

SUSTAIN- ABILITY REPORT 2024

ENGINEERING EXCELLENCE.



CONSULTING
ENGINEERS

SUSTAIN- ABILITY REPORT



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FOREWORD FROM ILF'S CEO

Welcome to the ILF Group Sustainability Report for 2024. As CEO, it is deeply important to me that this report reflects the unwavering commitment to sustainability and transparency that we have been making at ILF since long before the publication of the Corporate Sustainability Reporting Directive (CSRD).

VISION AND STRATEGY

Sustainability is a core principle embedded in our corporate strategy and vision at ILF. Our services are designed to minimize environmental impact while maximizing social and economic value. Our Strategy 2026 highlights our commitment to improving quality of life globally through sustainable business practices and innovative solutions.

GLOBAL WARMING

2024 has again proven to be the hottest global year on record by a significant margin. Indicators such as average sea surface temperatures and global greenhouse gas emissions have continued to rise. Despite global efforts, the current trend has not yet been halted. In some parts of the world, the fight against climate change even seems to have been taken off the agenda, even though the consensus among the international scientific community on the direct link between anthropogenic carbon emissions and global warming is stronger than ever. Valuable time for action is being lost, and the cost of recovery will be substantially higher if we do not act now!

GREEN INVESTMENTS

Over the next decades, investments of an unprecedented order of magnitude will be necessary to cut global carbon footprints and achieve net zero emissions. With our diverse service portfolio, ILF is perfectly positioned to support the numerous undertakings required to make the energy transition a success, bring about the required changes to mobility, upgrade buildings to boost their energy efficiency and contribute to advancements in the circular economy. We will also be able to respond to the additional demand for our services to enhance the resilience of existing infrastructure to increasingly frequent weather phenomena.

ROADMAP TO NET ZERO

At ILF, we have intensified our efforts to reduce emissions, increase resilience and promote the transition to a low-carbon economy. I am personally convinced that, as engineers, we bear a special responsibility to lead this transformation, and our roadmap to achieve net zero emissions by 2040, in line with the Science Based Targets Initiative, demonstrates our commitment to climate action. Following a post-pandemic rebound in our total emissions (carbon dioxide equivalents per full-time equivalent) in 2023, the emission-reducing measures we have implemented have supported our efforts to decouple our business growth from our environmental impact.

Although there has been a slight increase in our total CO₂-eq emissions over the past year, our emission intensity relative to revenue has continued to decline, and our overall GHG emission levels have remained relatively stable in the context of our significant business expansion. Measures such as company car fleet electrification and increased use of renewable energy have already enabled us to achieve reductions in specific areas, including emissions from business travel in company vehicles and electricity-related emissions. Our work is far from complete and we remain committed to making further meaningful reductions while navigating diverse local conditions across the countries in which we operate.

TRANSFORMING MOBILITY AND REDUCING WASTE

As part of our commitment to sustainability, we are transforming our mobility practices and reducing waste across our operations. By reducing our use of fossil-fuel-intensive transportation options, such as air travel, and prioritizing sustainable modes of transportation, such as electric vehicles and public transit, we aim to make significant progress in lowering our carbon footprint.



Additionally, we are implementing measures to minimize waste generation and promote recycling, which are contributing to the transition towards a circular economy.

EMPOWERING OUR TEAM

Empowering all 3,000+ ILF-ers to embrace sustainability is central to our mission. In 2024, all ILF employees have been given access to a comprehensive sustainability training program that raises awareness of the severity of the crises we face and deepens our understanding of the role we can all play. This program has been helping us to further foster a culture of sustainability at ILF, where all colleagues worldwide are empowered to drive positive change within and beyond our organization. By unlocking the collective expertise and passion of our diverse workforce, we aim to amplify our impact and inspire others to join us on the journey towards a sustainable future for all.

EMPLOYER OF CHOICE

In a competitive labor market, attracting and retaining top talent is crucial to our success. Our focus on sustainability aligns with the values and expectations of current and future employees, enhancing our reputation as an Employer of Choice. Applying the insights gained from our first employee survey in 2023, we have implemented initiatives to further enhance our supportive and inclusive workplace culture at ILF. Employee well-being and professional development based on our values remain high on our agenda, as does continuing to provide an environment where individuals can thrive and make a meaningful contribution. We look forward to once again receiving employee feedback in our next Group-wide survey, scheduled for 2025, and to working together with

everyone at ILF towards our shared mission and shaping the corporate culture that we all desire.

MONITORING PROGRESS AND ENSURING ACCOUNTABILITY

Transparency and accountability are fundamental to our sustainability efforts. In addition to publishing this annual Sustainability Report, we are committed to ongoing monitoring, evaluation and stakeholder engagement to track our progress, identify areas for improvement and address emerging challenges. By adhering to the highest standards of environmental, social and governance performance, we seek to earn the trust and confidence of our stakeholders and contribute to building a more sustainable future.

CONCLUSION

In conclusion, we are proud of the progress we have already made on our sustainability journey, but we also recognize that there is still much work to be done. As we look to the future, we remain committed to advancing sustainability in all aspects of our business, by working together with our partners and stakeholders to drive positive change in the communities we serve. Together, we can build a more sustainable and resilient world for present and future generations – a responsibility that I personally feel very strongly about.

We invite you to read our report and join us in our commitment to sustainability. Together, we can make a difference!

Klaus Lässer, CEO – September 2025



ILF AT A GLANCE

Welcome to ILF, a distinguished international engineering and consulting group with over 55 years of experience in delivering successful energy, industrial and infrastructure projects worldwide.

55+

years of experience

3,000+

employees worldwide

150+

countries in which ILF has been successful

45+

office locations across six continents

4

main business areas



GLOBAL PRESENCE

With a team of over 3,000 skilled professionals at more than 45 office locations on six continents, ILF maintains a robust regional presence. This allows us to engage with our clients and project stakeholders at a local level and provide tailored solutions to meet their specific needs. Simultaneously, our extensive network facilitates seamless collaboration with international specialists when required.

UNWAVERING INDEPENDENCE

At ILF, we prioritize independence and integrity. As a privately owned company with no ties to manufacturers, suppliers or financing institutions, we operate with complete autonomy. Our loyalty is solely to our clients, enabling us to deliver unbiased and client-centric solutions.

COMPREHENSIVE SERVICES

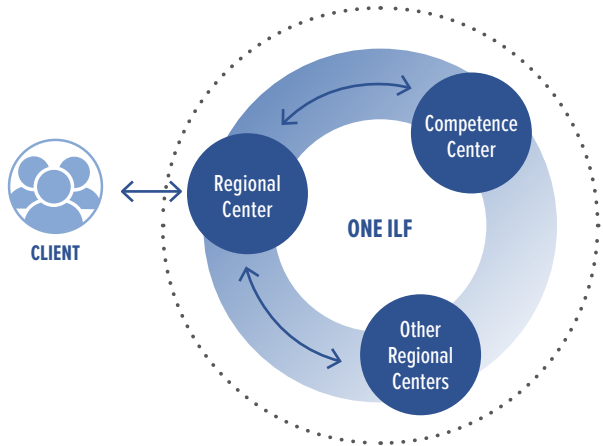
As a full-service provider, ILF offers a comprehensive range of management consulting, engineering and project management services in four main business areas.

At ILF, we are committed to excellence, innovation and sustainability in everything that we do.



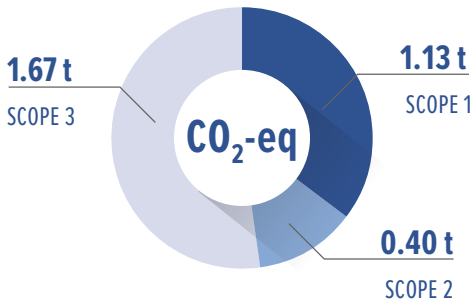
THE ONE ILF APPROACH

At the heart of ILF's operations is the ONE ILF approach, designed to optimize internal collaboration in order to maximize the benefits for our clients. This innovative approach fosters a culture of cooperation across all ILF Group entities, transcending geographical boundaries and time zones. Through the ONE ILF approach, we bring together the collective expertise and resources of our global network to deliver unparalleled value to our clients.

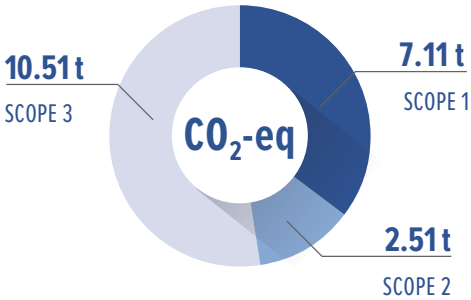


CARBON FOOTPRINT 2024

3.19 METRIC TONS CO₂-eq
per full-time equivalent (FTE)



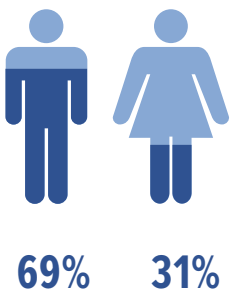
20.13 METRIC TONS CO₂-eq
per million euros of revenue



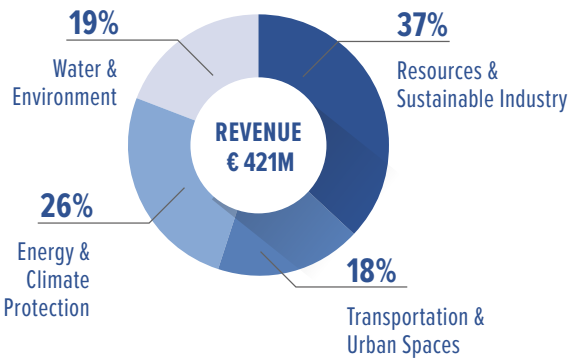
Disclaimer: The totals shown here may differ slightly from the sum of the individual scopes due to rounding to two decimal places.



GENDER SPLIT ILF GROUP 2024



REVENUE ILF GROUP 2024



»» OUR SERVICE PORTFOLIO

At ILF, we offer a comprehensive portfolio of services based on our ONE ILF approach. This portfolio includes **management consulting, engineering and project management** services, along with a variety of **additional services**, which we deliver in our four main business areas: Energy & Climate Protection, Water & Environment, Transportation & Urban Spaces, and Resources & Sustainable Industry.

Through these services, we aim to support our clients in the realization of sustainable and innovative project solutions.



MANAGEMENT CONSULTING

MANAGEMENT CONSULTING

Our management consulting experts guide and support clients in the development of innovative project concepts and with strategic decision-making. The consulting services we offer include, but are not limited to: market studies, project screening, bankable feasibility studies, master planning, financial and economic analyses, as well as transaction advisory services and due diligence analyses.



PROJECT MANAGEMENT

PROJECT MANAGEMENT

Professional Project Management (PM) is essential to achieving project objectives in terms of time, quality and cost. Drawing on extensive experience in managing large-scale, multidisciplinary projects, we enhance the efficiency and quality of project execution by streamlining management responsibilities within projects. The range of PM services we offer includes the following, among others: project management consultancy, risk management, stakeholder management, procurement services and construction supervision.



ENGINEERING

ENGINEERING

Our engineering services are tailored to help clients successfully execute technically demanding projects. Combining regional presence with international expertise, our engineers are able to offer a wide range of services, covering the entire project lifecycle for clients worldwide.



ADDITIONAL SERVICES

ADDITIONAL SERVICES

To complement our core services, we offer a range of additional services to support the seamless integration of different disciplines into projects, from the initial project idea to successful project implementation. These services are designed to supplement our main portfolio of services so that our clients can obtain all the services they need from a single source. Climate services, disaster risk management, environmental and social management, geological and hydrogeological consultancy, geotechnical design and information management (GIS and BIM) are just some of the additional services that we offer.



MAIN BUSINESS AREAS

3

ENERGY & CLIMATE PROTECTION

We are driving the energy transition! ILF supports clients worldwide to execute large-scale projects focused on the generation, storage and transmission of electricity supplied from a variety of renewable energies. In this way, we are actively promoting the shift towards energy being supplied from sustainable sources for present and future generations.

Bioenergy | Energy Storage | Heating & Cooling | Hybrid Power | Hydrogen | Hydropower | Power Transmission & Distribution | Solar Power | Thermal Power | Waste to Energy | Wind Power

WHAT WE DO



POWERING GERMANY'S RENEWABLE ENERGY FUTURE THROUGH UNDERGROUND POWER TRANSMISSION

The efficient transportation of renewable energy from the wind-rich north to the industrial south of Germany is key to securing a climate-neutral energy supply for the country. Once completed, SuedLink – one of Europe's largest energy transition projects – will achieve this objective through predominantly underground power transmission.



A cornerstone of Germany's "Energiewende" (energy transition), Suedlink comprises two high-voltage direct current (HVDC) transmission systems, each consisting of two-pole 525 kV cables. Designed to transport 4 gigawatts of renewable wind energy over approximately 700 km from Northern to Southern Germany, the cable project will ensure reliable, low-loss power transmission, enabling the country to phase out the use of nuclear and fossil-based energy sources. Once operational, the system will deliver enough electricity to supply around 10 million households, making a significant contribution to grid stability and climate neutrality.

Unlike conventional overhead lines, SuedLink is being constructed almost entirely underground. This approach not only minimizes environmental and visual impacts, but also fosters greater public acceptance, as laying cables underground avoids permanent

landscape impacts and reduces concerns over reduced property values and perceived health risks – issues that typically drive "not in my backyard" (NIMBY) opposition. With the two HVDC transmission systems being installed side-by-side, land use and construction impact are also being reduced.

ILF has been involved in the SuedLink project since 2015. Our experts have supported the transmission system operators (TSOs) TenneT and TransnetBW with routing, environmental and social impact assessments (ESIAs), stakeholder engagement, and most recently, preparation of planning approval application documents. As the project moves towards the implementation phase, we continue to contribute to one of Germany's most pivotal infrastructure projects for a sustainable future by helping to bring all the planning and design work that has gone into this project so far to fruition.



“The energy transition requires a holistic approach that integrates renewable energy sources, advanced technologies and robust infrastructure.”

Fred Wendt,
Business Group Director – Energy & Climate Protection

WATER & ENVIRONMENT

We are protecting the water cycle and the environment!
ILF offers consulting, engineering and project management services for all types of water and wastewater systems, covering the whole service spectrum from water resource development and water treatment to water reuse. Being passionate about the environment, we integrate our extensive environmental expertise into all of ILF's projects to deliver the most sustainable outcome.

Desalination | Environment | Industrial Water |
Urban Water Systems | Wastewater Treatment |
Water Transmission | Water Treatment

WHAT WE DO



SUSTAINABLY ADDRESSING WATER SCARCITY IN ABU DHABI – THE DESALINATION FACILITY WITH THE LOWEST CARBON FOOTPRINT

Adopting practices that have a low environmental impact – especially in the desalination industry – can help pave the way for a clean, resilient and sustainable water future on planet Earth. The Al Taweelah Independent Water Plant (IWP) project in Abu Dhabi, United Arab Emirates (UAE) is an award-winning example of how the amount of energy required in the desalination process can be reduced through the use of optimized engineering solutions.



Acwapower, Kingdom of Saudi Arabia



The Al Taweelah IWP is the world's largest operational seawater reverse osmosis desalination plant. With a production capacity of 909,200 m³ per day (200 MIGD), it meets the water needs of over 350,000 households, setting a global benchmark for innovation and sustainability.

