

**INTEGRATED MANAGEMENT SYSTEM (IMS) OF
THE ILF-GROUP**

IMS-BROCHURE

05.01.2026

BG0001 | Revision 16

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FOREWORD

The ILF Group always endeavors to precisely analyze the requests and needs of its clients and to subsequently provide fully optimized, state-of-the-art services. By focusing on client needs and continuously striving to achieve the highest quality, safety, environmental and information security standards, ILF undertakes every conceivable effort that its clients receive the best possible service.

The Integrated Management System (IMS) of the ILF Group is a key element in these efforts. In addition to this IMS Brochure, the IMS comprises the IMS Manual, which is intended for use by ILF employees. The IMS Brochure provides a concise overview of the Integrated Management System of the ILF Group. Furthermore, each ILF company is free to develop additional IMS documents tailored to its specific needs.

The IMS covers the areas of Quality Management, Health, Safety and Environment, Compliance, Project Management, Data Protection, Information Security and Competence & Knowledge Management.

The IMS is the ILF Group's management instrument and designed to make work easier for all employees. The standardization of processes and designations, and the clear definition of responsibilities and communication channels will simplify project work and facilitate and encourage cooperation between employees from various departments and companies of the ILF Group.

The IMS was introduced in the ILF Group in February 2003. It is the explicit request of the ILF Group that all employees apply the IMS in their daily work. As a living system, the IMS is continuously reviewed and updated wherever useful and necessary. To support this continuous improvement, an improvement suggestion platform is in place for employees to submit their improvement ideas.

The IMS is process-oriented and complies with the requirements of the international standards ISO 9001: 2015, ISO 14001:2015, ISO 27001:2022 and ISO 45001:2018.

Munich/Rum, January 2026

Klaus Lässer
CEO & ILF Group IMS Manager



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1 THE ILF GROUP – A SHORT DESCRIPTION

The ILF Group consists of several internationally active engineering and consulting companies.

The core task of the Group is to provide the best possible support to its clients during the development and implementation of major industrial and infrastructure projects.

At present, the companies of the ILF Group have a workforce of more than 3,000 highly qualified employees in various technical disciplines at offices in over 45 locations in various countries. To date, more than 11,000 projects have been completed successfully in over 150 countries for clients from the public and private sectors.

Since all companies of the ILF Group are completely privately owned, the ILF Group is totally independent of construction companies, manufacturers' interests and banks. Therefore, ILF only represents the interests of its clients.

The business activities of the ILF Group comprise four main business areas:



**Energy &
Climate Protection**



Water & Environment

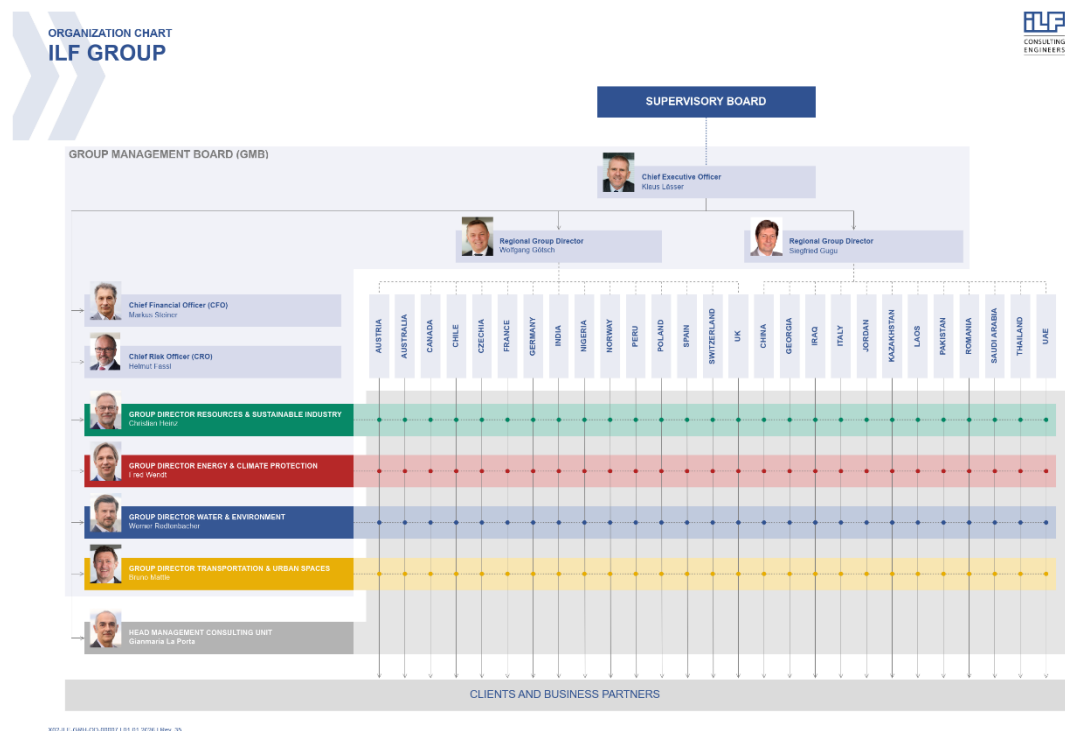


**Transportation &
Urban Spaces**



**Resources &
Sustainable Industry**

The directors of the Group Management Board supervise and coordinate the offices assigned to them both in a technical sense and with respect to business development activities.



