

# SUSTAIN- ABILITY REPORT 2023

ENGINEERING EXCELLENCE.



CONSULTING  
ENGINEERS

# SUSTAIN- ABILITY REPORT





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# FORWARD FROM ILF'S CEO

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It is with great pleasure that we present the latest edition of the ILF Group Sustainability Report, for the year 2023. In a world where sustainability has become an imperative, we have taken it upon ourselves to voluntarily compile this report, recognizing the profound significance of transparent reporting even before the implementation of the Corporate Sustainability Reporting Directive (CSRD).



## GLOBAL WARMING

2023 proved to be the hottest global year on record – by a significant margin! What makes this even more alarming is the trend we are seeing: the hottest years ever recorded have all been in the last decade. Notably, the 29 hottest days on record for daily global surface air temperatures all occurred in July 2023. On every single day since 4 May 2023 and up to the editorial deadline for this report, the average sea surface temperatures of the oceans have broken previous temperature records, with the margins of the measurement series having never before been recorded. At the same time, global greenhouse gas emissions have continued to peak in 2023. The urgency of the climate crisis cannot be overstated. The scientific consensus on the link between anthropogenic carbon emissions and global warming is unequivocal and demands bold and decisive action.

## GREEN INVESTMENTS

Over the next decades, investments of an unprecedented order of magnitude will be necessary for cutting global carbon footprints and achieving net zero emissions. With our diverse service portfolio, we at ILF are 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. Likewise, we will be able to respond to the additional demand on our services to enhance the resilience of existing infrastructure to increasingly frequent weather phenomena.

## ROADMAP TO NET ZERO

Concurrently, we at ILF we have accelerated our efforts to reduce emissions, increase resilience and facilitate the transition to a low-carbon economy. Our roadmap to achieve net zero emissions by 2040, in line with the Science Based Targets Initiative, is a testament to our commitment to climate action.

## SUSTAINABILITY LANDSCAPE

While challenges persist, there has been encouraging progress in global sustainability initiatives. Alignment with the United Nations Sustainable Development Goals (SDGs) continues to grow, and there is an increasing emphasis on sustainable finance and corporate responsibility. However, despite these positive trends, there are still significant barriers to progress, including vested interests and systemic inertia.

## VISION AND STRATEGY

At ILF, sustainability is not just a buzzword, but a guiding principle embedded in our corporate strategy and vision. Aligned with the SDGs, our services are designed not only to minimize environmental impact, but also to maximize social and economic value. Our Strategy 2026 underscores our commitment to becoming a leader in improving quality of life around the globe through sustainable business practices and innovative solutions.

## EMPOWERING OUR TEAM

Empowering all 3,000+ ILF-ers to embrace sustainability is central to our mission. Through education, training, and engagement initiatives, we cultivate a culture of



sustainability where every employee is empowered to drive positive change within and beyond our organization. By bringing together the collective expertise and passion of our diverse workforce, we aim to amplify our impact and inspire others to join us on the sustainability journey.

#### **TRANSFORMING MOBILITY AND REDUCING WASTE**

As part of our commitment to sustainability, we are actively transforming our mobility practices and reducing waste across our operations. By prioritizing sustainable modes of transportation, such as electric vehicles and public transit, and implementing measures to minimize waste generation and promote recycling, we are reducing our environmental footprint and contributing to a circular economy.

#### **EMPLOYER OF CHOICE**

In an increasingly competitive labor market, attracting and retaining top talent is paramount to our success. Our focus on sustainability not only aligns with the values and expectations of current and future employees, but also enhances our reputation as an Employer of Choice. By fostering a supportive and inclusive workplace culture that prioritizes employee well-being, professional development, and work-life balance, we aim to create an environment where individuals can thrive and contribute meaningfully to our shared mission.

#### **MONITORING PROGRESS AND ENSURING ACCOUNTABILITY**

Transparency and accountability are fundamental principles that underpin 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 holding ourselves accountable to the highest standards of environmental, social and governance performance, we seek to earn the trust and confidence of our stakeholders and contribute to the collective effort to build a more sustainable future.

#### **CONCLUSION**

In conclusion, we are proud of the progress we have made so far on our sustainability journey, but we recognize that much work remains 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 and driving positive change in the communities we serve. Together, we can build a more sustainable and resilient world for present and future generations.

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

Klaus Lässer, July 2024  
CEO



# 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

**11,100+**

projects successfully executed

**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.

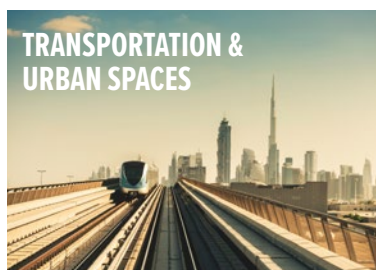
## UNWAVERING INDEPENDENCE

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.

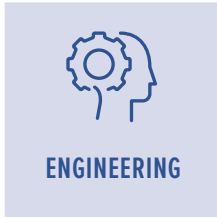




## OUR SERVICE PORTFOLIO



MANAGEMENT  
CONSULTING



ENGINEERING

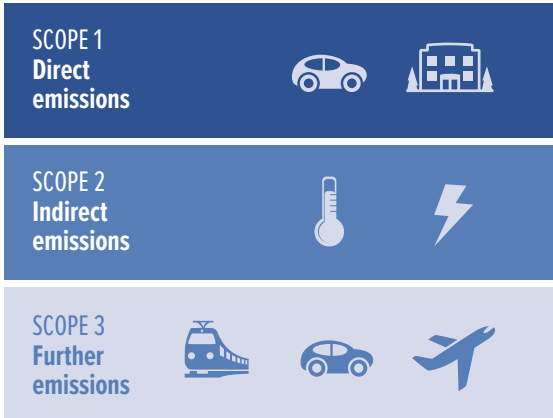


PROJECT  
MANAGEMENT

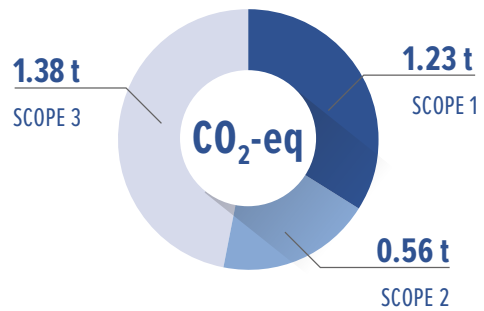


ADDITIONAL  
SERVICES

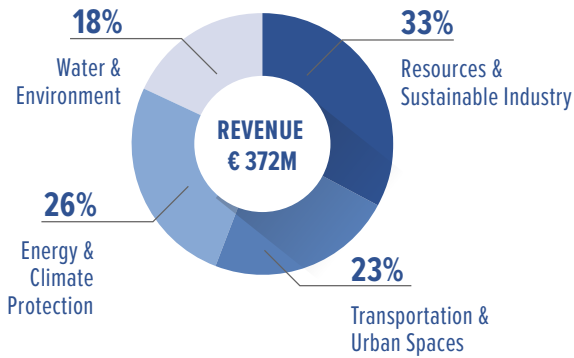
## CARBON FOOTPRINT 2023



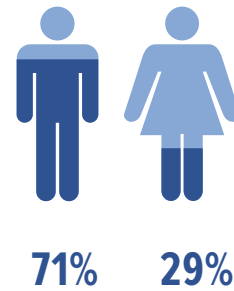
**3.17 METRIC TONS CO<sub>2</sub>-eq**  
per full-time equivalent (FTE)



## REVENUE ILF GROUP 2023

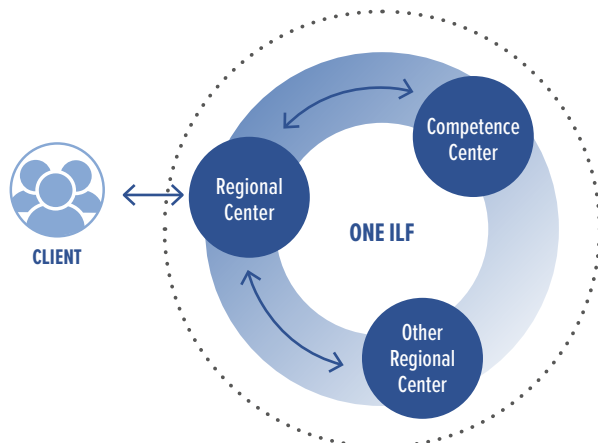


## GENDER SPLIT ILF GROUP 2023



## 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.



# 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



## REPLACING A COAL-FIRED POWER PLANT WITH THE WORLD'S LARGEST HEAT PUMP PLANT – DISTRICT HEATING FOR THE FUTURE IN ESBJERG, DENMARK



(c) MAN



Energy suppliers in Denmark are investing in innovative future technologies to meet the goal of phasing out coal by 2030. To help the city become climate neutral by 2030, the existing coal-fired power plant in Esbjerg, on the west coast of Denmark, has been replaced by one of the world's largest heat pump plants. The plant supplies district heating to around 100,000 inhabitants in the city and saves around 60,000 tons of CO<sub>2</sub> emissions per year. Through the provision of engineering and design services, ILF has supported the German company, MAN Energy Solutions SE, to realize this project.

In Esbjerg, a phase-out program has been established to transition away from coal-fired power and towards an emission-free, climate-neutral future. The centerpiece of the program is a large heat pump plant – designed by ILF – that harnesses energy from seawater to generate heat.

At the core of the plant are special compressors – a technology with which ILF is very familiar, having designed several conventional natural gas transport compressor stations. The use of such compressors in heat pump plants is a world first and enables heat pump units to be significantly larger than those used today.

Heat pump technology is seen as an important pillar of sector coupling, integrating the power generation and heat supply sectors and thus helping us on our way to a climate-neutral energy future. With decades of experience and resulting expertise in plant engineering and construction, this is a great business opportunity for ILF and enables us to contribute to climate protection through innovative technological solutions.



“We are acting now to create cutting edge, smart and climate-positive energy solutions that meet the needs of both current and future generations.”

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 caring for 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



## THE GREEN RIYADH PROJECT: URBAN GREENING IN ARID REGIONS – BRINGING MULTIPLE BENEFITS TO IMPROVE QUALITY OF LIFE

Saudi Arabia’s Vision 2030 program aims to reduce the country’s economic dependence on fossil fuels through increased economic, social and cultural diversification. The Green Riyadh project is part of this Vision 2030 program and aims to combine sustainable engineering and smart technology solutions to make Riyadh one of the top 100 most livable cities in the world by improving access to green spaces, air quality and the well-being of its citizens.



(c) Green Riyadh



The city of Riyadh currently has a vegetation coverage of no more than 1.5%. By 2030, the Royal Commission for Riyadh City aims to increase this coverage to 9.1% by planting 7.5 million trees. All of these trees will be adapted to their specific environment and irrigated by a network that uses only recycled wastewater from the city, which is currently dumped in desert areas – thus giving treated wastewater a second life.

In addition to creating a more livable city and enabling tourism and economic growth in general, the multiple benefits of this urban greening project include:

- Lowering the ambient temperature, especially during the summer season resulting in reduced energy consumption for cooling
- Improving air quality and reducing dust levels
- Increased biodiversity throughout the city (promoting the concept of biodiversity net-gain)
- Reduced storm water runoff as part of integrated risk management

ILF is assisting the Royal Commission for Riyadh City with the centerpiece of this urban greening mega project by assuming the role of Project Management Consultant (PMC) for the water transmission network and storage of Treated Sewage Effluent (TSE).



“ Making and documenting corporate progress towards sustainability is consistent with our mission to support the implementation of the UN’s Sustainable Development Goals such as Clean Water and Sanitation (SDG 6). The report thus further underlines our sincere commitment to responsibly improving quality of life.”

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 Development |  
Urban Transportation



# WHAT WE DO



## A STEP TOWARDS DECARBONIZING THE CONSTRUCTION INDUSTRY: AN APPLIED RESEARCH PROJECT IN TUNNELING

Innovative products that are powered by electrical energy are coming to the fore in the construction industry in general and for use in heavy machinery in particular. With this comes a number of major concerns, not only regarding the impact that the use of such products can have on construction sites and technical feasibility, but also in terms of fire risk and safety. This is especially true for large tunnel projects such as the Boknafjord Tunnel in Norway, which when completed will be the longest and deepest underwater road tunnel in the world.

