



**Implenia**



**SUSTAINABILITY  
REPORT 2023  
INDICATORS**

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# SUSTAINABILITY CERTIFICATES

Status: End 2023

Certifications	Sustainability certificates in building construction <sup>1</sup> in number per type				
	2019	2020	2021	2022	2023
SMEO	1	0	0	1	1
2000 watt sites	9	15	14	5	4
SIA 2040	8	14	12	8	8
CS greenproperty	2	3	3	2	1
SNBS	2	3	2	5	8
DGNB / SGNI	3	1	5	8	9
LEED / WELL	7	6	7	2	3
BREEAM	1	1	0	1	2
SEED - Next Generation Living	1	3	4	3	3
Minergie (with P, A and ECO supplement)	20	19	14	15	15
<b>Total</b>	<b>54</b>	<b>65</b>	<b>61</b>	<b>50</b>	<b>54</b>

<sup>1</sup> 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: ANTI CORRUPTION AND NON-DISCRIMINATION

Status: End 2023

### Compliance incidents (number)

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

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

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

	2022	2023
<b>Type</b>	<b>% of employees</b>	<b>% of employees</b>
Anti Corruption Communication <sup>1</sup>	55%	58%
Anti Corruption Training	10%	13%

1 All white-collar employees have received a communication in 2023 on anti corruption topics.

### Code of Conduct - E-Learnings<sup>1</sup> (number)

	2022	2023
E-Learnings completed	707	993

1 All new employees complete an e-learning programme or classroom training 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, 45% of all Implenia 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 2023

Category	Assessed suppliers and subcontractors in %				
	2019 <sup>1</sup>	2020 <sup>1</sup>	2021 <sup>1</sup>	2022 <sup>1</sup>	2023 <sup>2</sup>
Total amount of subcontractors and suppliers	6,243	5,281	4,942	3,536	5,120
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 2023

<b>Total Nationalities</b>	<b>92</b>
Headcount by country of origin	
Switzerland	2,660
Germany	2,788
Portugal	751
France	590
Norway	501
Italy	373
Sweden	357
Spain	193
Austria	156
Poland	117
Other	1,131

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

Status: End 2023

□ Evaluation □ Group □ Country

		<b>Employees and other workers</b> in headcounts					
Level	Category 1	Category 2	2019	2020	2021 <sup>3</sup>	2022	2023 <sup>4</sup>
Group	Employment contract	Temporary (all, in percent to total) <sup>1</sup>	9.6%	7.9%	6.5%	9.4%	9.4%
		Temporary (male, in percent to temporary total)	90.5%	88.2%	82.0%	78.5%	73.8%
		Temporary (female, in percent to temporary total)	10.5%	13.4%	18.0%	21.5%	26.2%
		<b>Total<sup>1</sup></b>	<b>10,168</b>	<b>10,241</b>	<b>7,292</b>	<b>7,870</b>	<b>9,617</b>
		Permanent (Total)	7,939	7,829	6,815	7,127	8,711
		Permanent (male)	6,830	6,710	5,844	5,834	6,700
		Permanent (female)	1,109	1,119	971	1,028	2,011
		Temporary (total)	841	668	477	743	906
		Temporary (male)	761	589	391	550	669
		Temporary (female)	80	79	86	151	237
		Not specified (male & female) <sup>2</sup>	n.a.	620	n.a.	n.a.	n.a.
		External temporary workers <sup>2</sup>	1,388	1,124	n.a.	n.a.	n.a.
	Employment type	Part-time (total, in percent to total)	6.2%	6.7%	6.4%	7.2%	12.8%
		Part-time (male, in percent to part-time total)	44%	43%	41%	47%	35%
		Part-time (female, in percent to part-time total)	56%	57%	59%	53%	65%
		<b>Total<sup>1</sup></b>	<b>10,168</b>	<b>10,241</b>	<b>7,292</b>	<b>7,563</b>	<b>9,605</b>
		Full-time (total)	8,236	7,927	6,824	7,021	8,286
		Full-time (male)	7,353	7,052	6,041	6,130	6,877
		Full-time (female)	883	875	783	891	1,409
		Part-time (total)	544	570	468	542	1,228
Part-time (male)	238	247	194	256	427		
Part-time (female)	306	323	274	286	801		

<sup>1</sup> Data for all markets, categories for other countries (according to legal entities in annual report) are partially not specified and therefore not included in the total.