2 IMS – AN INTEGRATED MANAGEMENT INSTRUMENT

2.1 WHAT DOES IMS STAND FOR?

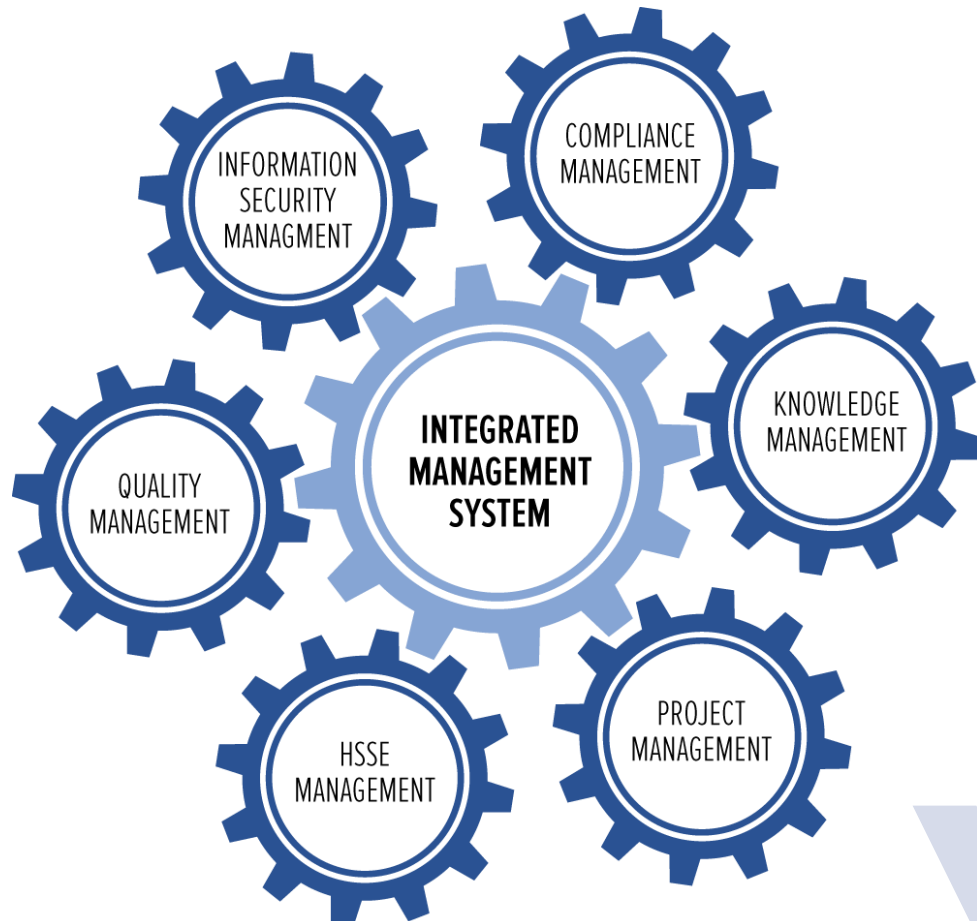
The abbreviation “IMS” stands for the **Integrated Management System** of the ILF Group, which brings together the following management areas:

- Quality
- Health, Safety, Security & Environment (HSSE)
- Compliance & Data Protection
- Information Security
- Competence & Knowledge
- Project Management

By integrating these disciplines, the IMS provides a coherent and harmonized framework for how ILF operates across all companies.

The IMS is structured into **group-wide processes** that describe the proven work processes guiding the daily work of ILF employees. By applying IMS consistently, it becomes an effective management instrument for the ILF Group as a whole, as well as for each individual ILF company.

Figure 1: Integrated Management System



The IMS is aligned with internationally recognized management system standards.

The IMS is primarily regarded as a **practical guideline** for all ILF employees. By standardizing processes, structures and designations, the IMS facilitates and promotes cooperation between employees from different departments and/or ILF companies in joint projects. Clear responsibilities and well-defined interfaces play a central role in ensuring efficient and transparent collaboration.

2.2 WHICH TARGETS ARE PURSUED WITH THE IMS?

The IMS of the ILF Group helps to achieve and continually improve the following ILF strategic targets:

1. QUALITY

- a) Convincing clients through high-quality work, reliability, faithfulness to deadlines and integrity.
- b) Continuously optimizing individual performance in order to serve clients even more effectively and efficiently.
- c) Securing and expanding qualitative market leadership in ILF's core business areas.

2. SAFETY, SECURITY AND HEALTH PROTECTION

- a) Giving top priority to the safety, security and health of our employees and third parties.
- b) Reducing unavoidable risks caused by business activities as far as possible by means of preventive measures.

3. ENVIRONMENT

- a) Striving for social acceptance, sustainable benefits and long-term environmental compatibility of planned facilities and projects.
- b) Minimizing environmental impacts to the greatest extent possible.

4. INFORMATION SECURITY MANAGEMENT

- a) Protecting ILF's information assets.
- b) Ensuring confidentiality, integrity and availability of information through risk-based controls, clear responsibilities and continual awareness among employees.
- c) Reducing information security risks to an acceptable level through preventive, detective and corrective measures.

5. COMPLIANCE & DATA PROTECTION

- a) Ensuring compliance with applicable legal, regulatory and internal requirements.
- b) Adopting preventive measures that help avoid and identify violations against compliance and data protection requirements and taking effective corrective measures.

6. COMPETENCE & KNOWLEDGE MANAGEMENT

- a) Developing new areas of knowledge and competence and maintaining and enhancing existing areas of knowledge and competence in line with current market requirements and strategic goals.
- b) Increasing efficiency and ensuring that ILF's services consistently meet the required quality standards.

7. PROJECT MANAGEMENT

- a) Striving for Engineering Excellence and efficient project management through a systematic approach to project management that is based on recommended practices and standards published by the Project Management Institute (PMI).
- b) Ensuring that this system can be fully tailored to the clients' needs.

2.3 HOW IS THE IMS SUPPORTING ILF'S CLIENTS?

The IMS enables ILF to deliver consistent, high-quality and secure services across all offices and disciplines.

For ILF's clients, the IMS provides clear and measurable advantages:

- **Consistent project delivery worldwide** through harmonized processes, methods and terminology across more than 45 offices.
- **Enhanced information security** through a Group-wide ISMS aligned with ISO 27001, protecting sensitive client and project data.
- **Strong HSSE performance** embedded into all work processes, reducing risks for clients, partners and stakeholders.
- **Efficient multi-office and multi-disciplinary collaboration**, enabling ILF to mobilize global expertise for local needs.
- **Continuous improvement through structured knowledge management**, ensuring lessons learned and best practices directly benefit new client projects.
- **Full compliance with international standards** (ISO 9001, 14001, 27001, 45001) providing a solid basis to support clients in addressing regulatory, permitting and auditing requirements.
- **A 'ONE ILF' approach**, providing clients with a unified standard of quality and reliability regardless of country or project type.



2.4 HOW DID THE IMS DEVELOP OVER TIME?

ILF introduced its first Quality Management System (QMS) in 1996 and was certified according to the international standard **ISO 9001:1994**.

Following the release of the revised **ISO 9001:2000** standard, the QMS was comprehensively updated, with a strong focus on strengthening the process-oriented structure and improving the efficiency of administrative and operative work processes.

As ILF expanded to its involvement in large international projects, it became increasingly evident that major institutional clients attached great importance to **safety and health protection**. In response - and driven by ILF's commitment to protecting its employees and ensuring effective cooperation with clients - a **Health & Safety Management System** was added.

To further support ILF's overarching goal of contributing positively to the environment through its engineering work, an **Environmental Management System** was established.

Once the process-oriented structure was in place, ILF consolidated Quality, Health & Safety and Environmental aspects into a single **Integrated Management System (IMS)** for the entire ILF Group, reflecting the transition introduced with ISO 9001:2000.

In 2017, additional management areas such as **Compliance and Data Protection** were fully integrated into the IMS, while **Knowledge & Competence and Project Management** were further formalized within the IMS framework. .