(c) Norconsult / Statens vegvesen



The Norwegian Public Roads Administration (Statens vegvesen) is currently building the twin-tube Boknafjord Tunnel as part of the Rogfast Tunnel project. Electrically powered heavy construction machinery is already being used in the excavation of the Boknafjord Tunnel, and now, following a detailed risk and feasibility study, consideration is being given to the use of battery-electric dump trucks to transport rock material out of the tunnel. The study looked at both diesel and battery-electric dump trucks with a payload capacity of 40 tons – a diesel dump truck with one 400 kW engine and a 500 l tank, and a battery-electric dump truck with two engines totaling 400 kW and five battery packs totaling 450 kWh. The study was carried out by a consortium consisting of ILF (Norway & Austria), Graz University of Technology (Austria) and Søvik Consulting (Norway). Fire simulations were used in the study to show that large construction machinery fires in remote

underground locations generally require evacuation of the workforce to rescue shelters. While fires involving large traction batteries are estimated to potentially last longer, currently available dump trucks have multiple layers of built-in safety systems to reduce the likelihood of such hazards. The feasibility aspect of the study further highlighted the limitations of the battery capacities in the dump trucks currently being used to transport the excavated material, as well as the need to replace the batteries in order to keep the trucks operational given the specific circumstances of this large tunnel project.

Through this applied research service, ILF and its partners have supported Statens vegvesen in identifying ways to reduce carbon emissions from machinery at one of Norway's largest tunnel construction sites – thus making a significant contribution to decarbonization efforts in the construction industry.



“Continuous innovation is key to the transition to safe, reliable and climate-resilient mobility.”

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



## TRANSFORMING THE OIL AND GAS INDUSTRY – FUELING ROMANIA’S SUSTAINABLE ENERGY FUTURE WITH GREEN HYDROGEN INNOVATIONS

In the context of the oil and gas industry’s diversification efforts, where oil and gas companies are investing to transform their business operations while simultaneously striving to meet carbon reduction targets, green hydrogen synthesis is a key area of innovation. OMV Petrom, the largest integrated energy producer in Southeastern Europe, has announced plans to invest in the construction of two green hydrogen production facilities with a combined capacity of 55 MW.

(c) Petrobrazi



These two facilities are to be located at the Petrobrazi Refinery and comprise two electrolysis plants, which are designed to produce approximately 8 kilotons of green hydrogen annually. The green hydrogen produced at the Petrobrazi Refinery will be integrated into the production process for OMV Petrom’s low-carbon fuels, such as Sustainable Aviation Fuels (SAFs) and biodiesel. This integration is anticipated to result in a reduction of at least 70% in carbon emissions across the entire production value chain in comparison to the use of traditional fossil fuels.

With this investment, OMV Petrom is not only diversifying its portfolio by adding hydrogen to

its array of low-carbon initiatives, but is also supporting Romania’s transition to more sustainable energy. As OMV Petrom is the largest contributor to the Romanian state budget, such an investment is also of great importance for the country’s sustainable development.

ILF has been supporting OMV Petrom’s hydrogen activities at the Petrobrazi Refinery by providing Project Management Consultancy (PMC) services for the Front-End Engineering Design (FEED) of the SAF facility and one of the electrolysis plants (20 MW). Furthermore, ILF successfully completed both the selection phase and the FEED phase for the second, 35 MW, electrolysis plant.



“Our entire team is fully committed to contributing to a fast reduction of greenhouse gas emissions through our projects. The oil, gas and chemical industry has a special role to play, not only by reducing methane emissions, but also by driving innovation.”

Christian Heinz,  
Business Group Director Resources and Sustainable Industry

# MANAGEMENT CONSULTING

**We are driving strategic excellence!** ILF provides clients with expert guidance and assistance in the development of innovative project concepts. Our extensive engineering experience and ability to develop tailored service solutions support top management decision-making processes. This enables us to minimize environmental and social impacts, ensure regulatory compliance and promote efficient, sustainable outcomes.



Asset Management Consulting for Infrastructure Projects | Bankable Feasibility Studies | Dispute Resolution and Claims Management | Financial and Economic Analysis | Institutional Analysis and Strengthening | Lender's Technical Advisory Services | Market Studies | Master Planning | Operation and Maintenance Consultancy | PPP Advisory Services | Pre-Feasibility Studies | Project Screening | Transaction Advisory Services and Due Diligence Analysis

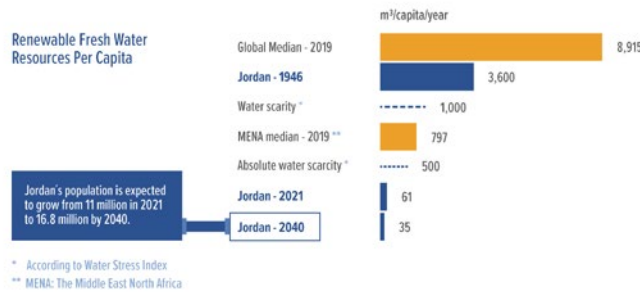


# WHAT WE DO



## SUPPORTING ONE OF THE WORLD'S MOST WATER-SCARCE COUNTRIES

With only 61 m<sup>3</sup> of renewable freshwater per capita in 2021, Jordan is one of the most water-scarce countries in the world. Overuse of water resources and the effects of climate change have increased pressure on the country's water resources in recent decades, while population growth has been very high. The worsening climate crisis and projected continued population growth have the potential to dramatically exacerbate the water crisis facing the country unless comprehensive action is taken.



To increase Jordan's resilience to the water crisis it faces, the Jordanian Ministry of Water and Irrigation has developed a National Water Strategy for 2023–2040. This strategy aims to reform the legal and institutional framework of the water sector, restore the balance between water availability and demand, achieve financial sustainability in the sector, and ensure impartial and transparent regulation of services and costs.

To achieve these aims, the Ministry of Water and Irrigation, together with the national water authorities and concerned water utilities, is embarking on a comprehensive water sector reform program. This program is supported by accompanying measures which are being implemented by a Joint Venture (JV). Led by ILF, this JV comprises a multidisciplinary team of 16 experts, including international and local professionals with technical, economic, legal, environmental, and social expertise.

The advisory services being provided by ILF under this JV are focusing on the following to help Jordan address the difficulties it faces as a result of this water crisis:

- Institutional and sector policy analysis, including recommendations for improvement
- Identification of priority actions and investments
- Conducting financial analyses and providing financial management support to the concerned utilities
- Enhancing the effectiveness of Jordan's water infrastructure by addressing non-revenue water and expanding the use of treated wastewater
- Helping facilitate the introduction of energy efficiency measures and renewable energy solutions in the water sector
- Establishment of an Environmental and Social Management Framework (ESMF)



“Whether you're a project or technology developer, a utility company, a financial institution, or a governmental agency, you can rely on our team of seasoned professionals. We have extensive industry experience across a wide range of sectors and we are ready to serve your needs.”

Gianmaria La Porta,  
Head of Management Consulting



# 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

We have updated our corporate strategy in 2021 based on extensive quantitative and qualitative market data, and have formulated this updated strategy 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 during this process.

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. We consequently 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. Another area of focus is the provision of services related to climate change mitigation and includes a newly developed engineering process for a holistic approach to sustainability. 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 further penetration of existing markets rather than on the development of new markets.



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

As the leadership of the ILF Group is now in its next generation and has expanded into a multitude of new regions, we have outlined our understanding of the value-based leadership in 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 2023 in Rum near Innsbruck, Austria



# IN MEMORIAM

6

DDipl. Ing. Pius Lässer,  
by Adolf Feizlmayr



Pius Lässer and Adolf Feizlmayr  
Top image: In 2017  
Bottom picture: Inspection of pipeline route in 1967 (Austria)

Pius Lässer died on 11 July 2023, at the age of 92. In accordance with his wishes, his funeral took place in the close circle of his family at the Innsbruck-Arzl cemetery. Pius Lässer was given a dignified send-off in the presence of a large number of friends and companions during a service at the Wilten Basilica in Innsbruck, Austria.

Pius Lässer was born on 3 May 1931 in Hittisau in Bregenzerwald, Vorarlberg, Austria. As his father was a prisoner of war, he had to assume responsibility for his family at an early age. This shaped him and made him a very responsible and helpful person. Pius Lässer graduated from the academic secondary school ("Gymnasium") in Bregenz, Austria. From 1951 to 1958, he studied Civil Engineering and Business Administration and Engineering at Graz University of Technology, Austria. After briefly working as an assistant at the university in Graz, he married his wife, Dr. Ingeborg Bouvier and moved with her to Wiesbaden, Germany. There he began his professional engineering career with a German engineering company.

In 1965, he joined Bechtel (San Francisco, USA), which was contracted to provide engineering services for the design and project management of the Transalpine Pipeline (TAL) from Trieste (Italy) to Ingolstadt (Germany). At that time, the TAL was the largest and most ambitious pipeline project in the world.

Pius and I met each other and became friends during this project in 1965. The TAL project became a huge success, in which we both played a major role, especially in Austria. Even then, decades before the terms "sustainability" and "environmental protection" came to mean what they do today, Pius put a lot of time and effort into the technical safety of the TAL and environmental protection.

This was a challenging task for this major transalpine pipeline. Today, after 56 years of safe operation of the TAL without any environmental damage, it is clear that Pius's efforts have paid off.

After founding his own engineering office in 1967 and expanding it to become ILF - Ingenieurgesellschaft Lässer-Feizlmayr (based in Innsbruck, Austria, and Munich, Germany) in 1969, Pius always applied and demanded this basic attitude of responsible and environmentally conscious project management from others.

Pius was generous in his thinking. There were, for example, no contracts for the two civil law companies founded in Austria and Germany in 1969. Project work had priority.



Top image:  
Construction site visit,  
Riyadh Water Transmission  
System in 1981 (Kingdom of  
Saudi Arabia), Pius Lässer  
second from right

Right image:  
Pius Lässer and Adolf  
Feizlmayr, commencement  
of tunneling works on the  
Arlberg Road Tunnel in 1974  
(Austria)



We trusted each other completely, just as two mountaineers must trust each other during a difficult climb. Pius was always a reliable and forward-looking partner, and he proved this impressively, especially in critical situations. It also helped that we had very similar values and a clear vision of our common goal.

In principle, these values were already the same as the company values that ILF stands for today, and the common goal was to handle as many of the phases of large, challenging projects as possible in-house, in an interdisciplinary manner, at a high technical level, and to deliver the best quality.

Pius was very courageous and skilled in the art of persuasion. As a result, we were able to win very large projects during ILF's pioneering phase. These included the Arlberg Road Tunnel in Austria (completed in 1978) and the Riyadh Water Transmission System, a long-distance water pipeline from the Arabian Gulf to Riyadh in the Kingdom of Saudi Arabia (completed in 1983).

The fact that we were able to lead these projects to success was due to another of Pius's skills: his ability to inspire people to work on projects and to entrust the most talented of employees with challenging assignments and give them a great deal of creative freedom shortly after they joined the company.

Over the years, with the support of a highly motivated team, we have built up an engineering company that today operates internationally as ILF Consulting Engineers and employs over 3,000 people.

**ILF is our life's work, to which we have always subordinated our own interests. Our common goal and unwavering friendship have been the cornerstones of our success.**

Pius was an operational member of ILF's management team until the end of 2007, after which he held a number of supervisory positions. Throughout his career, he was highly respected and appreciated by politicians, authorities, clients and all those who worked with him. We both retired from the Supervisory Board at the end of 2019. Pius was 88 years old at the time. Until then, he continued to be involved in ILF projects, supporting our engineers with his vast experience and expertise. His energy, tireless dedication and creative energy into old age were admirable.

Pius was an outstanding engineer, a courageous and visionary entrepreneur, a very strong personality who was at the same time modest, and above all a good person who did a lot of good for others and was always ready to help. He especially loved and cared for his large family with four children and nine grandchildren. I am eternally grateful to fate for the journey I was able to take with Pius. I am sure that he has taken joy, pride and satisfaction over the last few years in seeing how his life's work, ILF, is being continued in his spirit by his sons, under the leadership of Klaus, and is developing very positively thanks to a capable and committed team.

I believe that Pius left this world with the knowledge that his life's work will be carried on in his spirit. In particular, the spirit of community that is embodied in the "I" in our company name, ILF ("I" for "Ingenieurgesellschaft", meaning "engineering partnership").

**We, the members of the ILF family, will always honor Pius's memory. He will continue to be our role model and inspiration.**



# SUSTAINABILITY AT ILF



“We take our role and responsibility for the transformation urgently needed to combat the climate crisis seriously! We want to be pioneers and shapers of change – both as a company and as part of society.”

Matthias Huttenlau,  
Sustainability Coordinator of the ILF Group

## STRATEGY AND GOALS



In line with our vision to be a leader in improving quality of life around the globe, we see it as our duty and obligation to have a positive impact.

For us at ILF, having a positive impact means giving back more to society, the environment and the global economy than we take. Following our vision, we firmly believe that as a company we can have a positive impact on the world to make it better than it is today.

Our commitment to having a positive impact is also a conscious acknowledgement that we are not perfect, but that we will do everything we can to continuously improve. We strive to be better tomorrow than we are today by creating positive value for ourselves and others.

Our operations at ILF are guided by the United Nations Sustainable Development Goals (SDGs), which support the integration of our commitment to having a positive impact into our corporate culture and the services we provide.