<sup>2</sup> Separate category before 2020.

<sup>3</sup> 2021 was strongly influenced by the company's restructuring and reorganisation.

<sup>4</sup> Including Wincasa

**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2022	2023
Switzerland	Employment contract	<b>Total</b>	3,706	5,272
		Permanent (male)	3,050	3,602
		Permanent (female)	410	1,330
		Temporary (male)	216	251
		Temporary (female)	30	89
	Employment type	<b>Total</b>	3,706	5,272
		Full-time (male)	3,100	3,529
		Full-time (female)	285	760
		Part-time (male)	166	324
		Part-time (female)	154	659
Germany	Employment contract	<b>Total</b>	2,494	2,571
		Permanent (male)	1,774	1,795
		Permanent (female)	442	459
		Temporary (male)	206	230
		Temporary (female)	72	87
	Employment type	<b>Total</b>	2,494	2,571
		Full-time (male)	1,937	1,966
		Full-time (female)	392	422
		Part-time (male)	43	59
		Part-time (female)	122	124
Austria	Employment contract	<b>Total</b>	86	100
		Permanent (male)	65	77
		Permanent (female)	19	22
		Temporary (male)	0	1
		Temporary (female)	2	0
	Employment type	<b>Total</b>	86	100
		Full-time (male)	62	71
		Full-time (female)	16	19
		Part-time (male)	5	7
		Part-time (female)	3	3

**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2022	2023
France	Employment contract	<b>Total</b>	169	173
		Permanent (male)	97	88
		Permanent (female)	15	16
		Temporary (male)	46	58
		Temporary (female)	11	11
	Employment type	<b>Total</b>	169	173
		Full-time (male)	142	146
		Full-time (female)	23	23
		Part-time (male)	1	0
		Part-time (female)	3	4
Sweden	Employment contract	<b>Total</b>	413	420
		Permanent (male)	318	321
		Permanent (female)	80	85
		Temporary (male)	11	8
		Temporary (female)	4	6
	Employment type	<b>Total</b>	413	420
		Full-time (male)	328	328
		Full-time (female)	82	88
		Part-time (male)	1	1
		Part-time (female)	2	3
Norway	Employment contract	<b>Total</b>	585	635
		Permanent (male)	488	527
		Permanent (female)	51	61
		Temporary (male)	42	36
		Temporary (female)	4	11
	Employment type	<b>Total</b>	585	635
		Full-time (male)	490	527
		Full-time (female)	53	64
		Part-time (male)	40	36
		Part-time (female)	2	8



**Employees and other workers**  
in headcounts

Level	Category 1	Category 2	2022	2023
Italy	Employment contract	<b>Total</b>	8	11
		Permanent (male)	6	9
		Permanent (female)	2	2
		Temporary (male)	0	0
		Temporary (female)	0	0
	Employment type	<b>Total</b>	8	11
		Full-time (male)	6	9
		Full-time (female)	2	2
		Part-time (male)	0	0
		Part-time (female)	0	0
Other	Employment contract	<b>Total</b>	410	435
		Permanent (male)	36	281
		Permanent (female)	10	36
		Permanent (non-specified)	265	0
		Temporary (male)	29	85
		Temporary (female)	28	33
		Temporary (non-specified)	42	0
	Employment type	<b>Total</b>	410	332
		Full-time (male)	65	301
		Full-time (female)	38	31
		Part-time (male)	0	0
		Part-time (female)	0	0
		Non-specified	307	0

