

# Sustainability Strategy

6/24



**SWIETELSKY**



**IMPRINT****Media owner and publisher:**

Swietelsky AG

Edlbacherstraße 10, 4020 Linz

+43 732 6971-0, office@swietelsky.at

www.swietelsky.com

Company number FN: 83175 t, ATU 232 40 400,  
Regional Court Linz**Graphic art and design:**

Bueronardin, Vienna

Fredmansky GmbH, Linz - Neufelden - Gleisdorf

**Photographs, if not otherwise stated:**

Swietelsky AG, Linz

**Publication:**

June 2024

1. Edition

**INTRODUCTION****Preface**

4

**Development process of the  
sustainability strategy**

5

**SUSTAINABILITY  
STRATEGY****Building ever more sustainably**

7

**1. Climate neutrality and CO<sub>2</sub> reduction**

8

**2. Promotion of the circular economy**

10

**3. Conservation of biodiversity**

12

**4. Sustainable mobility and logistics**

14

**5. Promotion of innovation and research**

15

**6. Digitalisation and data management**

17

**7. Social responsibility**

18

**8. Fairness**

21

**9. Sustainable procurement**

23

**10. EU taxonomy**

25

**OVERVIEW OF THE  
OBJECTIVES****Objectives**

27

We work for people.  
We shape the future.  
We are part of the solution.  
**Building ever better.**



# Preface

Ladies and Gentlemen,

The importance of sustainable management is greater today than ever before. Sustainable practices play an ever-increasing role for our environment and our society. As a significant economic factor in Europe, the construction industry therefore carries a big responsibility with regard to the environment, reaching climate targets, the openness to technological advancement, and caring for people who are directly or indirectly impacted by our activities. For this, our joint strengths, ideas and solutions are required.

SWIETELSKY also recognises its responsibility to make a positive contribution to sustainability in the construction industry. This strategy paper explains the objectives and measures according to which SWIETELSKY operates. Our sustainability strategy is focused inwards. It is directed at our own actions.

The key performance indicator calculations which were prepared as part of sustainability reporting for the base financial year 2020/21 were carried out based on the principles of the Global Reporting Initiative (GRI). Due to the transformation of sustainability reporting based

on the European Sustainability Reporting Standards (ESRS), significantly more aspects of business activities are taken into consideration. ESRS places great value on transparency relating to environmental, social and governance aspects. Apart from focusing on our own activities, companies not fully consolidated will in future also be looked at. This results in a certain degree of uncertainty in the comparability of the key figures over the years, as the scope of the companies analysed has changed. To counteract such imprecision, the comparisons are carried out with specific values that are connected to construction work. SWIETELSKY constantly works on the improvement of data quality to ensure transparency in reporting. To obtain clarity about the required investments and costs, a financing concept is prepared until the end of the financial year 2025/26 to achieve the desired measures by 2030/31.

We invite you to accompany us on the way to a sustainable future.



You can find our sustainability reports online at [swietelsky.at/transparenz/nachhaltigkeitsbericht](https://swietelsky.at/transparenz/nachhaltigkeitsbericht)



DI Dr Peter Krammer  
CEO



Harald Gindl, MBA  
CFO



DI Klaus Bleckenwegner  
COO International



Peter Gal  
COO Railway construction



August Weichselbaumer  
COO Austria

# Development processes of the sustainability strategy

A dynamic approach for a responsible future

With the development of the sustainability strategy, SWIETELSKY has followed a structured and inclusive process and has strengthened the awareness of sustainability in the Group. This ensures that we cover a comprehensive spectrum of topics that are of importance to our company and our stakeholders. This process mirrors our commitment to sustainability and the claim that we take responsibility in all aspects of our business activities. This holistic approach also ensures that the opportunity for change is placed on many shoulders and is carried jointly.

## Identification of key topics

At the outset, we identified key topics for our sustainability efforts. This was done through intensive cooperation with the individual specialist working groups within the company, who contributed their specific knowledge and expertise. This early phase enabled us to develop a broad understanding of potential sustainability topics that are relevant to us.

## Definition of goals and measures

Subsequently, the working groups set out on defining specific goals and measures for each identified subject area. This phase was crucial as it helped to translate ambitions into feasible steps that can drive the sustainability performance forward.

## Integration of the double materiality analysis and stakeholder survey

To further sharpen the strategy, the most important results of the double materiality analysis and the stakeholder survey were incorporated. These analyses helped to identify the issues which are crucial for our company and also for our stakeholders. The results of these analyses were included in the strategy development to ensure that our efforts are concentrated on the topics which have the greatest significance and the biggest influence.

## Feedback from the working groups

After integrating the results of the materiality analysis and stakeholder survey, the working groups were involved again to obtain their feedback on the updated topics and to refine the set goals.

We see our sustainability strategy as a “living document” that has the ability to evolve and be further developed over time. Risks and opportunities relating to sustainability can be changed by market developments, technological innovations or regulatory innovations. This requires a corresponding ongoing adjustment of our strategy. The ability to adapt and expand is crucial to achieve our overarching goal of sustainable CO<sub>2</sub> reduction in Scope 1 and Scope 2 emissions by 2030 in line with “Fit for 55”. The scientific basis for global warming and the loss of biodiversity are indisputable. It is therefore of great importance to SWIETELSKY to reach the climate targets that have been set to reduce the effects of global warming and to increasingly fulfil our responsibility towards sustainable development.

# Sustainability strategy

SWIETELSKY recognises the growing importance of sustainability and environmental protection in today's world and strives to continuously adapt its business practices to meet the new requirements and thus be part of the solution. As part of its commitment to a sustainable future, SWIETELSKY plans to implement a climate protection transition plan based on the principles of "Fit for 55" of the European Union.

Based on the recorded emissions of the 2020/21 financial year, a concept was developed that ensures sustainable reduction of green house gas emissions until the financial year 2030/31. The overriding goals of the sustainability strategy are to optimise our energy consumption, to reduce CO<sub>2</sub> emissions, to drive the transformation of mobility forward, to improve resource efficiency, to promote the circular economy and the increase of social capital of the Group as basis for future value creation.

The development of the sustainability strategy strengthens the internal sense of responsibility and builds on us Swietelsky's capability for innovation. The subject area covered goes beyond the requirements of the CSRD. The results of the double materiality analysis and the stakeholder dialogue were expanded to include divisions that are crucial for the development of the Group.

The first challenges, especially in the area of data collection and data quality, were identified and a comprehensive set of measures was implemented for the 2025/26 financial year. As a groundbreaking document, the sustainability strategy sets ambitious goals for the development of the Group until 2030/31 and explains measures to achieve this.

# Building ever more sustainably

**As central actor in the area of sustainable construction and the adaptation to climate change, SWIETELSKY has positioned itself through its broad engagement in diverse areas of activity. These efforts are also aimed at promoting sustainability and resilience to climate change. Below are some of our activities that are geared towards a better future.**

In civil engineering, SWIETELSKY is involved in the construction and renovation of sustainable transport routes, ensuring resilience to the impacts of climate change. In this context, innovative materials and the integration of elements that promote biodiversity offer opportunities to conserve natural resources.

In the area of railway construction, SWIETELSKY is focused on the expansion and modernisation of rail networks that strengthen public transport as a climate-friendly alternative. This contributes to the reduction of CO<sub>2</sub> emissions and promotes sustainable mobility.

SWIETELSKY tunnel construction is at the heart of modern infrastructure development by providing innovative solutions for complex mobility and environmental challenges. Through the construction of underground routes for public traffic, sustainable transport arteries are created that do not only relieve the urban space and protect the natural landscape, but also contribute significantly to the reduction of traffic noise and the emission of pollutants.

Owing to its many years of experience in high-altitude construction, SWIETELSKY can make a significant contribution to protecting against natural hazards in alpine regions.

With innovative technologies, metal construction and façade construction contribute to the optimisation of buildings. In project development as well as with total and general contractor projects, SWIETELSKY offers the construction of new buildings and the rehabilitation of certifiable properties.

In the area of environmental technology as well as disposal and recycling, SWIETELSKY pursues strategies for conserving resources and striving towards a circular economy. As a resource-efficient way of building houses, prefabricated houses and wood and hybrid construction reflect the commitment of the Group for resource-efficient construction and the use of renewable raw materials in the construction industry. House and building technology offers energy-efficient systems that minimise energy consumption and that advance decarbonisation in existing buildings.

In addition, SWIETELSKY promotes the creation of green recreational spaces through its activities in landscaping and garden creation and contributes to the improvement of the microclimate and the creation of spaces for biodiversity in urban areas.

The Group's machine technology is focused on the development and utilisation of low-emission, efficient machines and systems. In the area of industrial floors and sewer rehabilitation, sustainable materials can be used in order to adapt the infrastructure to the challenges of climate change. With its own test centre, SWIETELSKY guarantees compliance with the highest environmental and quality standards.