In line with evolving global requirements, ILF further strengthened its management framework by establishing and implementing an **Information Security Management System (ISMS)**, which was fully integrated into the IMS in 2025 and aligned with **ISO 27001:2022**.

Today, the IMS of the ILF Group companies is certified according to **ISO 9001:2015** and several ILF Group companies additionally hold certifications according to **ISO 45001:2018, SCC**, ISO 14001:2015** and **ISO 27001:2022**.

In addition, ILF's commitment to sustainability is reflected in the annual Sustainability Report, which complements the IMS by transparently communicating ILF's environmental, social and governance (ESG) performance to external parties.



Figure 2: Selected ILF certificates



3 DOCUMENTATION OF THE IMS

The IMS of the ILF Group comprises this IMS Brochure, the IMS Manual and additional company-specific IMS documents prepared by the individual ILF companies in coordination with the ILF Group.

Figure 3: IMS contents

Level	Document type	Application	Applicability	
			Overall ILF Group	Individual ILF company
1	IMS brochure	Summary of the IMS for forwarding to clients and third parties	✗	
2	IMS manual • Process descriptions • Checklists • Samples	Within ILF only	✗	
3	More extensive company-specific IMS documents • local guidelines (e.g. Employee Manual)	Within ILF only		✗

- a) The IMS Brochure (**Level 1**) provides a concise overview of the principles, structure and targets of the IMS, and is suitable for distribution to clients, sub-contractors and other third parties.
- b) The IMS Manual (**Level 2**) is available in the ILF Intranet and can be accessed by all employees. Each IMS process includes a detailed description of the respective activities and, where applicable, is divided into individual process steps.

The responsibilities are summarized in a **RACI** matrix (Responsible-Accountable-Consulted-Informed), providing a clear overview of roles involved in the process:

R	A	C	I

- c) The Company-specific IMS documents (**Level 3**) address local operational or regulatory requirements and supplement the Group-wide IMS documentation.

Continuous improvement of all IMS documents is a central element of the system. Processes are updated based on experience gained, and are assigned a revision number, shown at the top right of each document.

4 STRUCTURE OF THE IMS

4.1 PRINCIPAL PROCESS GROUPS

The IMS processes are structured into three Principal Process Groups:

1. Management

This group includes all processes required to manage and control the ILF Group and its companies.

The main components include the corporate philosophy, corporate strategy, business planning and the organizational structures.

It also comprises office--related safety processes and environmental protection requirements related to the office infrastructure.

Since 2017, **Compliance and Data Protection Management System** processes have been included.

In addition, the **Information Security Management System (ISMS) processes**, established in alignment with ISO 27001, are now an integral part of this group.

2. Provision of Services

This group contains all processes required for the operational business activities of the ILF Group -from identifying client needs within the Marketing & Business Development to contracting, project processing process and the necessary internal project administration.

Foundational elements include project execution processes and health and safety coordination within projects.

3. Resources

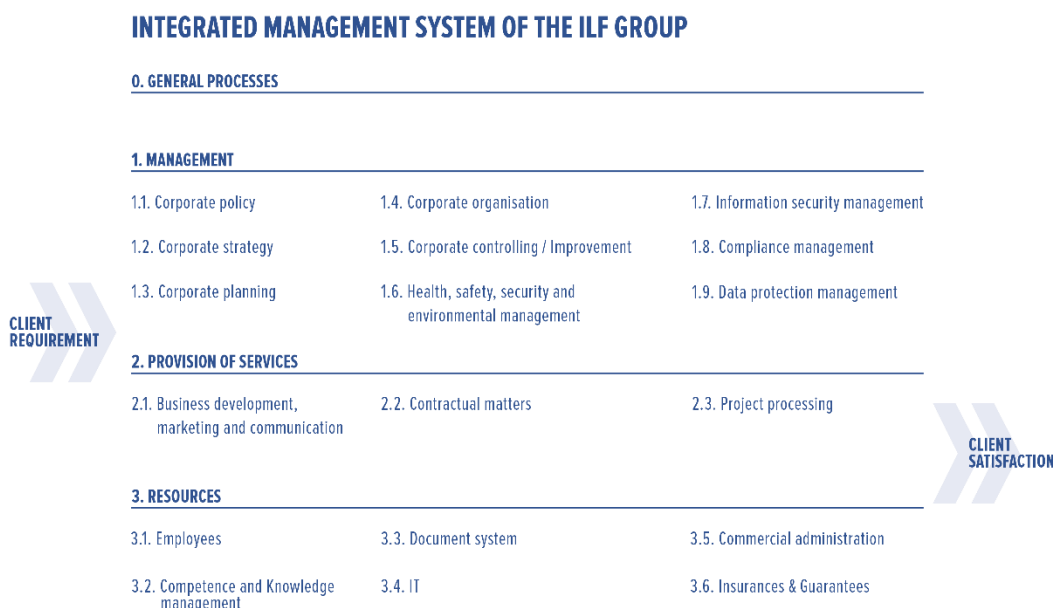
This group includes all processes essential for enabling ILF's services, such as **Employees, Knowledge & Competence Management, Document Administration, IT and Commercial Administration**.

The overview below describes the **IMS Process Model** and shows the structure of the Principal Process Groups and subordinate process groups.



4.2 IMS PROCESS MODEL

Figure 4: IMS process groups



5 AREA OF APPLICABILITY

The IMS is binding on all companies of the ILF Group.

Where required by local laws or specific regulatory conditions, individual ILF companies may develop company-specific documents to ensure compliance. These documents complement the IMS but do not replace it.

6 ADMINISTRATION AND MAINTENANCE

Prime responsibility for the IMS lies with the **IMS Manager** at Group level, who is a member of the Group Management Board.

Each ILF company nominates an IMS Manager (Managing Director of the local company) who is responsible for the implementation of the IMS locally.

IMS Officers support both Group and Company IMS Managers in maintaining and updating the IMS. The tasks of the IMS Officers are described in the IMS.

The IMS is **released** centrally by means of process PG0002 “Table of contents” (Appendix 2) signed by the IMS Group Manager.