## GRI 401-1 NEW EMPLOYEES & EMPLOYEE TURNOVER

Status: End 2023

Evaluation  Group

			New employee hires and employee turnover in headcounts and %				
Level	Category 1	Category 2	2019	2020	2021	2022	2023
Implenia Group (without Wincasa)	Employee turnover	Total (in percent) <sup>1</sup>	8.4%	12.0%	19.1%	14.6%	18.9%
	Amount of employees	Total <sup>2</sup>	10,168	10,241	7,292	7,374	7,924
	Number of new employees	Total <sup>2</sup>	1,462	1,065	798	1,120	1,586
		Male	1,219	888	628	909	1,242
		Female	243	177	170	211	344
		Under 30 years old	465	379	262	440	586
		30–50 years old	753	541	411	512	733
		Over 50 years old	244	145	125	168	267
		Total <sup>2</sup>	1,049	1,600	1,645	1,071	1,448
	Number of employees that left the company	Male	923	1,367	1,364	806	1,200
		Female	126	233	281	265	248
		Under 30 years old	281	351	341	514	379
		30-50 years old	477	729	777	374	609
		Over 50 years old	291	520	527	183	460

1 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.

2 Before 2021, data on country unit/divisional level for all markets and partially for other countries (according to legal entities in annual report), from 2021 on data available on country level for Switzerland, Germany, Norway, Sweden, France, Italy and partially for other legal entities.

## GRI 2-30: COLLECTIVE BARGAINING AGREEMENTS

Status: End 2023

Evaluation  Group

		Collective bargaining agreements in headcounts				
Level	Category	2019	2020	2021	2022	2023 <sup>2</sup>
Implenia Group	Employees with collective bargaining agreement	8,052	6,855	5,558	5,475	5,698
	Employees without collective bargaining agreement	2,054	3,386	1,734	1,985	3,484
	Total number of employees <sup>1</sup>	10,168	10,241	7,292	7,460	9,182
	Employees with collective bargaining agreement (in percent)	79.7%	67.0%	76.2%	73.4%	62.1%

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

2 Including Wincasa (Wincasa follows the standard practices of Switzerland in accordance with local labour laws, employees do not have collective bargaining agreements)

## GRI 405-1: DIVERSITY

Status: End 2023

□ Evaluation □ Group □ Country

<b>Diversity of governance bodies and employees</b> in headcounts								
Level	Category 1	Category 2	2019	2020	2021	2022	2023 <sup>3</sup>	
Group	Gender relations <sup>1</sup>	Employees (male in percent)	86.5%	85.9%	85.5%	84.7%	76.6%	
		Employees (female in percent)	13.5%	14.1%	14.5%	15.3%	23.4%	
	Age distribution <sup>2</sup>	Under 30 years old (in percent)	16%	16%	15%	16%	16%	
		30–50 years old (in percent)	49%	49%	49%	49%	49%	
		Over 50 years old (in percent)	34%	35%	36%	35%	35%	
	Total	Total <sup>1</sup>		8,780	8,497	7,292	7,870	9,617
		Male		7,591	7,299	6,235	6,665	7,369
		Female		1,189	1,198	1,057	1,205	2,248
		Total <sup>2</sup>		8,780	8,497	7,292	7,767	9,514
		Under 30 years old		1,408	1,355	1,072	1,293	1,476
		30–50 years old		4,343	4,158	3,586	3,789	4,664
		Over 50 years old		3,029	2,984	2,634	2,685	3,374
		Male (in percent)		89.8%	88.2%	89.4%	88.8%	81.0%
		Female (in percent)		10.2%	11.8%	10.6%	11.2%	19.0%
		Total		1,042	1,050	840	667	941
	Managerial positions <sup>2</sup>	Male		936	926	751	592	762
		Female		106	124	89	75	179
		Under 30 years old		26	32	22	146	24
		30–50 years old		562	642	443	320	514
		Over 50 years old		454	376	375	201	403

1 Data for all markets, categories for other countries (according to legal entities in annual report) were partially not specified before 2022 and therefore not included in the total of previous years.