This broad expertise and engagement in so many different areas of construction and environmental technology demonstrate how SWIETELSKY positions itself as an integral part of the solution to the challenges arising from the exploitation of natural resources. Through these diverse activities, the Group actively contributes to the protection of the natural fundamentals of life and promotes sustainable, resilient structures in society.

## 1. Climate neutrality and CO<sub>2</sub> reduction

The utilisation phase of buildings is responsible for a significant proportion of CO<sub>2</sub> emissions in the building sector. We are the first point of contact for all construction measures aimed at increasing the energy efficiency of neighbourhoods and existing buildings, as well as for the construction of climate-friendly buildings. Our cross-border operations enable us to develop coordinated decarbonisation projects for building stock at various client locations and solutions for inner-city neighborhoods.

In line with the EU's goal of achieving climate neutrality by 2050 and Austria's aim to already reach this by 2040, SWIETELSKY sees climate neutrality as a global balance between man-made greenhouse gas emissions and carbon sinks. To achieve this, greenhouse gas emissions must be reduced as much as possible. This chapter focuses on SWIETELSKY's approach to increasing energy efficiency in asphalt production and processing, supplying administrative buildings with renewable energy, the Group-wide use and in-house production of electricity from renewable sources, and the assessment of Scope 3 emissions. Asphalt production and Group mobility are part of the Group's largest sources of Scope 1 and 2 emissions. The topic of mobility and construction equipment is dealt with in chapter 4.

SWIETELSKY recognises the importance and order of magnitude of the Scope 3 emissions and their relevance for achieving the EU climate targets. Analyses have shown that Scope 3 categories with the highest emissions are "procured goods and services" and "use of sold products".

SWIETELSKY positions itself as the first point of contact for climate-friendly construction, working together with clients on solutions for energy-efficient building operations and the use of low-emission building materials and construction techniques. More about this in the chapter on "Promotion of the circular economy".

Based on continuous monitoring and analysis of our own emissions, including those from operations, logistics, and construction sites, the Group has set specific reduction targets. Measures are being taken to increase energy efficiency, such as optimising energy consumption in production facilities and offices or the use of energy-efficient technologies in large-scale technical plants.



Furthermore, SWIETELSKY will reduce the use of fossil fuels and will increasingly rely on alternatives from renewable energy sources. By continuously monitoring and reporting on progress in our annual report, SWIETELSKY will ensure full transparency regarding our CO<sub>2</sub> reduction targets and measures.



## These are the goals we set for ourselves

### 2025/26

- Transition plan for climate protection
- Prioritising the use of electricity from renewable energies for Europe and in all other countries
- Continuation of the PV offensive
- Launch of the group initiative "Managing the transition away from fossil fuels"
- Reduction in CO<sub>2</sub> emissions at asphalt mixing facilities by cutting gas consumption by 3% per tonne of asphalt relative to the base year 2020/21
- Raising awareness among risk managers regarding the identification of sustainability risks and opportunities

### 2030/31

- Reduction of Scope 1 and 2 greenhouse gas emissions by 55% relative to the base year 2020/21
- Balance sheet purchase of 100% renewable electricity mix in Europe
- Quadrupling in-house production of renewable electricity relative to the base year 2020/21
- Operation of over 80% of the heated floor space of our own administrative buildings using renewable energies in Austria and then across the Group
- Reduction of CO<sub>2</sub> emissions in production facilities by fully phasing out pulverised lignite
- Further reduction of greenhouse gas emissions by 3% per tonne of asphalt as of 2025/26

## Our action plan to achieve these goals

In the 2025/26 financial year, a transition plan will be developed which includes measures and investment costs to ensure SWIETELSKY's contribution to the climate targets of Scope 1 and Scope 2 by 2030.

In the 2025/26 financial year, a calculation of the Scope 3 categories with the largest emissions of the Group's carbon footprint will be made available. Subsequently, the calculation of the Scope 3 emissions will be further developed and the transition plan for goals and measures for the reduction of Scope 3 emissions will be expanded.

In the 2025/26 financial year, renewable electricity sources will be prioritised in the Group and the sourcing thereof promoted world-wide. Careful selection of

suppliers will be ensured so that the targets for the sustainability strategy can be achieved. More about this in the chapter on procurement.

In the 2025/26 financial year, the photovoltaic offensive, which has already been initiated, will be continued in order to accelerate the expansion of renewable energies. These efforts strengthen the supply of energy and contribute to resilience in the energy market.

In the financial year 2025/26, the Group initiative "Administration - out with fossil fuels" will be launched with the goal of supplying over 80% of the heatable floor space in corporate-owned administrative buildings with renewable energy sources by 2030/31. This affects our main emission sources such as electricity for operations and the energy for cooling and heating.

In the 2025/26 financial year, CO<sub>2</sub> emissions of the Group's asphalt mixing facilities will be reduced by lowering the mixing temperatures and providing efficiency training for the operating personnel. Gas consumption is reduced by enclosing dosing units.

In the 2025/26 financial year, we will list sustainability risks and opportunities as part of enterprise risk management and will regularly evaluate these. In this way, the sensitivity of those responsible for risks at SWIETELSKY with regard to the identification of sustainability risks and opportunities is further increased and awareness is enhanced.

In the 2030/31 financial year, SWIETELSKY will quadruple its own power generation through consequent expansion of Group-owned photovoltaic systems relative to the base year 2020, and the coordinated use of electricity from renewable energy sources will be completed across Europe. This means that 100% of the total electricity consumption is covered by renewable energy sources.

In the 2030/31 financial year, the creation of energy product declarations (EPDs) for all asphalt and concrete products which are produced by us will be finalised. This will make the tracking of goal achievement at the level of construction products transparent, and the life cycle assessment of SWIETELSKY's buildings more granular. As part of sustainable procurement, EPDs will be requested for purchased building materials.

In the 2030/31 financial year, CO<sub>2</sub> emissions of the Group's own asphalt mixing facilities will be reduced through the use of fuels with less greenhouse gas potential and by implementing efficient technologies. This means phasing out the use of pulverised lignite. Incentive systems for the operating personnel create further potential for the reduction of gas consumption. These measures serve the objective of further reducing the greenhouse gas emissions by 3% per tonne of asphalt relative to the base year 2025/26.



## 2. Promotion of the circular economy

SWIETELSKY actively commits itself to the promotion of the circular economy. We are the first point of contact for the rehabilitation of existing buildings, for the further development within existing structures, as well as for resource-efficient construction, recyclability, and life cycle assessments of buildings. In the early phase of the inclusion of contractors, SWIETELSKY demonstrates what measures are needed to successfully implement a circular economy in the construction industry.

SWIETELSKY exerts the most influence on reducing the volume of waste on construction sites, in businesses and administrative buildings. This includes the implementation of intelligent waste management systems aimed at reducing and sorting waste and increasing material recycling. We concentrate on clearly separating and sorting each individual category of waste. There are opportunities on the construction site to reduce waste and use recyclable packaging materials. The company will work with partners along the value chain to further develop and introduce measures to minimise waste and increase resource efficiency. Waste avoidance is driven forward at the SWIETELSKY site for waste and resource management through the processing of waste from the

construction industry to obtain secondary raw materials. Regional waste guidelines must be implemented since there are many laws and regulations specific to each country. Developing a material database that spans several countries should make secondary raw materials available close to construction projects in the future and close material cycles within and outside SWIETELSKY.

SWIETELSKY will promote the recycling of waste in the construction industry. The company will help to establish a future-proof circular economy in the construction and infrastructure industry by sharing best practices, engaging in dialogue with clients as well as observing EU taxonomy.

### These are the goals we set for ourselves

#### 2025/26

- Annual recycling rate of 75% at the SWIETELSKY site for waste and resource management
- Further development of the database on the volume of waste generated on construction sites and in operations, on the material utilisation of waste and the use of recycling materials and secondary raw materials
- Development of expertise aimed at optimising the ecological balance of buildings
- Stakeholder dialogue/projects for implementing the circular economy
- Start of an in-house project where the construction site is certified according to the DGNB (German Sustainable Building Council)
- Increase in the proportion of recycled asphalt mixtures to up to 20%
- Intensification of organisational measures for the circular economy

#### 2030/31

- 80% annual recycling rate of all waste at the SWIETELSKY site for waste and resource management
- Implementation of the material database for material utilisation of excavated material and waste across the Group and all countries
- Recycled content of more than 20% in the asphalt mixtures

### Our action plan to achieve these goals

In the 2025/26 financial year, targeted investments in modern waste separation and recycling technologies at the SWIETELSKY site for waste and resource management in Asten will put us in a position to reintroduce a large proportion of waste into the value chain of the Group in the form of secondary raw materials. The objective here is to achieve recycling rates of 75 per cent. This reduces landfilling, conserves natural resources and boosts the sustainable added value of the Group. This ambitious recycling rate mirrors how we are endeavouring to anchor ecological responsibility in our waste and resource management processes in Asten.