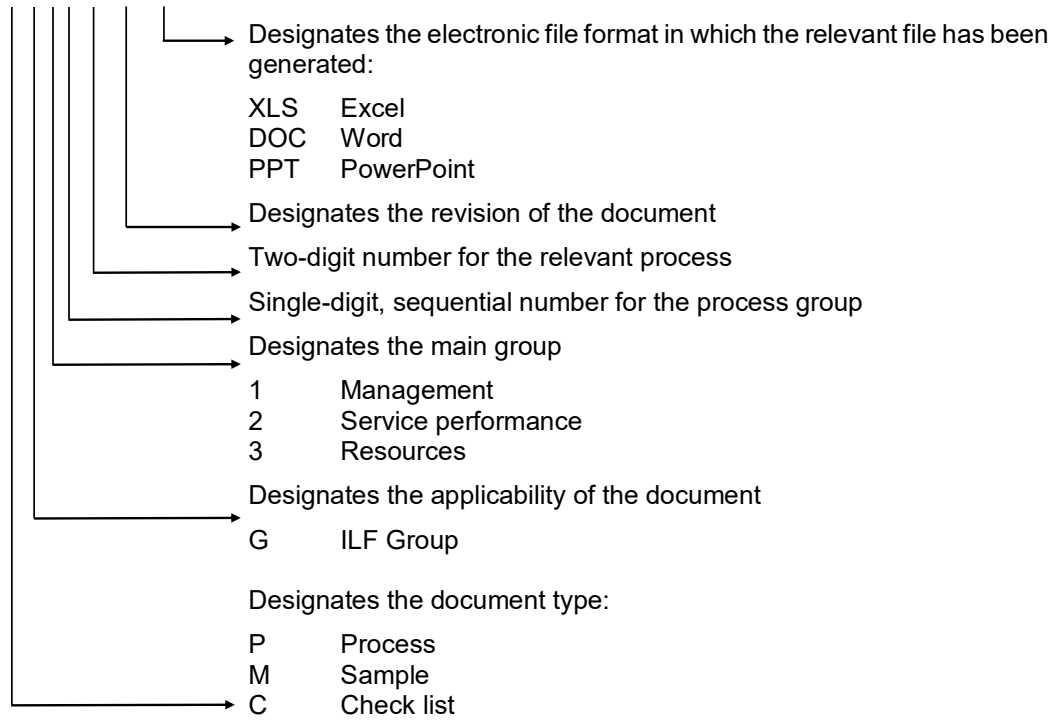
The latest revisions are accessible on the ILF intranet, where all employees can view the current status of all processes.

Company-specific IMS documents are released by the respective Company IMS Officer after ensuring alignment with the IMS Manual and approval by the ILF Group IMS Officer.

Appendix 1: Designation of IMS documents

The **designation** of the individual **IMS documents** is regulated as follows:

ABCDEE_F.GGG



Appendix 2: Overview of the processes

PG0002 Table of contents	
Process no.	Process groups Processes
0	GENERAL PROCESSES
PG0001	Preface
PG0002	Table of contents
PG0003	Abbreviations and term definitions
PG0004	Structure and applicability
PG0005	Administration of the IMS and Company-Specific Documentation
PG0006	User notes
PG0008	Who needs to know which process?
PG0009	Risks and opportunities
PG0010	Overview of ILF Company Codes and Numbers
PG0011	Overview of Internal ILF Project Numbers
PG0012	References between ISO 9001, ISO 14001, ISO 45001, ISO 27001 and IMS Processes
1	MANAGEMENT
1.1	Corporate Policy
PG1101	The ILF Group mission statement
PG1102	Code of Conduct
PG1103	ILF Group Quality Policy
PG1104	ILF Group HSSE Policy
PG1105	ILF Group Sustainability Policy
PG1106	Leadership Principles
PG1107	Human Rights Policy of the ILF Group
PG1108	Greenhouse Gas Policy
PG1109	ILF Group Non-discrimination and Harassment Policy
PG1110	ILF Group Gender Equality Policy
1.2	Corporate Strategy
PG1201	Development of strategy for a Company of the ILF Group
1.3	Corporate Planning
PG1301	Preparation of the Business Year for a Company of the ILF Group
PG1302	Closing of the Business Year for a Company of the ILF Group
1.4	Corporate Organisation
PG1401	Organisation of the ILF Group
PG1402	Organisation Principles of an ILF Company
1.5	Corporate Controlling/Improvement
PG1501	Key Figures
PG1502	IMS System Audits
PG1503	Project Audit
PG1504	Procedure in the Event of Errors in ILF Services
PG1505	Identification and Development of Opportunities for Improvement
PG1506	Commercial audits
1.6	Health and Safety Management
PG1601	Workplace Evaluation
PG1602	Company Emergency Plan
PG1603	Evaluation of Goods and Suppliers with Regard to HSSE Risks
PG1604	HSSE - Office Activities
PG1605	HSSE - Domestic Business Trips / Business Trips to Neighbouring Countries
PG1606	HSSE - Business Trips to Remote Foreign Countries
PG1607	HSSE - Work on Construction Sites

PG0002 Table of contents

Process no.	Process groups Processes
PG1608	HSSE - Field Work
PG1609	Environmental Management
PG1610	Environmental Protection Principles in the Planning and Construction Phase
1.7	Information Security Management
PG1701	Principles of the Information Security Management System
PG1702	Information Security Management Organization of the ILF Group
PG1703	Information Security Audit
PG1704	Information Security Programme of the ILF Group
1.8	Compliance Management
PG1801	Principles of the Compliance Management System
PG1802	Compliance Management Organisation of the ILF Group
PG1803	Compliance Audit
PG1804	Compliance Programme of the ILF Group
1.9	Data Protection Management
PG1901	Data Protection Management System
PG1902	Data Protection Guideline for Employees
PG1903	Data Protection Guideline for the Management
PG1904	Data Protection Audits
2	PROVISION OF SERVICES
2.1	Business Development, Marketing and Communication
PG2101	Corporate Design
PG2102	Customer Relationship Management
PG2103	Project Identification up to Go/No-Go Decision
PG2104	Pre-Qualification
PG2105	Preparation of a Proposal
PG2106	Follow-up of the Proposal
PG2107	Internal and External Communication
2.2	Contractual Matters
PG2201	Conclusion of a Contract between ILF and a Client
PG2202	Conclusion of a Contract between ILF and a Joint Venture Partner
PG2203	Conclusion of a Contract between ILF and a Sub-Contractor
PG2204	Commissioning and Billing between Companies of the ILF Group
PG2205	Conclusion of a Contract between ILF and Agents / Cooperation Partners
2.3	Project Processing
PG2301	Project Preparation
PG2302	Examination of Design Basis
PG2303	Check and Approval of Documents
PG2304	Internal Project Administration
PG2306	Procurement of Supplies and Services
PG2307	Construction Commissioning
PG2308	Supervision of Commissioning
PG2309	Project Controls Services
PG2310	Health and Safety Coordination
PG2311	Project Completion
PG2312	Warranty Period
PG2313	Claim Management