Renewable energy sources, such as solar power, are integrated into the plant's desalination process, reducing its dependence on fossil fuels and lowering its greenhouse gas emissions. As a result, the plant has received an award from the International Desalination and Reuse Association (IDRA) for the "Lowest Carbon Footprint in Desalination" at the IDRA 2024 World Congress. It is also the first plant in the UAE and in the Middle East to implement a large-

scale, fully compliant industrial chlorine dioxide (ClO₂) dosing system that reduces bromate levels in the potable water network by 80%.

Paving the way for a more sustainable future with cleaner water, this project demonstrates how advanced desalination initiatives can address water scarcity while improving energy efficiency, protecting human health, preventing environmental pollution and optimizing costs.

As the Owner's Engineer for the project, ILF has conducted a series of site visits, performed a design review, and supported the Owner, ACWA Power, during construction and commissioning of the plant, from the Notice to Proceed to the end of the warranty period.



“In a world reshaped by climate extremes and water stress, appreciating water as a precious resource is no longer optional – it is the cornerstone of resilient infrastructure and sustainable development.”

Werner Redtenbacher,
Business Group Director – Water & Environment

TRANSPORTATION & URBAN SPACES

We are enhancing mobility and urban spaces! ILF is focused on multimodal and connected mobility, as well as on society-oriented building and infrastructure design that optimizes the use of resources. We are hereby able to protect valuable rural areas and create urban structures that meet the needs of tomorrow.

Airports | Buildings | Railways | Roads | Ski Resorts | Structures | Tunnels & Caverns | Urban Transportation

WHAT WE DO



SMART ENERGY FOR SAFE TUNNELS: THE GERMERING MODEL

“Galerie Germering” and “Galerie Gilching,” two existing road tunnels, west of Munich, Germany, demonstrate the benefits that transport infrastructure can have on the environment and quality of life. The tunnels limit local residents’ exposure to traffic noise and exhaust fumes, improve the air quality in adjacent residential areas, and prevent soil and groundwater contamination by collecting polluted road runoff. The photovoltaic (PV) system currently being installed on top of one of the tunnels also shows how renewable energy can help to meet tunnel energy needs.



Autobahn GmbH des Bundes, Germany

The optimal illumination of modern tunnels plays a key role in enhancing the safety of road users by preventing visibility issues and unsafe driving conditions. To avoid the “black hole” effect (where road users suddenly lose visibility upon entering a tunnel), intensive lighting is required at tunnel entrances – a requirement which increases tunnel electricity demand. As the period of highest tunnel electricity demand (for lighting and operating technology) often coincides with periods of high solar radiation, solar power is an ideal source of energy for such systems.

Road tunnel illumination thus provides opportunities for innovative energy concepts in the transportation infrastructure sector. The installation of a PV system with a total output of more than 400 kWp on the roof of the Galerie Germering serves as a pilot project for innovative road tunnel energy concepts that enable

tunnels to meet their energy needs in a more sustainable and self-sufficient manner. Mounting PV modules on the tunnel with them tilted towards the east/west enables the system to efficiently cover morning and evening peak loads. Together with a battery storage system with a capacity of 480 kWh, the PV system can further achieve a degree of self-sufficiency of 73%, reducing the amount of energy required from the public grid.

ILF designed this PV system and storage system for the Galerie Germering using simulations and a detailed analysis of data on the tunnel’s exact energy requirements. The result is a PV system that efficiently utilizes readily available energy to meet the tunnel’s energy requirements, making it a model project for decentralized, sustainable energy supply for transport infrastructure.



“Efficient and sustainable multimodal transportation requires reliable and up-to-date infrastructure which is sensibly integrated into both rural areas and urban structures.”

Bernhard Kohl,
Business Group Director – Transportation & Urban Spaces

RESOURCES & SUSTAINABLE INDUSTRY

We are optimizing production processes! ILF uses the expertise gained from successful oil and gas projects to reduce emissions and increase efficiency across all sectors. In doing so, we are following the path towards a low-carbon circular economy in order to ensure a good quality of life for future generations.

Carbon Management | Fuels & Chemicals | Industrial | LNG | Mining | Pipelines | Refining | Tank Farms & Terminals | Underground Storage | Upstream

WHAT WE DO



GREEN AMMONIA LINZ: PIONEERING INDUSTRIAL DECARBONIZATION IN AUSTRIA

The Green Ammonia Linz (GrAmLi) project aims to transform industrial processes by facilitating the production of green ammonia through electrolysis. By incorporating green ammonia as a feedstock into industrial processes, CO₂ emissions at the production site in Linz, Austria can be reduced by up to 90,000 tons annually, thereby making a significant contribution to decarbonizing the chemical industry.



© VERBUND Green Hydrogen GmbH

Financially supported by the European Commission as well as national funding agencies in Austria, the project involves constructing and fully integrating a 60 MW Proton Exchange Membrane (PEM) electrolyzer into the existing infrastructure at the Chemical Park in Linz to produce green hydrogen. This green hydrogen can be used as an alternative to natural gas, replacing it as the conventional energy source in the production of ammonia, as well as melamine and fertilizers.

The PEM electrolyzer further enables the efficient use of renewable electricity, and maximizes the overall efficiency of production processes by enabling electrolysis by-products, such as oxygen and waste heat, to be reused directly on site.

ILF is supporting this future-oriented project in close cooperation with VERBUND Green Hydrogen GmbH and LAT Nitrogen, assisting with various phases of the project – from the conceptual design and feasibility study, to the Front End Engineering Design (FEED) and permit application design as part of the permitting procedure and the ongoing EPC tendering phase. ILF's wealth of experience in planning, designing and implementing large-scale industrial plants is facilitating the successful realization of this GrAmLi project, and thus helping industry in Austria and Europe to become climate-neutral.



“ILF is passionate about finding sustainable solutions to supply the world with affordable, safe and reliable energy and chemicals.”

Christian Heinz,
Business Group Director – Resources & Sustainable Industry

STRATEGY 2026

4

VISION

Our vision at ILF is to be “**a leader in improving quality of life around the globe.**” This desire to contribute to a better future drives us and is the reason why we truly believe in the work we do.

STRATEGY 2026

Our Group Strategy 2026 was developed on the basis of extensive quantitative and qualitative market data and formulated in anticipation of global trends such as increased climate action to fight climate change, the energy transition, changing mobility patterns, the shift towards smart living, the development and expansion of a circular economy and the acceleration of digitalization. The Sustainable Development Goals (SDGs) also served as a valuable basis for orientation and for further improvement.

In addition, the ILF Group Strategy 2026 is built on the understanding that our diversification regarding services, business areas and regions has served us well in the past and has made our business model resilient. As a result, we continue to provide engineering services and significantly expand our management consulting as well as project management services within the business areas (industry sectors) in which we operate.

A main focus for expanding our service portfolio is to increase and further extend our provision of digital twins so that projects can be modeled in their entirety in a digital and virtual environment. Other areas of focus are the provision of services related to climate change mitigation and the incorporation of sustainability into all of our projects through our Sustainability Blueprint®. This ILF Sustainability Blueprint® is anchored in a structured methodology that ultimately delivers tailored positive solutions for our clients and the planet. We are furthermore fully dedicated to further expanding our involvement in the pursuit of a circular economy.

With regard to our regional targets, we are particularly concentrating on the further penetration of existing markets rather than on the development of new markets.

As of the end of 2024, we have already achieved many of the targets outlined in the ILF Group Strategy 2026.

Similar to other start-up engineering companies, the corporate culture at ILF in the early years was strongly impacted by two wholehearted engineers and our company founders, Mr. Pius Lässer and Mr. Adolf Feizlmayr.



Pius Lässer and Adolf Feizlmayr in 1967

VALUES AND CULTURE

5

VALUES

Despite the ILF Group having significantly grown over time, we still see ourselves as a family business with a strong focus on our core values of **fairness, respect, honesty** and **reliability**. We consider these values to be the foundation of all of our internal and external interactions.

CULTURE

With the ILF Group now under the leadership of a new generation and expanding into numerous new regions, we have articulated our approach to value-based leadership through the ILF Leadership Principles. These are implemented by all ILF leaders in all offices and all geographies. By adhering to these principles, our leaders have a significant impact on shaping our corporate culture. As a family business, it is no surprise that our ILF culture has lots of similarities to those of families all around the globe.

WE REALLY CARE FOR EACH OTHER!



Leadership Conference 2024 in Rum near Innsbruck, Austria

SUSTAINABILITY AT ILF

6

At ILF, sustainability goes beyond a strategic goal – it reflects our core commitment and represents a transformative journey. Guided by our vision to be “a leader in improving quality of life around the globe,” we aim to create a lasting, positive impact on people, the planet, and society. True sustainability, as we understand it, goes beyond limiting harm. It increasingly embraces regenerative thinking – aiming to restore, renew, and create lasting value wherever possible.



We understand sustainability as a holistic responsibility – one that balances People, Planet, Prosperity, and Profit in pursuit of a broader purpose to deliver lasting value for society, the environment, and future generations. This integrated understanding guides our corporate decisions, our leadership culture, and the services we deliver to our clients.

Our strategic direction is guided by the 17 Sustainable Development Goals (SDGs), which we view as a compass for navigating planetary challenges and societal needs. We are committed to contributing to their achievement – through our internal actions and the work we do with our clients and partners.

Among the multiple crises of our time, the climate crisis is the most pressing. It affects lives, ecosystems, and economies, while also amplifying existing inequalities. At the same time, it presents an unprecedented opportunity to transform how we live, work, and create value. We believe that engineering and consulting must play a central role in enabling this shift. Through our expertise and services, we aim to be part of the solution.

Sustainability at ILF means thinking long term and acting today – with determination, responsibility, and courage. We reflect both the urgency of the climate crisis and the broader

responsibility of sustainable development in the way we embed sustainability in our culture and deliver value to our clients. This approach is anchored in our values and strategy and fully supported by the ILF founding families.

INTERNAL RESPONSIBILITIES

ILF’s sustainability efforts are coordinated by a dedicated corporate Sustainability Team, led by a Group Sustainability Coordinator who reports directly to the CEO and the Group Management Board (GMB).

This team is responsible not only for sustainability reporting, but also for driving ILF’s Net Zero Initiative, initiating and coordinating further sustainability initiatives across the group, and ensuring continuous awareness and internal communication on sustainability topics.

In close cooperation with the CEO and CFO, the Sustainability Team is also preparing for the regulatory requirements arising from the EU Corporate Sustainability Reporting Directive (CSRD).

Each ILF company has appointed a Sustainability Officer who acts as a key liaison between the corporate level and the respective office, ensuring local implementation and alignment with Group-wide sustainability goals.

LOCAL OFFICES

Our ILF offices are pursuing local sustainability goals and initiatives aligned with ILF’s overarching sustainability policies.

A key focus across all locations is implementing the **ILF Net Zero Roadmap**. As part of the “Race to Net Zero,” dedicated workshops were held at all reporting companies in summer 2023. These laid the foundation for individual Memorandums of Understanding and Climate Action Plans. The first measures began in autumn 2023, marking an important step toward ILF’s climate goals.

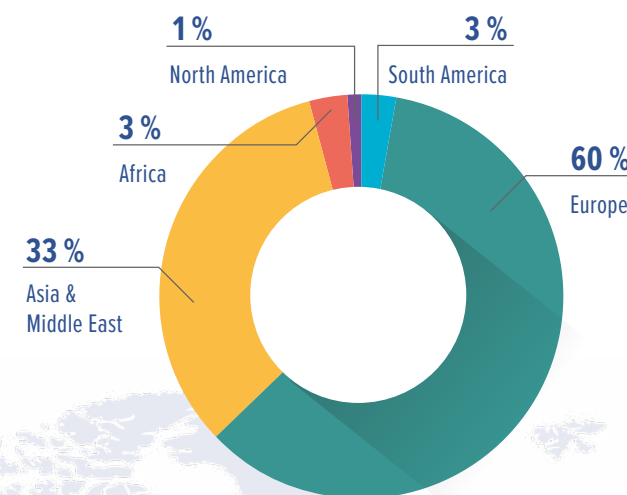
In addition, ILF is advancing a comprehensive Employer Branding Initiative to foster an inclusive, supportive, and future-ready culture – reinforcing our position as an employer of choice through targeted programs.

These local efforts are essential to turning ILF’s global sustainability ambitions into measurable progress on the ground.



“Driving sustainability means driving change – across borders, teams, and industries. At ILF, we see this not as a duty, but as our greatest opportunity to shape a better future.”

Matthias Huttenlau,
Sustainability Coordinator of the ILF Group



45+ office locations across
6 continents
80+ nationalities



LOCATION OF ILF OFFICES WORLDWIDE
AND PERCENTAGE OF ILF EMPLOYEES
LOCATED IN DIFFERENT REGIONS



OUR MATERIAL TOPICS

At ILF, understanding what truly matters to our business and stakeholders is the cornerstone of our sustainability journey. Since 2021, we have aligned our reporting with the Global Reporting Initiative (GRI) standards. In our inaugural Sustainability Report in 2022, we introduced an impact-oriented materiality matrix, developed through a structured, multi-stage process engaging both internal and external stakeholders.

To guide this process, we focused on three fundamental questions:

- What does sustainability mean for ILF as an engineering and consulting firm?
- How do we integrate sustainable development into our projects and operations?
- Which topics are most material for ILF, and where can we create the greatest positive impact?

We conducted a global online survey inviting ILF employees, clients, business partners, international organizations, and financial institutions to assess a broad range of environmental, social, economic, and governance issues.

Concurrently, ILF Management evaluated these topics based on strategic importance and future relevance for the company.

The longlist of topics was curated using expert judgment and aligned with international frameworks such as the GRI's SDG Compass and the "Linking the SDGs and the GRI Standards" tool. Each topic was rated on a scale from 0 (not important) to 4 (extremely important). Results showed a strong consensus, with all topics considered relevant and many rated highly.

Our final materiality matrix reflects the intersection of stakeholder expectations and business priorities. Those topics rated highest by both groups were designated as ILF's material topics. We also prioritized Equality, Diversity & Inclusion, reflecting our core corporate value of Respect.