In all of our business considerations and activities, whether in the context of our corporate sustainability or in the services we provide to our clients, the climate crisis is the most pressing – but not the only – challenge of the 21<sup>st</sup> century.

At ILF, we believe that the climate crisis poses the greatest risk to our lives, prosperity, economic development and the reduction of global inequalities. At the same time, the fight against climate change – with the required unprecedented transformation of the global economy – is also the greatest business opportunity of all time. It’s in our hands; the hands of the global community! Recognizing this is both a great corporate responsibility and an exciting economic opportunity.

We strive to reflect this ambivalence between climate risk and business opportunity in the actions we take to embed sustainability in our corporate culture and to deliver sustainability through our services to our clients, as demonstrated in this Sustainability Report.

We firmly believe that in a changing world, ILF’s corporate values and sustainability strategy – both of which are strongly supported by the founding families – will enable us to operate in a future-oriented and commercially successful manner, while fulfilling our corporate responsibilities in these challenging times.



## INTERNAL RESPONSIBILITIES

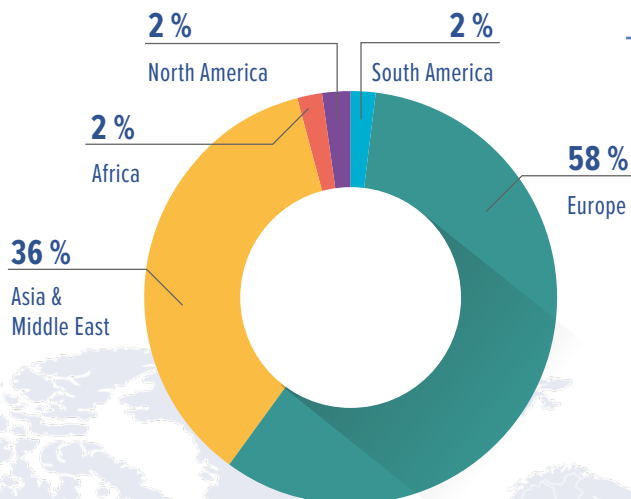
ILF has its own corporate Sustainability Team headed by a Sustainability Coordinator at ILF Group level who reports directly to the CEO and Group Management Board (GMB).

This Sustainability Team is not only responsible for sustainability reporting, but also leads ILF's Net Zero Initiative explained in detail in Chapter 12 and initiates and coordinates other sustainability initiatives within the ILF Group, ensuring ongoing communication and awareness of sustainability among all ILF-ers. The Sustainability Team, in close collaboration with the CEO and CFO, is also preparing for the upcoming regulatory challenges associated with the implementation of the EU's Corporate Sustainability Reporting Directive (CSRD). Sustainability Officers in each individual ILF company are the interface between Group level and the individual offices.

## LOCAL OFFICES

Many of our offices are developing and pursuing their own local sustainability goals and initiatives, fully in line with ILF's sustainability related policies. The most prominent of these initiatives is the implementation of ILF's Net Zero Roadmap. Our Race to Net Zero has been launched with individual Net Zero workshops at all reporting companies in the summer of 2023, followed by the development of individual Memorandums of Understanding on becoming Net Zero and the preparation of Climate Actions Plans after the workshops. The first measures resulting from these workshops began to be implemented in the autumn of 2023.

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



**45+ office locations across  
6 continents  
80+ nationalities**



# OUR MATERIAL TOPICS

ILF has been reporting in accordance with the Global Reporting Initiative (GRI) standards since 2021. In our first annual sustainability report published in 2022, we developed a materiality matrix through a multi-stage materiality process involving internal and external stakeholders.

## To assess materiality at ILF, the following questions were formulated:

- What does sustainability mean for ILF?
- How do we define sustainable development and facilitate this within our business activities?
- What are the material topics for the ILF Group and where do our activities have the greatest impact?

We not only asked ourselves these questions, but also asked our global stakeholders and partners for their opinions as part of an online survey – the results of which were looked at in detail in our materiality analysis. On the one hand, the survey invited all ILF employees (ILF's internal stakeholders), along with our external stakeholders, such as our clients, business partners, international organizations and international financing institutions, to rank a number of environmental, social, economic and governance topics according to their importance for ILF. On the other hand, the survey asked ILF

Management to evaluate the relevance of the same topics for ILF's business in light of current main topics and future challenges.

The topics and sub-topics, which were first compiled into a longlist and then pre-selected for further consideration in the survey based on expert judgement, were derived from both the *Inventory of Business Indicators* – developed by the GRI, the UN Global Compact and the World Business Council for Sustainable Development (the WBCSD) as part of the *SDG Compass* – and the GRI's *Linking the SDGs and the GRI Standards* reporting tool.

Despite the survey participants having the option to rank these topics into 4 different levels of importance (or relevance, depending on which participant was responding to the survey) – between not at all *important* (0) and *extremely important* (4) – the results of the survey showed that the participants saw the level of importance of all of the topics as being between *somewhat important* (2) and *extremely important* (4).





In the matrix below, the results of the responses given by ILF employees and our external stakeholders, as well as the responses given by ILF Management, have been plotted against each other. The topics rated highest both by our employees/external stakeholders and ILF Management were selected as our "material topics" as per GRI standards. These are highlighted below.



#### 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

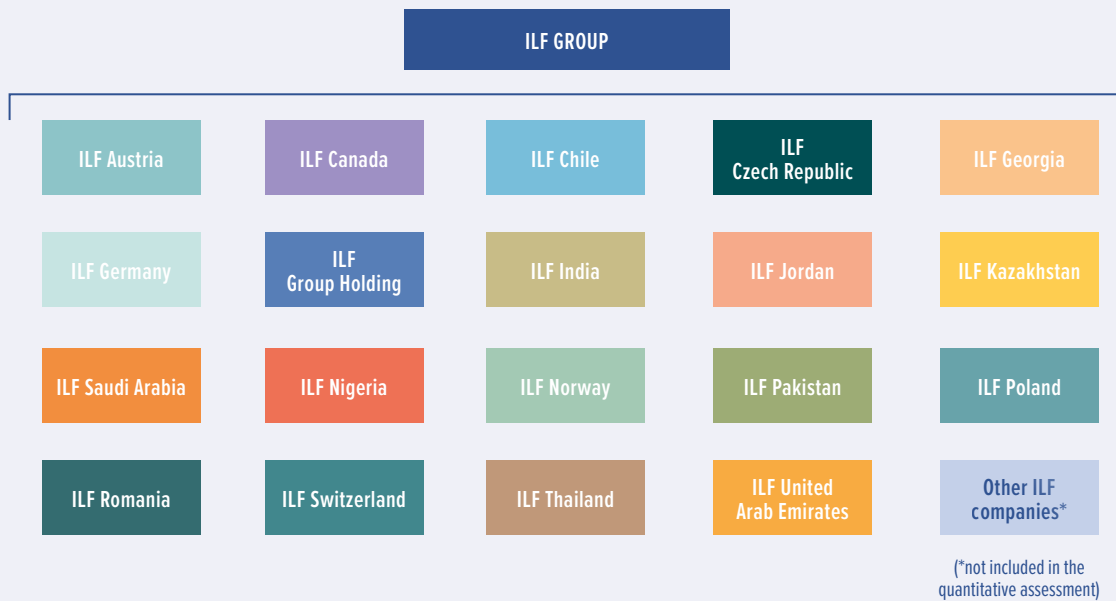
As the topic **Equality, diversity & inclusion** is directly related to Respect – one of our core values at ILF – we decided to also include this topic as an additional topic.

Our focus within the next few chapters of this report is on providing more detailed information on ILF's current standing in relation to these material topics. To do this, we have defined a number of different Sustainable Development Indicators (SDIs) – the equivalent to Key Performance Indicators for sustainability (e.g. related to the amount of emissions caused

by our business operations) – in an attempt to measure ILF's sustainability performance with respect to each of these material topics.

The results of these measurements combined with the results of the individual Net Zero workshops conducted in 2023 and the results and insights gained from the Employer Branding Initiative also launched in 2023, have formed the basis for defining the actions we shall take in the future to embed sustainability into our corporate culture and decision-making processes.

## REPORTING COMPANIES 2023



# APPROACH TO REPORTING

The different approaches to reporting on material topics include quantitative, semi-quantitative and descriptive approaches. Wherever possible, we have used quantitative measurable SDIs to report on our material topics.

In addition to using quantitative measurable SDIs to report on material topics for our reporting companies, we have also used descriptive social-, economic- and governance-related SDIs to give a generalized report on the entire ILF Group.

### ILF COMPANIES INCLUDED IN THE QUANTITATIVE ASSESSMENT

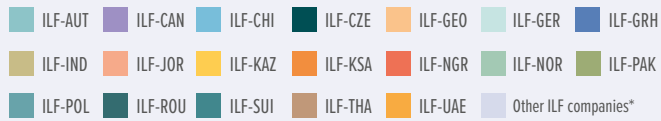
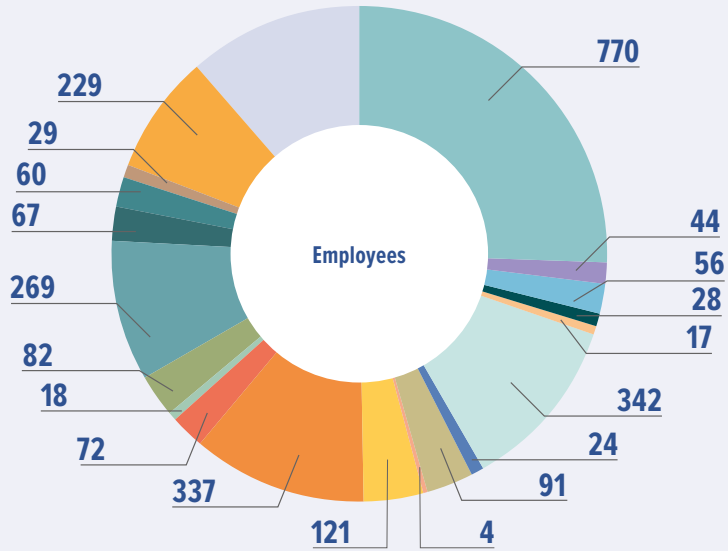
In this report, we are reporting on the 19 regional companies of the ILF Group that have more than 10 employees. These companies are shown in the figure above. Approximately 95% of all ILF employees work in these companies, generating 96% of ILF's revenue.

In the following chapters, we present our approach to embedding and delivering sustainability, our general short- to long-term emission reduction targets, and the results of the data collected for each material topic.

The kick-off activities we have undertaken in 2023 to launch our Race to Net Zero in accordance with our Net Zero Roadmap, as well as our continued efforts to become an Employer of Choice, are presented in Chapter 12.

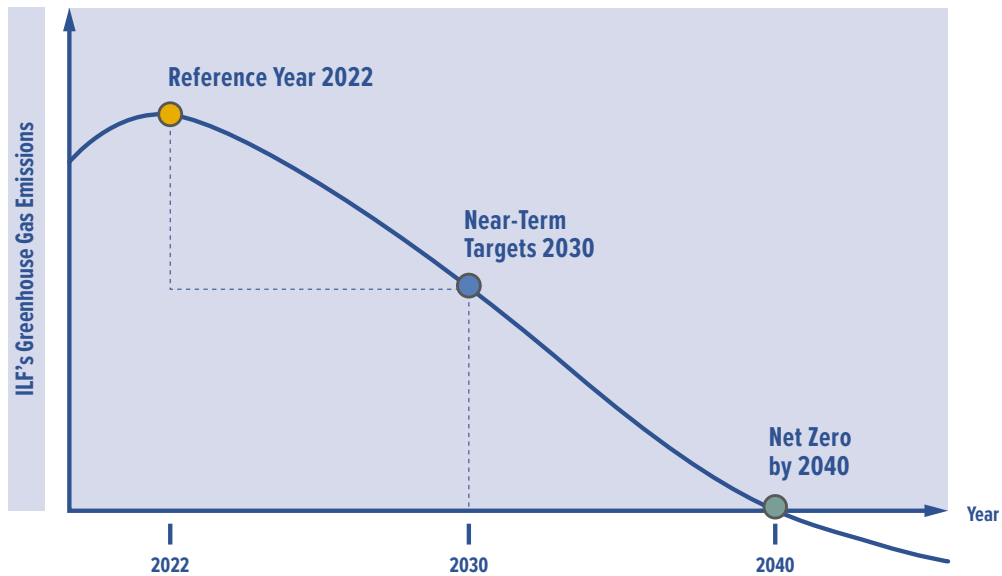


**TOTAL:  
APPROX. 3000  
EMPLOYEES**



\*not included in the quantitative assessment

## 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**

# EMBEDDING SUSTAINABILITY

In pursuit of our vision at ILF to be a leader in improving quality of life around the globe, we are integrating the SDGs as a strategic guideline in our corporate development and are actively taking part in the fight against climate change with our Net Zero Roadmap.