PG0002 Table of contents

Process no.	Process groups Processes
3	RESOURCES
3.1	Employees
PG3101	Staff Search and Selection
PG3102	Introduction of New Staff
PG3103	Development and Succession Planning
PG3104	Human Resource Planning
PG3105	Staff Development Meeting
PG3106	Staff Development
PG3107	Secondment of Employees
PG3108	ILF Academy
PG3109	Leadership Excellence Program
PG3110	Employee Departure
PG3111	Human Resources Incident Management
3.2	Knowledge Management
PG3201	Competence Management
PG3202	Competences and Competence Centers
PG3204	Documentation of Professional Knowledge
PG3205	Knowledge Portal
PG3206	Lessons-Learned
3.3	Document System
PG3301	Document Administration
PG3302	Correspondence Administration
PG3303	ILF Standard Project Filing Structure
3.4	IT
PG3401	Procurement and Management of Software
PG3402	Procurement and Management of Hardware
PG3403	Development of Software
PG3404	Registration and Checking of Test Instruments
PG3405	User Rights in IT Systems
PG3406	IT Security Standards
PG3407	IT Organisation Principles
3.5	Commercial Administration
PG3501	Incoming Invoices
PG3502	Outgoing Invoices
PG3503	Cash Register
PG3504	Travel Expenses
PG3507	Logging Hours of Work
PG3508	Cost Accounting
PG3509	Payroll Accounting
PG3510	Accounting
PG3511	Controlling
PG3512	Annual accounts
PG3513	Financial Management – Cash Management
PG3514	Internal Control System (ICS)
3.6	Insurances and Guarantees
PG3601	Insurance
PG3602	Bank Guarantees

Appendix 3: The ILF Group mission statement

THE ILF GROUP MISSION STATEMENT

PG1101 | Rev. 4 | 01/10/2021



1. CLIENT SATISFACTION

We want to cooperate with our clients as partners and let the superior quality of our work speak for us. That is why it is necessary, at the start of a project, to accurately analyse our clients' needs and wants and, subsequently, to elaborate optimised and state-of-the-art solutions. We exclusively serve our customers' interests and handle them with due discretion.

We strive to continuously optimise our services in order to be able to attend even more efficiently to our clients' needs.

Successful cooperation enables us to build constructive long-term client relationships. Our highly motivated and committed staff play a major role in this process.

2. INDEPENDENCE

We are an independent engineering and consulting firm, whose shares are completely private owned.

Our actions are based on objective considerations. Third parties have no influence on our business policy. We completely reject personal donations.

3. QUALITATIVE MARKET LEADERSHIP

In terms of technological competence and quality of project work, we rank among the top international engineering firms in our principal business areas. We endeavour to further strengthen our leading position in our fields of expertise and to extend it to other areas.

To this end we develop innovative project solutions and pursue optimized and effective work processes which we are constantly improving.

We seek challenging, complex engineering projects at home and abroad that require interdisciplinary design and management services.

We attach great importance to developing and expanding the required specialist expertise by providing regular further training and education programmes as well as by systematically interconnecting the specialist teams across all organisational units.

4. COOPERATION

We assist our clients on site but also make use of the competence and capacities available in the entire ILF Group. We work in an internal network as one team (ONE ILF) and bridge distance, time zones and different cultures. We prioritise the respective benefits for our clients by ensuring the best possible cooperation. We share our expertise, our experience, our resources and capacities and place great emphasis on mutual information and precise communication.

5. GROWTH AND SUCCESS

Since the firm's establishment in 1967 we have been growing both in terms of quality and quantity. Today we are a successful engineering and consulting firm at international level, with diversified services and core competences.

We continue to strive for the controlled growth of our activities in line with market conditions in different, independent business areas despite economic fluctuations.

This growth allows us to maintain a "healthy" age structure of our workforce by additionally creating new jobs for young staff. It also facilitates the development of new and future-oriented business areas.

We measure the enduring success of our services by the quality of the plants and structures designed and realised by us, and consequently, by the lasting satisfaction of our clients!

Economic success is the precondition for the continued existence of our firm and therefore also for that of the workplaces. Our staff strive to handle the assigned tasks in an economical manner to ensure appropriate revenues for our firm.

6. STAFF

We see our staff's specific qualifications, innovative capacity, motivation, experience and commitment as the company's principal assets. Every single employee contributes significantly to the success of the firm and, as a consequence, is partly responsible for the firm! That is why our staff also share the economic success of the firm.

We therefore seek to maintain a long partnership with our staff, characterised by mutual respect, fairness and team spirit. We attach great importance to the safeguarding of jobs on a long-term basis, a motivating job environment and a friendly work climate.

All members of staff are treated equally and have the same opportunities. Discriminations based on ethnicity, religion or gender will not be tolerated.

We also foster the professional and personal advancement of each employee by offering challenging tasks and by providing carefully considered and specific continuing education and training programmes.

When hiring new staff we place great emphasis not only on high technical qualifications but also on social competence.

Our code of conduct forms the basis for all actions of our staff and our company.

7. SAFETY AND HEALTH

The safety and health of our staff and of third parties are of utmost importance to us. Our aims in this regard are the prevention of accidents and detriment to persons. That is why we endorse the use of our own specific processes and other safety-relevant regulations. We strive for continuous improvement of our actions with regard to safety and health.

The plants and structures that we plan are designed and realised in line with the safety regulations in force.

8. THE ENVIRONMENT AND SOCIETY

Compliance with laws and directives is an essential basis for our actions.

We work to make certain that the plants and structures that we plan meet the criteria of social acceptance and sustainable benefit. We attach special importance to environmental protection when rendering our services and to long-term environmental compatibility of our plants and structures.

In principle, we only take on design and consulting tasks where we are convinced that we are able to cope with our responsibility under the given boundary conditions.


Klaus Lässer,
CEO

Appendix 4: Code of conduct

CODE OF CONDUCT

PG1102 | Rev. 5 | 08/2025



This code of conduct applies to all employees of the companies of the ILF Group as well as to all business activities of all ILF companies and to all countries in which the companies of the ILF Group operate.

1. RESPONSIBILITY

- The senior management and all management employees of the companies of the ILF Group (ILF) are aware of the great responsibility of their actions in respect of their own employees, clients and society as a whole, and therefore always act in accordance with the principles that both society and professional associations expect of a qualified consulting company.
In particular, this includes treating all persons with respect, fairness and sincerity, regardless of position, ethnicity, religion or gender.
- ILF supports and respects the protection of internationally proclaimed human rights within its sphere of influence.

2. QUALITY OF SERVICES

- ILF constantly endeavours to maintain its own specialist expertise at a very high level in its main business areas, in order to develop optimal, sustainable solutions for all tasks entrusted to ILF.
- In order to achieve this goal, ILF implements an Integrated Management System (IMS) for handling all tasks that is subject to continuous improvement.
- ILF only undertakes tasks on the condition that the necessary specialist expertise for handling them can be made available within the various ILF offices.
- ILF integrates sustainable procurement practices into its operations, aiming to promote the responsible sourcing of materials and resources in support of long-term environmental and social goals.