In the 2025/26 financial year, organisational measures are to be taken across the Group aimed at further developing the quality of data collection and analysis relating to waste generation on construction sites and in businesses, the material recovery of waste and the use of recycled materials, the reuse of components and the use of secondary raw materials.

In the 2025/26 financial year, we will have successfully realised new areas of application involving various types of waste (upcycling). Innovative research combined with collaboration with experts will help us transform waste into valuable resources by developing and implementing creative approaches to upcycling it. This forward-looking approach not only allows us to reduce waste volumes, but also to tap into new, sustainable sources of income.

In the 2025/26 financial year, stakeholder dialogues on increasing the proportion of recycled building materials and increasing the proportion of construction waste reused will be held.

In the 2025/26 financial year, an in-house project will be realised, for which the construction site will be DGNB (German Sustainable Building Council) certified. Experiences from the project, in particular on optimising the ecological balance of structural components through resource-efficient load-bearing structure planning, shall be communicated internally. In the 2025/26 financial year, the recycling rate of 20% will be achieved at the

Group's own asphalt mixing facilities by transferring knowledge to operating personnel and customers. An increased supply of recycled asphalt in the mixtures calls for recycling management (including milling in layers) so that the technical quality standards can be achieved.

In the 2030/31 financial year, we will achieve a recycling rate of over 80 per cent at the SWIETELSKY waste and resource management site in Asten. Consistent investment in advanced waste separation and recycling technologies and working closely with suppliers and partners means that the majority of our materials can be effectively recycled. This high recycling rate reflects our efforts to combine ecological responsibility with economic success and consequently make a significant contribution to conserving natural resources.

In the 2030/31 financial year, there will be a material database across the Group covering all countries. Building information modelling systems (BIM) and lean management will facilitate an integrated approach to the recycling of construction site waste and the use of secondary raw materials.

In the 2030/31 financial year, innovative incentive systems for operating personnel will be introduced aimed at further increasing the recycling rate at the Group's own asphalt mixing facilities to over 20%. This measure raises awareness and promotes active participation in recycling initiatives. Adapted mixing plant technology is also employed for this purpose.



### 3. Conservation of biodiversity

SWIETELSKY acknowledges its impact on natural resources. Environmental impacts can have detrimental consequences for biodiversity when the diversity of species, genetic diversity and the diversity of habitats are negatively affected. SWIETELSKY is working to continuously improve its environmental impact within the framework of its environmental management system (certified according to ISO 14001). As a partner involved in the early phase of engaging contractors, SWIETELSKY highlights what measures need to be taken to ensure the preservation of biodiversity in the planning and construction of buildings.

The implications of the construction industry on biodiversity are many and varied. The main factors involved are noise, dust, vibrations and light pollution, as well as the utilisation of soil resources and water usage. These influences can result in species being driven away or having their reproductive and foraging behaviour disturbed. SWIETELSKY is accumulating experience with project-specific measures in order to counteract these effects.

Initial experience shows, for example, that the impending electrification of construction equipment will lead to a reduction in noise emissions from construction sites. SWIETELSKY works to create habitats for biodiversity within the constructed environment as a full-service provider of architectural greenery for façades and roofs and for the realisation of landscaping projects.

Another challenge lies in the utilisation of soil as a resource during construction activities. Heavy construction equipment can have a permanent impact on the ground. This can adversely affect the natural permeability of the soil and upset the ecological balance. It is SWIETELSKY's intention that in future the compaction of soils during the construction period will be given special attention and included as a topic for the development of training sessions for project and site managers and foremen.

The fragmentation of land and the utilisation of soil as a resource, for example by building railways and roads, can cause the fragmentation of interconnected habitats and consequently have a negative impact on species. Green bridges and small animal tunnels can help to counteract the fragmentation of land areas in infrastructure construction. SWIETELSKY is in a position to implement this construction work.



If a project is likely to entail significant environmental impacts, SWIETELSKY's activities are subject to an environmental impact assessment. This allows SWIETELSKY to reduce the footprint to be influenced and to devote particular consideration to the proximity of areas belonging to protected categories.

The direct exploitation of natural resources poses a challenge that we are facing. The use of wood sourced from sustainable forestry with the FSC or PEFC certificate may contribute to minimising this impact. Gravel and crushed stone are also extracted in gravel pits, and stone and ore are mined for construction materials. The native species are endangered by the backfilling of gravel pits or the introduction of topsoil material, necessitating an increased focus on the use of recycled building materials, secondary raw materials and building material exchanges. The objectives and measures of SWIETELSKY for the development of the circular economy can be seen in chapter 4.

The use of water plays a significant role in virtually every construction activity. Large quantities of water are used during the construction phase as well as at the operating sites and in the production of raw materials. It is necessary to dispose of it correctly, since contaminated construction site wastewater may contain pollutants that could have a negative impact on water and soil quality. That is why it is very crucial to continue the development and implementation of environmentally friendly practices and technologies aimed at minimising the negative impact on water resources and the environment. This includes improvements in water management, the use of recycled water, and pollution prevention during construction. Internal and external training courses are held to provide information on applicable laws and regulations regarding the environmental impact of construction activities.

The further development of the central database on the environmental impacts and biodiversity impacts of construction sites and companies provides the basis for future objectives.

### These are the goals we set for ourselves

#### 2025/26

- Development of environmental training for construction and project managers, as well as foremen
- Measures that promote biodiversity in our own projects
- Intensification of green building projects
- Organisational measures for the further development of the database
- Conducting an analysis of potential risks, impacts and opportunities related to biodiversity at the sites

#### 2030/31

- 100% of all construction and project managers and all foremen complete an annual environmental training course
- Biodiversity-friendly practices at all corporate locations
- Expansion of material groups used, the procurement of which is in line with the sustainability criteria catalogue

### Our action plan to achieve these goals

Training courses for construction and project managers and foremen will be rolled out in the 2025/26 financial year. A catalogue of measures to protect biodiversity on construction sites will be presented. Organisational measures in the construction phase are intended to reduce long-term soil compaction caused by a heavy construction machinery load. With the help of training sessions, we aim to promote the independent implementation of biodiversity measures in the projects.

The realisation of green building projects will be stepped up in the 2025/26 financial year and beyond. The goal is to foster biodiversity-friendly practices in all in-house projects, for which an on-site practice guideline will be created. A programme is being launched for the QM conference to improve knowledge sharing across the organisation regarding sustainability projects and biodiversity-friendly practices at various corporate locations.

In the 2025/26 financial year, actions will be taken within the organisation to further develop the centralised collection of data pertaining to the environmental impacts of noise, dust, vibration and light pollution, and the use of natural resources (soil, rocks and water).

By the 2030/31 financial year, biodiversity-friendly practices will have been adopted at all corporate locations. Examples include planting trees and shrubs in green spaces that will thrive in their specific location or growing wildflower meadows. Green roofs and green walls are a good way to foster biodiversity while simultaneously enhancing a building's energy efficiency. Birds can be actively attracted and supported with nest boxes and bird-friendly shrubs and flower meadows that provide food. Valuable habitats can also be created by installing ponds.

With the 2030/31 financial year and beyond, material groups will be procured and certified in accordance with the sustainability criteria catalogue. One example is the use of FSC-certified and PEFC-certified wood from sustainable forestry. The aim is to reduce the use of materials from illegal logging and lessen the impact on the environment. Reusing materials from old projects is a sustainable practice and can reduce waste. See the chapter "Sustainable procurement" to learn more about the sustainability criteria catalogue.



## 4. Sustainable mobility and logistics

**SWIETELSKY recognises the importance of sustainable mobility and logistics in reducing emissions and the environmental impact. SWIETELSKY's railway construction division operates globally, focusing on the construction, maintenance, and modernisation of public and private railway infrastructure, thereby advancing sustainable mobility and logistics.**

An analysis of the company's own Scope 1 and Scope 2 greenhouse gas emissions has shown that the vehicle fleet transformation (up to 3.5 tonnes) was a key driver in reducing SWIETELSKY's greenhouse gas emissions. Alternative modes and methods of transportation such as the use of electric vehicles, the use of transportation options with lower greenhouse gas emissions, and the use of biogenic fuels are actively being promoted. By leveraging efficient logistics processes and using telematics systems that focus on carbon reduction and avoidance, SWIETELSKY will reduce fuel consumption and, consequently, carbon emissions.

We recognise that our Scope 3 emissions matter. Because data collection in this regard is very complex, data collection systems will be evaluated and rolled out over the next few years to set long-term goals. Please see chapter 1 for more details on Calculating Scope 3.

### These are the goals we set for ourselves

#### 2025/26

- Reduction of CO<sub>2</sub> emissions in mobility
- Reduction in energy consumption for construction equipment

#### 2030/31

- Increase in the proportion of construction machinery with alternative drive systems
- Conservation of resources thanks to optimisation of construction equipment maintenance

### Our action plan to achieve these goals

Our "car policy" will evolve into a "mobility policy" in the 2025/26 financial year. In other words, the traditional policy, which was primarily centred on vehicles with internal combustion engines, will be making the shift to a more comprehensive mobility policy. The new policy will focus on promoting more eco-friendly solutions in order to reduce SWIETELSKY's transportation-related greenhouse gas emissions and is a great potential Scope 1 and Scope 2 emissions reduction strategy.