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

3 Including Wincasa

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

Level	Category 1	Category 2	2019	2020	2021	2022	2023
Group	Non-managerial positions <sup>1</sup>	Male (in percent)	86%	86%	85%	84%	76%
		Female (in percent)	14%	14%	15%	16%	24%
		Total	7,738	7,447	6,452	6,793	8,241
		Male	6,655	6,373	5,484	5,730	6,241
		Female	1,083	1,074	968	1,063	2,000
		Under 30 years old	1,382	1,323	1,050	1,115	1,410
		30-50 years old	3,781	3,516	3,143	3,240	3,906
		Over 50 years old	2,575	2,608	2,259	2,438	2,925
		Total	4,299	4,361	3,907	4,101	5,346
	Technical-commercial personnel <sup>1</sup>	Male	3,128	3,179	2,867	2,977	3,513
		Female	1,171	1,182	1,040	1,124	1,833
		Under 30 years old	646	664	550	833	926
		30-50 years old	2,177	2,213	1,995	2,120	2,725
		Over 50 years old	1,476	1,484	1,362	1,148	1,695
	Industrial personnel <sup>1</sup>	Total	4,481	4,136	3,385	3,359	3,836
		Male	4,463	4,120	3,368	3,342	3,490
		Female	18	16	17	17	346
		Under 30 years old	762	691	522	428	508
		30-50 years old	2,166	1,945	1,591	1,440	1,695
		Over 50 years old	1,553	1,500	1,272	1,491	1,633

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

Diversity of governance bodies and employees  
in headcounts

Level	Category 1	Category 2	2022	2023
Switzerland	Managerial positions	<b>Total</b>	260	466
		Male	229	345
		Female	31	121
		Under 30 years old	65	15
		30–50 years old	98	288
		Over 50 years old	97	163
	Non-managerial positions	<b>Total</b>	3,445	4,806
		Male	3,037	3,508
		Female	408	1,298
		Under 30 years old	654	781
		30–50 years old	1,509	2,345
		Over 50 years old	1,282	1,680
	Technical-commercial personnel	<b>Total</b>	1,629	2,742
		Male	1,195	1,655
		Female	434	1,087
		Under 30 years old	385	530
		30–50 years old	750	1,536
		Over 50 years old	494	676
	Industrial personnel	<b>Total</b>	2,076	2,530
		Male	2,071	2,198
		Female	5	332
		Under 30 years old	334	266
		30–50 years old	857	1,097
		Over 50 years old	885	1,167

Diversity of governance bodies and employees  
in headcounts

Level	Category 1	Category 2	2022	2023
Germany	Managerial positions	<b>Total</b>	234	261
		Male	211	235
		Female	23	26
		Under 30 years old	45	0
		30–50 years old	131	103
		Over 50 years old	58	158
	Non-managerial positions	<b>Total</b>	2,260	2,310
		Male	1,769	1,790
		Female	491	520
		Under 30 years old	307	388
		30–50 years old	1,205	974
		Over 50 years old	748	948
	Technical-commercial personnel	<b>Total</b>	1,816	1,895
		Male	1,307	1,353
		Female	509	542
		Under 30 years old	327	302
		30–50 years old	1,017	788
		Over 50 years old	472	805
	Industrial personnel	<b>Total</b>	678	676
		Male	673	672
		Female	5	4
		Under 30 years old	25	86
		30–50 years old	319	289
		Over 50 years old	334	301

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

Level	Category 1	Category 2	2022	2023
Austria	Managerial positions	<b>Total</b>	13	12
		Male	11	11
		Female	2	1
		Under 30 years old	0	0
		30-50 years old	7	4
		Over 50 years old	6	8
	Non-managerial positions	<b>Total</b>	73	88
		Male	57	67
		Female	16	21
		Under 30 years old	6	11
		30-50 years old	42	51
		Over 50 years old	25	26
	Technical-commercial personnel	<b>Total</b>	85	99
		Male	64	77
		Female	21	22
		Under 30 years old	6	11
		30-50 years old	48	54
		Over 50 years old	31	34
	Industrial personnel	<b>Total</b>	1	1
		Male	1	1
		Female	0	0
		Under 30 years old	0	0
		30-50 years old	1	1
		Over 50 years old	0	0