3. INTEGRITY

- ILF endeavours to meet the interests of its clients to the best of its ability, within the scope of the law and the framework conditions, and in compliance with ILF's own code of conduct.
- ILF treats all information of relevance to projects as confidential. Project-related information will be circulated among third parties solely if the approval of the client in question has been obtained, and only to the extent necessary.
- Enquiries from the press and media concerning individual projects will in each case be passed on to the client in question for further attention, with reference to our obligation of secrecy.

4. OBJECTIVITY

- ILF endeavours to be objective in assessing its own services.
- In the event of a conflict of interest, ILF will pro-actively inform the client concerned and agree on appropriate measures.
- ILF accepts no gifts or benefits that would in any way interfere with the objectivity and independence of ILF.
- ILF offers its services and products only under conditions that do not compromise ILF's objectivity and independence.

5. FAIRNESS

- ILF strives for fairness and professionalism in the way it handles all tasks and work, as well as in the way it competes and collaborates with other engineering companies.
- ILF recommends a quality competition for the selection of consultancy services.
- ILF supports no activities that seek to harm the business activities or reputation of other engineering companies.

6. ANTI-CORRUPTION

- ILF accepts no benefits or gifts, whoever the donor, which are intended to influence the activities or services of ILF and are classified as illegal actions or corrupt practices.
- ILF does not offer or give any benefits or gifts, whoever the recipient, which are intended to influence the prospects of winning contracts or the impact or outcome of ILF's business activities and are classified as illegal actions or corrupt practices.
- ILF accepts and extends invitations to business dinners or other social occasions only to an extent that complies with the customary practices of hospitality in the country in question and at the clients in question.
- ILF distributes corporate gifts only to a reasonable extent and in conformity with the accepted practices of the individual markets and organisations. In the case of corporate gifts, the emphasis is on the symbolic act of giving and the gift's function as a reminder of ILF; the material value of the gifts must be of secondary (minor) importance for the recipient.


Klaus Lässer
Chief Executive Officer

Appendix 5: ILF Group Quality Policy

PG1103 | Rev. 1 | 27/09/2023

ILF GROUP QUALITY POLICY



ILF is aware of the fact that client satisfaction is of prime importance for our success and that is why we give the necessary priority to the company's quality management.

The following principles form integral components of ILF's corporate policy:

- We implement an effective and dynamic quality management system that gives ILF the flexibility to adapt to and manage any kind of engineering project.
- We provide top quality services and solutions that meet the requirements of our clients and other affected parties at all times. We undertake to comply with international standards and to continuously improve the effectiveness of the ILF quality management system in all aspects of our business activities.
- We promote the motivation and satisfaction of our employees and emphasize the importance of individual advancement and organisational improvement by supporting further training and education measures. We know that the satisfaction of our employees contributes significantly to making our services a success.
- We have earned an international reputation for excellence, independence and responsibility that we are proud to maintain for the benefit of our clients. ILF is also committed to strictly following the mission statement of the ILF Group.
- In our projects we pay the greatest attention to social and environmental sensitivity, occupational safety, human needs and applicable laws and regulations.

Klaus Lässer,
Chief Executive Officer &
ILF Group IMS Manager

Zeynep Eskitoros
ILF Group IMS Officer

Appendix 6: ILF Group HSSE Policy

ILF GROUP HSSE POLICY

P61104 | Rev. 3 | 27/09/2023



The health, safety and security of our own employees* and third parties, as well as environmental protection, are of absolute priority and take precedence over economic success or productivity in our operations. We recognize that a safe and healthy working environment is a fundamental principle and right in the workplace, and that the complex challenges posed by population growth, economic development and rising prosperity, as well as increasing energy demand, climate change, biodiversity loss and resource scarcity must be addressed within the limits of planetary boundaries.

Our goals are:

- a) To integrate Health, Safety, Security and Environmental protection (HSSE) as an important component into our activities, and to make continuous improvement regarding our employees
- b) To avoid accidents and damage to the health of employees*, and to prevent occupational diseases
- c) To prevent damage to the environment, property and health of all persons affected by our activities
- d) To give careful consideration to health, safety, security and environmental protection, environmental, social and economic responsibility
- e) To take precautionary measures to avert occupational hazards beyond company boundaries
- f) To protect employees*, property, information and the company's reputation from potential threats
- g) To protect employees from reprisals for reporting incidents, hazards, risks and/or opportunities
- h) To promote responsible environmental stewardship consistent with economic and social responsibility
- i) To protect and promote the sustainable use of ecosystems and their services, as well as the responsible use of natural resources
- j) To continually strive to reduce the loss of biodiversity for the protection of the environment in our everyday operations and in the implementation of our projects
- k) To significantly reduce our own ecological footprint, with a strong but not exclusive focus on our carbon footprint
- l) To consider it our duty to our clients to develop and recommend technical solutions to reduce their environmental footprint
- m) To ensure that our company and our partners comply with all applicable laws and regulations, codes and standards, and to integrate our clients' specifications without contradicting our objectives and by keeping in line with our goals

* Including freelancers, interns, working students, prospective graduates, etc.



PG1104 | Rev. 3 | 27/09/2023



To achieve these goals:

- we promote and conduct ongoing awareness training for our employees*, clients and partners;
- we consider health, safety, security and environmental protection topics as an integral part of the services we provide for our clients, of the decisions we take while carrying out our activities and developing solutions with and for our clients and partners, and also in meeting the requirements and concerns of our employees*;
- we ensure compliance with all applicable occupational health and safety and environmental legislation.

Our commitment and integrity to contribute to the protection of the environment, reduce our ecological footprint and take a step-by-step approach to achieve „Net Zero“ by 2040 is reflected in more detail in our Sustainability Policy and our Greenhouse Gas Policy.

Klaus Lässer,
Chief Executive Officer

Seval Burucu,
ILF Group HSSE Coordinator

* Including freelancers, interns, working students, prospective graduates, etc.



Appendix 7: ILF Group Sustainability Policy

PG1105 | Rev. 3 | 27/09/2023

ILF GROUP SUSTAINABILITY POLICY



ILF is committed to corporate sustainability and supports the implementation of the United Nations Sustainable Development Goals (SDGs). ILF is constantly striving to contribute directly or indirectly to the achievement of the SDGs in day-to-day business activities and in the planning and implementation of projects and services. In addition to the technical excellence of our services, ILF ensures that economic, environmental and social aspects are in balance in terms of sustainability.

The necessary processes are managed in a responsible manner by ILF – ILF's social responsibility is guided by ISO 26000 and ILF's environmental responsibility is guided by ISO 14001.