For the 2025/26 financial year, logistics concepts will drive transport route optimisation to make mobility more eco-friendly. The use of specific technology in construction equipment helps reduce idle time and conserves resources.

In the 2030/31 financial year, the vehicle fleet will gradually become emission-free. Conventional engines in construction machinery will be converted to state-of-the-art alternative drive systems.

In the 2030/31 financial year, telematics will be utilised to record the performance data of construction equipment. These data points will be crucial for effective maintenance scheduling, which will in turn help save resources.

The implementation of drives based on renewable energies will make a significant contribution to the reduction of transportation-related greenhouse gas emissions. These drives include various technologies such as electric vehicles or hydrogen vehicles, which emit only water vapour as a result of burning green hydrogen directly. By constantly evaluating the market, technologies that were not yet known at the time the sustainability strategy was drawn up will also be able to fuel sustainable development in the future.



## 5. Promotion of innovation and research

Innovations are essential for making SWIETELSKY resilient and future-ready. Construction innovations involve novel combinations of technologies, construction methods, materials, and the integration of operations expertise. Disruptive innovations in construction include advancements in technology that can radically change the way we build and use buildings. SWIETELSKY analyses how ideas and disruptive innovations are put into practice in the construction industry so as to identify approaches that are new to the company. The goal is to embed sustainability into our business and construction processes and our construction products.

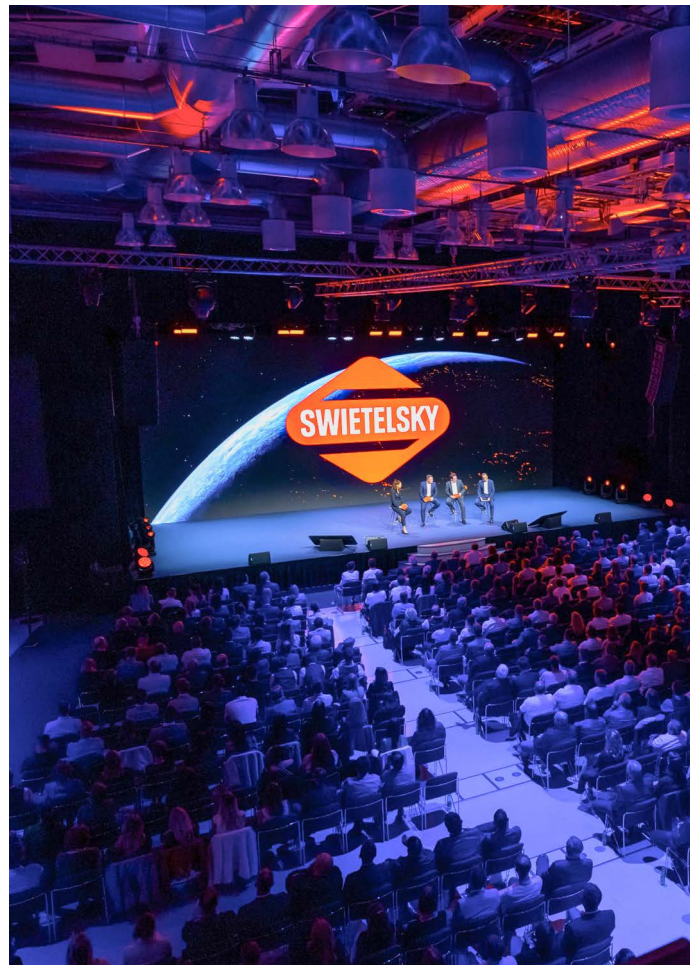
The use of a trend radar marks the start of this process. Such a trend radar provides insight into the developments in the construction industry and serves as a source of inspiration and information.

The trend radar identified megatrends organised in clusters: sustainability, demographic change, and digitalisation. When assessing the project ideas, each idea is assigned to these megatrends to evaluate its potential for energy efficiency and recyclability.

Such a prioritisation provides the basis for initiating collaborative research projects with division managers and external partners, including research institutions such as technical universities and innovative companies. The projects are distinguished by their cross-functional teams, comprised of at least two specialist working groups from the company, with different operational business units grouped together with central departments such as Sustainability, Digitalisation, Legal, and Mechanical Engineering. The different perspectives of the various departments equally promote collaboration within the Group and the development of sustainable solutions.

It is SWIETELSKY's goal to direct its efforts towards partnerships with funding organisations at national and European level in order to facilitate the implementation of these projects. A good example is the Austrian Research Promotion Agency (FFG), which funds solutions for sustainable construction site management. By participating in both Austrian and European networks, SWIETELSKY is able to contribute ideas at a higher level, thereby supporting industry-driven solutions and promoting a circular economy. As such, we are proud members of the Austrian Society for Construction Technology (ÖBV) and the ENCORDER Association in Europe, to name a few.

Transparency and knowledge sharing are key to accelerating the transformation of ideas into tangible innovations. During internal and external events, in-house



experts have the opportunity to give talks about lessons learnt and real-life experiences. Being encouraged to share such valuable insights promotes an open culture of innovation. Publications on innovations in the construction industry are released alongside these projects to facilitate change, always focusing on a forward-looking and strategic view of construction-related and disruptive innovation.

## These are the goals we set for ourselves

### 2025/26

- Continuous development of central services for innovation & transformation
- Integration of internal training sessions on construction-related innovations and the funding opportunities thereof
- Development of research networks with technical universities in our core countries in the construction industry
- Development of internal research projects that have an external impact on sustainable construction site management as well as alternative, resource-saving construction methods
- Involvement in at least two external research projects with universities and industry partners with a focus on disruptive and construction-related innovations
- Five dissertations in scientific journals and five theses supervised
- Standardisation of funding management for construction operations within SWIETELSKY

## Our action plan to achieve these goals

The 2025/26 financial year will see the establishment of the Innovation & Transformation department, the strategic core of our future-oriented technology and the digital transformation of our company. Specific action items include the introduction of regular innovation workshops and the promotion of pilot projects. Ideas and insights from business units contribute to the collaborative process while the added value is continuously assessed.

During the 2025/26 financial year, we will have participated in creating European and Austrian research networks that will provide us with wider access to innovative technologies and methods and enable us to actively be involved in projects. That is why we will establish strategic partnerships with leading technical universities and research institutes and participate in industry trade fairs and conferences to foster knowledge sharing.

In the 2025/26 financial year, internal research projects making a difference to the outside world will be focusing on sustainable construction site management and alternative, resource-efficient construction methods. The goal is to develop new market segments or to directly increase competitiveness.

By the 2025/26 financial year, we will be involved in at least two external research projects with universities and industry partners focusing on disruptive and sustainable innovations. To achieve this, we are setting up a central coordination centre for research collaborations. We are slated to publish our research and introduce strategic training and development for employees into SWIETELSKY's training catalog in the 2025/26 financial year. This will include an organisation-wide continuing education programme focusing on digital skills and change leadership in addition to an internal platform for sharing best practices and success stories to inspire and empower the workforce.

Construction operations funding management will be standardised within SWIETELSKY in the 2025/26 financial year. That will allow for more efficient utilisation of funds and greater consolidation of our research activities, including the introduction of a standardised process for applications and processing. To support this endeavour, we aim to roll out regular training courses for the employees involved so they can improve their funding management skills.



## 6. Digitalisation and data management

Modern technologies and innovations play a fundamental role in the achievement of SWIETELSKY's sustainability goals. Only by leveraging technology and data can we record and optimise these goals. Thanks to the large quantity and high quality of this data, digital tools can help our organisation maximise our sustainability goals, both at a strategic and operational level. In tandem with the Group IT department, Digitalisation & Construction Services (DCS) takes on the role as an enabler of technology and innovation across the company.

Digitalisation is crucial for the collection and evaluation of this data. With a comprehensive digital infrastructure in place, we are provided more bases for decision-making for promising future projects.

### These are the goals we set for ourselves

#### 2025/26

- Improvement of data collection by introducing a sustainability database in our technical ERP system
- Integration of BIM technologies, sustainability criteria and activation of LEAN

### Our action plan to achieve these goals

In the 2025/26 financial year, all SWIETELSKY optimisation measures for the digital core business that enable a fully comprehensive reporting system will have been implemented. To this end, the Group systems are being updated with sustainability-driven data that relates to building materials, logistics and services. Furthermore, we are focusing on expanding our offering to include different versions of our services that are specifically geared towards sustainability.

BIM technologies for improved planning, collaboration and efficiency in the construction process will have been integrated in the 2025/26 financial year. Selected sustainability criteria have been embedded in our construction management software. The deployment of LEAN Construction, LEAN Processes and LEAN Culture & Trainings has been completed. What's more, training courses are also being organised for these specific principles. The methods are used to avoid waste and optimise scheduling, thereby improving the construction and logistics processes.