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

Level	Category 1	Category 2	2022	2023
Sweden	Managerial positions	<b>Total</b>	48	54
		Male	40	45
		Female	8	9
		Under 30 years old	11	1
		30-50 years old	22	37
		Over 50 years old	15	16
	Non-managerial positions	<b>Total</b>	365	366
		Male	289	284
		Female	76	82
		Under 30 years old	52	51
		30-50 years old	170	237
		Over 50 years old	143	78
	Technical-commercial personnel	<b>Total</b>	207	207
		Male	126	118
		Female	81	89
		Under 30 years old	42	26
		30-50 years old	105	129
		Over 50 years old	60	52
	Industrial personnel	<b>Total</b>	206	213
		Male	203	211
		Female	3	2
		Under 30 years old	21	26
		30-50 years old	87	145
		Over 50 years old	98	42

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

Level	Category 1	Category 2	2022	2023
Norway	Managerial positions	<b>Total</b>	97	102
		Male	89	88
		Female	8	14
		Under 30 years old	22	2
		30–50 years old	55	55
		Over 50 years old	20	45
	Non-managerial positions	<b>Total</b>	488	533
		Male	441	475
		Female	47	58
		Under 30 years old	56	151
		30–50 years old	237	225
		Over 50 years old	195	157
	Technical-commercial personnel	<b>Total</b>	264	293
		Male	213	229
		Female	51	64
		Under 30 years old	52	34
		30–50 years old	146	157
		Over 50 years old	66	102
	Industrial personnel	<b>Total</b>	321	342
		Male	317	334
		Female	4	8
		Under 30 years old	26	119
		30–50 years old	146	123
		Over 50 years old	149	100

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

Level	Category 1	Category 2	2022	2023
France	Managerial positions	<b>Total</b>	12	41
		Male	10	34
		Female	2	7
		Under 30 years old	2	6
		30–50 years old	5	25
		Over 50 years old	5	10
	Non-managerial positions	<b>Total</b>	157	132
		Male	133	112
		Female	24	20
		Under 30 years old	40	27
		30–50 years old	73	71
		Over 50 years old	44	34
	Technical-commercial personnel	<b>Total</b>	92	99
		Male	66	72
		Female	26	27
		Under 30 years old	20	22
		30–50 years old	48	56
		Over 50 years old	24	21
	Industrial personnel	<b>Total</b>	77	74
		Male	77	74
		Female	0	0
		Under 30 years old	22	11
		30–50 years old	30	40
		Over 50 years old	25	23



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

Level	Category 1	Category 2	2022	2023
Italy	Managerial positions	<b>Total</b>	3	5
		Male	2	4
		Female	1	1
		Under 30 years old	0	0
		30-50 years old	1	2
		Over 50 years old	2	3
	Non-managerial positions	<b>Total</b>	5	6
		Male	4	5
		Female	1	1
		Under 30 years old	0	1
		30-50 years old	4	3
		Over 50 years old	1	2
	Technical-commercial personnel	<b>Total</b>	8	11
		Male	6	9
		Female	2	2
		Under 30 years old	1	1
		30-50 years old	6	5
		Over 50 years old	1	5
	Industrial personnel	<b>Total</b>	0	0
		Male	0	0
		Female	0	0
		Under 30 years old	0	0
		30-50 years old	0	0
Over 50 years old		0	0	

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

Level	Category 1	Category 2	2022	2023
Other	Gender relations	<b>Total</b>	410	435
		Male	343	366
		Female	67	69
	Age distribution	<b>Total</b>	410	332
		Under 30 years old	32	42
		30-50 years old	229	244
		Over 50 years old	46	46
		Non-specified	103	0

# APPRENTICES

□ Group □ Country

Apprentices and continued employments in headcounts						
Level	Category	2019	2020	2021	2022	2023
Group	Number of completed apprenticeships	91	96	112	187	104
	Number of apprentices that have been employed after their apprenticeship <sup>1</sup>	76	38	46	59	72
Switzerland	Number of completed apprenticeships				47	54
	Number of apprentices that have been employed after their apprenticeship				32	36
Germany	Number of completed apprenticeships				128	24
	Number of apprentices that have been employed after their apprenticeship				18	16
Austria	Number of completed apprenticeships				0	0
	Number of apprentices that have been employed after their apprenticeship				0	0
France	Number of completed apprenticeships				2	4
	Number of apprentices that have been employed after their apprenticeship				0	1
Sweden	Number of completed apprenticeships				0	0
	Number of apprentices that have been employed after their apprenticeship				0	0
Norway	Number of completed apprenticeships				10	22
	Number of apprentices that have been employed after their apprenticeship				9	19

<sup>1</sup> 2020 and 2021 were strongly influenced by the company's restructuring and reorganisation.