The following aspects form an integral part of ILF's corporate policy:

- a) The SDGs serve as a guide for us to orient our goals and activities towards sustainable development. In our actions, we ask ourselves where and how we can best contribute to achieving the SDGs.
- b) We live sustainability as we recognize that our success and that of our clients is directly linked to the principles of sustainable development. Our business operations carefully prioritize sustainability topics based on materiality analysis. Our projects are managed and carried out in a balanced manner, using natural capital and generating economic and social capital to meet the needs of present and future generations.
- c) We consider innovation to be key and the driving force for accelerated sustainability. We are constantly striving to implement new solutions in our business operations and projects that point out innovative social, environmental and economic opportunities for climate-resilient sustainable development.
- d) In our projects, we promote the use of renewable energy and energy-efficient solutions. Furthermore, we consider it our duty to our clients to develop and recommend technical solutions to reduce their environmental footprint.
- e) We aim to significantly reduce our own environmental footprint – with a strong but not exclusive focus on our carbon footprint – to foster environmental sustainability and to also align with the mitigation goals of the Paris Agreement and support the Nationally Determined Contributions (NDCs) of the countries in which we operate.
- f) We strive to implement internal procedures to increase the sustainability of the goods and services we purchase.
- g) The continuous expansion of our training and continuing education program and the implementation of measures for the reconciliation of work and family life are important elements of our staff policy.
- h) We transparently disclose our sustainability beliefs and goals, and monitor our efforts and progress with respect to sustainability as part of our annual Sustainability Report. This report is prepared in accordance with the international independent standard of the Global Reporting Initiative (GRI).
- i) Our commitment and integrity to reducing our environmental footprint is also reflected in our HSSE Policy and our Greenhouse Gas Policy.
- j) Similarly, our commitment and integrity to sustainability is also reflected in our Human Rights Policy.

Klaus Lässer,
Chief Executive Officer

Dr. Matthias Huttenlau,
ILF Group Sustainability Coordinator

Appendix 8: Leadership principles

PG1106 | Rev1 | 04/2021

LEADERSHIP PRINCIPLES



Our leadership principles apply to all managers across all ILF companies.
As leaders, we fully commit to

- acting in a way which best represents the interests of the ILF Group (ONE ILF)
- understanding not only what we do, but also why we do it in that particular way
- the protection of health and safety
- compliance



1. LEAD BY EXAMPLE

- a) We embrace the responsibility of the leadership role with energy, conviction and pride, and thereby act as role models.
- b) We live our values of respect, honesty, reliability and fairness every day and hold each other accountable for these.
- c) We engage with our staff with respect, as equals, appreciating each individual and ensuring that we express this with genuine care.
- d) We seek opportunities for personal dialogue and consider excellent communication to be a cornerstone of leading with impact.
- e) We encourage our staff to give us feedback on our performance, and constantly strive for personal improvement and development.
- f) We always act authentically, out of conviction and implement our commitments in a consequent manner (walk the talk)!
- g) We constantly seek “engineering excellence” and look to inspire our staff and clients.



2. TRUST AND EMPOWERMENT

- a) We value the capabilities of our staff and welcome their eagerness to learn and excel.
By individually challenging and supporting our staff, we empower them to develop their full potential.
- b) We are coaches to our staff, and ensure that each individual has the information and support they need to excel.
- c) We encourage our staff to assume accountability for their actions, in accordance with their ability and expertise, ensuring that they understand the importance of their individual contribution to ILF's success.
- d) We create conditions which allow our staff to motivate themselves. This includes challenging and meaningful activities, sufficient information and transparency, a good working atmosphere, a professional workplace environment as well as performance-based remuneration.
- e) We make decisions that benefit the company, in an unbureaucratic way and in a timely manner.
By clearly communicating these decisions we seek to raise understanding and acceptance.

- f) When hiring new staff, we look for individuals who are highly qualified in their area of expertise, and also place great emphasis on personality, the ability to work in a team, optimism, flexibility and the willingness to learn and excel.



3. SUCCESS AND EXCELLENCE AS ONE

- a) Whether within an ILF company or between ILF companies, we collaborate as one team and in partnership, to ensure long-term success and our excellent reputation.
- b) We respect different cultures and act accordingly, with due care.
- c) We identify problems, mistakes and conflicts at an early stage and address them openly, and with the necessary social competence, supporting each other to find constructive solutions, and to learn lessons for the future.
- d) We give regular feedback, in the form of constructive dialogue, directly with those concerned. For special commitment and achievements we express our appreciation.
- e) When expressing criticism about the company or representatives, we do so only amongst our peers or our managers in a suitable situation, but not amongst staff.
- f) We actively strive for sustainable economic success, by constantly improving efficiency and effectiveness.



4. BUILDING THE FUTURE

- a) We fully support our clients in their pursuit of success. In doing so, we strive to build solid, lasting relationships, founded on mutual trust.
- b) We focus on change, future challenges and opportunities, remaining confident, curious, agile and flexible, and we never stop learning.
- c) We embrace innovations as opportunities, and push boundaries in order to grow personally and improve our competitiveness.
- d) We actively communicate our vision and strategy, discussing and explaining a clear and tangible path towards an inspiring future.
- e) Success is not measured purely on the basis of economic results, but also by the contribution we make to sustainably improving quality of life.

April 2021

Klaus Lässer,
CEO

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Appendix 9: Human rights policy of the ILF group



PG1107 | Rev. 1 | 04/2021

HUMAN RIGHTS POLICY OF THE ILF GROUP



This HUMAN RIGHTS AND LABOR RIGHTS POLICY applies to the entire ILF Group as well as all staff, including temporary employees, part-time employees and freelancers and to all activities by ILF.

We also encourage all our business partners to apply similar standards and policies in their businesses.

1. ILF unconditionally respects human rights.
2. ILF is fully committed to avoid causing or contributing to adverse human rights impacts through the company's own activities and addresses such impacts when they occur.
3. ILF seeks to prevent or mitigate adverse human rights impacts directly linked to the company's operations and also to services by the company's business partners.
4. ILF monitors the respect for human rights as part of its Compliance Management System (CMS).
5. In case of findings with regard to adverse human rights impacts, necessary actions shall be taken by ILF for future prevention and mitigation. Such actions also include adequate internal communication and, if deemed necessary, also external communication whereby maintaining commercial confidentiality and data protection.
6. Whereas all staff of ILF is committed to the human rights, ultimate responsibility lies with the Managing Directors.

