 includes Wincasa.

## GRI 2-30: COLLECTIVE BARGAINING AGREEMENTS

Status: End 2024

Evaluation  Group

		Collective bargaining agreements in headcounts				
Level	Category	2020	2021	2022	2023 <sup>2</sup>	2024
Implenia Group	Employees with collective bargaining agreement	6,855	5,558	5,475	5,239	5,074
	Employees without collective bargaining agreement	3,386	1,734	1,985	3,943	3,973
	Total number of employees <sup>1</sup>	10,241	7,292	7,460	9,182	9,047
	Employees with collective bargaining agreement (in percent)	67.0%	76.2%	73.4%	57.1%	56.1%

1 Data for all european markets, data for other countries (according to legal entities in annual report) is not available and therefore not included in the total.

2 Since 2023 including Wincasa (Wincasa follows the standard practices of Switzerland in accordance with local labour laws, employees do not have collective bargaining agreements). Additionally, there were corrections in the calculation method in Germany that lead to a decrease in coverage.

## GRI 405-1: DIVERSITY

Status: End 2024

□ Evaluation □ Group

Diversity of governance bodies and employees in headcounts							
Level	Category 1	Category 2	2020	2021	2022	2023 <sup>2</sup>	2024
Group	Gender relations	Employees (male in percent)	85.9%	85.5%	84.7%	76.6%	76.2%
		Employees (female in percent)	14.1%	14.5%	15.3%	23.4%	23.8%
	Age distribution <sup>1</sup>	Under 30 years old (in percent)	16%	15%	16%	16%	15%
		30–50 years old (in percent)	49%	49%	49%	49%	49%
		Over 50 years old (in percent)	35%	36%	35%	35%	36%
	Total	Total	8,497	7,292	7,870	9,617	9,442
		Male	7,299	6,235	6,665	7,369	7,198
		Female	1,198	1,057	1,205	2,248	2,244
		Total <sup>1</sup>	8,497	7,292	7,767	9,514	9,047
		Under 30 years old	1,355	1,072	1,293	1,476	1,385
		30–50 years old	4,158	3,586	3,789	4,664	4,434
		Over 50 years old	2,984	2,634	2,685	3,374	3,228
		Male (in percent)	88.2%	89.4%	88.8%	81.0%	79.8%
		Female (in percent)	11.8%	10.6%	11.2%	19.0%	20.2%
		Total	1,050	840	667	941	1,034
	Managerial positions <sup>1</sup>	Male	926	751	592	762	825
		Female	124	89	75	179	209
		Under 30 years old	32	22	146	24	17
		30–50 years old	642	443	320	514	575
		Over 50 years old	376	375	201	403	442

1 Data for all european markets, categories for other countries (according to legal entities in annual report) not specified and therefore not included in the total.

2 Since 2023 including Wincasa.

**Diversity of governance bodies and employees**  
in headcounts

Level	Category 1	Category 2	2020	2021	2022	2023 <sup>2</sup>	2024
Group	Non-managerial positions <sup>1</sup>	Male (in percent)	86%	85%	84%	76%	75%
		Female (in percent)	14%	15%	16%	24%	25%
		Total	7,447	6,452	6,793	8,241	8,013
		Male	6,373	5,484	5,730	6,241	6,033
		Female	1,074	968	1,063	2,000	1,980
		Under 30 years old	1,323	1,050	1,115	1,410	1,368
		30-50 years old	3,516	3,143	3,240	3,906	3,859
		Over 50 years old	2,608	2,259	2,438	2,925	2,786
		Total	4,361	3,907	4,101	5,346	5,402
	Technical-commercial personnel <sup>1</sup>	Male	3,179	2,867	2,977	3,513	3,520
		Female	1,182	1,040	1,124	1,833	1,882
		Under 30 years old	664	550	833	926	870
		30-50 years old	2,213	1,995	2,120	2,725	2,841
		Over 50 years old	1,484	1,362	1,148	1,695	1,691
		Total	4,136	3,385	3,359	3,836	3,645
	Industrial personnel <sup>1</sup>	Male	4,120	3,368	3,342	3,490	3,338
		Female	16	17	17	346	307
		Under 30 years old	691	522	428	508	515
		30-50 years old	1,945	1,591	1,440	1,695	1,593
		Over 50 years old	1,500	1,272	1,491	1,633	1,537

1 Data for all european markets, categories for other countries (according to legal entities in annual report) not specified and therefore not included in the total.

