



## **Policy Declaration on the Human Rights Strategy**

### **1. About us**

Construction and real estate services provider Implenia creates living spaces, working environments and infrastructure for future generations in Switzerland and Germany. Implenia also offers tunnelling and related infrastructure projects in other markets.

Our vision is to be an integrated, leading multinational construction and real estate services provider. Our mission is to develop real estate sustainably with and for people and to construct buildings and infrastructure to fulfil their needs for modern living, working and travelling. In order to achieve the vision and live the mission, all employees are guided in their day-to-day work by the five values that characterise the corporate culture and are lived in their daily work: Excellence, Collaboration, Agility, Integrity and Sustainability.

Our corporate value of Integrity is defined as follows: "We meet high ethical standards, are honest, and act in accordance with the agreements we make. We live up to Integrity by being honest and reliable, acting respectfully and always doing so with a smile."

We regard the protection of human rights as a central element of our corporate responsibility. We base our commitment to respecting human rights on the United Nations Universal Declaration of Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. We are committed to respecting internationally recognised human rights and upholding them in our business activities and along our value chain.

Sustainability is also one of our corporate values. Sustainable action is therefore a fundamental priority and obligation for us. Especially in an increasingly complex world in which ecological and social concerns - alongside traditional economic aspects - are becoming more and more important.

### **2. Commitment**

Respect for human rights is a central concern for us as part of our corporate responsibility. Our commitment to respecting human rights is based on the United Nations Universal Declaration of Human Rights and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. We are committed to respecting internationally recognised human rights and upholding them in our business activities and along our entire value chain.

We are also committed to the international conventions listed below:

- United Nations Universal Declaration of Human Rights, International Covenant on Civil and Political Rights
- International Covenant on Economic, Social and Cultural Rights
- Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and its follow-up declaration
- Ten Principles of the UN Global Compact
- United Nations Guiding Principles on Business and Human Rights
- OECD Guidelines for Multinational Enterprises

We are committed to taking active measures within our sphere of influence to prevent human rights violations in the context of our global business activities and value chain and to counteract them should such incidents occur. At the same time, we regard respect for human rights as a contribution to compliance with all legal regulations and provisions. In countries where Implenias human rights principles conflict with existing national laws and regulations, the stricter principles and standards are always applied.

At national level in particular, our subsidiaries and associated companies in Germany are members of EMB-Wertemanagement Bau e.V. and are regularly audited and certified in an external audit process with regard to the implementation of our core values and our standards of behaviour.

### **3. Guidelines**

This Declaration emphasises our fundamental commitment to respecting human rights, which is already reflected in our other corporate guidelines. This includes:

- Group Integrity Policy
- Code of Conduct “How we work”
- Code of Conduct for External Business Partners
- Diversity, Equity and Inclusion Policy

### **4. Scope of application**

The principles set out here apply to our own business activities and to all employees of Implenias Ltd and all its subsidiaries and affiliates.

Furthermore, we also expect our suppliers and other business partners to commit to complying with the principles set out here and to implement appropriate processes to respect human rights. This also includes providing information on how the aforementioned principles are complied with upon request.

### **5. Compliance**

We always comply with applicable national law. In cases where international human rights are restricted by local laws, we endeavour to promote the principles behind the international standards without coming into conflict with local laws. Where local laws go beyond international standards, we will comply with them.

As a company in the construction and property industry, we have the opportunity to strengthen the protection of human rights in a variety of ways. However, we are also aware of the potential human rights risks that may be associated with our business activities.

### **6. Risk management and risk analysis**

With our Enterprise Risk Management (ERM) and Business Continuity Management at Group level and Value Assurance approach at project level, we strive to gradually and regularly analyse, better understand, manage and document our strategic and operational risks and their specific connection to our company through structured risk assessments in our own business activities, the supply chain and in relation to our services. In addition, in 2024 Implenias will assess the human rights and environmental risks as part of a risk analysis required by the Supply Chain Due Diligence Act [*Lieferkettensorgfaltspflichtengesetz, LKSG*]. In 2023, we developed the necessary steps for support and documentation and began introducing a digital Supplier Relationship Management (SRM) system.

## 7. Preventive measures

Irrespective of the pending risk analysis, we have already implemented measures to prevent possible human rights violations:

- Supplier selection and evaluation: We take human rights-related and selected environmental criteria into account when selecting and evaluating our suppliers and carry out appropriate control measures as part of audits.
- Inclusion of the Code of Conduct for External Business Partners in existing supplier relationships
- Contractual obligation to comply with human rights and environmental due diligence obligations in the supply chain
- Compliance training: We conduct regular training in the relevant business areas.
- Measures for the health and safety of our employees: The health and safety of our employees is our top priority. We consistently implement measures to ensure that every employee works in a safe working environment. This includes regular training to raise awareness of potential risks and the provision of protective equipment. We also implement the strictest controls and guidelines to minimise accidents and health risks.

Our established commitment to respecting human rights is a central guideline in our company. To fulfil this commitment, we have introduced effective due diligence processes to ensure that human rights violations are not tolerated in our business activities. The results of our risk analyses are incorporated into relevant business processes both within our own company and in supplier management.

## 8. Remedial measures

In situations where our business activities cause or contribute to actual human rights violations, we are committed to implementing effective remedial measures.

In addition, we are actively committed to offsetting negative impacts that we have caused or contributed to.

## 9. Whistleblower system

Employees and external parties can report possible compliance violations or information on possible violations of human rights and environmental obligations or related risks concerning their own business area and along the supply chain via the [Implenia Speak Up Line](#), the postal address of Implenia Switzerland Ltd and via [compliance@implenia.com](mailto:compliance@implenia.com). In addition, Implenia Group employees may contact the Legal & Compliance Department, their HR Business Partner or line manager directly.

## 10. Governance structure

Our Human Rights Officer is responsible for compliance with the human rights and environmental obligations set out here and for the operational implementation of our human rights strategy.

The implementation of due diligence obligations in the area of human and environmental rights is a permanently agile process for us. We review the effectiveness of our measures and complaint mechanisms annually and on an ad hoc basis. We use the results and findings from the risk analyses to continuously develop our risk management system. As part of our reporting obligation, we will report annually on the fulfilment of our due diligence obligations and publish the results. We constantly comply with the documentation and archiving obligations within the scope of legal requirements.

This declaration of intent on compliance with human rights is reviewed annually and amended if necessary to ensure that its content is in line with possible changes in our business model or areas of activity and is always up to date.

Version as at: December 2023