Klaus Lässer,
CEO

Appendix 10: Greenhouse Gas Policy

PG1108 | Rev. 1 | 08/2025 GREENHOUSE GAS POLICY – ILF'S ROADMAP TO NET ZERO



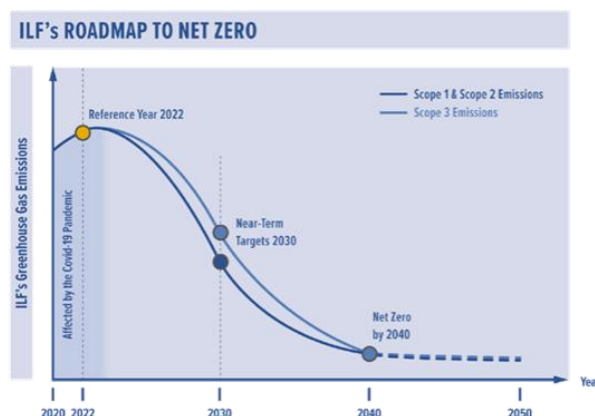
At ILF, we recognize that we are in a climate crisis and we acknowledge the threats to all global societies that would result from failing to meet the goal of limiting global warming to well below 2°C, or to 1.5°C above pre-industrial temperatures as agreed at the Climate Change Conference (COP21) in Paris in December 2015.

To achieve this mitigation goal, global emissions must be reduced by 45% by 2030 and net zero emissions must be reached by 2050 compared to 2010 levels. We recognize that those with the capacity to move faster and achieve a greater reduction by 2030, as well as become “Net Zero” earlier than 2050, should do so.

In full recognition of our corporate responsibility, we at ILF have developed our own Net Zero Roadmap, which was adopted by ILF leadership at the end of 2022.

ILF's Roadmap to Net Zero includes the following components:

- We aim to become „Net Zero“ by 2040 in line with the latest Science Based Target Initiative standard and following the IWA 42:2022 Net Zero Guidelines, ISO's International Workshop Agreement (IWA). Our roadmap sets out the near-term and medium- to long-term targets listed below.
- As a near-term target, we aim to reduce our Scope 1 and Scope 2 emissions by 50%, and our Scope 3 emissions by 40% compared to 2022 – both by 2030.
- As a medium- to long-term target, we aim to reduce our overall emissions by at least 90% and to offset no more than 10% of our residual emissions by 2040 compared to 2022, thus becoming „Net Zero“ by 2040.





PG1108 | Rev. 1 | 08/2025



We are continuously implementing measures and actions to facilitate the implementation of our Net Zero Roadmap. Moreover, we also monitor our progress annually and document this in our Sustainability Report.


Klaus Casser,
Chief Executive Office


Dr. Matthias Hüttenlocher
ILF Group Sustainability Coordinator



Appendix 11: Non-Discrimination and Harassment Policy

PG1109 | Rev. 0 | 12/2024

ILF GROUP NON-DISCRIMINATION AND HARASSMENT POLICY



ILF firmly rejects any form of discrimination or harassment!

- a) In line with our corporate values, ILF is committed to providing a safe and healthy environment for all its employees free from discrimination on any grounds and from all forms of harassment at work, including sexual harassment. All employees and management staff are expected to maintain high standards of propriety, promote equal opportunities, treat everyone professionally, and act without bias.
- b) At ILF, all employees are treated equally and fairly, without discrimination of any kind with regard to race, color, gender, language, religion, beliefs or philosophies, political or other opinions, national or social origin, wealth, birth or other status such as disability, age, marital and family status, sexual orientation and gender identity, health status, place of residence, economic and social situation, or any other characteristics protected by law.
- c) ILF has a zero tolerance policy for any form of discrimination or harassment. Anyone found to have discriminated against or harassed another will be subject to disciplinary action, up to and including dismissal from employment. Furthermore, the responsible local company management together with the Group Management Board will take prompt and equitable organizational and disciplinary action to identify and stop the causes, to remedy any harm suffered, and prevent the recurrence of similar incidents.
- d) Harassment includes bullying, intimidation, stalking, direct insults, malicious gossip and victimization, or any other negative behavior that creates a hostile environment. Gender-based harassment is verbal, non-verbal, graphic or physical aggression, intimidation, or hostile conduct based on gender, gender-stereotyping, sexual orientation or gender identity. Sexual harassment is unwelcome conduct of a sexual nature, including personal, sexual or romantic advances, inappropriate sexual jokes, or comments about sexual activity. Such behaviors are unacceptable and will not be tolerated by ILF.
- e) Complaints of discrimination or harassment can be made either locally to the responsible HR, line or company management, or centrally via ILF's corporate Whistleblowing contact (compliance@ilf.com). All complaints will be taken seriously, investigated thoroughly, promptly and impartially, and treated with respect and confidentiality. The HR Coordinator of the ILF Group will be kept fully informed of each case, from the time it is reported to the time it is closed. The companies of the ILF Group will not permit any measures to be taken against anyone who has made a complaint.
- f) It is expected that complaints will be made in a faithful and responsible manner. Making a complaint that is based on false accusations against others, or providing false or misleading information in the investigation of a complaint is prohibited and may result in disciplinary action.
- g) This Policy applies to all directors, managers and employees, regardless of their employment status, of the companies of the ILF Group as well as to all business activities of all ILF companies and in all countries in which the companies of the ILF Group operate.


Klaus Lüsser
Chief Executive Officer


Ines Steinhilber
ILF Group Coordinator HR

Appendix 12: Gender Equality Policy

ILF GROUP GENDER EQUALITY POLICY

PG1110 | Rev. 0 | 08/2025



ILF promotes gender equality by ensuring fair and inclusive opportunities for all employees. The following core principles are interconnected with ILF's values, leadership principles and related policies.

a) Equal Opportunities & Fair Treatment

ILF fully commits to creating an inclusive and equitable work environment where all employees have equal access to career opportunities, promotions and leadership roles regardless of gender.

b) Responsibility to Lead by Example

As a globally active engineering company, ILF serves as a role model for gender equality through visible commitment, proactive measures and transparent leadership — within the company and across the industry.

c) Globally Aligned Framework with Regional Flexibility

ILF applies a groupwide policy framework to enable consistency while allowing for appropriate adaptations at regional level.

d) Leadership Accountability and Governance

ILF leaders at all levels and in all regions are accountable for implementing and monitoring gender equality efforts. Gender equality is integrated into leadership objectives, business planning and processes.

e) Inclusive Workplace Culture

ILF fosters a respectful, inclusive and gender-balanced work environment where diverse perspectives drive innovation, collaboration and employee development.

f) Promotion of Gender Balance without Fixed Quotas

ILF actively builds gender-balanced talent pools and ensures fair access to roles and development — all based on qualifications, without fixed quotas.

g) Monitoring and Feedback for continuous improvement

ILF tracks progress through regular data reviews, encourage employee feedback and use insights to refine our strategy and measures. We continuously strive to achieve our ambitions targets.


Klaus Lässer
Chief Executive Officer


Ines Stübgen
ILF Group Coordinator HR

Appendix 13: Revision Index

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