OUR MATERIALITY MATRIX



ENVIRONMENTAL TOPICS

- 1 Ecosystems & Biodiversity
- 2 Air Quality
- 3 Water Consumption
- 4 Wastewater & Waste
- 5 Carbon Footprint
- 6 Energy Consumption & Efficiency

SOCIAL TOPICS

- 1 Accessibility
- 2 Stakeholder Participation
- 3 Labor Rights & Standards
- 4 Human Rights & Anti-Slavery
- 5 Capacity Building (local/regional)
- 6 Salaries & Benefits
- 7 Training & CPD

- 8 Equality, Diversity & Inclusion (Additional Topic)
- 9 Employment & Working Conditions
- 10 Health & Safety

ECONOMIC TOPICS

- 1 Research & Development
- 2 Independence
- 3 ICT Infrastructure
- 4 Economic Performance
- 5 Business Diversification
- 6 Digitalization

GOVERNANCE TOPICS

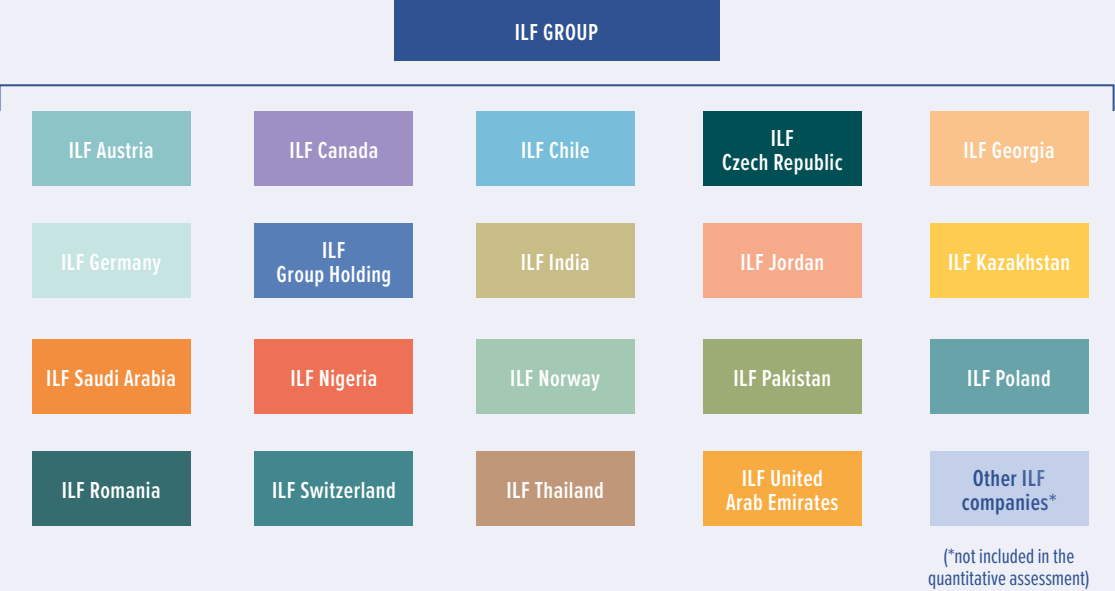
- 1 Procurement & Purchasing
- 2 Privacy & Data Protection
- 3 Management & Transparency
- 4 Anti-Corruption and Bribery
- 5 Legal Compliance

These **material topics** guide this report and our sustainability strategy. For each, we have defined Sustainable Development Indicators (SDIs) to measure progress and inform decision-making. Together with insights from our Net Zero workshops and Employer Branding Initiative, these indicators embed sustainability deeply into our culture and business operations.

In line with evolving regulatory frameworks and growing stakeholder expectations, we are currently revising and

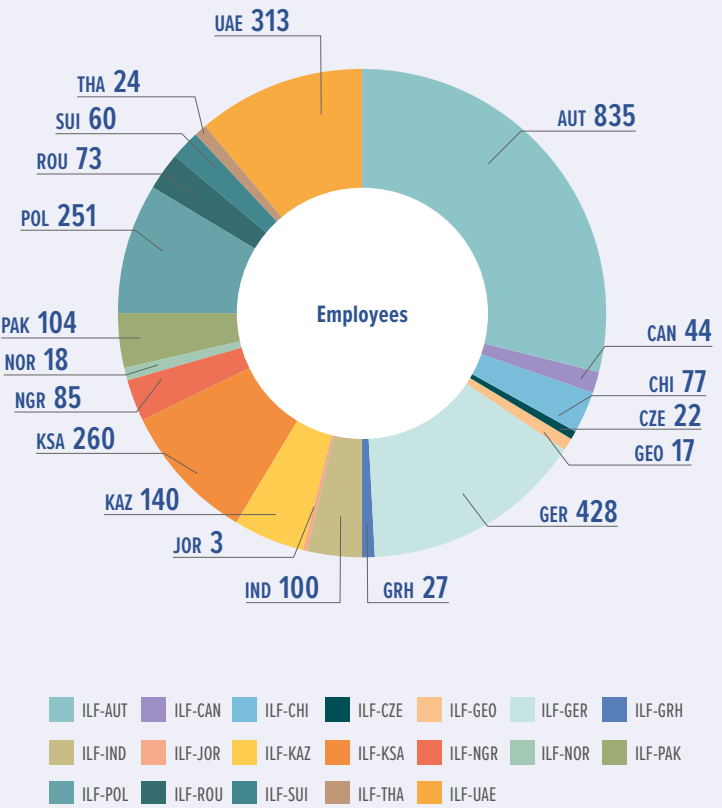
expanding our materiality assessment. This update will align with the EU's Corporate Sustainability Reporting Directive (CSRD) and its principle of double materiality – capturing both ILF's impact on the environment and society, and how sustainability risks and opportunities affect our long-term business success. This enhanced approach will ensure our sustainability efforts remain relevant, robust, and forward-looking.

REPORTING COMPANIES 2024



TOTAL:
2881 EMPLOYEES *

* excluding freelancers



APPROACH TO REPORTING

To report on our material topics, ILF applies a mix of quantitative, semi-narrative and narrative methods – depending on the availability, maturity, and nature of the underlying data. Wherever feasible, we rely on measurable Sustainable Development Indicators (SDIs) to ensure transparency and comparability across topics and reporting periods.

For the companies covered in this report, quantitative SDIs are used to track progress on key material topics. Where such data is not yet fully available or not applicable, we apply narrative indicators to provide qualitative insights, particularly in the areas of social, economic, and governance performance. These narrative elements also allow us to present Group-wide developments that go beyond the scope of individual datasets.

COMPANIES INCLUDED IN THE QUANTITATIVE ASSESSMENT

This report includes data from 19 ILF Group companies with more than 10 employees as of 2023, as shown in the overview figure. These entities represent approximately 97% of ILF’s total workforce and account for 97% of the Group’s annual revenue.

In the following chapters, we outline our approach to embedding sustainability into our business, present our short-, medium-, and long-term emission reduction targets, and report on performance across each material topic using the data and indicators collected.



EMBEDDING SUSTAINABILITY

At ILF, embedding sustainability means integrating environmental, social, and governance (ESG) considerations into our corporate strategy, governance structures, and everyday operations. Sustainability is not an isolated objective but a guiding principle that shapes how we plan, lead, and deliver value across all areas of our business.



Our commitment to sustainability is firmly anchored in ILF's corporate values and fully supported by the Group Management Board and the founding families. It influences decisions at all levels – from strategic planning to project execution and internal processes. To ensure effective implementation, sustainability responsibilities are clearly defined across the Group and local levels, supported by our corporate Sustainability Team and a network of dedicated Sustainability Officers in each ILF company.

A central element of our approach is the alignment with the **United Nations Sustainable Development Goals (SDGs)**, which serve as a shared compass for our long-term orientation. While the contribution of our external projects to the SDGs is addressed in the following subchapter, we also apply the SDGs internally as a framework to guide and measure progress in our own operations and corporate culture.



Our internal efforts, and the way we conduct our business, support achievement of the SDGs highlighted here.



To reflect the breadth of our internal sustainability efforts, we have assigned our core operational activities to three overarching ESG categories, linking them to relevant SDGs:

ENVIRONMENT:

Covering climate action, energy efficiency, resource use, and waste management, aligned primarily with **SDG 6** (Clean Water and Sanitation), **SDG 7** (Affordable and Clean Energy), **SDG 12** (Responsible Consumption and Production), and **SDG 13** (Climate Action).

SOCIAL:

Focusing on health and safety, equality, diversity and inclusion, employee development, the compatibility of work and private life – including flexible working models, work-leisure balance and family-friendly support measures – and community engagement, reflecting **SDG 3** (Good Health and Well-being), **SDG 4** (Quality Education), **SDG 5** (Gender Equality), **SDG 8** (Decent Work and Economic Growth), and **SDG 10** (Reduced Inequalities).

GOVERNANCE:

Encompassing compliance, ethical business practices, transparency, stakeholder engagement and privacy, as part of our commitment to protect individual rights and build strong, transparent institutions in line with **SDG 16** (Peace, Justice and Strong Institutions).

This ESG-based categorization helps us structure internal initiatives, set measurable targets, and embed sustainability considerations into operational processes, management systems, and corporate culture.

Through these and other initiatives, we ensure that sustainability is not merely a reporting obligation, but a lived practice embedded in ILF's DNA, shaping daily decisions and long-term success.

TWO GROUP-WIDE INITIATIVES ARE OF PARTICULAR IMPORTANCE FOR EMBEDDING SUSTAINABILITY AT ILF:

- Our **Net Zero Roadmap**, which sets the target of reducing ILF's greenhouse gas emissions by 90% by 2040 and lays the foundation for transforming our operations towards climate neutrality.

- Our **Employer Branding Initiative**, which reflects our aspiration to be an Employer of Choice and integrates sustainability into our people strategy, corporate culture, and talent development.

ILF'S NET ZERO ROADMAP – OUR PATH TO CLIMATE NEUTRALITY

The climate crisis is among the most urgent global challenges of our time. It threatens ecosystems, economic stability and social equality. As a company working at the intersection of infrastructure, environment and society, ILF recognizes both the responsibility and the opportunity to be part of the solution.



In September 2022, the ILF Group committed to achieving net zero greenhouse gas emissions by 2040, aligning with the Science Based Targets initiative (SBTi). Our goal is to reduce overall emissions by at least 90% compared to our 2022 baseline. Only the remaining, unavoidable emissions (up to 10%) will be subject to compensation. Our clear priority is on reduction rather than offsetting.

To translate this ambition into action, we launched our “Race to Net Zero” initiative in 2023. All reporting ILF companies participated in dedicated workshops, resulting in company-specific Memorandums of Understanding and tailored Climate Action Plans. These plans define concrete measures in key emission areas such as mobility, energy use, procurement and infrastructure. Initial implementation steps began in autumn 2023.

Our Net Zero Roadmap is more than a climate target; it reflects a fundamental transformation of our operations, culture and services. We aim to actively contribute to a low-carbon future and to generate long-term value for both people and the planet, in line with SDG 13 (Climate Action). We do this through our engineering expertise, innovation and responsible leadership.

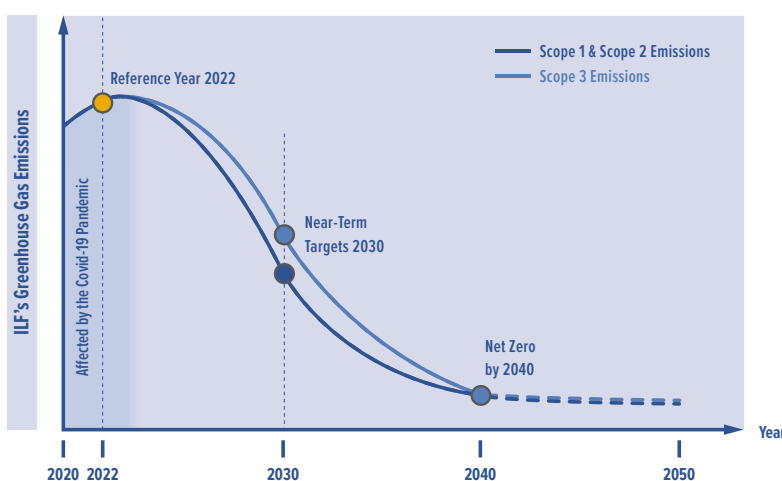
CORE ACTION AREAS OF ILF'S NET ZERO ROADMAP

Our climate action focuses on four key areas, guided by a continuous cycle of planning, implementation and monitoring:

- **Cultural Change & Communication:** fostering awareness, engagement and climate responsibility throughout ILF's corporate culture
- **Infrastructure & Buildings:** enhancing energy efficiency and reducing emissions across our offices and technical facilities
- **Purchasing & Supply Chain:** integrating climate-conscious criteria into procurement and supplier relationships
- **Mobility:** minimizing emissions from commuting, business travel and transport-related activities

Through this structured approach, ILF ensures that climate action becomes an integral part of how we work, innovate and deliver value.

ILF's ROADMAP TO NET ZERO



- » **Assessment of Greenhouse Gas Emissions 2022**
- » **Near-Term Targets by 2030**
REDUCE SCOPE 1 & 2 EMISSIONS BY 50%
 - Company facilities
 - Company car fleet**REDUCE SCOPE 3 EMISSIONS BY 40%**
 - Business travel
 - Employee commuting
- » **Net Zero Emissions by 2040**
REDUCE OVERALL (SCOPE 1, 2 & 3) EMISSIONS BY 90% AND OFFSET RESIDUAL EMISSIONS



EMPLOYER BRANDING – BECOMING AN EMPLOYER OF CHOICE

At ILF, we believe that our people are the key to delivering sustainable value and shaping our organization for the future. In an increasingly competitive global market for talent, sustainability and purpose are becoming decisive factors in attracting and retaining employees who share our values and aspirations.

In 2022, we initiated a Group-wide Employer Branding process with the aim of positioning ILF as an **Employer of Choice**. This process reflects our conviction that social responsibility starts within our own organization. It focuses on creating a working environment defined by respect, inclusion, development opportunities and a strong sense of shared purpose.

As part of this process, we conducted a comprehensive Great Place to Work survey across the ILF Group. The results confirmed that sustainability is among the most valued aspects of working at ILF. In response, interdisciplinary

teams at the Group and local levels are collaborating to translate these insights into tangible actions that align our internal culture, external positioning and the lived employee experience.

Our Employer Branding efforts focus on key areas such as flexible and hybrid working models, diversity and inclusion, employee well-being and professional development. These efforts are essential for maintaining ILF's competitiveness as an employer and for fostering a corporate culture in which sustainability is experienced daily – in how we work, collaborate and grow together as a diverse, global team.



DELIVERING SUSTAINABILITY

At ILF, delivering sustainability means transforming our engineering expertise into solutions that generate measurable positive impacts for people, the environment, and future generations. Through our services and projects, we continuously seek to integrate sustainability considerations alongside technical, economic and regulatory requirements.



Our business activities contribute to many of the United Nations Sustainable Development Goals (SDGs). However, we recognize that our work has the greatest impact on a defined set of core SDGs, which guide our strategic focus and project development. These core SDGs include **SDG 6** (Clean Water and Sanitation), **SDG 7** (Affordable and Clean Energy), **SDG 9** (Industry, Innovation and Infrastructure), **SDG 11** (Sustainable Cities and Communities), and **SDG 13** (Climate Action).

In addition, ILF contributes to **SDG 3** (Good Health and Well-being), **SDG 8** (Decent Work and Economic Growth), **SDG 12** (Responsible Consumption and Production), and **SDG 17** (Partnerships for the Goals) in a more enabling role – that is, by supporting their achievement indirectly, for example through efficiency

improvements, system integration, or advisory services.

To ensure a systematic approach, we have developed the **Sustainability Blueprint®**, a five-step methodology that guides project development from materiality analysis to measurable sustainability indicators. This framework helps identify sustainability opportunities, integrate sustainable solutions into engineering designs, and document positive impacts in a transparent and quantifiable way.

By combining technical excellence with a strong focus on sustainable outcomes, ILF aims to deliver projects that create lasting value and contribute meaningfully to global sustainability objectives.



ILF contributes both directly and indirectly to the achievement of the UN SDGs. Core contributions are shown in full color, enabling contributions in transparent color, and grey SDGs indicate areas with no material impact.