2 Since 2023 including Wincasa.

## GRI 403-9 & GRI 403-10: HEALTH AND SAFETY

Status: End 2024

Group Country

Level	Occupational accidents per 1,000 full-time positions				
	2020	2021	2022	2023	2024
Group	53	47	43	41	37
Switzerland	79	73	66	50	41
Germany	33	25	25	27	29
Austria <sup>1</sup>	78	61	66	112	130
Norway	7	19	7	26	7
Sweden	14	15	21	10	11
France	10	14	0	53	24
Other <sup>2</sup>	25	n.a.	8	0	3

1 From 2022 on including numbers for Italy.

2 Data partially available for non-european legal entities (according to legal entities in annual report).

Level	Non-occupational accidents <sup>1</sup> per 1,000 full-time positions				
	2020	2021	2022	2023	2024
Group	n.a.	n.a.	n.a.	n.a.	n.a.
Switzerland	90	90	114	95	114

1 Data only available for Switzerland.

Level	Occupational disease <sup>1</sup> per 1,000 full-time positions				
	2020	2021	2022	2023	2024
Group	n.a.	n.a.	n.a.	n.a.	n.a.
Switzerland	0.5	1.3	0.3	0.6	0.3

1 Data only available for Switzerland.

Level	Working days lost <sup>1</sup> Amount				
	2020	2021	2022	2023	2024
Group	10,664	9,819	8,285	6,722	7,399
Switzerland	7,597	7,595	6,194	4,976	4,739
Germany	1,914	1,374	1,574	1,011	1,768
Austria <sup>2</sup>	595	278	415	571	785
Norway	180	389	0	46	0
Sweden	223	67	102	24	90
France	0	116	0	94	2
Other <sup>3</sup>	155	n.a.	0	0	15

1 Implenia considers only days lost due to a work-related accident. Non-occupational accidents, non-work related occupational accidents and occupational diseases are not included in the calculation. Absence periods are measured in calendar days.

2 From 2022 on including numbers for Italy.

3 Data partially available for non-european legal entities (according to legal entities in annual report).

**Occupational deaths**  
in headcounts

Level	2020	2021	2022	2023	2024
Group	3	0	0	0	0
Switzerland	1	0	0	0	0
Germany	1	0	0	0	0
Austria <sup>1</sup>	0	0	0	0	0
Norway	1	0	0	0	0
Sweden	0	0	0	0	0
France	0	0	0	0	0
Other <sup>2</sup>	0	0	0	0	0
Male	3	0	0	0	0
Female	0	0	0	0	0