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

Status: End 2023

Group Country

Level	Occupational accidents per 1,000 full-time positions				
	2019	2020	2021	2022	2023
Group	60	53	47	43	41
Switzerland	83	79	73	66	50
Germany	32	33	25	25	27
Austria <sup>1</sup>	118	78	61	66	112
Romania <sup>2</sup>	0	0	0	0	n.a.
Norway	14	7	19	7	26
Sweden	24	14	15	21	10
France	49	10	14	0	53
Other countries	n.a.	25	n.a.	8	0

1 From 2022 on including numbers for Italy.

2 Implenla Romania was closed in summer 2022.

Level	Non-occupational accidents <sup>1</sup> per 1,000 full-time positions				
	2019	2020	2021	2022	2023
Group	n.a.	n.a.	n.a.	n.a.	n.a.
Switzerland	113	90	90	114	95

1 Data only available for Switzerland.

Level	Occupational disease <sup>1</sup> per 1,000 full-time positions				
	2019	2020	2021	2022	2023
Group	n.a.	n.a.	n.a.	n.a.	n.a.
Switzerland	1.4	0.5	1.3	0.3	0.6

1 Data only available for Switzerland.

Level	Working days lost <sup>1</sup> Amount				
	2019	2020	2021	2022	2023
Group	10,702	10,664	9,819	8,285	6,722
Switzerland	8,404	7,597	7,595	6,194	4,976
Germany	1,214	1,914	1,374	1,574	1,011
Austria <sup>2</sup>	1,020	595	278	415	571
Romania <sup>3</sup>	0	0	0	0	n.a.
Norway	0	180	389	0	46
Sweden	0	223	67	102	24
France	64	0	116	0	94
Other countries	n.a.	155	n.a.	0	0

1 Implenla 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 Implenla Romania was closed in summer 2022.

**Occupational deaths**  
in headcounts

Level	2019	2020	2021	2022	2023
Group	1	3	0	0	0
Switzerland	1	1	0	0	0
Germany	0	1	0	0	0
Austria <sup>1</sup>	0	0	0	0	0
Romania <sup>2</sup>	0	0	0	0	n.a.
Norway	0	1	0	0	0
Sweden	0	0	0	0	0
France	0	0	0	0	0
Other Countries	0	0	0	0	0
Male	1	3	0	0	0
Female	0	0	0	0	0

1 From 2022 on including numbers for Italy

2 Implenla Romania was closed in summer 2022

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

Status: End 2023

Greenhouse gas emissions, Implenla Global (Scopes 1 + 2) by energy source					
Category	Unit	2020	2021 <sup>1</sup>	2022	2023
<b>Total Scope 1+2</b>	<b>tCO<sub>2</sub>eq.</b>	<b>62,980</b>	<b>54,191</b>	<b>50,672</b>	<b>54,140</b>
<b>Total Scope 1</b>	<b>tCO<sub>2</sub>eq.</b>	<b>51,215</b>	<b>44,814</b>	<b>42,684</b>	<b>46,792</b>
<b>Total Scope 2</b>	<b>tCO<sub>2</sub>eq.</b>	<b>11,766</b>	<b>9,377</b>	<b>7,988</b>	<b>7,348</b>
Diesel	tCO <sub>2</sub> eq.	41,855	36,833	31,936	34,796
Petrol	tCO <sub>2</sub> eq.	287	253	1,531	1,371
Natural gas	tCO <sub>2</sub> eq.	5,015	4,402	4,441	4,715
Heating fuel	tCO <sub>2</sub> eq.	4,000	3,173	4,415	5,591
Biodiesel	tCO <sub>2</sub> eq.	58	152	361	320
Electricity	tCO <sub>2</sub> eq.	11,381	9,072	7,698	6,927
District Heating	tCO <sub>2</sub> eq.	385	306	290	421
Absolute Reduction of CO <sub>2</sub> -emissions compared to base year 2020	%	basis 2020	-14.0%	-19.5%	-14.0%