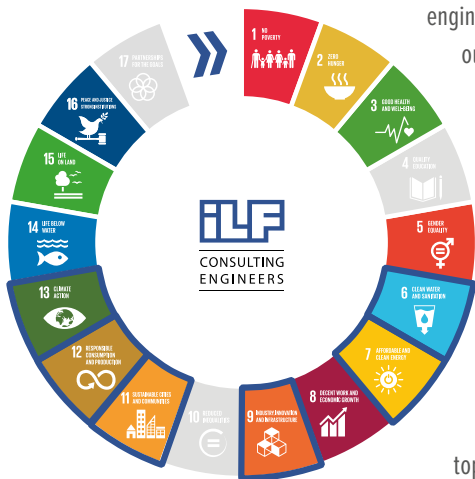
On the basis of the UN Global Indicator Framework for the SDGs, the Future-Fit Business Benchmark (Future-Fit Foundation) and other sector-specific approaches\*, we have mapped the individual SDGs to our corporate activities and specific project activities in each of our business areas.

In all of our projects, we aim to make a significant contribution to one or more of the SDGs, and to contribute directly or indirectly to the achievement of other SDGs.

Through the delivery of all of our services, we at ILF are contributing to the SDGs highlighted in the image on the left. As an international engineering and consulting firm, the nature of our services means that we have the greatest impact on SDG 6 Clean Water and Sanitation, SDG 7 Affordable and Clean Energy, SDG 9 Industry, Innovation and Infrastructure, SDG 11 Sustainable Cities and Communities, SDG 12 Responsible Consumption and Production, and SDG 13 Climate Action.

ILF's internal focus on environmental topics is centered on our Net Zero Roadmap. The implementation of the Net Zero Roadmap includes not only direct measures related to emissions, but also the integration of other environmental aspects as well as communication and cultural change in ILF's business activities. Reporting on these environmental topics can be found in the chapter entitled "PLANET".

As for social topics, these predominantly comprise all aspects that affect our employees and are covered in our Employer Branding Initiative launched in 2022. This initiative was clearly initiated based on the understanding that all ILF-ers together are the heart of our company and form the fundamental foundation for successful business transformation towards a more sustainable company, as well as for sustainable business development. Social topics are reported on in the chapter entitled "PEOPLE".



Our services directly and/or indirectly contribute to the achievement of the SDGs highlighted here. The highlighted SDGs with a frame around them indicate those where our services have the greatest impact.



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

Collectively, across all companies of the ILF Group, we have set ourselves some ambitious targets to achieve by 2030 and have committed to becoming Net Zero by 2040 in line with the Science Based Target Initiative. Becoming Net Zero first and foremost means reducing, reducing and (once again!) reducing emissions.

\* • Engineering for Sustainable Development (UNESCO, 2021)  
• The UN Sustainability Goals: The Role of FEANI / ENGINEERS EUROPA and the European Engineering Community (FEANI, 2001)

By 2030, we aim to reduce our Scope 1 and Scope 2 emissions by 50%, and our Scope 3 emissions by 40%. By 2040, we aim to reduce our overall emissions by at least 90%, and to offset no more than 10% of our remaining, unavoidable emissions. See our Roadmap on page 27.

In 2023, we launched ILF's Race to Net Zero, with Net Zero workshops being held at each reporting company and packages of measures being developed in four different areas of action and documented in company-specific Memorandums of Understanding on becoming Net Zero. The first measures resulting from these workshops have already been implemented.

At the same time, the Employer Branding Initiative was rolled out across all companies in the ILF Group in 2023 and was kick-started with the first comprehensive employee survey. Evaluation of the survey results as well as definition and implementation of the first measures started immediately after the survey.

Both initiatives are described in more detail in Chapter 12 of this Sustainability Report.



**“We have a choice, our impact can be positive”**

Andrea Richmond,  
ILF Austria

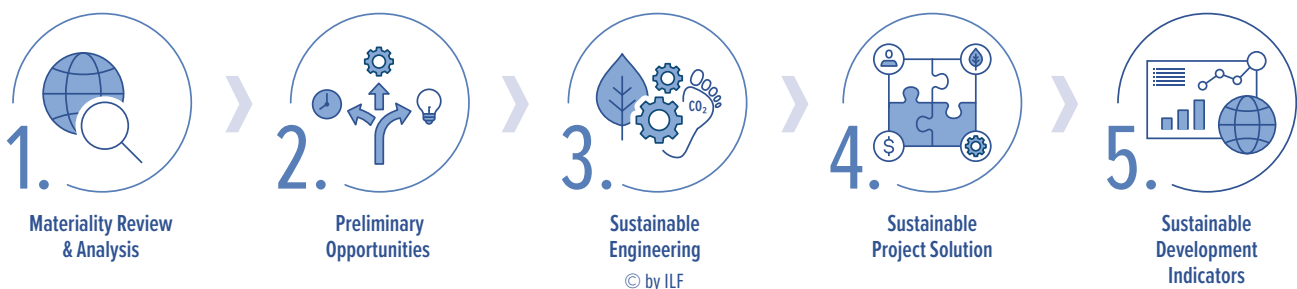
# DELIVERING SUSTAINABILITY

In order to realize our vision and actively deliver in this regard, ILF's Sustainable Solutions Competence Center has been established to advocate and incorporate sustainability into all of our projects. As part of our services and solutions, we have developed a Sustainability Blueprint to help our clients customize and optimize sustainable project delivery.

Our Sustainability Blueprint is anchored in a structured methodology with distinct steps, each producing specific outcomes that influence the subsequent blueprint steps to ultimately deliver a positive solution for our clients and our planet.

The successful delivery of this Sustainability Blueprint relies on the high level of expertise and seamless collaboration

between ILF's scientists, engineers, economists, local companies and identified stakeholders. We first identify material topics for the planned project and then transform these into sustainable engineering solutions that must deliver measurable benefits. Finally, our experts formulate and share supplementary opportunities with the client before agreeing on those that are most complimentary for achieving a sustainably positive project outcome.



ILF's Sustainability Blueprint



# PLANET

# 8

To be able to assess ILF’s impact on the environment and the climate system, it is important to know our current greenhouse gas emissions (GHG emissions) and how much waste we produce. For this year’s report, we have increased the number of reporting companies to a total of 19 (compared to 15 in the previous year), and have used climate-relevant emission data collected during 2023 as the basis for analyzing the environmental topics we defined in our materiality analysis.

Reporting on these environmental topics has facilitated identification of GHG reduction opportunities for ILF, which in turn has helped us to set effective strategies and measures to reduce our emissions by 2040.

These are listed in the text boxes with the heading "**Further improving our sustainability**" in each of the following sub-chapters.



- 6 CLEAN WATER AND SANITATION
- 7 AFFORDABLE AND CLEAN ENERGY
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- 13 CLIMATE ACTION



# CARBON FOOTPRINT

In order to fully understand and disclose our carbon footprint, but also to establish the basis for strategic reduction measures, we have determined all of the relevant emissions from our business activities for the year 2023. Included are all companies of the ILF Group with more than 10 employees (referred to in the following as the "reporting companies").

### These emissions include (as per the GHG Protocol):

#### SCOPE 1:

**Direct emissions** resulting from a company's owned or controlled sources

#### SCOPE 2:

**Indirect emissions** resulting from purchased or acquired energy

#### SCOPE 3:

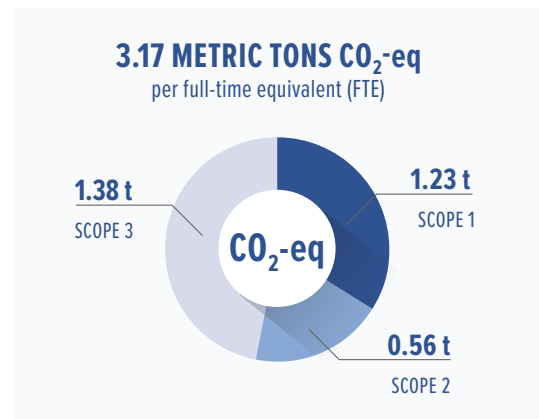
**Other indirect emissions** arising from business travel and employee commuting

Our dataset considers relevant greenhouse gases (namely carbon dioxide, methane and nitrous oxide) according to the *Greenhouse Gas Protocol Corporate Standard*. Emissions have been calculated by multiplying the *activity data* (e.g. liters of purchased diesel/gasoline for the ILF car fleet) with the respective emission factor and are expressed as carbon dioxide equivalents per full-time equivalent (CO<sub>2</sub>-eq per FTE). For the calculation of Scope 1 and 3 emissions, we used third-party emission factors whenever possible, otherwise published general emission factors were used (e.g. DEFRA). For the calculation of Scope 2 emissions, we used market-based emission factors. If market-based emission factors were not available, location-based emission factors were taken into account.

### GREENHOUSE GAS EMISSIONS

In 2023, we emitted a total of 3.17 metric tons of CO<sub>2</sub>-eq per FTE through our business operations. The total emissions for 2022 had to be recalculated during 2023 to

include new data that was not available when the last report was published in 2022. This has resulted in a retroactive increase of 0.07 metric tons of CO<sub>2</sub>-eq per FTE in the total emissions for 2022. Despite this retroactive increase, the total emissions for 2023 are 0.64 metric tons of CO<sub>2</sub>-eq per FTE higher than the updated (new) 2022 total. Understanding the reasons for this increase and addressing the overall increase to our carbon footprint with countermeasures is highly relevant to us as part of our ongoing Net Zero Initiative. We will transparently discuss and disclose our findings in the following.



Looking more closely at the total Scope 1 and Scope 3 emissions, a significant increase in emissions can be observed between 2022 and 2023. In continuation of the increase in Scope 1 emissions reported on between 2021 and 2022, in 2023, Scope 1 emissions increased by 0.29 metric tons of CO<sub>2</sub>-eq per FTE, compared to 2022. At the same time, Scope 3 emissions increased by 0.33 metric tons of CO<sub>2</sub>-eq per FTE to a value of 1.38 metric tons of CO<sub>2</sub>-eq per FTE, compared to a value of 1.05 metric tons of CO<sub>2</sub>-eq per FTE in 2022. Scope 2 emissions remained almost the same with a slight increase of 0.02 metric tons of CO<sub>2</sub>-eq per FTE, compared to 2022.

This increase in Scope 1 emissions (+ 0.29 metric tons of CO<sub>2</sub>-eq per FTE) is the result of several factors. Contrary to what one might assume, the inclusion of the four additional reporting companies in the 2023 calculations has not had a significant impact on the overall result. Rather, the increase in Scope 1 emissions is the result of an increase in the amount of diesel fuel used in 2023 to generate electricity from (back-up) diesel generators. This on the one hand is due to unstable electricity grids in some of our




reporting companies, especially in Nigeria, and on the other hand due to the fact that our new project sites in Saudi Arabia rely on diesel generators to produce electricity. The reliance on diesel generator power at our Saudi Arabian project sites accounts for an additional 0.24 metric tons of CO<sub>2</sub>-eq per FTE. Furthermore, the total number of company vehicles, as well as the amount of fuel purchased for these vehicles, has increased slightly in 2023. Finally, for the first time, we have had to replenish coolant at one of our office locations, resulting in additional fugitive emissions in 2023. However, this replenishment accounts for only a negligible amount of our total Scope 1 emissions.

The increase in Scope 3 emissions is mainly due to an increase in the amount of business travel by aircraft in 2023, and partly due to the use of an updated set of emission factors with higher emissions per passenger kilometer in 2023 compared to those used in 2022.

However, the updated set of emission factors results only in a negligible change in the total emissions from business travel by aircraft. The increase in the total number of kilometers flown by each company, and the associated increase in emissions from business travel by aircraft, is primarily due to a catch-up effect from the travel restrictions due to the Covid-19 pandemic. In the Middle East in particular, unrestricted business travel was possible again from 2023 onwards. In addition, for the first time, we have included the business travel related emissions resulting from overnight stays in our GHG assessment. The inclusion of this data results in additional Scope 3 emissions of 0.13 metric tons of CO<sub>2</sub>-eq per FTE.

The following table shows a comparison of the emissions per FTE from the 15 companies reported on in 2022 and those from the 19 companies reported on this year.

## ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023

		2022***	2023****
		CO <sub>2</sub> -eq [t] / FTE	CO <sub>2</sub> -eq [t] / FTE
 SCOPE 1 Direct emissions	Business travel in company vehicles	0.82	0.85
	Stationary combustion	0.12	0.36
	Refrigerants	0.00	0.02
 SCOPE 2 Indirect emissions	Electricity (market-based)*	0.43	0.40
	Electricity (location-based)**	0.57	0.49
	Purchased heat	0.10	0.09
	Purchased cooling	0.01	0.07
 SCOPE 3 Further emissions	Business Travel - rail	0.00	0.00
	Business Travel - aircraft	0.34	0.66
	Business Travel - rental cars	0.09	0.03
	Business Travel - hotel stays	n. a.	0.13
	Employee commuting	0.62	0.56
<b>Total emissions CO<sub>2</sub>-eq [t]/FTE</b>		<b>2.53</b>	<b>3.17</b>

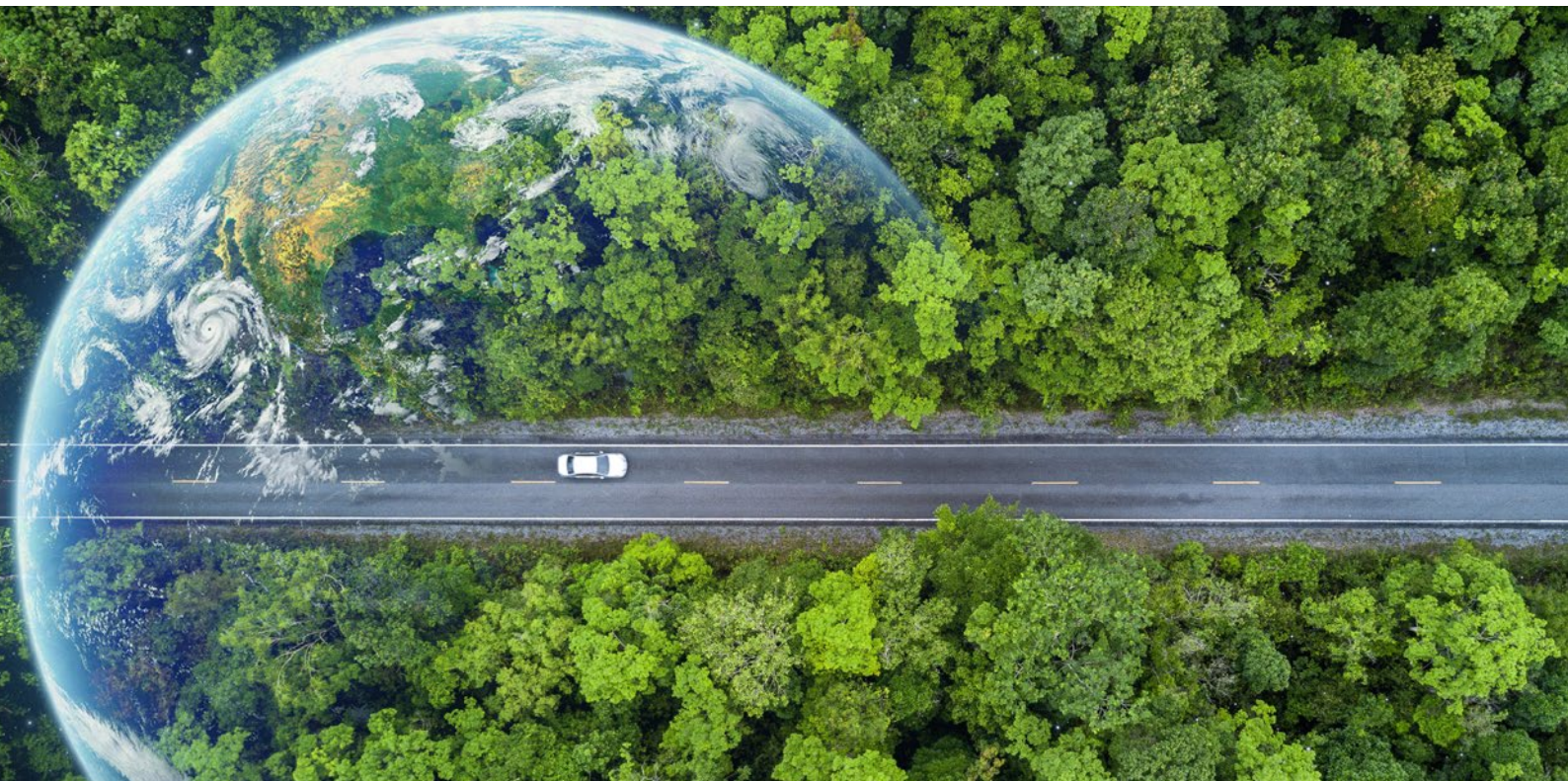
\* Emissions related to the use of electricity; calculated using the market-based emission factors whenever possible. If no market-based emission factor was available, grid emission factors were used.

\*\* Emissions related to the use of electricity; calculated using the location-based grid emission factors

\*\*\* Reporting companies 2022: AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE

\*\*\*\* Reporting companies 2023: AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE



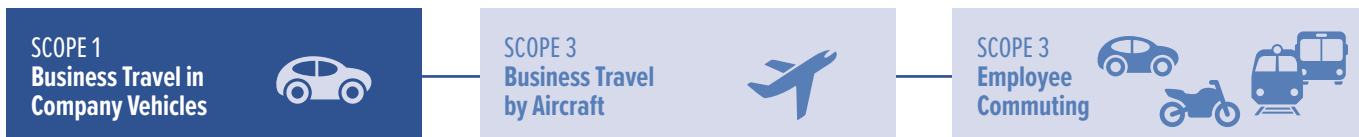


## TOP 3 SOURCES OF EMISSIONS

As a globally operating engineering and consulting firm, it is in some ways in the nature of things that all of our top 3 sources of emissions – both relative to FTE and in absolute numbers – are currently in the area of mobility. Our top 3 sources of emissions for 2023 include Business Travel in ILF’s Company Vehicles (our Top 1 Emission Source), Business Travel by Aircraft (our Top 2 Emission Source), and Employee Commuting (our Top 3 Emission Source). Due to the rise in our business-related air travel in 2023, our emissions from Business Travel by Aircraft have increased substantially, and therefore, our top 3 emission sources for this reporting year differ from those of previous years. Business Travel by Aircraft is our (new) top 2 emission source for 2023, making last year’s top 2 emission source,

Employee Commuting, our (new) top 3 emissions source; and last year’s top 3 emission source, Electricity Consumption, is no longer one of our top 3 sources of emissions.

In pursuit of our target to become Net Zero by 2040, we have, in a first step, defined general strategies and measures to reduce our emissions. The general strategies and measures to reduce our emissions from our main emission sources are highlighted in the text boxes with the heading "**Further improving our sustainability**" on the following pages. We will see the effects of these measures in the coming years.



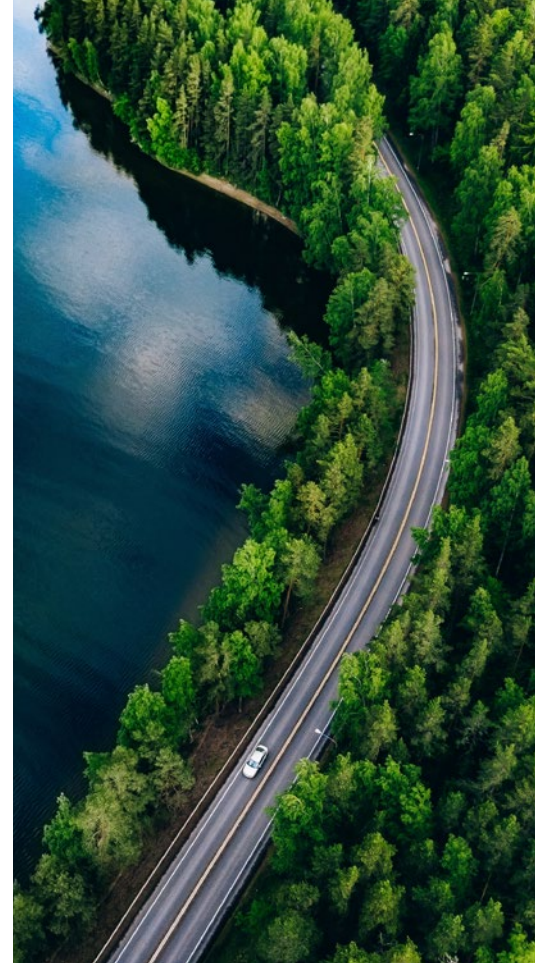


### Further improving our sustainability

- **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 1 Emission Source

Emissions –  
Business Travel in Company  
Vehicles for all Reporting  
Companies: 0.85 CO<sub>2</sub>-eq [t]/FTE



**941,939 l**  
Total fuel consumption  
(l of diesel/petrol) for company vehicles



**5233**  
bathtubs

The significantly high amount of company vehicle emissions per FTE generated by ILF-KSA is related to the nature of our services in Saudi Arabia, which are strongly focused on construction supervision, often in remote areas far away from our office locations. In addition, the use of company vehicles for personal use is much higher in Saudi Arabia than in ILF's other countries of operation – the highly competitive nature of the Saudi Arabian labor market makes the provision of company vehicles for employees' personal use a common part of employment contracts in Saudi Arabia. An increase in the number of employees at ILF-KSA in 2023 has meant that more company vehicles are now in use than in previous years, consequently increasing company vehicle emissions. As the share of electric vehicles and the availability of charging infrastructure in Saudi Arabia is currently very low, the planned investment in this infrastructure by 2030 as part of Saudi Arabia's Net Zero

Strategy 2060 presents an opportunity to reduce company vehicle emissions at our office in Saudi Arabia in the future.

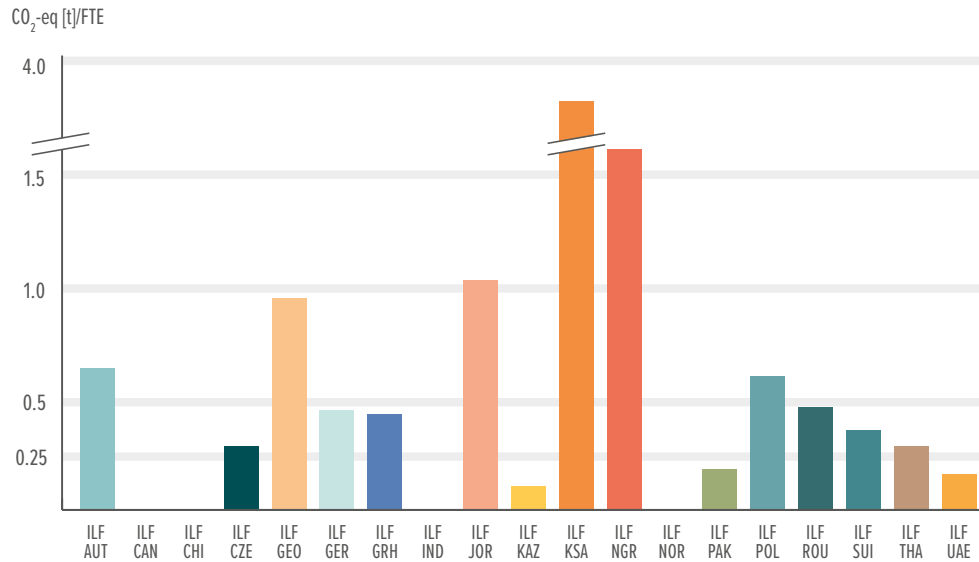
At ILF-GEO and ILF-JOR (which were not included in the scope of consolidation in previous reporting periods), the high amount of company vehicle emissions generated per FTE is related to the relatively low number of employees working at these two companies. With fewer employees, the mileage of each company vehicle is statistically more significant for the distribution of emissions per FTE.

In contrast, the following office locations have zero emissions from business travel in company vehicles, as they do not own any company vehicles: ILF-CAN, ILF-CHI and ILF-IND; and ILF-NOR (which was also not included in the scope of consolidation in previous reporting periods) has already completely decarbonized its company car fleet.



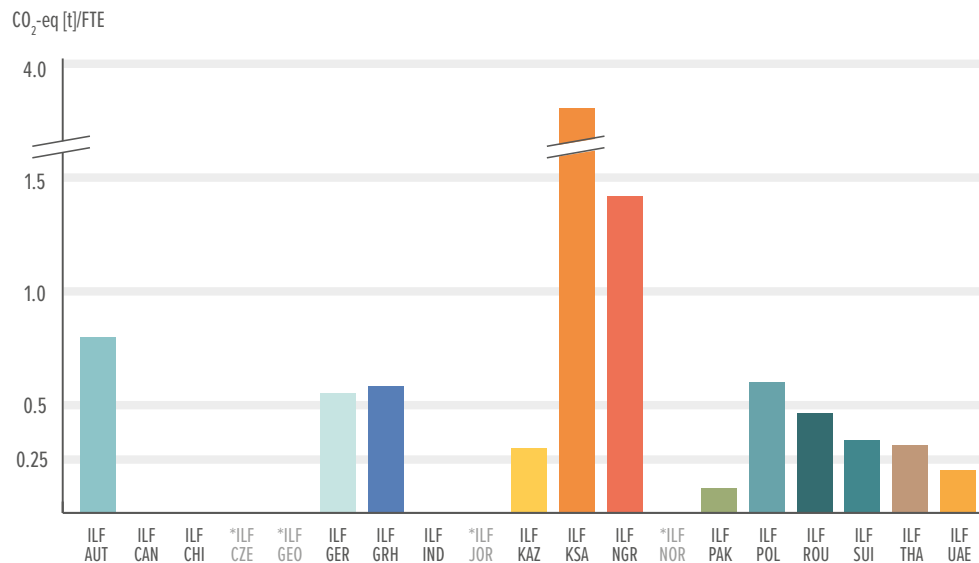
## Emissions – Business Travel in Company Vehicles per Reporting Company 2023

Emissions in CO<sub>2</sub>-eq [t] per FTE from  
business travel in company vehicles  
at each reporting company



## Emissions – Business Travel in Company Vehicles per Reporting Company 2022

\* new Reporting Company;  
no data collected in 2022





### 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 2 Emission Source

Emissions –  
Business Travel by Aircraft  
for all Reporting Companies:  
0.66 CO<sub>2</sub>-eq [t]/FTE

---



190 times

Compared to 2022, there has been an overall increase in emissions per FTE generated from business travel by aircraft in the 2023 reporting period. This can be explained by the fact that travel restrictions due to the Covid-19 pandemic were still in place in 2022, resulting in significantly lower travel-related emissions in 2022 compared to 2023.