“Bridging sustainability with technical expertise to drive impactful, forward-thinking solutions is at the core of our project delivery.”

Andrea Richmond,
Competence Manager Sustainable Solutions,
ILF Austria



1. Materiality Review & Analysis



2. Preliminary Opportunities



3. Sustainable Engineering



4. Sustainable Project Solution



5. Sustainable Development Indicators

ILF'S SUSTAINABILITY BLUEPRINT®



7

7

The diagram illustrates the three scopes of emissions:

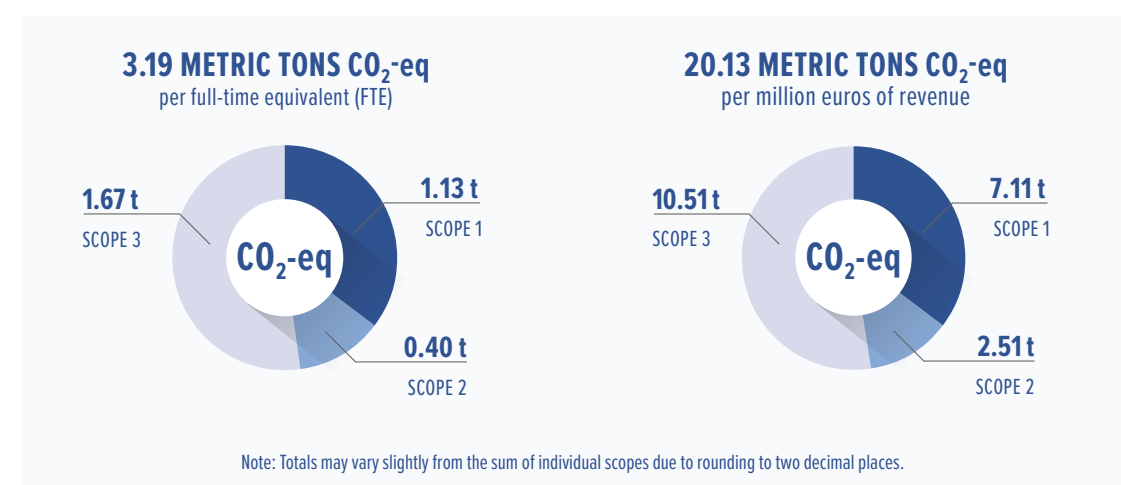
- SCOPE 1 Direct emissions:** Represented by icons of a car, a car with a charging cable, and a building.
- SCOPE 2 Indirect emissions:** Represented by icons of a thermometer and a lightning bolt.
- SCOPE 3 Further emissions:** Represented by icons of a train, a bus, a hotel building, an airplane, and a car.

Relevant greenhouse gases (carbon dioxide, methane and nitrous oxide) have been accounted for in accordance with the *Greenhouse Gas Protocol Corporate Standard*, and converted into carbon dioxide equivalents per full-time equivalent (CO₂-eq / FTE). In addition to measuring our sustainability performance in terms of emissions per full-time equivalent, we have introduced a new Sustainable Development Indicator (SDI) in this year's report: emissions per million euros of revenue (CO₂-eq / million EUR revenue).

SCOPE 3:
Other indirect emissions arising from business travel and employee commuting

In 2024, our total absolute GHG emissions from all 19 reporting companies amounted to 8,483 metric tons of CO₂-eq.

The circular diagrams below give a breakdown of the relative emissions in 2024 for Scope 1, 2 and 3 emissions.



While ILF's workforce and revenue have grown significantly since 2022, these emissions data show signs of a tangible decoupling of ILF's business growth and environmental impact – a critical milestone for us on our path to net zero.

SCOPE 1, 2 AND 3 EMISSIONS 2024

The following section provides a more detailed analysis of our relative GHG emissions, expressed as CO₂-eq per FTE, for Scope 1, 2 and 3 emissions. The table below shows a comparison of the emissions per FTE from the 15 reporting companies included in the 2022 report and the 19 reporting companies included in both the 2023 report and this year’s report (2024).

ILF’s Climate Relevant
Greenhouse Gas Emissions 2022–2024

		2022 ⁽³⁾	2023 ⁽⁴⁾	2024 ⁽⁴⁾
EMISSION SOURCE		CO ₂ -eq [t] / FTE	CO ₂ -eq [t] / FTE	CO ₂ -eq [t] / FTE
 SCOPE 1 Direct emissions	Business travel in company vehicles	0.82	0.85	0.74
	Stationary combustion	0.12	0.35 ⁽⁶⁾	0.36
	Refrigerants	0.00	0.02	0.04
 SCOPE 2 Indirect emissions	Electricity (market-based) ⁽¹⁾	0.43	0.40	0.27
	Electricity (location-based) ⁽²⁾	0.57	0.49	0.36
	Purchased heat	0.10	0.09	0.07
	Purchased cooling	0.01	0.07	0.05
 SCOPE 3 Further emissions	Business Travel - rail	0.00	0.00	0.00
	Business Travel - aircraft	0.34	0.66	0.61
	Business Travel - rental cars	0.09	0.03	0.03
	Business Travel - hotel stays	n. a.	0.13	0.11
	Employee commuting	0.62	0.56	0.91
Total emissions CO ₂ -eq [t]/FTE ⁽⁵⁾		2.53	3.15	3.19

- (1) Emissions related to the use of electricity; calculated using the market-based emission factors whenever possible; If no market-based emission factors were available, grid emission factors were used.
- (2) Emissions related to the use of electricity; calculated using the location-based grid emission factors.
- (3) Reporting companies 2022: AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE
- (4) Reporting companies 2023/2024: AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE
- (5) The total emissions per FTE may differ slightly from the sum of individual sources due to rounding to two decimal places.
- (6) The emissions per FTE from stationary combustion in 2023 have been retroactively recalculated due to a calculation error.

Despite our total GHG emissions – both in absolute values and per FTE – being marginally higher in this reporting year than in 2023, the rate of increase has slowed considerably over the last year. This is an encouraging indication of the efficacy of our initial emission reduction measures, which is further demonstrated in the following analysis of Scope 1, 2 and 3 GHG emissions.

SCOPE 1 – DIRECT EMISSIONS

Our Scope 1 GHG emissions decreased slightly, by 0.10 t CO₂-eq/FTE, in 2024, mostly as a result of a notable change in our emissions from business travel in company vehicles, which fell from 0.85 t CO₂-eq/FTE to 0.74 t CO₂-eq/FTE. This decrease reflects the effects of the ongoing decarbonization

of our company car fleet and our increased use of public transport for business trips. Meanwhile, emissions from stationary combustion remained almost the same as in 2023, while our fugitive emissions due to the use of refrigerants for air conditioning increased by a small amount.

SCOPE 2 – INDIRECT EMISSIONS

A 0.16 t CO₂-eq/FTE decrease in our Scope 2 GHG emissions was also recorded in 2024. The largest decline – of 0.13 t CO₂-eq/FTE – was in our electricity-related emissions, while our emissions from purchased heat and cooling also both decreased by 0.02 t CO₂-eq/FTE. These reductions are indicative of improved energy efficiency at our offices, as well as a generally greater awareness of energy consumption

throughout the ILF Group over the past year. Photovoltaic systems installed at ILF-owned offices, such as those in Rum (Austria) and Munich (Germany), have also helped to reduce our electricity-related GHG emissions.

SCOPE 3 – OTHER INDIRECT EMISSIONS

Our total Scope 3 GHG emissions per FTE, on the other hand, increased by 0.29 t CO₂-eq/FTE in 2024, mainly driven by a 0.35 t CO₂-eq/FTE rise in employee commuting emissions. Detailed analysis of the reasons behind this increase is needed to identify emission reduction opportunities from employee commuting in future years.

However, given the complexities involved in collecting employee commuting data, it cannot be ruled out that the increased participation rate in the employee commuting

survey for this reporting year has influenced the results presented here. To eliminate the risk of the survey participation rate affecting our future emissions reporting, it is imperative that we continue to refine our carbon accounting methodology and consolidate our employee commuting data collection process.

A comparatively more positive aspect of our environmental performance in 2024 is the slight reduction we have achieved in the amount of greenhouse gases that we emit across the other Scope 3 emission sources. This improvement suggests that initial emission reduction measures, such as stricter travel policies and the continued increase in digital collaboration, are beginning to have a positive effect on our carbon footprint.



TOP 3 SOURCES OF EMISSIONS

Mobility-related activities continue to have the most significant impact on our carbon footprint at ILF. In 2024, our top 3 emission sources are the same as last year, just in a different order: Employee Commuting has replaced Business Travel in Company Vehicles as our Top 1 Emission Source. This is followed by Business Travel in Company Vehicles as our Top 2 Emission Source and Business Travel by Aircraft as our Top 3 Emission Source. The analysis of these top three emission sources on the following pages helps us track the effectiveness of our measures over time.

SCOPE 3
Employee
Commuting



SCOPE 1
Business Travel in
Company Vehicles



SCOPE 3
Business Travel
by Aircraft





Further improving our sustainability

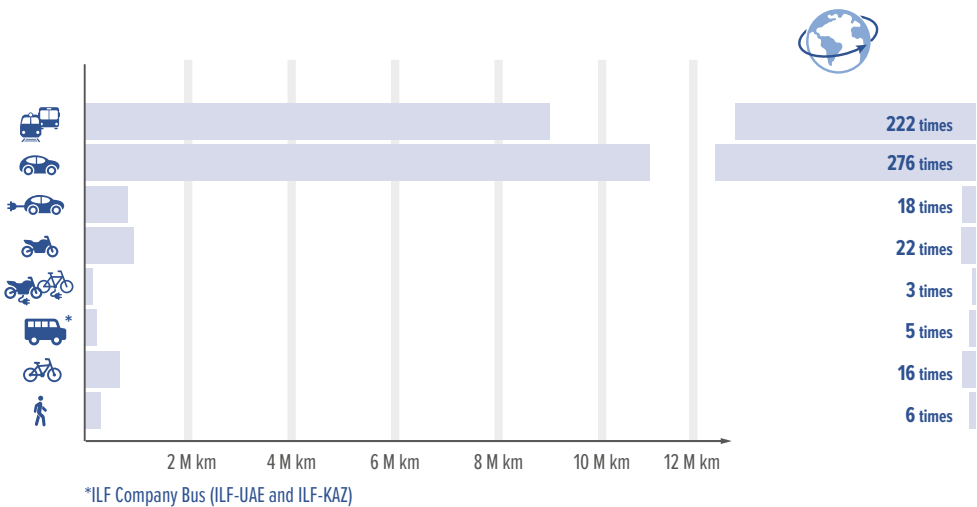
- Increase the number of remote working days
- Incentivize the use of public means of transport, cycling or walking to work – where possible
- Promote carpooling / carsharing



TOP 1
Emission Source

Emissions –
Employee Commuting for all Reporting
Companies: 0.91 CO₂-eq [t]/FTE

Kilometers commuted per year (M = millions). Distances have been calculated by extrapolating distances resulting from the online survey.



In 2024, our total employee commuting emissions increased by 0.35 t CO₂-eq/FTE, with the majority of reporting companies emitting more GHG emissions from employee commuting in 2024 than in 2023.

ILF Canada (ILF-CAN) has seen the largest increase in employee commuting emissions since 2023, which can be explained by the increase in required office presence (from two to three days per week) in 2024. The direct link between the number of days spent working in the office and the emissions resulting from commuting can be clearly seen here.

To determine our footprint from employee commuting, we conducted a survey among ILF employees working at each of the reporting companies. The obtained data has been extrapolated to the total number of employees and then converted into full-time equivalents (FTEs).

ILF Thailand (ILF-THA) and ILF Saudi Arabia (ILF-KSA) were the only two reporting companies in which employee commuting emissions decreased over the last year. However, caution should be exercised when drawing conclusions from this result, as a significant proportion of ILF-KSA's commuting-related emissions are categorized as Scope 1 (business travel in company vehicles) emissions instead of Scope 3 (employee commuting) emissions. This is because a comparatively larger number of ILF-KSA employees are assigned company vehicles and regularly use them for commuting; a fact that should be taken into account when interpreting these data.



SCOPE 3
Employee
Commuting



The overall increase in employee commuting emissions is likely attributable to the increased participation rate in this year's employee commuting survey, as mentioned in the analysis of Scope 1, 2 and 3 emissions above.

The following table provides a comparison of commuting emissions per full-time equivalent across companies, as well as the participation rate in the employee commuting survey for the reporting years 2023 and 2024. This is supplemented by the percentage increase or decrease in commuting emissions per FTE between 2023 and 2024.

Emissions –
Employee Commuting per
Reporting Company

Emissions in CO₂-eq [t] per FTE from employee commuting at each reporting company



“I am both a realist and an optimist. I believe in change.”

Simone Palme,
Sustainability Manager,
ILF Germany

Country	2023 (CO ₂ -eq [t] / FTE)	Participation Rate 2023 (%)	2024 (CO ₂ -eq [t] / FTE)	Participation Rate 2024 (%)	Δ CO ₂ -eq [t] / FTE 2023–2024 (%)
AUT	0.41	49.0	0.79	60.0	↑ 92.7
CAN	0.36	59.0	1.46	50.0	↑ 305.6
CHI	0.28	38.0	0.43	47.0	↑ 53.6
CZE	0.14	32.0	0.57	45.0	↑ 307.1
GEO	0.22	59.0	0.45	59.0	↑ 104.5
GER	0.53	52.0	0.77	63.0	↑ 45.3
GRH	0.60	89.0	1.00	48.0	↑ 66.7
IND	0.14	21.0	0.58	17.0	↑ 314.3
JOR	0.71	49.0	2.24	100.0	↑ 215.5
KAZ	0.13	82.0	0.44	65.0	↑ 238.5
KSA	0.61	22.0	0.37	48.0	↓ -39.3
NGR	0.85	92.0	1.37	72.0	↑ 61.2
NOR	0.66	28.0	1.73	50.0	↑ 162.1
PAK	1.12	44.0	1.49	40.0	↑ 33.0
POL	0.61	74.0	1.03	85.0	↑ 68.9
ROU	0.40	49.0	0.66	60.0	↑ 65.0
SUI	0.40	73.0	0.73	83.0	↑ 82.5
THA	0.44	69.0	0.43	75.0	↓ -2.3
UAE	1.05	20.0	1.85	56.0	↑ 76.2
Total emissions	0.56		0.91		↑ 62.5



Further improving our sustainability

- Replace physical meetings with virtual meetings – when possible
- Travel by public transport instead of using company vehicles – where possible
- Transition to electric vehicles (regional adaptations)

TOP 2
Emission Source

Emissions –
Business Travel in Company
Vehicles for all Reporting
Companies: 0.74 CO₂-eq [t]/FTE



899,639 l
Total fuel consumption
(l of diesel/petrol) for company vehicles



4,998
bathtubs

Our total emissions from business travel in company vehicles were 0.11 t CO₂-eq/FTE lower in 2024 than in 2023.

This positive trend reflects the initial impact of the decarbonization initiatives we have implemented in many of our companies. These include the electrification of our company car fleet and revised mobility policies, which are encouraging a growing shift towards the use of public transport for business trips.