At an operational level, the focus is on promoting digital use cases on the construction site, which are intended to cover the entire life cycle of a construction project and its documentation. From construction logistics to our own vehicle fleet, the construction machinery used, and circular construction: carbon neutrality and carbon monitoring will be the cornerstone for SWIETELSKY's future business success. The creation of digital platforms and mobile applications (apps) will help to increase the transparency and efficiency of the following parameters:

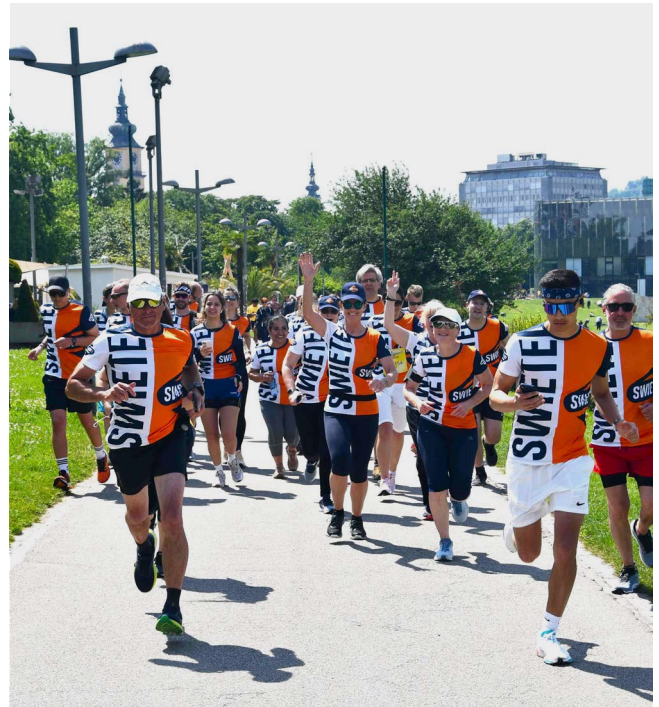
- Construction machinery availability and transport route optimisation
- Comprehensive carbon monitoring on construction sites
- Data pooling for optimisation activities on current and future construction site facilities
- Fully digitalised life cycle assessment based on material certificates
- Reuse and sale of secondary raw materials



## 7. Social responsibility

For SWIETELSKY, corporate social responsibility and fairness are the key pillars of its business success. We therefore rely on strategies, measures and targets to assess the company's positive and negative impact on employees, workers in the value chain, affected communities, consumers and end users and, if necessary, to address, remedy or advance them. As such, occupational safety, noise and dust protection, and the safe handling of hazardous materials and equipment are key elements of every successful construction contract. They are essential for the Group's sustainable business growth. With this in mind, our goal is a continual improvement process along the entire construction value chain. A key component of our strategy is our commitment to employee development. We recognise that our employees are the foundation of our success and play a crucial role in achieving our sustainability goals. Thus, we invest in their professional and personal development and create a healthy, safe and motivating working environment.

HR has been instrumental in creating an inclusive and supportive working environment in which all employees have equal opportunities for growth and advancement. With the help of continuing education programmes in environmental protection, social responsibility and corporate governance, we increase our employee's sustainability awareness and develop their sustainability skills. Promoting diversity and inclusion, i.e. equality and equal opportunities, at all levels of our organisation is very important to us. This is how we ensure that our diverse workforce is viewed as an asset. At SWIETELSKY, "social responsibility" and "fairness" are more than just buzzwords. They are the cornerstones of our success and reputation. We take pride in the fact that our values are lived across our organisation and are deeply embedded in our company culture. By taking actionable steps, we aim to both increase employee satisfaction and significantly contribute to a more sustainable construction industry.



### These are the goals we set for ourselves

2025/26

- Implementation of HR measures from auditing, certification and award processes aimed at improving HR management practices within the organisation
- More detailed analysis of the proportion of women at all operational and central reporting levels
- Enhancing diversity, equal treatment and equal opportunities for all
- Increase in the proportion of women in technical roles
- Boosting employee loyalty and motivation
- Promoting the health and well-being of employees through the expansion of health promotion in the workplace
- Honing the database so that equal pay for equal work is guaranteed
- Improving occupational safety and compliance with working hours
- Optimising the quality of apprenticeship training
- Promoting employment models that are age-appropriate
- Expansion of employer branding
- Alignment of sponsorship towards supporting those who are socially disadvantaged

### Our action plan to achieve these goals

In the 2025/26 financial year, the measures adopted as part of any relevant auditing, certification and labelling processes will be in place. These measures will ensure a better work-life balance. We are keenly intent on promoting women in the workplace and advancing their careers in the construction industry long term, which is why we already launched the first certification processes. In order to define measurable goals for increasing the percentage of women in the Group, the numbers will be surveyed in operations and central divisions at all reporting levels as of the 2025/26 financial year. Career paths within the Group will also be tracked and documented. In the 2025/26 financial year, survey methods and a database will be set up to guarantee equal pay for equal work regardless of gender.

In the 2025/26 financial year, our released Diversity Group Policy on equal treatment and equal opportunities will be fully implemented. That is how we ensure that employees, irrespective of their gender, religion, sexual orientation, age, ethnicity or disability, receive comprehensive support and are able to fully develop their personal and professional potential. Any form of discrimination and bullying must be eliminated. We embrace a culture of togetherness that is based on comprehensive respect. We consider committed diversity management as a strategic tool for increasing the long-term efficiency of our construction activities.

In the 2025/26 financial year, SWIETELSKY will have already achieved the clear goal of increasing the proportion of women in construction-related positions and, above all, of making it possible for women to pursue fully fledged careers up to the highest management positions. This is already being encouraged by the establishment of a lobby organisation within the company, which vigorously pursues all relevant concerns. The focus here lies on modern maternity leave management and the networking of women within the company. Responsibility assigned ensures that the activities of the network are expanded and intensified at the Executive Board level.

In the 2025/26 financial year, skilled and key employees without personnel responsibility will be given even more attractive, modern job titles, development opportunities as well as prospects for promotion. By introducing a Group Guideline, SWIETELSKY has established a standardised scheme for the appointment of specialist and key roles in the white-collar sector. This has laid the foundation for specialised careers and opened up further potential for personnel development.

Employee development programmes currently offered in the form of in-person and online training will be comprehensively expanded in scope and be complemented by on-demand training opportunities with external providers. A digital hub for all training opportunities entitled "SWIETELSKY KNOWLEDGE" is being continually expanded. Training in the use of digital working methods and programmes in particular will be widened in order to make all employees fit for the modern working world.

The remuneration strategy introduced from 2024 will be in place throughout the Group in the 2025/26 financial year. The key cornerstones of this strategy will be made transparent within the company and to prospective applicants from 2024 so that the company can ensure that its own employees are remunerated appropriately. In addition to individual bonuses, SWIETELSKY also aims to offer its employees optional incentive models. The reason we do this is to pass on tax benefits to our colleagues and generate benefits for the environment, climate and occupational health. An incentive programme was launched for Austria in 2023. The programme acts as a model for the roll-out of country-specific incentive programmes across the Group by 2025/26.

In the 2025/26 financial year, health promotion in the workplace will have been further expanded. The objective of expanding health promotion in the workplace is to improve the health and well-being of employees. This is achieved by taking measures to reduce absences, increase job satisfaction, improve work performance and prevent work-related health problems. The programme also helps to strengthen social interaction within the company and can enhance its attractiveness as an employer. Health promotion in the workplace aims to enhance the health and well-being of employees, which in the long term leads to greater employee satisfaction, productivity and company performance. An innovative app gives all colleagues the opportunity to strengthen their physical and mental well-being on their own initiative. The next step is to establish the use of this app throughout the company and encourage as many colleagues as possible to join in. Concrete measures to achieve this are already being planned.

We are working on the continuous improvement of occupational safety during the 2025/26 financial year. SWIETELSKY is committed to continuing to maintain

the highest standards on the market when it comes to occupational safety and is addressing such issues as part of a permanent interdisciplinary working group. Occupational physicians and occupational health and safety specialists are also involved in this. It is of crucial importance in the construction industry to continuously improve occupational safety. This requires measures such as training, risk assessments, supplying personal protective equipment and implementing safety plans.

Regular inspections, first aid equipment, clear communication and creating a safety culture are also vital. These measures can help to minimise accidents and injuries in the workplace and protect the health and well-being of employees. Continuous improvement of occupational safety calls for a joint effort by all those involved in order to ensure safety on construction sites. Up-to-date information on the provisions of the Working Hours Act (ArbZG) is published on the intranet every year and sent to the division and branch managers. Warnings appear in the time recording system if maximum daily working hours are exceeded and breaks are not taken with the aim of raising the awareness of all employees. Measures aimed at ensuring compliance with working time regulations in the branches are subject to ongoing assessment so that the next steps can be taken.