1 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, Implenla Global (Scopes 1 + 2) by country					
Category	Unit	2020	2021 <sup>1</sup>	2022	2023
<b>Total</b>	<b>tCO<sub>2</sub>eq.</b>	<b>62,980</b>	<b>54,191</b>	<b>50,672</b>	<b>54,140</b>
Switzerland	tCO <sub>2</sub> eq.	34,462	29,911	29,186	31,230
Germany	tCO <sub>2</sub> eq.	20,011	17,288	16,574	16,319
Norway	tCO <sub>2</sub> eq.	2,456	2,506	2,881	3,339
Austria <sup>2</sup>	tCO <sub>2</sub> eq.	1,578	2,923	618	662
Sweden	tCO <sub>2</sub> eq.	3,131	681	874	801
France	tCO <sub>2</sub> eq.	1,343	883	539	1,789

1 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.

2 Austria including Romania until summer 2022, when Implenla Romania was closed

Greenhouse gas emissions, Implenla Global (Scopes 1 + 2) by country					
Category	Unit	2020	2021 <sup>1</sup>	2022	2023
<b>Total, Revenue adjusted CO<sub>2</sub>-emissions</b>	<b>tCO<sub>2</sub>/Mio. CHF</b>	<b>16.7</b>	<b>15.5</b>	<b>14.9</b>	<b>16.2</b>
Switzerland	tCO <sub>2</sub> /Mio. CHF	16.5	16.5	16.9	19.3
Germany	tCO <sub>2</sub> /Mio. CHF	20.3	18.6	16.8	15.5
Norway	tCO <sub>2</sub> /Mio. CHF	13.1	12.9	10.3	11.2
Austria <sup>2</sup>	tCO <sub>2</sub> /Mio. CHF	10.8	18.5	9.0	8.3
Sweden	tCO <sub>2</sub> /Mio. CHF	9.6	2.1	3.1	3.0
France	tCO <sub>2</sub> /Mio. CHF	30.1	12.8	9.4	79.3
Revenue adjusted reduction in comparison to base year 2020	%	basis 2020	-6.8%	-10.5%	-2.8%

1 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.

2 Austria including Romania until summer 2022, when Implenla Romania was closed

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

Activity	2022		2023	
	tCO <sub>2</sub> eq.	%	tCO <sub>2</sub> eq.	%
<b>Total</b>	50,672	100.0%	<b>54,140</b>	<b>100.0%</b>
Construction site	23,352	46.1%	<b>24,631</b>	<b>45.5%</b>
Production facilities	10,465	20.7%	<b>9,104</b>	<b>16.8%</b>
Mobility (fleet)	9,900	19.5%	<b>10,358</b>	<b>19.1%</b>
Yards and offices	6,955	13.7%	-	-
Yards	-	-	<b>8,890</b>	<b>16.4%</b>
Offices	-	-	<b>1,157</b>	<b>2.1%</b>

**Energy consumption, Implenia Global (Scopes 1 + 2)**  
 by energy source

Category	Unit	2020	2021 <sup>1</sup>	2022	2023
Diesel	MWh	155,649	136,826	118,551	129,825
Petrol	MWh	1,129	997	6,022	5,384
Biodiesel	MWh	3,207	8,369	19,839	17,517
Natural gas	MWh	24,619	21,612	21,957	23,389
Heating fuel	MWh	14,043	11,135	15,477	19,600
Electricity	MWh	69,154	56,763	74,721	79,554
District heating	MWh	1,837	1,444	1,386	2,074
<b>Total</b>	MWh	269,639	237,145	257,953	277,343
Revenue adjusted energy consumption	MWh/Mio. CHF	71.3	67.9	75.9	82.9
revenue adjusted reduction/increase in comparison to base year 2020	%	basis 2020	-4.8	6.5	16.2