However, not all companies reported a decrease in their company vehicle emissions in 2024, and significant regional differences are evident. Company vehicle emissions per FTE at ILF Saudi Arabia (ILF-KSA), were, for example, 1.12 t CO₂-eq/FTE higher than in 2023, and around 3.5 metric tons higher than at all other reporting companies.

Despite the ILF-KSA workforce becoming smaller in 2024, the number of ILF-KSA company vehicles (used both for business travel and employee commuting) increased in 2024, resulting in this increase in company vehicle emissions per FTE. Furthermore, ILF-KSA's strong focus on providing site supervision services also means that our business operations here frequently involve traveling to remote and logistically challenging areas.

Company vehicle emissions per FTE at ILF Thailand (ILF-THA) and ILF United Arab Emirates (ILF-UAE) also increased slightly. At ILF-UAE, this increase is linked to the introduction of an ILF company bus for employee commuting.



SCOPE 1
Business Travel in
Company Vehicles



Reducing emissions from company vehicles remains a strategic priority for us at ILF as we continue to increase the number and use of electric vehicles and promote a modal shift towards the use of public transport for business trips across all regions. The continued adoption of hybrid working and virtual collaboration also contributes to this effort.

The following table provides a comparison of the emissions from business travel in company vehicles for each reporting company between 2022 and 2024, as well as the percentage increase or decrease in these emissions per FTE over this period.

Emissions –
Business Travel in Company Vehicles
per Reporting Company

Emissions in CO₂-eq [t] per FTE from business travel in company vehicles at each reporting company

Country	2022 (CO ₂ -eq [t] / FTE)	2023 (CO ₂ -eq [t] / FTE)	Δ CO ₂ -eq(t)/FTE 2022–2023 (%)	2024 (CO ₂ -eq [t] / FTE)	Δ CO ₂ -eq [t] / FTE 2023–2024 (%)
AUT	0.78	0.65	↓ -16.4	0.39	↓ -40.6
CAN	0.00	0.00	↓ 0.0	0.00	↓ 0.0
CHI	0.00	0.00	↓ 0.0	0.00	↓ 0.0
CZE	–	0.26	–	0.15	↓ -41.8
GEO	–	0.91	–	0.54	↓ -40.1
GER	0.53	0.47	↓ -12.5	0.37	↓ -19.8
GRH	0.56	0.44	↓ -21.7	0.20	↓ -53.8
IND	0.00	0.00	↓ 0.0	0.00	↓ 0.0
JOR	–	1.04	–	0.00	↓ -100.0
KAZ	0.27	0.11	↓ -60.1	0.05	↓ -54.0
KSA	3.21	3.36	↑ 4.8	4.48	↑ 33.3
NGR	1.45	1.66	↑ 14.3	1.06	↓ -36.4
NOR	–	–	–	0.00	↓ 0.0
PAK	0.12	0.23	↑ 81.3	0.14	↓ -38.0
POL	0.55	0.65	↑ 16.5	0.49	↓ -24.6
ROU	0.47	0.48	↑ 3.9	0.45	↓ -7.1
SUI	0.32	0.37	↑ 15.4	0.36	↓ -1.2
THA	0.30	0.28	↓ -5.2	0.33	↑ 18.9
UAE	0.22	0.17	↓ -22.4	0.23	↑ 36.5
Total emissions	0.82	0.85	↑ 3.7	0.74	↓ -12.9



Further improving our sustainability

- Replace physical meetings with virtual meetings – when possible
- Travel by public transport instead of taking short haul flights (for distances up to ~ 500 km)

TOP 3
Emission Source

Emissions –
Business Travel by Aircraft
for all Reporting Companies:
0.61 CO₂-eq [t]/FTE



195 times

Our total emissions from business travel by aircraft also decreased slightly in this reporting year, by 0.05 t CO₂-eq/FTE. Although this decrease is modest, it indicates that early-stage measures, such as stricter travel policies, increased virtual collaboration and more environmentally conscious trip planning focusing on sustainable travel alternatives, are starting to have an effect on our carbon footprint.

A closer look at these emissions per reporting company shows that air travel remains essential for the global operations of the ILF Group Holding (ILF-GRH), which recorded the highest per-FTE emissions for business travel by aircraft in 2024. Despite travel decisions increasingly being reviewed with climate implications in mind, the leadership and coordination functions held by the Group Holding’s employees require frequent international air travel.

ILF Thailand’s (ILF-THA) air travel related emissions also remained high this year, reflecting the company’s ongoing involvement in projects requiring international travel. In addition to this, many of ILF-THA’s employees and its management team are expatriates whose families are abroad – therefore their personal round trips form part of their employment contracts and impact the company’s GHG emissions.

Similar dynamics can be found at ILF Jordan (ILF-JOR), our company with the third highest air travel related emissions, which saw a significant increase in emissions per FTE from business travel by aircraft in the last year. The travel activities of the international management team and the company’s strong involvement in international projects influence the rise in these emissions, as does the small number of employees at the company, which results in proportionately higher emissions per FTE than in considerably larger companies.



SCOPE 3
Business Travel
by Aircraft



Although international travel cannot always be avoided, especially for cross-border projects where there are limited travel alternatives, reducing emissions from air travel remains a key focus of our “Net Zero Roadmap” and we are committed to minimizing the need for air travel wherever possible. Some of the measures we are taking in this regard include: environmentally conscious decision-making within projects, holding meetings virtually rather than in person

(where appropriate), as well as raising awareness of the environmental impact of business travel.

The following table provides a comparison of the emissions from business travel by aircraft for each reporting company between 2022 and 2024, as well as the percentage increase or decrease in these emissions per FTE over this period.

Emissions –
Business Travel by Aircraft
per Reporting Company

Emissions in CO₂-eq [t] per FTE from business travel by aircraft at each reporting company

Country	2022 (CO ₂ -eq [t] / FTE)	2023 (CO ₂ -eq [t] / FTE)	Δ CO ₂ -eq(t)/FTE 2022–2023 (%)	2024 (CO ₂ -eq [t] / FTE)	Δ CO ₂ -eq [t] / FTE 2023–2024 (%)
AUT	0.45	0.80	↑ 79.9	0.67	↓ -16.3
CAN	0.61	0.23	↓ -62.5	0.25	↑ 11.0
CHI	0.30	0.04	↓ -85.8	0.37	↑ 756.5
CZE	–	0.74	–	0.21	↓ -72.4
GEO	–	0.81	–	0.67	↓ -17.9
GER	0.34	1.08	↑ 213.1	0.64	↓ -40.9
GRH	2.55	3.00	↑ 17.6	3.44	↑ 14.8
IND	0.02	0.02	↑ 14.7	0.02	↓ -13.2
JOR	–	0.69	–	1.63	↑ 138.2
KAZ	0.57	0.99	↑ 72.4	1.29	↑ 31.1
KSA	0.49	0.49	↓ -0.2	0.90	↑ 85.9
NGR	0.00	0.11	↓ 00	0.10	↓ -7.8
NOR	–	0.59	–	0.06	↓ -89.2
PAK	0.76	0.65	↓ -15.0	0.66	↑ 1.6
POL	0.22	0.24	↑ 8.3	0.11	↓ -53.0
ROU	0.20	0.14	↓ -30.5	0.16	↑ 16.8
SUI	0.08	0.14	↑ 77.2	0.15	↑ 3.5
THA	0.93	2.82	↑ 204.4	2.95	↑ 4.4
UAE	0.05	0.67	↑ 1290.0	0.51	↓ -23.7
Total emissions	0.34	0.66	↑ 94.1	0.61	↓ -7.6

WASTE PRODUCTION, ENERGY CONSUMPTION AND WATER USAGE



Further improving our sustainability

- Raise employee awareness of **responsible water use, as well as waste reduction and separation**
- **Reduce** the number of **hard copies** that are printed by increasing utilization of digital work documents
- Further **reduce plastic waste**
- Shift to **zero/low-carbon energy** sources for heating and cooling
- Switch to **green energy contracts**
- Reduce energy consumption by **replacing energy-intensive equipment**

The other material topics that we use to measure and report on our environmental performance include energy and water consumption, as well as our waste production.

The majority of the waste we generate in our business activities is paper, which we are continually working hard to reduce by increasingly digitalizing all our work processes and minimizing printing. With the help of the “paperless project” concept, which we developed in 2024 and have implemented in 2025, the focus of our paper-reduction efforts for the near future will be on eliminating hard-copy printing for most internal workflows. This also includes printing for administrative processes such as invoicing, as well as for contracts and purchase orders.

To reduce our other main sources of waste – residual waste, lightweight packaging and organic waste – we promote recycling across all of our office locations, using recycling systems wherever available and implementing procedures to ensure that employees separate waste in accordance with local laws.

Local initiatives, such as ILF Canada’s self-initiated river clean-up project, positively contribute to reducing the environmental impact that waste has on our planet, while also raising awareness of the need to preserve biodiversity and natural resources. The catering service offered at one of our Austrian offices also brings the dual advantage of helping to minimize food-related packaging waste and reducing emissions associated with private car journeys made during lunch breaks.

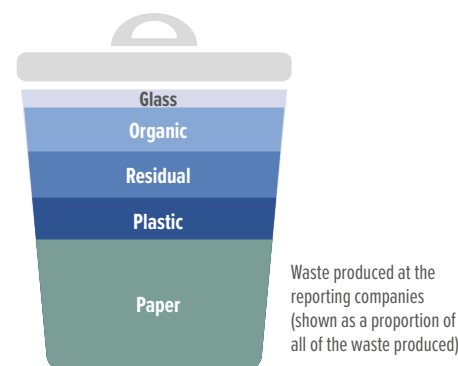
As for waste connected to IT hardware and electronic devices, these are either put through a second-life cycle or are disposed of correctly when their reuse is no longer possible.

Our water consumption at ILF is limited to tap water usage at our office locations, primarily for drinking, sanitary facilities and the occasional irrigation of green spaces, as well as for ritual washing in our Middle Eastern offices. We promote responsible water usage and take measures to improve employee awareness of the importance of conserving water.

Our overall energy consumption for all the facilities at the reporting companies mainly includes natural gas for heating, electricity to supply office locations and a portion of our electric car fleets, and purchased heat and cooling.

While at our European office locations, a lot of energy consumption is related to heating (especially natural gas used for combustion in in-house boilers and district heating), in our offices in the Middle East, Asia, South America and Africa, cooling (instead of heating) is very energy intensive.

Furthermore, at ILF-owned offices we have installed photovoltaic systems. Several office locations have also already signed contracts with green energy suppliers. In pursuit of our target to reach Net Zero by 2040, switching existing energy contracts to contracts with green energy suppliers (where available) is one of our planned measures for the upcoming years. Moreover, and actually more importantly, we aim to reduce our energy consumption by shifting to zero/low-carbon energy sources for heating and cooling.



NET ZERO ROADMAP IN 2024

Following on from the actions we took in 2023, including Net Zero workshops and company-specific Memoranda of Understanding, each reporting company developed a Climate Action Plan based on four strategic areas: Culture & Communication, Infrastructure & Buildings, Purchasing & Supply Chain, and Mobility. These plans support Scope 1, 2 and 3 emissions reduction and are being incorporated into the operational development of the respective entities.

The following measures implemented in the last years have all helped to decouple our business growth from our environmental impact and slow the rate of increase of our total GHG emissions in 2024:

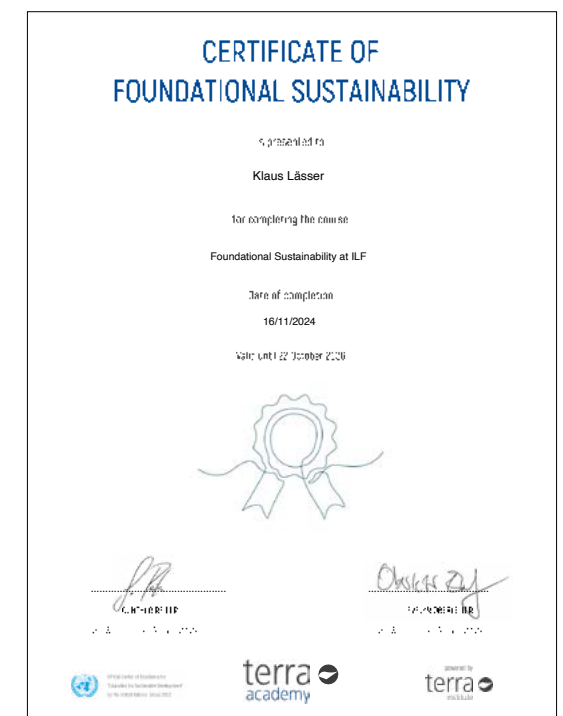
- revision of our travel policies
- electrification of our company vehicle fleet and switch to green energy contracts at some of our office locations
- installation of photovoltaic systems at ILF-owned offices

2024 also saw the first efforts to raise the profile of sustainability among all different groups of people at ILF. Kickstarted at the ILF Leadership Conference held in Innsbruck in July 2024, with the overarching theme “Climate Change – or – Change the Climate?,” work has begun to increasingly incorporate climate action into our agenda. The opening of the conference with a keynote address by Swiss climate scientist, Professor Thomas Stocker, who made a clear appeal to all, asking “...who, if not engineers, will solve this crisis,” successfully motivated the conference attendees to actively engage in the conference’s program. During panel discussions, breakout sessions and presentations, ILF managers from around 45 offices explored business opportunities, behavioral change and ILF’s role in enabling climate-resilient infrastructure.

Following the Leadership Conference, all 3,000+ ILF employees worldwide have been given the opportunity to deepen their understanding of sustainability through access to e-learning content as part of our Sustainability Training Initiative. The launch of this comprehensive sustainability training program in 2024, developed together with the Terra Institute, a UN-recognized Centre of Excellence, encourages us to play an active role in shaping not only our working

environment, but also a sustainable future for all. The first course, the six-module Foundational Sustainability course, offered via a shared ILF-Terra learning platform, covers not only topics such as climate change and biodiversity, but also the circular economy, social justice and corporate responsibility.

Building on this, two additional ILF-Terra training courses have been developed in 2024 for implementation in 2025: the Sustainability Ambassador Program and the Sustainable Leadership Program. The Ambassador Program will be available for all employees who have completed the **Foundational Sustainability course** and wish to become more involved, for example in Net Zero teams or internal initiatives. The Leadership Program, on the other hand, is aimed at ILF managers and focuses on leading organizational transformation, applying ESG frameworks and integrating sustainability into decision-making.



Certificate in Foundational Sustainability from the Terra Institute

While challenges remain, 2024 confirmed that ILF’s climate ambition has evolved from a strategic framework into a collective implementation process.

PEOPLE

At ILF, we attach great importance to embracing and promoting the diversity of our employees around the globe. We want everyone in the ILF family to feel respected, valued and empowered to grow both personally and professionally.

Our ongoing commitment is to foster an inclusive, family-like atmosphere where every ILF colleague feels welcome and supported. By valuing and celebrating our diversity, we not only strengthen our teams, but also encourage innovation and long-term success. This commitment is at the heart of our corporate culture.



“Our colleagues are at the heart of everything we do at ILF. We promote diversity, equal opportunities and a sustainable working environment that fosters development and social responsibility.”