The quality of apprenticeship training is set to be optimised in the 2025/26 financial year. The objective of the SWIETELSKY Group is to support our operational units in their qualitative efforts to train apprentices and to motivate apprentices to stay with the company after completing their training. Apprentice supervisors support apprentices in their personal and professional development throughout the entire training process. Personality development and team-building measures are available, which help to strengthen the apprentice's loyalty to the company. The central HR unit "Apprenticeship Development" will continue to work in close cooperation with those responsible for apprenticeships within the Group to optimise our apprenticeship training.

Age-appropriate employment models shall receive increased support in the 2025/26 financial year. Creating employment models that allow colleagues to remain in the labour market in line with their needs for as long as they wish is a medium to long-term goal of strategic development. Corresponding actions are already planned.

SWIETELSKY's sponsorship activities will be expanded in the 2025/26 financial year with a focus on supporting socially disadvantaged people, such as those with special needs.

One of the most important points on the HR agenda continues to be the promotion of personal responsibility and initiative. This is associated with the aspiration of ensuring rapid decisions and efficient project management. An internal portal known as the "Innovation Hub" is used by employees to contribute their own ideas, which are then channelled in a structured manner to the relevant departments within the company and can then be put into practice.

### **Promoting identification and team spirit**

The project work for the development of a new employer brand for the SWIETELSKY Group has already begun. The aim is to promote the identification of our own employees and make the company more attractive to applicants. The strategy centres on a targeted and individual approach to very different target groups and needs.



## 8. Fairness

By implementing ISO 37301 and 37001, SWIETELSKY has established a comprehensive compliance management system aimed at preventing violations of legal requirements and internal company provisions and raising employee awareness. For this legally, ethically and morally impeccable conduct, we have drawn up a Code of Conduct as a guideline, which forms a central element of our certified compliance management system.

One of the main tasks of compliance at SWIETELSKY is raising awareness. Compliance e-training serves as the foundation of the training measures in this case. All employees are required to undergo this when they start working for SWIETELSKY. The programme has been rolled out in Austria and the other core markets of Germany, the Czech Republic/Slovakia as well as Hungary, meaning that 92 per cent of the target group is covered.

### These are the goals we set for ourselves

#### 2025/26

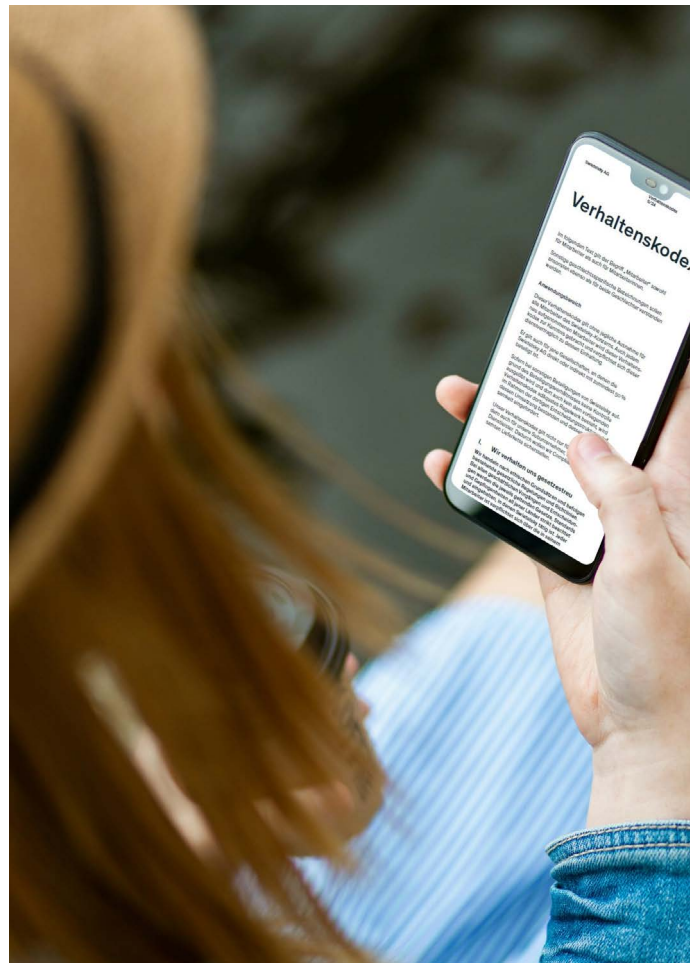
- Expansion of compliance training to 95% in selected countries
- 90% completion rate for compliance e-training
- Carrying out external compliance monitoring
- Maintaining the high-frequency compliance training programme for personnel relevant to risk in Austria

#### 2030/31

- Expansion of the ISO 37301 and 37001 certifications to encompass all Group units outside Austria

#### Other objectives:

- Intensification of face-to-face training on compliance for managers in foreign companies with the aim of further developing the corporate culture
- Strengthening resources for corporate compliance culture



### Our action plan to achieve these goals

In the 2025/26 financial year, compliance e-training will be extended to include other countries in which SWIETELSKY operates, achieving a coverage rate of over 95 per cent. This strategic expansion within our training initiatives underlines our commitment to a coherent global compliance culture. By instilling the same high compliance standards among our employees worldwide, we not only raise awareness of ethical behaviour and legal responsibilities, but also minimise potential risks and increase transparency throughout our business activities.

The completion rate for compliance e-training is set to rise from the current 85 per cent to over 90 per cent in the 2025/26 financial year, both at the individual country level and from a Group perspective. This targeted increase mirrors the Group-wide efforts to raise awareness of compliance requirements and ethical responsibility throughout the organisation.

External compliance monitoring will be conducted in the 2025/26 financial year. We will commission an independent external body in Austria tasked with carrying out regular compliance checks. This ensures that we objectively assess our processes and practices in accordance with the applicable regulations. This partnership will ensure our compliance requirements are always up to date and that we can promptly spot potential gaps or risks.

Face-to-face compliance training for managers in companies abroad will be intensified in the 2025/26 financial year. These training sessions cover specific legal and ethical challenges faced by managers in different countries. By providing targeted training for our managers, we want to ensure that they are able to pay appropriate attention to compliance aspects and lead by example for our employees.

The expansion of the ISO 37301 and 37001 certifications to encompass all Group units outside Austria will be completed in the 2030/31 financial year. A compliance management system spanning the entire organisation in conjunction with anti-corruption management makes sure that our Group adheres to the highest ethical standards and legal integrity in all sectors of business. By ensuring that we promote transparent business practices and adhere to laws and regulations, we reinforce the trust of our customers, partners and stakeholders in our Group. This is how we contribute to the sustainability and reputation of our organisation.

The training programme in place is rolled out across the Group for employees in roles relevant to risk and is conducted at a high frequency. We are committed to ensuring that these training sessions are specifically geared to national and international compliance regulations and reflect the latest developments. By doing so,

we seek to ensure that our employees always possess the knowledge they need to act ethically and minimise potential risks.

We will increase the resources for our compliance team in a targeted manner with the aim of ensuring that our compliance measures can be implemented effectively. This includes both human resources as well as technological support. Having strengthened our resources, we find ourselves in an even better position to develop, monitor and enforce compliance guidelines so that we can maintain the trust of our stakeholders and continue our business activities at a high ethical standard.



## 9. Sustainable procurement

Sustainable procurement has become increasingly important in the construction industry. SWIETELSKY seeks to improve its sustainability performance along the entire value chain, paying attention not only to economic requirements but also to environmental and social demands.

Goods and services purchasing is organised on a decentralised level. The diversity of projects and their uniqueness gives rise to a large number of participants. It is therefore becoming increasingly important to develop individualised tendering systems and supplier management in order to take into account the complex issues of compliance, human rights, as well as risk and environmental management in the procurement process. New regulations such as the Supply Chain Due Diligence Act (LKsG) in Germany as well as the future EU Supply Chain Act but also new reporting requirements such as the ESRS standards or the EU Taxonomy Regulation necessitate the development of a transparent management and audit system in dialogue with our suppliers.

### These are the goals we set for ourselves

#### 2025/26

- Group-wide implementation of our Supplier Code of Conduct
- Introduction of supplier file
- Calculation of key categories of Scope 3 emissions along the supply chain
- Introduction of sustainability criteria catalogue for procurement

#### 2030/31

- Introduction of a digital database for energy data and data along the supply chain throughout the Group

#### Other objectives:

- Further development of the technical and economic fundamentals for the ecological and economic use of products and product systems in collaboration with all stakeholders
- Installation of an integrated digital database across the Group, in which all energy-efficient data can be viewed and the key data along the supply chain is included.