The comparatively high amount of air travel related emissions per FTE generated by ILF-GRH can be attributed to travel by the members of the Group Management Board (GMB), whose functions require frequent air travel. Furthermore, ILF-GRH has a small number of employees

and therefore the emissions per FTE are proportionately higher than those per FTE in other considerably larger companies.

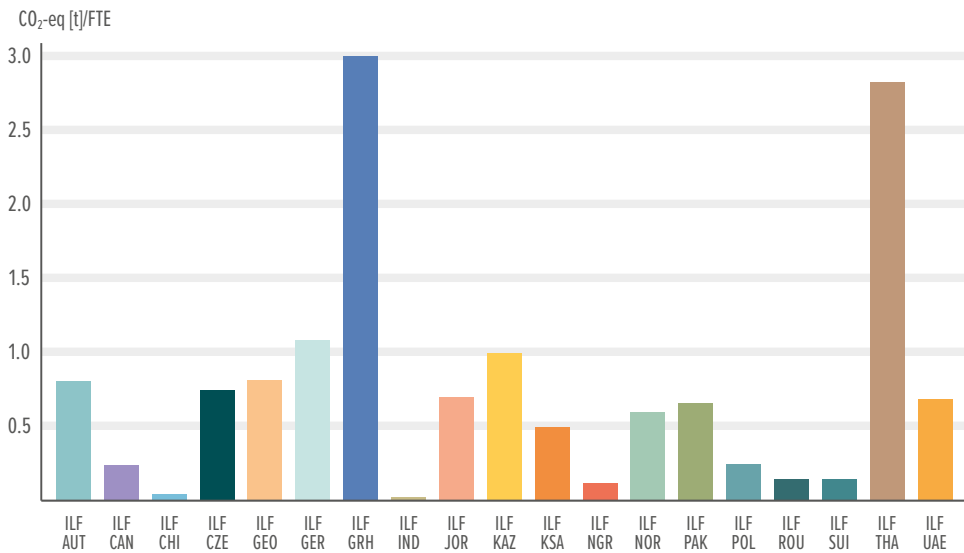
The situation is similar at ILF-THA, which also has a small number of employees and thus proportionally has higher emissions per FTE than other larger companies. The high amount of air travel related emissions at this company is, however, also a result of the company's engagement in more project-related travel in this reporting year. In addition, many of ILF-THA's employees are expatriates whose families are abroad – therefore their personal round-trips form part of their employment contracts.





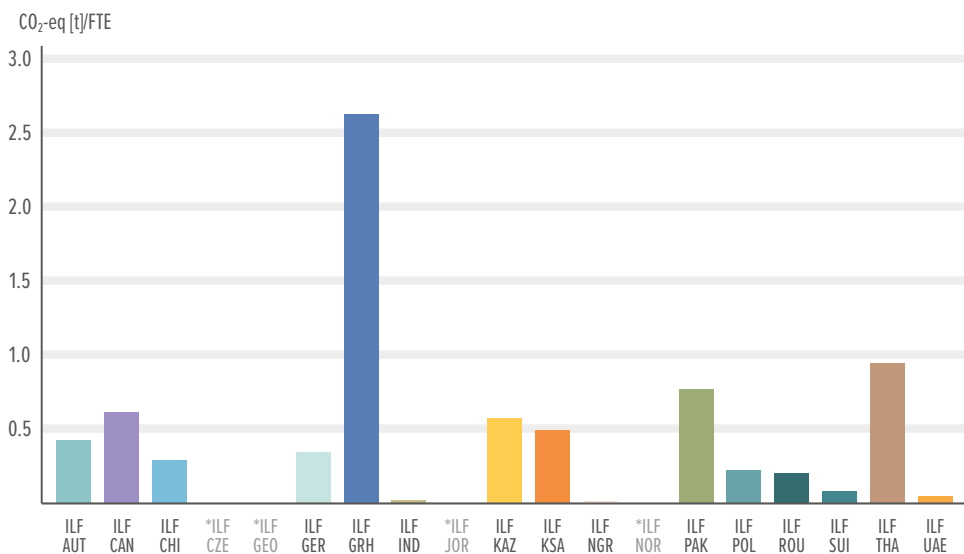
## Emissions – Business Travel by Aircraft per Reporting Company 2023

Emissions in CO<sub>2</sub>-eq [t] per FTE  
from business travel by aircraft  
at each reporting company



## Emissions – Business Travel by Aircraft per Reporting Company 2022

\* new Reporting Company;  
no data collected in 2022





### 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

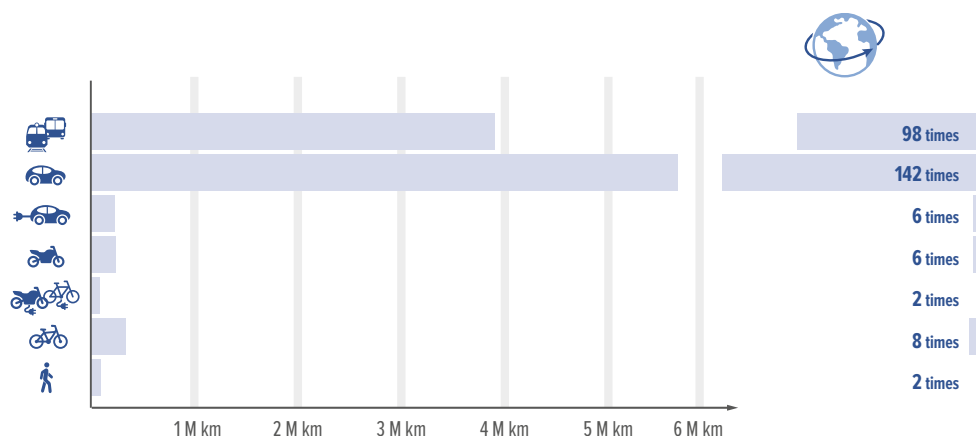


## TOP 3 Emission Source

### Emissions – Employee Commuting for all Reporting Companies: 0.56 CO<sub>2</sub>-eq [t]/FTE

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

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

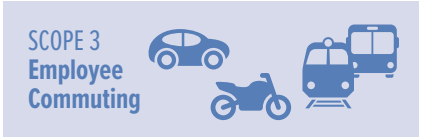


In 2023, total employee commuting emissions decreased by 0.06 metric tons of CO<sub>2</sub>-eq per FTE compared to 2022. However, this overall decrease is relative – a comparison of the employee commuting emissions at each reporting company shows an increase at some companies and a decrease at others during the 2023 reporting period. This can be explained by a number of factors.

On the one hand, the method used to collect employee commuting data – surveying employees at each reporting company – is subject to inaccuracies. As the participation rate, and thus the representativeness of the sample of employees covered by the survey, varies from one reporting period to the next, the quality of the data generated can also vary from year to year. This makes it difficult to compare data between different reporting

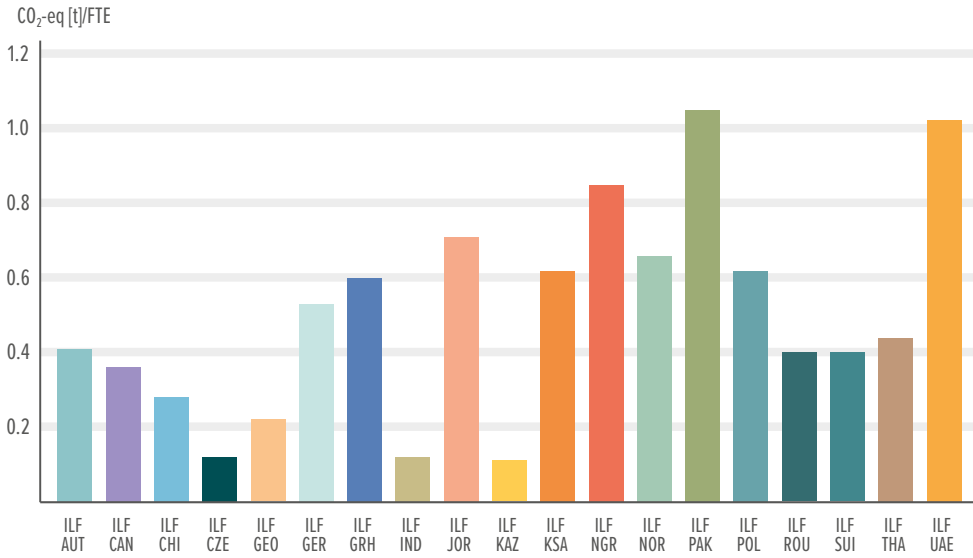
periods and between individual reporting companies. To help address this, we are continuously improving our methodology for assessing employee commuting data to reduce the uncertainty associated with our data in this area.

On the other hand, as a result of the different commuting habits of our employees working at our various office locations, differences in employee commuting emissions between the reporting companies are to be expected over the reporting periods. Depending on the general availability and acceptance of public transportation and its accessibility, as well as the availability of company buses and regional differences in the number of remote working days, emissions from employee commuting are higher at some of our reporting companies than at others.



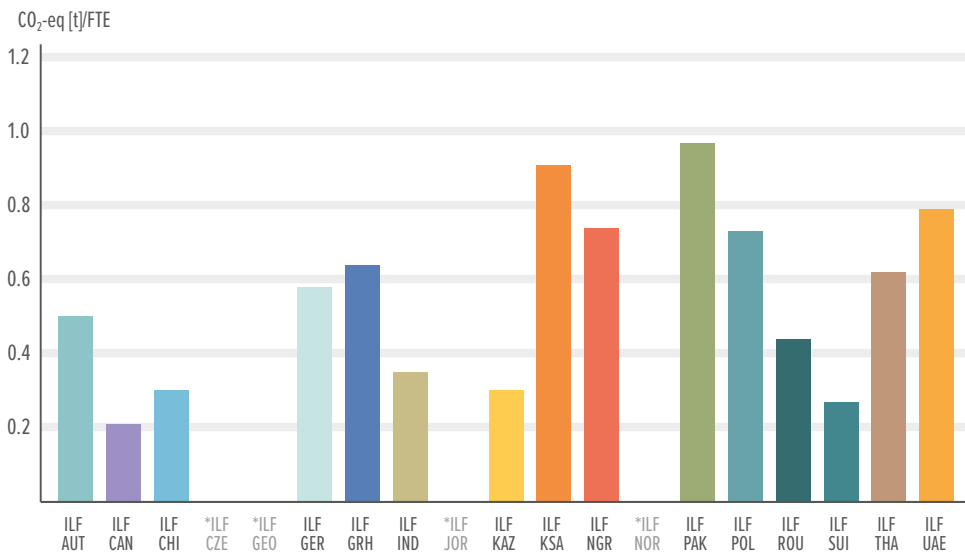
## Emissions – Employee Commuting per Reporting Company 2023

Emissions in CO<sub>2</sub>-eq [t] per FTE from employee commuting at each regional company



## Emissions – Employee Commuting per Reporting Company 2022

\* new Reporting Company;  
no data collected in 2022



# ENERGY CONSUMPTION



## Further improving our sustainability

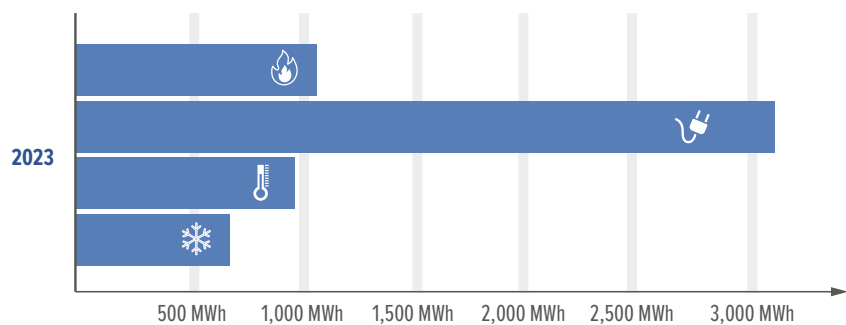
- Shift to **zero/low-carbon energy** sources for heating and cooling
- Switch to **green energy contracts**
- Reduce energy consumption by **replacing energy-intensive equipment**

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

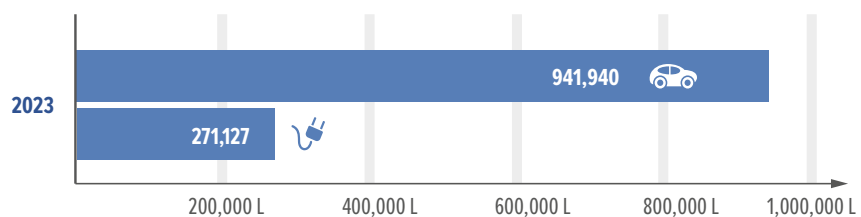
Whereas at our European office locations, a lot of energy consumption is related to heating (especially natural gas used for combustion in in-house boilers and district heating), in our offices in the Middle East, Asia, South America and Africa, cooling (instead of heating) is very energy intensive.