1 From 2022 on including numbers for Italy.

2 Non-european legal entities (according to legal entities in annual report).



## GRI 302-1, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4 & 305-5: ENERGY CONSUMPTION & GHG EMISSIONS

Status: End 2024

Greenhouse gas emissions, Implenla Global (Scopes 1 + 2) <sup>1</sup> by energy source						
Category	Unit	2020	2021 <sup>2</sup>	2022	2023	2024
<b>Total Scope 1+2</b>	<b>tCO<sub>2</sub>eq.</b>	<b>87,028</b>	<b>76,893</b>	<b>75,678</b>	<b>79,626</b>	<b>83,152</b>
<b>Total Scope 1</b>	<b>tCO<sub>2</sub>eq.</b>	<b>67,642</b>	<b>59,791</b>	<b>59,771</b>	<b>64,631</b>	<b>66,621</b>
Diesel	tCO <sub>2</sub> eq.	56,907	50,490	47,662	51,744	54,304
Petrol	tCO <sub>2</sub> eq.	501	467	1,745	1,461	1,647
Natural gas	tCO <sub>2</sub> eq.	5,200	4,539	4,606	4,718	3,481
Heating fuel	tCO <sub>2</sub> eq.	4,976	4,142	5,397	6,377	6,852
Biodiesel	tCO <sub>2</sub> eq.	58	153	361	331	337
Pellets	tCO <sub>2</sub> eq.	-	-	-	-	0.006
<b>Total Scope 2</b>	<b>tCO<sub>2</sub>eq.</b>	<b>19,386</b>	<b>17,101</b>	<b>15,907</b>	<b>14,995</b>	<b>16,531</b>
Electricity	tCO <sub>2</sub> eq.	18,892	16,701	15,540	14,574	15,858
District Heating	tCO <sub>2</sub> eq.	494	401	367	421	673
Absolute Reduction of CO <sub>2</sub> -emissions compared to base year 2020	%	basis 2020	-11.6%	-13.0%	-8.5%	-4.5%

1 Due to an updated data collection methodology and better data availability, the base year had to be recalculated. The recalculation was carried out using the "fixed base year" method under the GHG protocol. This means that recalculated emissions for 2024 have been added to the values of previous years.

2 Due to a change in the reporting system, energy consumption data was partially missing for Switzerland in 2021 and the emissions are mainly estimated based on the previous year.

□ Evaluation

Greenhouse gas emissions, Implenla Global (Scopes 1 + 2) <sup>1</sup> by country						
Category	Unit	2020	2021 <sup>2</sup>	2022	2023	2024
<b>Total</b>	<b>tCO<sub>2</sub>eq.</b>	<b>87,028</b>	<b>76,893</b>	<b>75,679</b>	<b>79,625</b>	<b>83,152</b>
Switzerland	tCO <sub>2</sub> eq.	35,117	30,566	29,841	31,201	32,471
Germany	tCO <sub>2</sub> eq.	21,414	18,691	17,977	17,835	18,799
Norway	tCO <sub>2</sub> eq.	2,456	2,506	2,881	4,432	4,191
Austria	tCO <sub>2</sub> eq.	13,365	13,365	13,365	13,365	13,365
Sweden	tCO <sub>2</sub> eq.	3,131	681	874	801	1,773
France	tCO <sub>2</sub> eq.	1,343	883	539	1,789	2,351
Other <sup>3</sup>	tCO <sub>2</sub> eq.	10,202	10,202	10,202	10,202	10,202

1 Due to an updated data collection methodology and better data availability, the base year had to be recalculated. The recalculation was carried out using the "fixed base year" method under the GHG protocol. This means that recalculated emissions for 2024 have been added to the values of previous years.

2 Due to a change in the reporting system, energy consumption data was partially missing for Switzerland in 2021 and the emissions are mainly estimated based on the previous year.

3 Non-european legal entities (according to legal entities in annual report)

**Greenhouse gas emissions, Implenia Global (Scopes 1 + 2)<sup>1</sup>**  
by country

Category	Unit	2020	2021 <sup>2</sup>	2022	2023	2024
<b>Total, Revenue adjusted CO<sub>2</sub>-emissions</b>	<b>tCO<sub>2</sub>/Mio. CHF</b>	<b>21.8</b>	<b>20.4</b>	<b>21.4</b>	<b>22.1</b>	<b>23.4</b>
Revenue adjusted reduction in comparison to base year 2020	%	basis 2020	-6.4%	-2.0%	1.5%	7.1%

1 Due to an updated data collection methodology and better data availability, the base year had to be recalculated. The recalculation was carried out using the "fixed base year" method under the GHG protocol. This means that recalculated emissions for 2024 have been added to the values of previous years.