### Our action plan to achieve these goals

The Supplier Code of Conduct will be implemented in all countries in the 2025/26 financial year. The German Supply Chain Due Diligence Act is already implemented in its entirety and forms the basis for fulfilling the requirements of the EU Supply Chain Act. The digital supplier file can be used to assess and make a selection of the most important suppliers and subcontractors. As a result, all legal aspects and obligations can be adhered to and the accompanying sustainability criteria can be determined. This results in better transparency, comparability and risk minimisation along the entire supply chain. Likewise, the security of the most important raw goods, materials and subcontractors is guaranteed. A sustainable supplier management system is established that meets all legal criteria and the requirements of our Supplier Code of Conduct. The preparation for the Scope 3 calculation along the supply chain is completed and the analysis is underway.

The sustainability criteria catalogue for the sustainable procurement of goods will be rolled out across Austria in the 2025/26 financial year. The sustainability criteria catalogue for the procurement of products and raw goods provides guidelines for our business partners and clearly defines what the Group expects. It lays down in detail which standards, labels and assessments have to be fulfilled for various product groups such as steel/reinforcement, concrete/gravel, building materials such as wood or C-parts. Not only does the catalogue include ecological standards, it also integrates social and economic aspects. This approach is intended to ensure that procurement is conducted in harmony with our defined sustainability criteria and that the objectives of our sustainability strategy are effectively put into practice. The requirements of the stakeholders are taken into consideration and aligned with the company's own requirements. Regular reviews and updates of the sustainability criteria together with audits and assessments are used to monitor compliance with the criteria and identify potential for improvement.

The overall aim of these measures is to develop and implement a comprehensive and effective sustainability criteria catalogue for the procurement of goods in the

construction industry with the aim of improving environmental performance, social responsibility and economic efficiency along the supply chain.

The sustainability criteria catalogue, covering all local and national issues, will have been introduced throughout the entire Group in the 2030/31 financial year.

### Further measures to achieve the set targets

Further development of the technical and economic fundamentals for the ecological and economic use of products and product systems in collaboration with all stakeholders (such as universities, research institutes, suppliers, subcontractors, etc.)

The objective is to take account of the origin, production methods and the ecological and economic implications of the products when selecting suppliers. Regular internal and external monitoring in line with the relevant laws and guidelines forms a prerequisite for this endeavour. Ecological and economical business conduct also impacts positively on public perception, assessment platforms and ratings among our clients, financial institutions and investors.

## 10. EU taxonomy

Investments must be directed towards sustainable projects and activities in order to achieve the EU's climate and environmental goals. A clear definition of the term "sustainable" is required for this. The EU Taxonomy Regulation was brought into play in June 2020 in line with the EU's sustainability endeavours, most notably in connection with the European Green Deal. The objective is to create a collective framework to determine which economic activities can be considered environmentally friendly.

SWIETELSKY shall be subject to the reporting obligation in accordance with the EU Taxonomy Regulation from the 2025/26 financial year and is consequently obliged to submit an annual report on the fulfilment of the environmental objectives criteria. Our objective is to fulfil the requirements of this regulation to achieve a significant proportion of projects that meet the criteria of the taxonomy. Credit institutions will place a stronger focus on the taxonomy conformity of a company's activities in the future. A high proportion of projects complying with the taxonomy guidelines will make it easier to access loans in future.

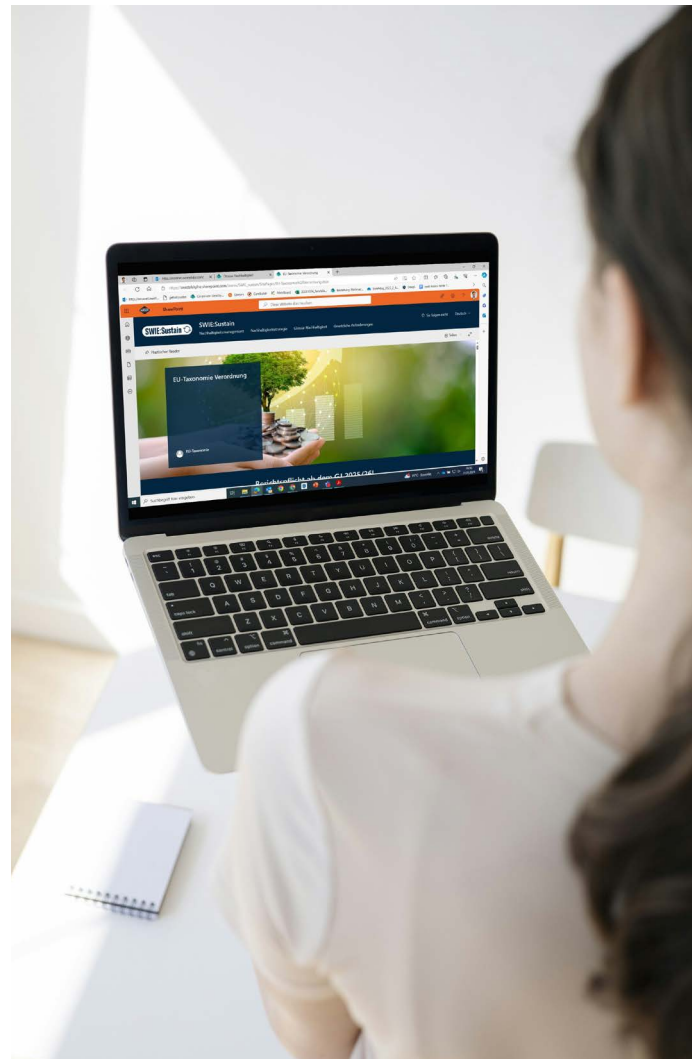
### These are the goals we set for ourselves

#### 2025/26

- 100% of new white-collar workers within the company are informed about the EU Taxonomy Regulation during the onboarding process
- 100% of white-collar workers and 90% of those responsible for implementing the EU taxonomy receive training
- Awareness raising for the topic of EU taxonomy through a knowledge database (Swie:Sustain)
- Annual increase in the proportion of taxonomy-compliant projects from this financial year

#### 2030/31

- 100% of the employees responsible for implementing EU taxonomy receive training
- Annual increase in the proportion of taxonomy-compliant projects
- Planning 100% of in-house projects in line with the taxonomy



### Our action plan to achieve these goals

One hundred per cent of new white-collar workers in the company will be informed about the EU taxonomy during their onboarding process in the 2025/26 financial year. This is accomplished by integrating specific training content on the taxonomy into the existing onboarding programme to ensure that all new white-collar workers acquire a basic understanding within their first month at the company of how the EU taxonomy is applied within the Group. In doing so, the training content is tailored in a practical and interactive way to ensure that employees not only obtain theoretical knowledge about the taxonomy, but are also able to put this knowledge into practice in their daily work environment.

The corporate group plans to carry out mandatory training sessions on the implementation of the EU Taxonomy Regulation throughout the Group in the 2025/26 financial year. Since the European Commission is constantly publishing amendments to the EU Taxonomy Regulation, it is important that those employees responsible for its implementation are regularly updated and receive training on these changes. These training initiatives will be seamlessly linked to the training measures introduced in the 2024 financial year. An online training concept is planned for development and implementation with the aim of familiarising all employees with the content of the regulation as well as its practical implementation within the Group.

In the 2025/26 financial year, the expansion of the knowledge database in Swie:Sustain is set to continue so that all white-collar workers remain informed about updates to the regulation.

In the 2025/26 financial year, it is our objective to increase the proportion of projects complying with EU taxonomy requirements by optimising our processes in a targeted manner as well as through increased dialogue and exchange with our clients. We will analyse and optimise our internal processes with a view to ensuring that we operate efficiently and effectively, while taking into account the requirements of EU taxonomy. We will also work closely with our clients so that we can gain a better understanding of their requirements and expectations and integrate them into our project planning and realisation. This intensive dialogue will contribute to increasing the number and proportion of projects that conform to the growing requirements of EU taxonomy. In doing so, we hope to provide a sustainable contribution to the development of our company and our community.

In the 2030/31 financial year, the Group aims to ensure that all white-collar workers and employees responsible for EU taxonomy undergo continuous training on the topic to ensure that their knowledge and skills in this important field are continuously updated and deepened.

In the 2030/31 financial year, we intend to further boost our share of taxonomy-compliant projects by maintaining an even more intensive dialogue with our clients. To this end, we will work with our colleagues to maintain close contact with our clients throughout the Group so we can understand their requirements and expectations

even better and integrate them into our project planning and implementation. This increased level of dialogue will ensure that our projects are able to meet the increasing requirements of EU taxonomy and make a sustainable contribution. We will also undertake further internal process optimisations in the 2030/31 financial year. Our work since the 2025/26 financial year has laid the foundation for using EU taxonomy as an internal management tool for the sustainability performance of the company. This is facilitated by the fact that all data required has been made available and integrated into internal systems since 2025/26. Analysing and optimising our internal processes allows us to further increase our efficiency and effectiveness while ensuring that we are in full compliance with EU taxonomy requirements. These internal measures are designed to help us respond better to the requirements of our clients and ensure that our projects are even more successful and sustainable.