At our offices in Rum, Austria, and in Munich, Germany, we have installed photovoltaic systems. Several office locations have also already signed contracts with green energy suppliers. In pursuit of our target to become 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.

## Purchased Energy



## Fuel Consumption





## WASTE PRODUCTION AND WATER CONSUMPTION



### Further improving our sustainability

- Raise employee awareness of **responsible water use and waste reduction and separation**
- **Reduce** the number of **hard copies** that are printed by increasing utilization of digital work documents
- Further **reduce plastic waste**

The majority of the waste we generate in our business activities is paper. By making all of our work processes digital and avoiding printing wherever we can, we are reducing our paper waste as much as possible. In addition to paper, our other main sources of waste are residual waste, lightweight packaging and organic waste – all of which can be traced back to our own individual daily food and drink consumption as well as the purchase of office materials and IT hardware.

We are constantly working on improvements to reduce the amount of waste we produce. One such initiative is the introduction of a catering service that provides a lunch offer twice a week for our employees at one of our office locations in Austria. As this office is located in an area where there are very few options for employees to get a healthy, hot meal without having to drive to a restaurant, this initiative helps to reduce packaged food waste as well as the emissions associated with private car travel during lunch breaks.

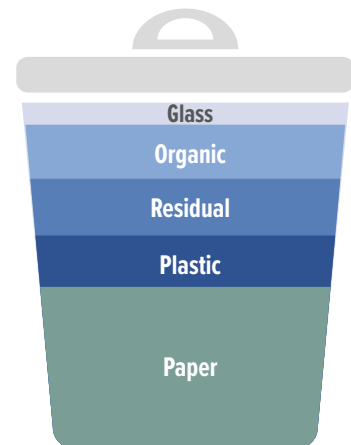
All office locations separate their waste in accordance with local legal requirements and use recycling options where available. In all companies of the ILF Group, electrical devices, and in particular IT hardware, are also put through a second life cycle, if possible. Should this not be possible, the electrical devices are disposed of correctly and properly.

In the normal course of business operations, we use tap water for drinking, cooking, for sanitary facilities and watering our green areas. In our offices in the Middle East, tap water is mainly used for sanitary facilities and ritual washing, as well as for watering indoor plants in the office buildings. Except for the water consumed as drinking water and for irrigation, the remaining tap water also ultimately becomes wastewater.



“Our offices in Almaty and Atyrau have implemented a waste segregation campaign and reduced the use of plastics, promoting sustainability both inside and outside the office. These efforts have included replacing disposable tableware with personalized ceramic sets and requesting that eco-friendly practices be followed during team-building events.”

Dana Konyssova,  
ILF Kazakhstan



Waste produced at the reporting companies (shown as a proportion of all of the waste produced)

# PEOPLE



“Our colleagues are the driving force behind our collective success.”

Ines Stubenböck,  
HR Coordinator of the ILF Group

At ILF, we value and promote the diversity of our employees worldwide. Within the ILF family, it is important to us that everyone feels respected, valued and has the opportunity for personal growth.

Approximately 95% of all ILF staff, coming from different countries and regions, are represented in this report for 2023. This diversity is also reflected in the varying composition of the teams in which we work. We take special care to ensure that everyone has the same opportunities and possibilities, regardless of individual contracts at our different locations, their religion, gender or age.

We always strive to foster a family-like, inclusive culture where all ILF colleagues feel comfortable and supported. By recognizing and valuing our diversity, we not only strengthen our teams, but also drive innovation and long-term success.



	2021*	2022**	2023***
<b>TOTAL NUMBER OF ILF EMPLOYEES</b>	<b>1804</b>	<b>2411</b>	<b>2887</b>
<b>GENDER %</b>			
Female	28%	30%	29%
Male	72%	70%	71%
Diverse	0%	0%	0%
<b>AGE %</b>			
≤ 30 Years	23%	22%	20%
31–50 Years	59%	62%	57%
> 50 Years	18%	16%	23%
<b>CONTRACT</b>			
Full-Time	88%	88%	85%
Part-Time	12%	12%	15%
<b>HIRES AND TURNOVER</b>			
Hired Staff	336	595	885
Staff Turnover	326	410	556

\* Reporting companies 2021 AUT, GER, KSA, POL, SUI, UAE

\*\* Reporting companies 2022 AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE

\*\*\* Reporting companies 2023 AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE

## ILF'S EMPLOYMENT STRUCTURE

The majority of ILF employees have permanent, full-time contracts. In recent years, we have seen a relative increase in the number of female employees, with the percentage increasing from 27% in 2020 to 30% in 2022. Between 2022 and 2023, the gender split has remained roughly the same, with a very small relative decrease in the percentage

of female employees to 29% in 2023. Within the last year, there has been a decrease in the number of our employees aged 30 or under. Yet, the majority of our employees are still between 31 and 50 years old. In 2023, there was also an increase in the number of new hires and thus in the staff turnover.

## EMPLOYMENT AND WORKING CONDITIONS

The diversity of working environments, socio-cultural backgrounds and legal frameworks in the different countries in which we operate shapes our employment and working conditions at ILF. In addition, the increasing prevalence of remote working and hybrid working models, digitalization within the organization, and new communication technologies and forms influence the way we work.

ILF has successfully adapted to the different employment laws and needs of employees in our various countries of operation. It is important to us that all employees can fully realize their potential and are able to develop both professionally and personally. We therefore define overarching leadership principles at Group level to ensure stable employment and working conditions and to overcome current and future challenges together.

Our leadership teams in the individual ILF companies implement measures that are adapted to local needs. The Group Management Board, the HR Coordinator of the ILF Group and the managers of the local companies are jointly responsible for the effectiveness of these measures.

We recognize that ILF employees are critical to the success and growth of our organization.

A comprehensive initiative was therefore launched at ILF in 2023 to act on the decision we made in 2022 to become the best possible employer for each and every ILF employee. Our goal is to retain our valuable employees for the long term and to attract qualified new talents in order to continue writing ILF's success story with a good, innovation-promoting and individually tailored working environment. To achieve this goal, we are implementing a number of measures to encourage both current and future employees to take pride in their work and to enjoy working for our organization. Our leaders, in particular, recognize the importance of this initiative and have committed to investing significant resources in this important effort to make ILF an Employer of Choice for the years to come.

An important first step in identifying our current strengths and weaknesses as an employer and developing targeted actions based on these has been the Employee Satisfaction Survey which we conducted in collaboration with the company Great Place to Work.



### Further improving our sustainability

- Continue to **grow an ILF culture** based on values and leadership principles
- Foster **long-term relationships** with our employees
- Provide opportunities for the **personal and professional advancement** of each employee
- Encourage employees to see themselves as **ILF ambassadors**
- Offer **flexible and hybrid working conditions** – where possible



Hiking Trip – ILF Switzerland



ILF Kazakhstan



Summer Party – ILF Kazakhstan

This global, Group-wide survey was evaluated and analyzed in detail, resulting in the development of specific measures to strengthen our strengths and improve on our weaknesses. The results have painted a very clear picture: the sustainability of ILF as an organization and each individual's contribution to sustainable development are important issues for our employees, which is a point of pride for ILF and an incentive for the future.

- Continue to embrace the ONE ILF DNA
- Be relentless in our pursuit of sustainable recognition as an Employer of Choice
- Continue to live our values and embody our culture
- Further develop sustainability consciousness in all ILF companies
- Accommodate personal needs through hybrid work arrangements whenever possible



Beach Cleaning Event – ILF Saudi Arabia



Rafting Event – ILF Germany



"Run for Fun" Event – ILF Germany



Bike Repair Service – ILF Austria

## ILF's Part-Time Employees

	2021*	2022**	2023***
<b>TOTAL NUMBER OF PART-TIME EMPLOYEES</b>			
Females	129	164	229
Males	89	136	185
Diverse	–	0	0
≤ 30 Years	62	69	123
31–50 Years	120	173	202
> 50 Years	36	58	89
<b>TOTAL</b>	<b>218</b>	<b>300</b>	<b>414</b>

\* Reporting companies 2021 AUT, GER, KSA, POL, SUI, UAE

\*\* Reporting companies 2022 AUT, CAN, CHI, GER, GRH, IND, KAZ, KSA, NGR, PAK, POL, ROU, SUI, THA, UAE

\*\*\* Reporting companies 2023 AUT, CAN, CHI, CZE, GEO, GER, GRH, IND, JOR, KAZ, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE

### PART-TIME WORKING MODELS

The number of employees, particularly male employees, working part-time has continued to increase in 2023. This is likely to be a result of our efforts at ILF to adapt working

models to best suit the individual needs of our employees. The highest number of part-time employees continues to be in the 31–50 age group.



## HEALTH AND SAFETY



SCAN to learn more



SCAN to learn more

The health, safety and security of all ILF staff and third parties, as well as environmental protection, continues to take absolute priority in all of our actions and thus forms a key part of our ILF Group Mission Statement. Our staff include not only permanent employees, but also freelancers, working students and interns, all of whom either work for ILF on a part-time or full-time, project-related or long-term basis.

Especially when working on construction sites or when traveling, we are sometimes exposed to potential risks to our health, safety and security. Consequently, our Health, Safety, Security, and Environmental Protection (HSSE) Management System also forms an integral part of our Integrated Management System (IMS) – the guidebook for ILF’s business operations. In addition, together with our insurance company, we have recently begun to implement more stringent precautions to ensure the safety of our employees when traveling to high-risk countries.

With the ILF Group being ISO 45001 and ISO 14001 (latest editions) certified and following the guidance given in ISO 9001, our IMS, and more specifically our HSSE Management System, aim to ensure that our work complies with all applicable legal requirements and that all of our staff remain safe.

Corporate risk management and regularly conducted audits are major practices in identifying, managing and reporting key risks to guarantee a safe workplace for all

ILF employees. Working from home is also included in the scope of HSSE-related work to ensure the health and well-being of our staff. In 2023, external system surveillance audits were again conducted by accredited third party auditors and were successful with no non-conformances reported. During 2023, the ILF Group HSSE Policy has also been revised to emphasize the relationship between environmental protection and sustainability goals.

Responsibility for implementing the HSSE Management System lies with the HSSE Coordinator of the ILF Group, who also conducts or supervises regular internal HSSE audits to ensure that each ILF company views the HSSE Management System from the same perspective and meets the requirements of the system.

At the individual ILF companies, local HSSE Officers oversee the implementation of measures, and the Senior Management at each ILF company takes responsibility for implementation of these measures.

All employees are furthermore encouraged to help with the continuous improvement of the HSSE Management System and make their own improvement suggestions via ILF’s web-based Improvement Suggestion Platform. It is important for us that our employees feel comfortable speaking up if they see something that doesn’t look safe – which is essential to prevent accidents in the workplace and on project sites, and to identify safety breaches.

Every member of ILF staff also has the right not to work if they feel that the environment is unsafe. All that needs to be done in this regard is to report any safety issues to Management via the respective HSSE Officer of each office, and if need be, the member of staff can exercise their right to request that remedial action be taken. It is then Management's responsibility to immediately address the issue and introduce additional measures, where and if applicable. Additional to this, regular workplace inspections are performed to ensure a safe working environment for our staff.

### HSSE TRAINING

We continue to provide individual company training as well as project-related training in order to minimize injury, increase awareness and to make the HSSE Management System part of our daily operations. Our onboarding training materials are reviewed at regular intervals and revised, as needed. We regularly hold the following types of training at ILF:

- HSSE Management System training for new HSSE officers
- HSSE Management System training for new staff (as part of the onboarding process for new staff)
- Refresher training (held on a regular basis and also when the IMS is revised)
- Project-related training (for all staff working on projects; a simplified version of the training is also held for visitors)
- ILF Academy training courses (on HSSE-related topics, as deemed necessary)

### WORK-RELATED INCIDENTS

An analysis of our work-related incident statistics shows that the number of health and safety incidents at ILF is below the industry average, thus proving that we pay attention to adherence to our HSSE regulations in our day-to-day work. These work-related incident statistics have been calculated and recorded according to the US Occupational Safety and Health Administration's (OSHA) rules.