2 Due to a change in the reporting system, energy consumption data was partially missing for Switzerland in 2021 and the emissions are mainly estimated based on the previous year.

**Greenhouse gas emissions, Implenia Global (Scopes 1 + 2)**  
by activity

Activity	2024	
	tCO <sub>2</sub> eq.	%
<b>Total</b>	<b>83,151</b>	<b>100.0</b>
Construction site	48,352	58.1
Production facilities	18,235	21.9
Mobility (fleet)	11,745	14.1
Yards	2,661	3.2
Offices	2,158	2.6

**Energy consumption, Implenia Global (Scopes 1 + 2)<sup>1</sup>**  
by energy source

Category	Unit	2020	2021 <sup>2</sup>	2022	2023	2024
Diesel	MWh	215,672	191,685	181,084	196,908	215,517
Petrol	MWh	1,998	1,866	6,891	5,767	6,810
Biodiesel	MWh	3,207	8,369	19,839	18,194	18,479
Natural gas	MWh	25,530	22,288	22,768	23,280	19,031
Heating fuel	MWh	17,841	14,708	19,094	22,531	25,556
Pellets	MWh					1
Electricity	MWh	105,891	93,827	112,830	117,081	126,399
District heating	MWh	2,375	1,917	1,772	2,074	3,309
<b>Total</b>	<b>MWh</b>	<b>372,513</b>	<b>334,660</b>	<b>364,278</b>	<b>385,835</b>	<b>415,101</b>
Revenue adjusted energy consumption	MWh/Mio. CHF	93.4	88.9	103.0	107.3	116.6
revenue adjusted reduction/increase in comparison to base year 2020	% basis 2020		-4.8	10.2	14.9	24.9

1 Due to an updated data collection methodology and better data availability, the base year had to be recalculated. The recalculation was carried out using the "fixed base year" method under the GHG protocol. This means that recalculated emissions for 2024 have been added to the values of previous years.

2 Due to a change in the reporting system, energy consumption data was partially missing for Switzerland in 2021 and the emissions are mainly estimated based on the previous year.

**Renewable electricity<sup>3</sup>**  
in %

Category	2022	2023	2024
<b>Total</b>	70%	81%	93%
Switzerland	85%	100%	100%
Germany	58%	92%	100%
Norway	38%	45%	66%
Austria	n/a	n/a	100%
Sweden	99%	99%	100%
France	54%	56%	100%

3 Categories of renewable energy include certificates of origin or purchasing of 100% renewable electricity directly with the provider. If the percentage of renewable is unknown or the general electricity mix is used, this is categorized as non-renewable

**Emissions from Electricity use**  
in tCO<sub>2</sub>eq.

Category	2024	
	Location based	Market based
<b>Total</b>	<b>15,225</b>	<b>5,077</b>
Switzerland	2,736	-
Germany	4,751	-
Norway	377	5,077
Austria	6,691	-
Sweden	208	-
France	462	-

**Calculated scope 3 greenhouse gas emissions**  
in tCO<sub>2</sub>eq.

Category	2022	2023	2024
Category 1: Purchased goods & services <sup>1</sup>	n.a.	n.a.	654,103
Category 3: Energy & fuel related activities	11,187	11,886	17,219
Category 6: Business travel	605	981	990
Category 7: Employee commuting	4,757	5,743	5,393

**Estimated scope 3 greenhouse gas emissions (calculated & estimated)**  
in tCO<sub>2</sub>eq.

<b>Category</b>	<b>2024</b>
Calculated (Category 3, 6, 7)	23,602
Calculation of Category 1 <sup>1</sup>	654,103
Estimation of remaining categories <sup>2</sup>	482,800
<b>Sum</b>	<b>1,160,505</b>

1 Including concrete and steel. Switzerland and Germany were estimated using a spend-based method. Other markets are based on the amount of materials purchased.

2 Estimated based on Carbon Disclosure Projekt (CDP), industry specific benchmarks and extrapolated based on already calculated Scope 3 emissions.