Ines Stubenböck,
HR Coordinator of the ILF Group

EMPLOYMENT MODELS AND WORKFORCE COMPOSITION

Approximately 97% of all ILF employees, from a wide range of regions and countries, are represented in this report for 2024. The data presented on the next few pages reflects the diversity of our workforce, especially the heterogenous composition of the teams in

which we work. At all of our office locations, we are dedicated to ensuring equal opportunities for all, regardless of location-specific differences in employment contracts, as well as employees’ religious beliefs, gender or age.

	2022 ⁽¹⁾	2023 ⁽²⁾	2024 ⁽²⁾
TOTAL NUMBER OF ILF EMPLOYEES	2411	2887	2881
GENDER %			
Female	30%	29%	31%
Male	70%	71%	69%
Diverse	0%	0%	0%
AGE %			
≤ 30 Years	22%	20%	21%
31–50 Years	62%	57%	59%
> 50 Years	16%	23%	20%
CONTRACT			
Full-Time	88%	85%	83%
Part-Time	12%	15%	17%
HIRES AND TURNOVER			
Hired Staff	595	885	664
Staff Turnover	410	556	535

(1) Reporting companies 2022: AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE
(2) Reporting companies 2023/2024: AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE

In 2024, the percentage of female employees increased by 2% (from 29% to 31%). There has also been a slight increase in the percentage of employees aged 30 or under and between 31 and 50 in the last year.

The age demographics of ILF employees have remained consistent over the years, with the majority in the 31–50 age range. As in previous reporting years, the majority (more than 80%) of ILF employees also continue to have full-time contracts.

Our employment models are shaped by the diverse working environments, socio-cultural contexts and legal frameworks in the various countries in which we operate. These models include remote and hybrid working models, adapted to the specific employment regulations in each country and offering flexible hours to accommodate employees’ individual needs.

PART-TIME WORKING MODELS

	2022 ⁽¹⁾	2023 ⁽²⁾	2024 ⁽²⁾
TOTAL NUMBER OF PART-TIME EMPLOYEES			
Females	164	229	203
Males	136	185	276
Diverse	0	0	0
≤ 30 Years	69	123	137
31–50 Years	173	202	249
> 50 Years	58	89	93
TOTAL	300	414	479

(1) Reporting companies 2022: AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE
(2) Reporting companies 2023/2024: AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE



Strengthening our commitment to sustainability

- Promote **long-term employee relationships** by fostering trust and engagement
- Support the **personal and professional development** of every team member
- Cultivate a strong **ILF culture** rooted in values and leadership principles
- Inspire employees to take pride in their role as **ILF ambassadors**
- Provide **flexible and hybrid working options** wherever feasible

The data shown above predominantly illustrates the situation in Austria and Germany, where the majority of ILF employees are based. In 2024, the number of female employees working part-time decreased, while the number of male employees working part-time significantly increased compared to the previous year.

Overall, there has been an increase in the total number of employees working part-time (across all age groups) over the past few years. This trend is in line with our increased willingness at ILF to offer working models that best suit the individual needs of all employees. As in previous reporting years, the majority of part-time employees are aged between 31 and 50.

Our priority is to ensure that all employees can develop both professionally and personally, and fulfil their potential, no matter what their working arrangement is. Our overarching leadership principles at Group level and our leadership teams at the individual company level support our employees’ well-being, while ensuring that the working options offered throughout the ILF Group are feasible and sustainable for ILF’s operations.



Summer Party – ILF Austria



Tree-Planting Campaign – ILF United Arab Emirates



ILF Saudi Arabia



ILF Canada



IMPRESSIONS OF ILF WORLDWIDE



Ski Day – ILF Germany



River Cleanup Event – ILF Canada



ILF Chile



ILF United Arab Emirates



HEALTH AND SAFETY



The health, safety and security of all our full- and part-time staff (permanent employees, freelancers, working students and interns), contractors and third parties, as well as environmental protection, continues to be a fundamental priority in all of our actions and thus forms a key part of our ILF Group Mission Statement. To supplement this, our Health, Safety, Security and Environmental Protection (HSSE) Policy provides the framework for creating safe working conditions, promoting employee well-being and integrating environmental responsibility into all our activities.

Certain aspects of our work at ILF, especially on construction sites and when traveling to remote and high-risk regions, can potentially expose us to health, safety and security risks. Corporate risk management and regular internal and external audits play a crucial role in identifying, assessing and mitigating such risks.

In addition to partnering with an insurance company to provide employees with the right insurance cover to safeguard their health and well-being while traveling for work, our Health, Safety, Security and Environmental Protection (HSSE) Management System comprehensively addresses work-related safety and security risks. This system is an integral part of our Integrated Management System (IMS) – the operational framework for our business activities at all companies in the ILF Group.

Both our HSSE Management System and IMS adopt the requirements of the ISO 9001, ISO 14001 and ISO 45001 standards to ensure that our work complies with all applicable legal requirements and to keep individuals safe while performing their work. Alongside individual ILF companies holding certification for these standards, our approach to occupational health and safety throughout the ILF Group is closely linked to the United Nations Sustainable Development Goals (SDGs) – particularly SDG 3 (Good Health and Well-being) and SDG 8 (Decent Work and Economic Growth). These SDGs guide our efforts to prevent work-related injuries, incidents and illnesses, as well as to ensure effective emergency preparedness.

Responsibility for implementing the HSSE Management System lies with the HSSE Coordinator of the ILF Group, who oversees regular internal HSSE audits and ensures that all ILF companies understand and apply the system in the same way. At each ILF company, a dedicated HSSE Officer oversees the practical implementation of safety measures, supported by Senior Management, who is responsible for this implementation.

To encourage our leaders to actively promote a strong health and safety culture throughout ILF, “Lead by Example” initiatives have been implemented in several ILF companies. These initiatives emphasize that health and safety are an

integral part of daily life, both professionally and personally, and that their incorporation into our corporate culture not only protects individuals but also enhances the morale, productivity and overall business performance throughout ILF.

All employees are furthermore encouraged to actively contribute to improving health and safety practices at ILF by submitting suggestions via ILF’s web-based Improvement Suggestion Platform. It is also important for us that all employees feel comfortable speaking up if they see something that doesn’t look safe. This is why a core principle of our safety culture is that every employee has the right to stop work if they believe conditions are unsafe. Concerns can be reported to local HSSE Officers, and Management is obligated to respond swiftly and take corrective actions. Regular workplace inspections also help to maintain safe working environments for all individuals.

HSSE TRAINING AND AWARENESS

To ensure that everyone at ILF understands their role in maintaining workplace health and safety, and to encourage active contribution in fostering a safety culture within every ILF company, we offer a variety of HSSE training courses. These include onboarding sessions for new employees and HSSE Officers, refresher courses, project-specific training and additional HSSE-related courses provided through the ILF Academy as required. Training content is regularly reviewed and updated to reflect new standards and operational requirements.

WORK-RELATED INCIDENTS

The work-related incident statistics presented in the table below have been calculated and recorded in accordance with the US Occupational Safety and Health Administration’s (OSHA) rules.



Further improving our sustainability

- Continue to give **priority to the health, safety and security** of all our staff and third parties, as well as to environmental protection
- Continue to adhere to existing processes and commitments – with regular staff training courses and other initiatives to **raise HSSE awareness**
- Adapt to national legislation, international standards and developments over time

	2022	2023	2024
TOTAL HOURS WORKED ⁽¹⁾	4,253,771 h	4,894,631 h ⁽⁴⁾	5,715,604 h
Number of fatalities ("FAT")	0	0	0
Lost time injuries ("LTI")	3	1	4
Total amount of absence hours resulting from lost time injuries	1144 h	40 h	971 h
Medical treatment cases ("MTC")	4	4	8
First aid cases	8	6	18
Commuting accidents	7	4	5
Road traffic accidents	17	25	51
Unsafe acts / unsafe conditions	103	80	124
Lost time injury rate ⁽²⁾	0.14	0.04	0.14
Total recordable injury rate ⁽³⁾	0.33	0.20 ⁽⁴⁾	0.42

(1) ILF Group
(2) Lost Time Injury Rate (LTIR) = (FAT + LTI) multiplied by 200,000 and divided by the number of hours worked
(3) Total Recordable Injury Rate (TRIR) = (FAT + LTI + MTC) multiplied by 200,000 and divided by the number of hours worked
(4) These amounts have been retroactively recalculated due to a calculation error (previous TRIR for 2023 was 0.19)

In 2024, our Total Recordable Injury Rate (TRIR) and our Lost Time Injury Rate (LTIR) returned to pre-2023 levels, despite an increase in the number of projects and employees. While there were no fatalities, one lost-time injury was reported on a construction site, resulting in an extended absence. Road traffic accidents and reports of unsafe conditions increased slightly, which prompted immediate action, additional training and the implementation of preventive measures to minimize risks.

The success of the ILF’s safety practices is reflected in the fact that several ILF companies achieved one million safe man-hours on multiple major projects in which ILF provided either Project Management Consultancy (PMC) services or construction supervision.

EMPLOYER BRANDING AT ILF IN 2024

We recognize that ILF employees are the key drivers of ILF's success and continued growth. Our commitment to retaining valued employees for the long term and attracting highly qualified new talent remains strong. The ongoing pursuit of our employer branding strategies in each ILF company, an approach we began in 2022, continues to be a priority as we strive to create and maintain a supportive, engaging and inspiring working environment for all ILF employees.

Building on the strong foundation we laid in 2023, we have continued to make significant progress with our Employer Branding Initiative over the past year. As part of our

long-term commitment to being an Employer of Choice, we have implemented a range of strategic initiatives across ILF's more than 45 office locations worldwide.

After analyzing the results of our first employee survey, conducted by the company GPTW GmbH (Great Place to Work) in 2023, action has been taken both within each ILF company (where local teams have developed initiatives to meet the specific needs of their company) and at ILF Group level. Some of the key initiatives that have been implemented in 2024 to enhance the workplace culture and employee satisfaction for all throughout the ILF Group include:



ILF Austria and ILF Group Holding: Great Place To Work Stars Night 2024, Vienna (Austria): Best Workplace in Austria™ 2024 Award & Best Employer Branding Award 2024

NEW INITIATIVES

THE WORKING ABROAD INITIATIVE:

An automated process that facilitates professional development through international employee exchange and allows employees to gain valuable socio-cultural experience by working in different ILF offices.

THE EMPLOYEE ANNIVERSARY RECOGNITION PROGRAM:

A structured approach to recognizing and celebrating employees' work anniversaries (3/5/10/15/20/25+ years with ILF), strengthening our culture of appreciation and commitment.

THE SUSTAINABILITY TRAINING INITIATIVE:

A comprehensive sustainability training program for all 3,000+ ILF employees worldwide, raising awareness of the urgency of the climate crisis and deepening our understanding of the social and economic and corporate aspects of sustainability. With certification available to all who complete the courses, this initiative further supports our personal and professional development on current issues. More details on this initiative can be found in Chapter 7 Planet.

These initiatives are helping to position ILF as a responsible and attractive employer in a competitive international market. Having already yielded positive results, the initiatives further underscore our commitment to fostering a supportive and forward-thinking workplace culture throughout the ILF Group.

By maintaining an open corporate dialog and continuously adapting to employees' needs and aspirations, ILF is well positioned to achieve our goal of being a truly great place to work.

Our key commitments going forward:

- Strengthen and continue fostering the ONE ILF DNA
- Strive relentlessly for long-term recognition as an Employer of Choice
- Continue embodying our core values and maintaining our company culture
- Promote sustainability awareness across all ILF companies
- Support individual needs through hybrid work arrangements whenever feasible

UPDATED INITIATIVES

THE STAFF PROFIT SHARING PROGRAM:

The existing program was updated in 2024 to improve transparency and ensure that employees continue to share directly in ILF's ongoing success and growth.

THE ILF ACADEMY:

In 2024, the range of training programs offered by the ILF Academy was significantly expanded in direct response to feedback from the 2023 employee survey. New training programs and learning paths have been added to the

Academy portfolio to support the continuous learning of employees at all career stages.

ENHANCED INTERNAL COMMUNICATION:

Recognizing the importance of transparency and employee engagement, ILF Group-wide Town Hall Meetings were held more frequently during the past year, and new digital communication channels were introduced to improve internal communication and provide a platform for ILF employees to share their feedback and ideas.



“For us, employer branding is a sustainable process of shaping our culture. Our goal is to create an environment in which people can grow, develop, feel valued, and take pride in being part of the ILF family.”

Beate Fankhauser,
Head of Human Resources,
ILF Austria



Strengthening our commitment to sustainability

- Continually **promote employee awareness and understanding of sustainability**, encouraging responsible decision-making and behavior
- Continue to be an **Employer of Choice** by fostering a **positive and supportive working environment**
- Transparently **communicate our ambitious climate targets** and the progress we are making
- Lead by example by adopting and embracing the **core values of ONE ILF**

EQUALITY, DIVERSITY AND INCLUSION

At ILF, we treat every individual with respect and dignity, regardless of their role, background, gender, age, sexual orientation or religious beliefs. Our corporate values – fairness, respect, honesty and reliability – serve as the foundation of our work culture and are reflected in the way ILF employees interact every day, fostering an inclusive and supportive environment.

We are dedicated to ensuring that our workplace remains free of discrimination and that all employees have equal access to opportunities for career development and personal growth. A strong culture of collaboration,

open-mindedness and intercultural exchange is essential to creating an inclusive atmosphere within our globally active organization.

With more than 45 offices around the world and employees from over 80 nations across all continents, we have a truly international perspective. The diversity of employee backgrounds, experiences, languages and viewpoints strengthens our organization and makes ILF more dynamic, innovative and resilient. We see this diversity as an important asset that drives our success.

EMPLOYEE BENEFITS

Depending on local labor laws and the specific regulations in our different countries of operation, ILF offers employees a variety of benefits designed to support both professional and personal development. These benefits (some of which are described on the following pages) reflect our belief that a supportive and inspiring work environment significantly contributes to individual job satisfaction and collective success.



Numerous further training opportunities



Flexible working conditions



International environment



Club of Young Engineers



Well-connected offices



Modern workplace



Excellent team spirit



Transparent communication



Health benefits



Networking opportunities and company events



IMPRESSIONS OF ILF WORLDWIDE



Alpaca Hike – ILF Germany

ILF ACADEMY

The ILF Academy plays a central role in the development of ILF employees worldwide. The Academy portfolio includes a wide range of training courses tailored to the needs of various target groups. Whether the topic is communication, leadership, resilience or intercultural skills, the training courses provide valuable learning opportunities for all ILF employees around the world, from newcomers at the start of their career to experienced professionals. Through virtual training events, we ensure inclusivity across geographies and help to minimize the carbon footprint of Academy courses.

New Project Management Training

A new Project Management Training Program has been launched this year, developed by a core team of internal project management experts. Recommended learning paths for different levels of experience are structured in modules and cover “The ILF Way of Doing Project Management.” Offered as on-demand video tutorials and interactive live online workshops, the modules are aligned with common project management standards, and also include information on ILF-specific tools, processes and guidelines.

Revised Cost Structure

In response to the feedback from our 2023 Employee Satisfaction Survey, and in line with our commitment to fairness and ensuring that all ILF-ers have equal access to Academy courses, we have also introduced a revised cost structure for the ILF Academy. Moving away from the conventional fixed fee model, participation fees are now set to reflect the cost rates of individual companies in the different geographies in which we operate. This approach ensures that training costs are shared equitably across all companies in the ILF Group.