# Overview of the objectives

## 1. Climate neutrality and CO<sub>2</sub> reduction

### Objectives by 2025/26

1.1	Transition plan for climate protection	E1									G1
1.2	Prioritising the use of electricity from renewable energies for Europe and in all other countries	E1									
1.3	Continuation of the PV offensive	E1									
1.4	Launch of the group initiative "Managing the transition away from fossil fuels"	E1									
1.5	Reduction in CO <sub>2</sub> emissions at asphalt mixing facilities by cutting gas consumption by 3% per tonne of asphalt relative to the base year 2020/21	E1									
1.6	Raising awareness among risk managers to identify sustainability risks and opportunities						S1				G1

## Objectives by 2030/31

101.1	Reduction of Scope 1 and 2 greenhouse gas emissions by 55% relative to the base year 2020/21	E1								
101.2	Balance sheet purchase of 100% renewable electricity mix in Europe	E1								
101.3	Quadrupling in-house production of renewable electricity relative to the base year 2020/21	E1								
101.4	Operation of over 80% of the heated floor space of our own administrative buildings using renewable energies in Austria and then across the Group	E1								
101.5	Reduction of CO <sub>2</sub> emissions in production facilities by fully phasing out pulverised lignite	E1								
101.6	Further reduction of greenhouse gas emissions by 3% per tonne of asphalt as of 2025/26	E1								

## 2. Promotion of the circular economy

### Objectives by 2025/26

		Climate change	Environmental pollution	Water and marine resources	Biodiversity and ecosystems	Use of resources and circular economy	Own workforce	Workforce in the value chain	Affected communities	Users and end users	Corporate policy
2.1	Annual recycling rate of 75% at the SWIETELSKY site for waste and resource management					E5					
2.2	Further development of the database on the volume of waste generated on construction sites and in operations, on the material utilisation of waste and the use of recycling materials and secondary raw materials					E5	S1				
2.3	Development of expertise aimed at optimising the ecological balance of buildings	E1	E2	E3	E4	E5	S1				
2.4	Stakeholder dialogue/projects for implementing the circular economy					E5	S1	S2			
2.5	Start of an in-house project where the construction site is certified according to the DGNB (German Sustainable Building Council)	E1	E2	E3	E4	E5	S1				
2.6	Increase in the proportion of recycled asphalt mixtures to up to 20%					E5	S1				
2.7	Intensification of organisational measures for the circular economy					E5	S1				

### Objectives by 2030/31

102.1	80% annual recycling rate of all waste at the SWIETELSKY site for waste and resource management					E5					
102.2	Implementation of the material database for material utilisation of excavated material and waste across the Group and all countries					E5					
102.3	Recycled content of more than 20% in the asphalt mixtures					E5	S1				

### 3. Conservation of biodiversity

#### Objectives by 2025/26

		Climate change	Environmental pollution	Water and marine resources	Biodiversity and ecosystems	Use of resources and circular economy	Own workforce	Workforce in the value chain	Affected communities	Users and end users	Corporate policy
3.1	Development of environmental training for construction and project managers, as well as foremen	E1	E2	E3	E4	E5	S1				
3.2	Measures that promote biodiversity in our own projects				E4						
3.3	Intensification of green building projects				E4						
3.4	Organisational measures for the further development of the database		E2				S1				
3.5	Conducting an analysis of potential risks, impacts and opportunities related to biodiversity				E4		S1				G1

#### Objectives by 2030/31

103.1	100% of all construction and project managers and all foremen complete an annual environmental training course	E1	E2	E3	E4	E5	S1				
103.2	Biodiversity-friendly practices at all Group locations				E4						
103.3	Expansion of material groups used, the procurement of which is in line with the sustainability criteria catalogue	E1	E2	E3	E4	E5		S2	S3	S4	

### 4. Sustainable mobility and logistics

#### Objectives by 2025/26

4.1	Reduction of CO <sub>2</sub> emissions in mobility	E1					S1				
4.2	Reduction in energy consumption for construction equipment	E1									

#### Objectives by 2030/31

104.1	Increase in the proportion of construction machinery with alternative drive systems	E1									
104.2	Conservation of resources thanks to optimisation of construction equipment maintenance	E1	E2	E3	E4	E5	S1	S2			



## 5. Promotion of innovation and research

### Objectives by 2025/26

		Climate change	Environmental pollution	Water and marine resources	Biodiversity and ecosystems	Use of resources and circular economy	Own workforce	Workforce in the value chain	Affected communities	Users and end users	Corporate policy
5.1	Continuous development of central services for innovation & transformation						S1				
5.2	Integration of internal training sessions on construction-related innovations and the funding opportunities thereof						S1				
5.3	Development of research networks with technical universities in our core countries in the construction industry						S1				
5.4	Development of internal research projects with external implications for sustainable construction site management and alternative, resource-saving construction methods	E1	E2	E3	E4	E5	S1	S2			
5.5	Involvement in at least two external research projects with universities and industry partners with a focus on disruptive and construction-related innovations	E1	E2	E3	E4	E5	S1	S2	S3	S4	
5.6	Five dissertations in scientific journals and five theses supervised						S1				
5.7	Standardisation of funding management for construction operations within SWIETELSKY						S1				

## 6. Digitalisation and data management

### Objectives by 2025/26

6.1	Improvement of data collection by introducing a sustainability database in our technical ERP system	E1	E2	E3	E4	E5	S1	S2	S3	S4	G1
6.2	Integration of BIM technologies, sustainability criteria and activation of LEAN	E1	E2	E3	E4	E5	S1	S2	S3	S4	G1

## 7. Social responsibility

### Objectives by 2025/26

7.1	Implementation of HR measures from auditing, certification and award processes aimed at improving HR management practices in the organisation						S1				
7.2	More detailed analysis of the proportion of women at all operational and central reporting levels						S1				
7.3	Enhancing diversity, equal treatment and equal opportunities for all						S1				
7.4	Increase in the proportion of women in technical roles						S1				
7.5	Boosting employee loyalty and motivation						S1				
7.6	Promoting the health and well-being of employees through the expansion of health promotion in the workplace						S1				
7.7	Honing the database so that equal pay for equal work is guaranteed						S1				
7.8	Improving occupational safety and compliance with working hours						S1				
7.9	Optimising the quality of apprenticeship training						S1				
7.10	Promoting employment models that are age-appropriate						S1				
7.11	Expansion of employer branding						S1				
7.12	Alignment of sponsorship towards supporting those who are socially disadvantaged						S1				

## 8. Fairness

### Objectives by 2025/26

		Climate change	Environmental pollution	Water and marine resources	Biodiversity and ecosystems	Use of resources and circular economy	Own workforce	Workforce in the value chain	Affected communities	Users and end users	Corporate policy
8.1	Expansion of compliance training to 95% in selected countries						S1				G1
8.2	90% completion rate for compliance e-training						S1				G1
8.3	Carrying out external compliance monitoring						S1				G1
8.4	Maintaining the high-frequency compliance training programme for personnel relevant to risk in Austria						S1				G1

### Objectives by 2030/31

108.1	Expansion of the ISO 37301 and 37001 certifications to encompass all Group units outside Austria										G1
-------	--	--	--	--	--	--	--	--	--	--	----

## 9. Sustainable procurement and supply chain

### Objectives by 2025/26

9.1	Group-wide implementation of our Supplier Code of Conduct	E1	E2	E3	E4	E5	S1	S2	S3	S4	G1
9.2	Introduction of supplier file						S1				
9.3	Calculation of key categories of Scope 3 emissions along the supply chain	E1					S1				
9.4	Introduction of sustainability criteria catalogue for procurement	E1	E2	E3	E4	E5	S1	S2	S3	S4	

### Objectives by 2030/31

109.1	Introduction of a digital database for energy data and data along the supply chain throughout the Group	E1	E2	E3	E4	E5	S1	S2	S3		
-------	---	----	----	----	----	----	----	----	----	--	--



## 10. EU taxonomy

### Objectives by 2025/26

		Climate change	Environmental pollution	Water and marine resources	Biodiversity and ecosystems	Use of resources and circular economy	Own workforce	Workforce in the value chain	Affected communities	Users and end users	Corporate policy
10.1	100% of new white-collar workers within the company are informed about the EU Taxonomy Regulation during the onboarding process						S1				
10.2	100% of white-collar workers and 90% of those responsible for implementing EU taxonomy receive training						S1				
10.3	Awareness raising for the topic of EU taxonomy through a knowledge database (Swie:Sustain)						S1				
10.4	Annual increase in the proportion of taxonomy-compliant projects from this financial year	E1	E2	E3	E4	E5		S2	S3	S4	

### Objectives by 2030/31

110.1	100% of the employees responsible for implementing the EU taxonomy receive training	E1	E2	E3	E4	E5	S1	S2	S3	S4	
110.2	Annual increase in the proportion of taxonomy-compliant projects	E1	E2	E3	E4	E5		S2	S3	S4	
110.3	Planning 100% of in-house projects in line with taxonomy	E1	E2	E3	E4	E5		S2	S3	S4	G1