1 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>1</sup>**  
 in %

Category	2022 <sup>3</sup>	2023
<b>Total</b>	70%	81%
Switzerland	85%	100%
Germany	58%	92%
Norway	38%	45%
Austria <sup>2</sup>	n/a	n/a
Sweden	99%	99%
France	54%	56%

1 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

2 Renewable energy is purchased for projects in Austria, but not systematically reported yet

3 Renewable electricity in Switzerland for 2022 was increased after further investigation after publication of report in 2023

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

Category	2022		2023	
	Location based	Market based	Location based	Market based
<b>Total</b>	7,698	9,028	6,927	7,048
Switzerland	1,876	292	2,365	0
Germany	5,415	4,674	3,838	642
Norway	117	3,968	231	6,141
Austria	64	64	51	51
Sweden	166	6	227	4
France	60	24	215	209



Status: End 2023

**Scope 3 greenhouse gas emissions**  
in tCO<sub>2</sub>eq

Category	2022 <sup>1</sup>	2023
Business travel: Intercontinental flights	32	49
Business travel: European flights	573	932
Energy & fuel related activities	11,187	11,886
Employee commuting	4,757	5,743

1 Flight data without Austria

**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 – 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 energy bills for construction sites and properties as well as on external procurement of production, leasing and flight data, conversion and reporting in the Sphera data tool.
Intensity quotient of greenhouse gas emissions:	Adjusted to total revenue with operational control of all business units
Gases included in the calculation:	Only CO <sub>2</sub> data is included in the calculation.

## PHOTOVOLTAIC (PV) ELECTRICITY

Status: End 2023

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

Locations	2019	2020 <sup>1</sup>	2021	2022	2023 <sup>3</sup>
<b>Total</b>	<b>1,010,187</b>	<b>1,169,814</b>	<b>1,129,456</b>	<b>1,360,663</b>	<b>1,250,308</b>
Yard Bois de Bay in Satigny (CH-GE)	98,868	98,868	96,592	104,991	96,865
Yard Vétroz in the canton of Wallis (CH-VS)	273,621	273,621	245,037	283,240	268,910
Yard in Enchandens (CH-VD) <sup>2</sup>	61,439	67,320	81,770	-	-
Gravel plant Claie-aux-Moines in Savigny (CH-VD) <sup>2</sup>	90,608	238,918	210,746	-	-
Surfacing plant in Ecublens (CH-VD)	485,651	464,507	431,138	468,287	452,929
Yard Schattdorf (CH-UR)		26,580	54,950	61,785	53,154
BBV Systems in Bobenheim (DE)			9,223	442,360	378,450

<sup>1</sup> Due to data transmission problems, Implen was not able to get the PV production for 2020 for Satigny, and for the months of March, April and June 2020 for Vétroz. An estimation based on the year 2019 was made.

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

<sup>3</sup> Decrease in production due to less sunny days

## PAPER CONSUMPTION

Status: End 2023

**Paper consumption, Implenia Switzerland**  
in kg

Category	2019	2020	2021	2022	2023
<b>Total</b>	<b>66,997</b>	<b>57,268</b>	<b>36,799</b>	<b>33,997</b>	<b>17,659</b>
Everyday paper – recycled	64,773	48,412	29,888	22,862	1,864
High quality paper – environmentally certified	431	7,093	5,517	4,306	301
Everyday paper – environmentally certified	1,475	1,541	768	5,958	12,828
High quality paper – new	0	44	0	35	2,406
Everyday paper – new	318	178	626	836	260

# CUSTOMER SATISFACTION

Status: End 2023

**Customer satisfaction**  
in % of customers that would recommend Implenia

Category	2019	2020 <sup>1</sup>	2021	2022	2023
Implenia Group (without Wincasa)	93%	95%	98%	97%	94%

1 Data up to and including 2013 refers to the former Implenia Real Estate / Implenia Buildings.