“Our revised cost structure now allows us to welcome more international participants from all parts of the ILF world. This change demonstrates our commitment to providing accessible and valuable learning opportunities for everyone at ILF.”

Elisabeth Huber,
ILF Academy Coordinator



Winter Fun Day – ILF Austria



International Trainees (Michael Vogl, Numair Ahmed, Elisabeth Patauner & Maximilian Weithaler) – Abu Dhabi



“Identifying and developing future leaders is an essential part of succession planning. It is a core leadership responsibility to ensure the long-term success of an organization.”

Wolfgang Götsch,
Member of the Group Management Board

ILF LEADERSHIP EXCELLENCE PROGRAM

We recognize the importance of developing our future leaders in a forward-thinking and sustainable manner to ensure ILF’s continued growth in line with the ONE ILF philosophy. Our Leadership Excellence Program is designed to identify high potential individuals within the ILF Group and support their professional and personal growth.

Through this program, we prepare emerging leaders for future challenges, enhance their skills and help them connect with ILF executives on a global scale. By encouraging knowledge exchange and a shared entrepreneurial mindset, we create an environment that drives innovation and leadership excellence.

Participants in this multi-year program follow a personalized development path and receive dedicated mentoring from a member of the Group Management Board, who provides close guidance and support throughout their development journey.



“The trust and generosity that ILF shows to young professionals through the ITP is unparalleled. I am thrilled to have this privilege and to team up with so many versatile, motivated people worldwide. The chance to network internationally through the ITP, to sustainably strengthen the ONE ILF spirit, to get to know other cultures in this special way, and to grow beyond myself – both professionally and personally – is unique.”

Isabell König,
ILF Germany

ILF INTERNATIONAL TRAINEE PROGRAM

Our International Trainee Program (ITP) provides talented young professionals with a unique opportunity to embark on a transformative journey that combines professional growth with cultural exchange. Each year, 12 outstanding individuals gain hands-on experience working in different ILF office locations around the world. This allows them to enhance their professional skills, adapt to diverse working environments and gain valuable socio-cultural insights. Additionally, the program fosters dynamic interaction between the trainees and ILF colleagues from all over the world.

A core component of the program is two international assignments, each lasting two months. During these assignments, participants work on real projects, collaborate with teams in different offices and develop key industry know-how. This immersive experience equips the trainees with essential skills that will accelerate their professional development and career advancement.

Alongside professional advancement, the program also prioritizes personal growth and cross-cultural understanding. To support this journey, a dedicated trainer mentors and guides the trainees throughout the two-year program, ensuring that they gain both technical expertise and develop valuable interpersonal skills.



“Being a part of the Club of Young Engineers is an invaluable experience. It has allowed me to connect with colleagues from around the world, share knowledge and grow both personally and professionally. The engaging activities and inclusive environment truly embody the ONE ILF spirit.”

Michael Vogl,
ILF Austria



Club of Young Engineers Event – ILF Poland

ILF CLUB OF YOUNG ENGINEERS

The Club of Young Engineers within the ILF Group is a vibrant initiative that connects young employees from all disciplines around the world. It allows young ILF colleagues to share their knowledge and experiences with other members of the ILF family who are of similar age. The club’s activities are split into local and international events.

Local clubs organize a variety of activities such as training sessions, social team-building events, technical excursions, presentations and visits to production plants where sustainability plays an increasingly important role. Additionally, members of local clubs represent ILF at trade fairs and university events.

At the international level, annual events are organized to bring together members from different countries. A lively and inclusive atmosphere is fostered through engaging activities that help build and strengthen relationships and networks.

In 2024, we had another successful year with numerous events and an international get-together in Prague attended by over 160 club members. With the establishment of a new club in Saudi Arabia, the Club of Young Engineers is now represented on two continents, in eight countries and 18 locations, with around 890 members.



Club of Young Engineers Trip to CHPP Poznan – ILF Poland



Club of Young Engineers Tree-Planting Event – ILF United Arab Emirates



Blood Donation Event – ILF Canada



Tree-Planting Campaign – ILF Romania

CORPORATE SOCIAL RESPONSIBILITY (CSR) MAKING A DIFFERENCE – TOGETHER

Taking responsibility for each and every ILF employee and those within our value chain is a key part of our corporate values. Alongside this, we contribute to the well-being of the communities in which we operate, making regular donations to charitable organizations worldwide, and supporting ILF employees who engage in voluntary work with the fire department, emergency services, charitable organizations and similar bodies.

Colleagues at all ILF offices around the world are also encouraged to actively engage in a wide range of initiatives that have a positive impact on society. Some of these initiatives are detailed below, demonstrating the dedication ILF-ers have to both improving the well-being of communities and the environment in which we live.

BLOOD DONATION DRIVES

Every day, people depend on donated blood for recovery and survival. Recognizing the vital role that blood donations play in saving lives, our colleagues at our Canadian office regularly donate blood to Canadian Blood Services and our colleagues in Austria open their office doors to the Red Cross every year to host a blood drive.

EDUCATIONAL SUPPORT TO PREPARE OTHERS FOR THE FUTURE

By supporting educational opportunities and providing equal access to digital resources, ILF is empowering young people to shape our future. One of the educational-related initiatives we have in place is the Adolf Feizlmayr Foundation. Established by one of our founders, this foundation grants university scholarships to students in

Germany and Austria. Similarly, our office in Kazakhstan sponsors scholarships for students at three of the country’s universities, aiding their professional development and career prospects. In an effort to help tackle inequalities in access to technology, ILF Austria also donates used and refurbished laptops to school pupils in need.

COMMUNITY ENGAGEMENT

For a number of years now, our colleagues in Poland have been supporting a local orphanage. Recently, members of the Club of Young Engineers in Poland organized an excursion for the children living in the orphanage, providing them with a unique experience outside of their everyday surroundings. Similarly, our colleagues in Canada have been engaging in community projects, spending time preparing and serving meals at a homeless shelter and assisting at an emergency shelter for families. These actions demonstrate the importance that we place on the well-being of local communities and our commitment to social engagement.

ENVIRONMENTAL CONSERVATION EFFORTS

Tree-planting campaigns organized by our colleagues in Saudi Arabia, Kazakhstan and Romania combine team building with environmental protection. These efforts are complemented by beach and river clean-ups carried out by our colleagues in both Saudi Arabia and Canada, who have joined forces at their respective office locations to help preserve biodiversity and public spaces. These activities reflect the determination of ILF employees to play an active role in protecting the environment on both a professional and community level.



DIGITALIZATION

9

At ILF, digital transformation is about more than just technical evolution – it is a catalyst for sustainable innovation, operational excellence, and cross-border collaboration.



Digitalization is a key pillar of ILF's systemic transformation. It streamlines work-flows, reduces resource consumption, and fosters innovation in day-to-day operations. By leveraging collaboration – enabling technologies, automating repetitive tasks and unlocking knowledge, ILF is actively shaping its digital future. Digital innovation enhances efficiency – it supports our mission to design infrastructure that is more resilient, intelligent and aligned with long-term sustainability goals.

We are continuing to expand our use of cloud-based systems and platform technologiess in order to simplify IT architectures, reduce data silos, and improve the scalability and maintainability of our digital infrastructure. At the same time, we are developing tailored tools and applications that address the unique requirements of our project teams and business functions.

In line with our IT strategy, environmental considerations are also reflected in hardware procurement. ILF favors long product life cycles and second-life use where feasible, ensuring appropriate recycling and disposal at the end of a product's life.

Information security remains a core priority. Alongside technical safeguards and audits, we conduct regular awareness initiatives and training sessions to strengthen the digital resilience of all employees. Together, these measures help ILF to become more efficient and flexible.

EMPOWERING EFFICIENCY THROUGH AI AND AUTOMATION:

ILF has embraced the potential of generative AI to boost internal efficiency and facilitate novel forms of collaboration. With the introduction of Microsoft 365 Copilot, employees now have access to a virtual assistant that streamlines workflows, gathers and generates content, and saves time on repetitive tasks. Targeted training ensures that this support is used effectively in daily work.

In addition to off-the-shelf tools, ILF is developing its own AI-based applications. A chatbot based on Azure OpenAI technology enables employees to query internal project data directly via Microsoft Teams in their preferred language and within their defined access rights. All outputs adhere to predefined quality standards and data privacy safeguards.

Another example is the Project Database App (PDA), which centralizes project information and supports the processing of structured data via AI-driven document extraction and a

targeted notification system. This helps to reduce manual overheads and improve resource utilization.

Additional AI use cases are under development, including invoice automation and document-based data processing, which are designed to integrate AI into core systems and generate long-term efficiency gains across the Group.

ADVANCING DIGITAL ENGINEERING

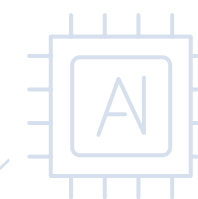
ILF continues to strengthen its digital engineering capabilities by using Building Information Modeling (BIM), Digital Twin technologies and computational design. These methods and tools support more efficient planning, optimized resource use and transparent lifecycles. By making the impact of design choices visible from an early stage, they facilitate more sustainable infrastructure decisions and drive digitalization in our core services.

DATA-DRIVEN DECISION MAKING AND TRANSPARENCY

To facilitate transparent, evidence-based decisionmaking, ILF has significantly upgraded its internal reporting infrastructure, resulting in the development of a modern data warehouse and a suite of Power BI dashboards.

These dashboards provide up-to-date insights into core business areas, including finance, human resources, project management, utilization, business development, as well as sustainability. They are updated automatically each night and visualize relevant KPIs in an accessible, user-friendly format.

Since their launch, the dashboards have undergone several development cycles and are continuously being improved based on feedback from ILF entities. By offering a shared visualized data foundation, the dashboards enable a common understanding of business performance and support strategic decisionmaking across the Group. ILF plans to expand the dashboards' functionality in 2025 with dynamic commenting features and the integration of additional data sources, making the data even more actionable, intuitive and impactful.



COMPLIANCE & GOVERNANCE

At ILF, compliance is about more than just obeying regulatory requirements; it is the foundation on which all of our actions are based, and supports us in our ambition to make a positive contribution to society through our operations.

As a privately owned international engineering and consulting group, we operate independently from external influence, freely deciding which projects we take on. This makes it possible for us to concentrate exclusively on engaging in business activities that align with our values, and through which we can fulfill our environmental and social responsibility.

We believe that long-term business success can only be achieved through integrity, transparency and showing

respect for people and the planet. This is why we are committed to making sure that our services always meet all relevant legal, ethical and environmental standards.

This commitment is reflected in, and supported by, the ILF Group Mission Statement, as well as the numerous policies we have in place to ensure responsible business conduct in all companies of the ILF Group, including our Sustainability Policy and Quality Policy.



LEGAL COMPLIANCE AND ETHICAL STANDARDS

Our **Compliance Management System (CMS)** promotes lawful and ethical behavior across all our areas of operation, from procurement and project development, to collaboration with our partners and various authorities. The system is rooted in our shared culture of integrity, as set out in our Code of Conduct, which applies to all ILF employees, Managing Directors and our external stakeholders.

All companies of the ILF Group must operate in accordance with the CMS. Designated Compliance Managers in each ILF company support the system’s implementation, and report relevant information to ILF’s Chief Risk Officer and Regional Group Directors. The effectiveness of the CMS is regularly reviewed and compliance risks are assessed through recurring scoping workshops held in each company. Based on discussions during these workshops, management priorities and mitigation measures are defined at the company level and reviewed periodically.

Our CMS covers a wide spectrum of compliance topics, including:

- Prevention of corruption and bribery
- Due diligence of contractual partners
- Drafting and reviewing contractual documents
- Handling gifts, hospitality and sponsorships
- Donations and social contributions
- Observance of antitrust regulations
- Structured whistleblowing and reporting channels

We use ILF-specific compliance criteria to review all contractual relationships with our clients, subcontractors and partners, particularly with regard to anti-corruption and sanctions regulations. A dedicated whistleblowing system is also available to all ILF employees, partners



Strengthening our culture of compliance

- Ensure that all companies of the **ILF Group comply with applicable laws and internal policies**
- **Respect and uphold human rights** in all areas of activity
- **Avoid** any form of active or passive **involvement in bribery or corruption**
- Foster awareness of **compliance as a fundamental aspect of sustainability**

and external stakeholders, via compliance@ilf.com, enabling any suspected misconduct to be reported securely, confidentially and transparently.

HUMAN RIGHTS AND BUSINESS CONDUCT

Our Human Rights Policy applies to all ILF companies and all members of staff, including

freelancers and those working on a temporary basis. Our aim is to identify and address potential human rights risks associated with our operations, and to promote social responsibility awareness across the ILF Group. We also encourage all our business partners to adhere to this policy and/or apply similar standards in their own operations.

ANTI-CORRUPTION AND INTEGRITY

We have a zero-tolerance policy towards corruption and bribery at ILF. We neither offer nor accept gifts, services or benefits intended to influence our decisions, nor anything that could create a conflict of interest. All of the business conduct in which we engage must comply with relevant anti-corruption legislation and align with our Code of Conduct. We regularly monitor compliance with these principles and reinforce them through internal communication and training.



GRI CONTENT INDEX + DISCLOSURES

Statement of use: ILF Group Holding GmbH has reported on the above material topics in accordance with the GRI Standards for the period 2023. The publication of the sustainability report and of all GRI disclosures of the ILF Group is voluntary and is not subject to any reporting obligations.