**Additional information according to GRI & GHG Protocol**

Source of the emission factors and Global warming potential (GWP):	Scope 1 – Defra Scope 2 – Electricity: IEA Scope 2 – District Heating: GaBi Scope 3 – Purchased goods & services (cat. 1): Defra Scope 3 – Energy and fuel treatment (cat. 3): Defra & MLC (former GaBi) Scope 3 – Business travel (cat. 6): Defra Scope 3 – Employee Commuting (cat. 7): Defra
Consolidation approach for emissions:	Operational control
Standards, methodologies, assumptions:	Key figures are based on procurement data for construction sites and for yards and production facilities on energy bills. Leasing and flight data comes from external providers. Office data is based on square metres and average energy norms. Conversion and reporting in the Sphera data tool.
Intensity quotient of greenhouse gas emissions:	Adjusted to total revenue and of all business units, regardless of joint ventures situation.
Gases included in the calculation:	All gases which come from the energy type are summarized in CO <sub>2</sub> -eq.

## PHOTOVOLTAIC (PV) ELECTRICITY

Status: End 2024

**PV electricity generated on Implenia's roofs**  
in kWh

Locations	2020 <sup>1</sup>	2021	2022	2023	2024 <sup>1</sup>
<b>Total</b>	<b>1,169,814</b>	<b>1,129,456</b>	<b>1,360,663</b>	<b>1,250,308</b>	<b>1,891,363</b>
Yard Bois de Bay in Satigny (CH-GE)	98,868	96,592	104,991	96,865	96,865
Yard Vétroz in the canton of Wallis (CH-VS)	273,621	245,037	283,240	268,910	249,684
Yard in Enchandens (CH-VD) <sup>2</sup>	67,320	81,770	-	-	-
Gravel plant Claie-aux-Moines in Savigny (CH-VD) <sup>2</sup>	238,918	210,746	-	-	-
Surfacing plant in Ecublens (CH-VD)	464,507	431,138	468,287	452,929	430,000
Yard Schattdorf (CH-UR)	26,580	54,950	61,785	53,154	50,480
BBV Systems in Bobenheim (DE)	-	9,223	442,360	378,450	315,951
BBS Satigny, (CH-GE)	-	-	-	-	442,025
Container roofs (NO)	-	-	-	-	306,358

<sup>1</sup> Due to data transmission problems, Implenia was not able to get the PV production for 2020 for Satigny and Vétroz and in 2024 for Satigny. An estimation was made based on the previous year.

<sup>2</sup> Location sold by end 2021

## GRI 306-3, GRI 306-4, GRI 306-5: WASTE

Status: End 2024

### Waste generated (Norway, Austria, Sweden and France)<sup>1</sup> in t

Category	Unit	2024
<b>Total</b>	<b>t</b>	<b>810,419</b>
<b>Non-hazardous waste</b>		
Demolition concrete	t	18,034
Metals (Metals & steel)	t	1,987
Excavation materials	t	748,077
Asphalt	t	4,591
Gypsum	t	1
Wood	t	2,501
Plastic	t	622
Paper & cardboard	t	137
Oils	t	161
Unidentifiable and sorted waste	t	2,465
<b>Total non-hazardous waste</b>	<b>t</b>	<b>778,577</b>
<b>Hazardous waste</b>		
<b>Total hazardous waste</b>	<b>t</b>	<b>31,842</b>

1. Due to the complexity of waste streams in construction projects, it is not yet possible to calculate the recycling rate on a global level.

## GRI 301: MATERIALS

Status: End 2024

**Purchased goods & services<sup>1</sup>**  
Mass

Category	Unit	2024
<b>Total</b>	<b>t</b>	<b>3,205,457</b>
Concrete	t	2,979,463
Steel	t	96,051
Asphalt	t	128,745
Wood	t	1,198

1 Including concrete and steel. Switzerland and Germany were estimated using a spend-based method. Other markets are based on the amount of materials purchased.