GRI Standard	Disclosure	Page / Comments	
GENERAL DISCLOSURES GRI 2: GENERAL DISCLOSURES 2021			
THE ORGANIZATION AND ITS REPORTING PRINCIPLES			
2-1	Organizational details	a. Name: ILF Group Holding GmbH b. Group Holding, privately owned by the founding families c. Location of headquarters: ILF Group Holding GmbH, Feldkreuzstrasse 3, 6063 Rum/Innsbruck, Austria d. Countries of operation: ILF Office Locations	
2-2	Entities included in the organization's sustainability reporting	a. Qualitative assessment: entire ILF Group; Quantitative assessment: ILF Group Holding GmbH, ILF Consulting Engineers Austria GmbH (Austria), ILF Canada ILF Consultants inc. (Canada), ILF Chile Ingenieria Limitada (Chile), ILF Czech Republic, ILF Consulting Engineers Georgia LLC, ILF Beratende Ingenieure GmbH (Germany), ILF Consulting Engineers PVT LTD. (India), ILF Consulting Engineers Jordan LCC, ILF Kazakhstan LLC, ILF Kazakhstan Consulting Engineers LLC Almaty Oil&Gas Consulting Engineers LLC (Kazakhstan), ILF Consulting Engineers for Engineering Consultancy LLC (Saudi Arabia), ILF Nigeria (Nigeria), ILF Consulting Engineers Norway AS, ILF Pakistan (Pakistan), ILF Consulting Engineers Polska Sp. z o.o. (Poland), ILF Consulting Engineers Romania (Romania), ILF Beratende Ingenieure AG (Switzerland), ILF Consulting Engineers (Asia) LTD. (Thailand), ILF Consulting Engineers UAE (United Arab Emirates) b. The sustainability reporting scope does not follow IFRS consolidation. For 2023, ILF included all entities with >10 employees as of 31 December 2023 and selected major subsidiaries based on operational relevance. This differs from the financial reporting scope, which applies IFRS consolidation. ILF plans to align the sustainability reporting scope with the financial consolidation scope in line with CSRD requirements starting from the financial year 2027. c. i. No adjustments as company is completely privately owned by the founding families c. ii. Sustainability data is based on 2-2a. Management approach is valid for ILF Group c. iii. Health and safety data includes all ILF companies	
2-3	Reporting period, frequency and contact point	a. Sustainability report: calendar year 2024 b. Financial report: calendar year 2024 c. Publishing date: 03.09.2025 d. sustainability@ilf.com	
2-4	Restatements of information	No restatements	
2-5	External assurance	No external assurance in the reporting year	
ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships	a. ILF operates in engineering & consulting in its Main Business Areas (i) Energy & Climate Protection, (ii) Water & Environment, (iii) Transportation & Urban Spaces, (iv) Resources & Sustainable Industry b. Value chain: upstream (consulting partners, subcontractors), core (multidisciplinary design & PM), downstream (clients operating assets) c. Supply chain: predominantly professional services and project-based subcontracting. d. No significant changes versus 2023	
2-7	Employees	a. 2881; Europe - male: 1089, female: 642; Asia & Middle East - male: 749, female: 195; Africa - male: 64, female: 21; North-America - male: 28, female: 16, South-America - male: 63, female: 14 b. i. + ii. + iii. disclosure omitted, data unavailable, plan by 2026 b. iv. Europe - male: 895, female: 381; Asia & Middle East - male: 744, female: 182; Africa - male: 63, female: 21; North-America - male: 25, female: 15; South-America - male: 63, female: 13 b.v. Europe - male: 194, female: 261; Asia & Middle East - male: 5, female: 13; Africa - male: 1, female: 0; North-America - male: 3, female: 1; South-America - male: 0, female: 1	
2-8	Workers who are not employees	a.i. Total number of non-employee workers: 430 a.ii. Types: Subcontractors b.i. Headcount b.ii. End of period c. No significant fluctuations versus prior year	

GRI Standard	Disclosure	Page / Comments	
GOVERNANCE			
2-9	Governance structure and composition	a. Organization of the ILF Group b. Group Management Board (GMB) c. Highest governance body consists of only executive members: Group Management Board (GMB). The GMB members are completely independent and 100% male. For competencies see a.	
2-10	Nomination and selection of the highest governance body	a. Nomination & selection consider competencies relevant to ILF's impacts, diversity, and independence where applicable; CEO of ILF Group Holding (ILF-GRH) appointed by the Shareholder Assembly of ILF-GRH; Group Management Board – appointed by the CEO of ILF-GRH subject to approval by the Supervisory Board. b. Competencies relevant to ILF's impacts; Stakeholder views considered via management consultations.	
2-11	Chair of the highest governance body	a. The Chairman of the Group Management Board (GMB) is also the CEO of ILF Group Holding (ILF-GRH). b. ILF-GRH is the shareholder of all companies of the ILF Group, and the GMB carries out the shareholder function in this respect. Therefore, there are no conflicts of interest.	
2-12	Role of the highest governance body in overseeing the management of impacts	a. The Group Management Board (GMB) represents the interests of the holding company and the shareholders who have shares in the ILF Group Holding. The GMB, led by the CEO, has overall responsibility for the development of the entire ILF-GRH. The GMB is responsible for developing, approving and updating the organization's purpose, value and/or mission statements, strategies, policies and goals related to sustainable development. b. i. The General Management Board (GMB) is responsible for identifying undesirable developments, and coordinating and supporting effective crisis management in the operating companies. The GMB is responsible for coordinating high-level quality management (QA/QC) and health, safety, security & environmental management. b. ii. Reporting system (Monthly and annually) c. Monthly review of reports by the GMB	
2-13	Delegation of responsibility for managing impacts	a. Responsibility for managing impacts lies with the Group Management Board (GMB). In addition, the GMB appoints the following staff units to manage impacts; Operative implementation Support: Information Technology Coordinator, Human Resources Coordinator, Knowledge Management Coordinator, Controlling Coordinator, Health, Safety, Security & Environment (HSSE) Coordinator, Sustainability Coordinator, IMS Manager (IMSM) of the ILF Group, IMS Officer (IMSO) of the ILF Group b. Monthly via the reporting system	
2-14	Role of the highest governance body in sustainability reporting	a. Nomination & selection consider competencies relevant to ILF's impacts, diversity, and independence where applicable; CEO of ILF Group Holding (ILF-GRH) appointed by the Shareholder Assembly of ILF-GRH; Group Management Board – appointed by the CEO of ILF-GRH subject to approval by the Supervisory Board b. Competencies relevant to ILF's impacts; Stakeholder views considered via management consultations	
2-15	Conflicts of interest	a. ILF is an independent, privately owned engineering and consulting firm. Our actions are based on objective considerations. Third parties have no influence on our business policy. We completely reject personal donations or any similar influences that create potential conflicts of interest. This fundamental principle is reflected in the ILF Group Mission Statement. b. Not applicable	
2-16	Communication of critical concerns	a. ILF has implemented a comprehensive Compliance Management System (CMS) and a Code of Conduct that apply to all employees and executives. These frameworks include clear rules for avoiding conflicts of interest, prohibiting personal donations or benefits that could influence business decisions, and requiring disclosure of any potential conflicts. Compliance Officers regularly review adherence to these principles, and employees receive mandatory compliance and ethics training. In addition, ILF operates a whistleblowing mechanism that allows confidential and anonymous reporting of suspected conflicts of interest. b. Conflicts of interest are disclosed to stakeholders as follows: (i) Cross-board memberships: None identified for members of the highest governance body or senior executives (ii) Cross-shareholdings with suppliers or other stakeholders: None identified (iii) Controlling shareholders: ILF is privately owned by the founding families; this information is publicly stated on the ILF website and in corporate materials (iv) Related parties: Related-party relationships and transactions are monitored internally; no material related-party transactions occurred in 2024	
2-17	Collective knowledge of the highest governance body	In 2024, GMB members received briefings on CSRD/ESRS, human rights due diligence, and climate risk regularly during meetings of the Group Management Board (GMB); The GMB took part in the ILF Group's Sustainability Training in 2024, and an explicit Sustainability Leadership Training is planned for 2025.	
2-18	Evaluation of the performance of the highest governance body	Disclosure omitted – No formal evaluation of the highest governance body's performance in overseeing sustainability impacts was conducted in 2024; ILF plans to implement a structured evaluation process in line with CSRD requirements starting from the financial year 2027.	
2-19	Remuneration policies	Disclosure omitted – Information is confidential. ILF aligns remuneration with market practices and long-term performance. ILF plans to disclose a summary of remuneration policies in line with CSRD requirements starting from the financial year 2027.	
2-20	Process to determine remuneration	Disclosure omitted – Information is confidential. ILF aligns remuneration with market practices and long-term performance. ILF plans to disclose a summary of remuneration policies in line with CSRD requirements starting from the financial year 2027.	
2-21	Annual total compensation ratio	Disclosure omitted – Information is confidential. ILF will review the feasibility of disclosing this KPI in line with CSRD requirements starting from the financial year 2027.	

GRI CONTENT INDEX
+ DISCLOSURES

GRI Standard	Disclosure	Page / Comments	
STRATEGY, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy	Sustainability at ILF (pp. 20 et seq.), Sustainability	
2-23	Policy commitments	a.- c. ILF Code of Conduct and ILF Group Mission Statement d. Policies approved by the GMB e. Policies fully apply to ILF's activities and business relationships f. Policies are communicated through individual contracts, IMS, internal trainings and public disclosure (Homepage).	
2-24	Embedding policy commitments	a. i.-iii. Embedded in and managed through our Integrated Management System (IMS) , iv. Trainings: IMS Training, Sustainability Training, Compliance Training, Signing of the Code of Conduct, Presentation of the Mission Statement to all employees	
2-25	Processes to remediate negative impacts	a. Commitment: ILF maintains a Compliance Management System with a whistleblowing channel (compliance@ilf.com). b. Approach and mechanisms: Grievances are investigated and remediation provided where ILF caused or contributed to impacts. c. Other processes: Compliance and HSSE processes address negative impacts. d. Stakeholder involvement: Not yet implemented; planned from 2027. e. Effectiveness tracking: KPIs are tracked internally and reported to the Group Management Board and Supervisory Board. f. Cases in 2024: No material cases occurred.	
2-26	Mechanisms for seeking advice and raising concerns	Compliance Management System – Whistleblowing Contact	
2-27	Compliance with laws and regulations	a. Total number of significant instances of non-compliance: 0 – i. Instances with fines: 0 – ii. Instances with non-monetary sanctions: 0 b. Total number and monetary value of fines paid: 0 (current and previous periods) c. Description of significant instances: Not applicable d. ‘Significant’ is defined as cases resulting in sanctions or fines, license restrictions, or court orders.	
2-28	Membership associations	Several reporting companies within the ILF Group are members of selected professional and industry associations for networking and knowledge exchange, but do not hold any significant roles and do not intend to do so in the future.	
STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	a. i. Stakeholder categories include clients, employees and other workers, suppliers/subcontractors, local communities, and regulators. a. ii. Identify impacts and inform mitigation. a. iii. Meaningful engagement ensured via two-way dialogue (surveys, consultations) and accessible channels across regions.	
2-30	Collective bargaining agreements	a. Disclosure omitted – group-level CBA (Collective Bargaining Agreement) coverage data currently not tracked; group-wide data collection will be implemented in line with CSRD requirements starting from the financial year 2027. b. For non-covered employees, working conditions are aligned with national law and, where applicable, sectoral CBAs.	
DETERMINATION OF MATERIAL TOPICS			
3-1	Process to determine material topics	Our Material Topics (pp. 22-23)	
3-2	List of material topics	Our Material Topics (p. 23)	
ENVIRONMENTAL TOPICS GRI 300			
CARBON FOOTPRINT - GRI 305: EMISSIONS 2016			
3-3	Management of the topic	Planet (pp. 32 et seq.)	
305-1	(Scope 1) Direct GHG emissions	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (pp. 33-34)	
305-2	(Scope 2) Indirect GHG emissions (purchased electricity and heat)	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (pp. 33-34)	
305-3	(Scope 3) Other indirect GHG emissions	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (pp. 33-34)	
ENERGY CONSUMPTION & EFFICIENCY – GRI 302: ENERGY 2016			
3-3	Management of the topic	Energy Consumption (p. 40)	

GRI Standard	Disclosure	Page / Comments	
302-1	Energy consumption within the organization	a. Total fuel consumption from non-renewable sources: Natural Gas: 3,935 GJ; Diesel/Petrol (Company Vehicles): 30,254 GJ; Diesel/Petrol (Electricity Generation): 9,621 GJ; Electricity (non-renewable, Office Locations): 5,889 GJ; Electricity (non-renewable, Company Vehicles): 86 GJ; Total non-renewable: 49,785 GJ b. Total fuel consumption from renewable sources: Electricity (renewable, Office Locations): 4,438 GJ; Electricity (renewable, Company Vehicles): 103 GJ; Total renewable: 4,541 GJ c. Total purchased energy: Electricity: 5,785 MWh; Heating: 2,259 MWh; Cooling: 511 MWh; Steam: Not applicable d. Energy sold: Electricity: Data currently not tracked. ILF-AUT and ILF-GER feed surplus solar energy into the grid, but no consolidated data is available yet. Reporting will be implemented in line with CSRD requirements starting from the financial year 2027. Heating: N/A; Cooling: N/A; Steam: N/A e. Total energy consumption within the organization: 60,364 GJ f. Conversion factors based on IEA Unit Converter and BAFA (Germany) guidelines for calorific values. Energy values converted to GJ using standard conversion factors (1 MWh = 3.6 GJ). g. Sources of conversion factors: IEA Unit Converter; BAFA Merkblatt zur Ermittlung des Gesamtendenergieverbrauchs	
WASTEWATER & WASTE – GRI 306: WASTE 2020			
3-3	Management of the topic "Water consumption"	Water Consumption and Wastewater (p. 42)	
3-3	Management of the topic "Waste"	Waste Production (p. 42)	
PEOPLE			
HEALTH & SAFETY – GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018			
3-3	Management of the topic	Health and Safety (pp. 48-49) and HSSE Policy	
403-1	Occupational health and safety management system	Health and Safety (pp. 48-49)	
403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety (pp. 48-49)	
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Safety (pp. 48-49)	
403-5	Worker training on occupational health and safety	Health and Safety (pp. 48-49)	
403-9	Work-related injuries	Health and Safety (pp. 48-49)	
EMPLOYMENT & WORKING CONDITIONS – GRI 401: EMPLOYMENT 2016			
3-3	Management of the topic	Employment and Working Conditions (pp. 44 et seq.)	
401-1	New employee hires and employee turnover	a. Hires, by age: <30: 255, 30 to 49: 342, ≥50: 90; by gender: Female: ,Male: (numbers refer to reporting companies in terms of head count) b. Turnover, by age: <30: 161 , 30 to 49: 265 , ≥50: 112; by gender: Female: 156, Male: 382 (numbers refer to reporting companies in terms of head count (see 2-2 a.))	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits provided to all employees: Life insurance available in AUT, CAN, CHI, KAZ, GEO, GER, NGR, PAK, POL, THA Health care available in AUT, CAN, CHI, CZE, KAZ, GEO, GER, KSA, NGR, NOR, PAK, POL, ROU, THA, UAE Disability and invalidity coverage available in AUT, CAN, CZE, KSA, NGR, PAK, POL, SUI, THA Parental leave available in AUT, CAN, CHI, CZE, KAZ, GEO, GER, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE Retirement provision available in AUT, CAN, CHI, CZE, KAZ, GER, KSA, NGR, NOR, PAK, POL, ROU, SUI	
EQUALITY, DIVERSITY & INCLUSION – GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016			
3-3	Management of the topic	Governance (p. 52)	
405-1	Diversity of governance bodies and employees	a. Disclosure omitted – Diversity data for governance bodies (gender, age, other indicators) is not yet systematically tracked; reporting will be implemented starting from the financial year 2027 b. Engineering, project management, etc.: male 72%, female 28%, divers 0%, <= 30 Years 18%, 31-50 Years 61%, >50 Years 21%; administrative roles: male 55%, female 45%, divers 0%, <= 30 Years 28%, 31-50 Years 52%, >50 Years 20%	
GOVERNANCE – GRI 205: ANTI-CORRUPTION 2016			
ANTI-CORRUPTION AND BRIBERY – GRI 205: ANTI-CORRUPTION 2016			
3-3	Management of the topic	Anti-Corruption and Bribery (p. 61)	
205-2	Communication and training about anti-corruption policies and procedures	Basic module: all employees, every 3 years. / Module meeting regarding Regulatory Compliance and Business Relations: for Managers and selected employees, every 2 years. / Compliance Management System Module: for Managing Directors, once a year. / Compliance Officer Training: for the respective Compliance Officer of each ILF company, when assuming the job	
LEGAL COMPLIANCE			
3-3	Management of the topic	Legal Compliance (pp. 60-61)	
DIGITALIZATION			
3-3	Management of the topic	Digitalization (pp. 58-59)	

Make your
NOTES.



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SUSTAIN- ABILITY REPORT

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