It is gratifying to see a positive reduction in both our Total Recordable Injury Rate (TRIR) and our Lost Time Injury Rate (LTIR) in 2023, despite an increase in the number of projects in all business areas and also an increase in the number of employees. The number of road traffic accidents and commuting accidents, and the number of unsafe acts/conditions reported also decreased in 2023. Remedial actions are still being taken and/or briefings/training are being held to prevent such acts/conditions from either being repeated or leading to incidents/accidents, with the aim of reducing the number of such accidents and acts/conditions to zero in future years.



#### 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
<b>TOTAL AMOUNT OF HOURS WORKED *</b>	<b>4,253,771 h</b>	<b>5,324,631 h</b>
Number of fatalities	0	0
Lost time injuries	3	1
Total amount of absence hours resulting from lost time injuries	1144 h	40 h
Medical treatment cases	4	4
First aid cases	8	6
Commuting accidents	7	4
Road traffic accidents	17	25
Unsafe acts / unsafe conditions	103	80
<b>Lost time injury rate **</b>	<b>0.14</b>	<b>0.04</b>
<b>Total recordable injury rate ***</b>	<b>0.33</b>	<b>0.19</b>

\* ILF Group

\*\* Lost time injury rate = (Fatalities + Lost time injuries) multiplied by 200,000 and divided by the number of hours worked

\*\*\* Total recordable injury rate = (Fatalities + Lost time injuries + Medical treatment cases) multiplied by 200,000 and divided by the number of hours worked



### Further improving our sustainability

- Continue to educate our employees on sustainability and guide them in the decisions they make and the behavior they adopt
- Continue to pursue our goal to become an Employer of Choice
- Regularly communicate our ambitious climate targets
- Work to be a role model for living the ONE ILF DNA

## EQUALITY, DIVERSITY AND INCLUSION

At ILF, everyone is treated with respect and dignity, independent of their position, ethnicity, gender, age, orientation or religious beliefs. This attitude is clearly reflected in our corporate values, which include fairness, respect, honesty and reliability as central elements. All employees, as members of the ILF community, live these values in their daily work, contributing to our unique corporate culture.

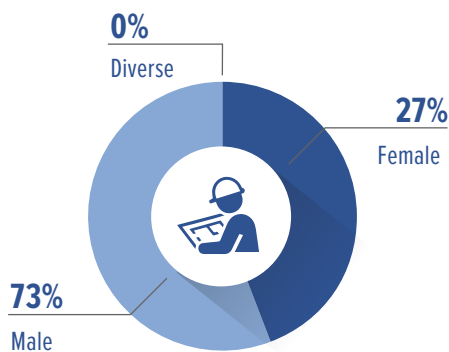
ILF reaffirms its commitment to non-discrimination in all aspects of its organizational structure and provides equal opportunities for personal growth and career development to all employees.

The social and intercultural skills of each employee and the exchange of ideas are essential to fostering an inclusive work culture within our globally operating organization.

With over 45 offices located all over the world and employees from more than 80 countries and all continents, we strive to take a global perspective in our work. Both ILF as an organization and its employees are extremely diverse in terms of culture, language, ethnicity, age, gender and mindset, and we see this diversity as a key strength and advantage of our organization.

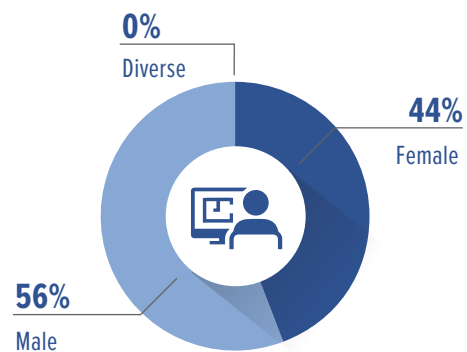
### GENDER SPLIT 2023

Engineers, Project Managers, ...



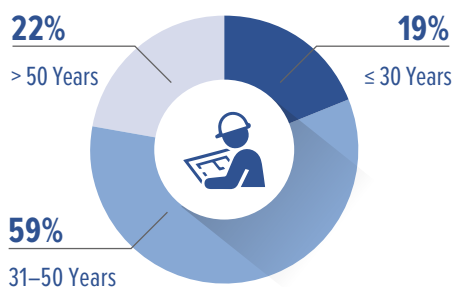
### GENDER SPLIT 2023

Administrative Roles



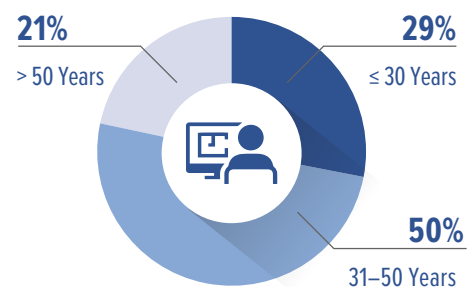
### AGE SPLIT 2023

Engineers, Project Managers, ...



### AGE SPLIT 2023

Administrative Roles



## Gender & Age Split 2023\*

\*of Reporting Companies



# EMPLOYEE BENEFITS

Depending on the options available under local labor law and in accordance with all other specifications, ILF offers employees various benefits.



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



ILF Saudi Arabia



X-Mas Party + Team Building Event 2023 – ILF Romania



ILF Georgia



ILF Czech Republic

## LEADERSHIP EXCELLENCE PROGRAM

The future-oriented and sustainable development of our leaders of tomorrow is of great importance to us in order to ensure ILF's continuous corporate development in line with the ONE ILF philosophy in the future. Our ILF Leadership Excellence Program aims to identify potential leaders within the ILF Group and to support their individual development. We prepare our leadership talents for future challenges, strengthen their skills and connect them with ILF executives on an international level to promote a shared entrepreneurial spirit and lively exchange of experiences.

This multi-year high-potential program consists of individual steps that are closely monitored by a member of the Group Management Board, who acts as a mentor.



“I am truly grateful to be a part of the ILF Leadership Excellence Program, which not only recognizes individual potential, but also prioritizes the growth and development of executives across the organization through mentorship and coaching. The program's emphasis on self-awareness and adaptability has equipped me to navigate complex challenges with confidence and resilience. By leveraging ILF's extensive network and global presence, I have been able to exchange insights and experiences with diverse peers, thereby enriching my perspective and fostering a culture of continuous learning.”

Geet Bedi,  
ILF Austria



## ILF ACADEMY

We recognize the importance of investing in talent development. To support our personal and professional development, ILF offers a variety of training courses under the umbrella of the ILF Academy. The Academy portfolio covers topics ranging from communication, leadership and resilience to travel safety and intercultural issues. The content of the courses can be tailored to meet the specific requirements of individual teams. A new Project Management (PM) training program is currently being developed by internal experts. Whether employees are experienced professionals or just starting out in their careers, the ILF Academy has something of value for everyone at ILF.

Learning with the ILF Academy also knows no boundaries: by delivering most of our training events virtually, we're not only reducing our carbon footprint, but also ensuring inclusivity across geographies. We actively encourage our employees to participate in the enriching opportunities offered by the ILF Academy. Led by experienced trainers, our sessions promote interactive learning and foster a culture of collaboration and networking amongst each other.



“In my role as Coordinator of the ILF Academy, I am pleased that we have been able to implement a new cost structure that ensures fair access to courses. Further improvements, such as developing a new Project Management training program, demonstrate ILF's commitment to providing valuable learning opportunities. Together, we're shaping a culture of continuous development and empowerment within the ILF family. That really motivates me!”

Elisabeth Huber,  
ILF Academy Coordinator





“ I am profoundly grateful for the extraordinary opportunity to collaborate with the diverse and talented ONE ILF family around the world. Every interaction, every project, is a remarkable chance to expand our horizons and push the boundaries of what’s possible. Harnessing the power of ILF’s global network through the ITP isn’t just beneficial – it’s transformative. The ITP helps us to seize an unparalleled opportunity to redefine excellence and innovation on a global scale.”

Vipin Vinod,  
ILF United Arab Emirates

### ILF’S INTERNATIONAL TRAINEE PROGRAM

Our International Trainee Program (ITP) offers talented young individuals a unique opportunity to embark on a transformative journey of professional development and cultural exchange. Each year, 12 exceptional young professionals work in different locations around the world to develop their professional skills, learn different ways of working and gain socio-cultural experience. For the young professionals, this opportunity also contributes to a lively exchange with colleagues from ILF’s various offices.

At the heart of the program are two assignments, each with a duration of two months. During these assignments,

participants enjoy an intensive experience within our global organization. Through hands-on work and collaboration with our colleagues at our variety of office locations, the trainees are able to get involved in projects, gain valuable industry insights, and develop crucial skills that will advance their careers.

In addition to professional development, the program places great emphasis on personal development and fostering cross-cultural relationships. A qualified trainer accompanies the trainees throughout the two-year program.



Barbeque – ILF Austria



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



Club of Young Engineers

### CLUB OF YOUNG ENGINEERS

The Club of Young Engineers is an association structure within the ILF Group that offers all young employees worldwide, regardless of their discipline, the opportunity to connect with other ILF colleagues and share their knowledge and experiences. Club activities are divided into local and international events. Some of the activities organized by the local clubs include training sessions, social team-building events, technical excursions, presentations from manufacturers and visits to production plants. Members of the local clubs also represent ILF at trade fairs

or university events. At the international level, annual events are organized that bring together members from several countries. Each of the clubs creates a fun and inclusive environment through engaging activities that help to build and strengthen relationships and networks. The clubs and their members, furthermore, share a passion for engineering and for ILF in general, and in turn, also foster the ONE ILF spirit. The Club of Young Engineers is now represented on 2 continents, in 7 countries and 17 locations, with around 600 members.



“For me personally, the Club of Young Engineers represents the diversity, loyalty and spirit of ILF by integrating young employees as seamlessly as possible into the large company structure, encouraging them and giving them the opportunity to develop. The network within the local clubs provides a first point of contact for new colleagues as they settle into the local offices and work environment, and allows for unrestricted interaction among colleagues. At the international level, the network promotes the exchange of information between departments and strengthens the ties between ILF’s different office locations. Through the club, I have not only been able to get to know my colleagues better, but I have also made friends in many ILF offices around the world.”

Marc Boitel,  
ILF Switzerland

## CONTRIBUTION TO SOCIETY



Restoration of the water supply for agriculture, Nepal  
© Ingenieur:innen ohne Grenzen Austria



Adolf Feizlmayr meeting with scholarship holders of the Adolf Feizlmayr Foundation

### ENGINEERS WITHOUT BORDERS

"Contributing to improving the quality of life" is a motto that not only fits with ILF's vision, but certainly also applies to the association *Engineers without Borders*, a non-profit association that focuses on technical development cooperation. Since 2017, ILF, along with a number of ILF-ers who volunteer their time and services, has been supporting this association and its various projects worldwide to create long-term social added value at the local level.

Over the past few years, *Engineers without Borders Austria* has developed and continues to implement various development projects in Mexico, Ethiopia, Congo, Senegal, Togo, Tanzania and Nepal.

### ADOLF FEIZLMAYR FOUNDATION

Throughout his professional career, Adolf Feizlmayr enjoyed working with talented young engineers. Given his interest in developing young talents, combined with his concern about the future of our planet, it was a logical step for him to establish the *Adolf Feizlmayr Foundation*: a foundation which amongst other things pursues the promotion of science and research for climate change mitigation and grants scholarships to talented and motivated students at the Montanuniversität Leoben (University of Leoben, Austria) and the Technische Universität München (Technical University of Munich, Germany).



“ Volunteering is my personal contribution to improving living conditions for people in other parts of the world. Through my work with Engineers without Borders, I meet like-minded people who are enthusiastic about implementing various projects.””

Bernadette Wolf,  
ILF Austria



# DIGITALIZATION

# 10

We see digitalization as an essential core element for ILF's sustainable and systemic transformation. Our mission is to actively drive digital transformation within ILF by developing and implementing new innovative ways of working and to improve our day-to-day operations.



Through our digital transformation, we are making existing work processes more efficient and introducing innovative approaches and technologies to ensure effective collaboration between ILF companies and with our clients. By doing so, we can operate in a more resource-efficient manner, contributing to the sustainable development of our company and to the well-being of people and the planet. This strategy of being open to digitalization and innovation also positions us as a modern and innovative employer.

As part of our IT strategy, we consider the environmental and social footprint of our purchases, and aim for long lifecycles for our hardware, which we try to put through a second lifecycle when it reaches the end of its useful life. Proper recycling or disposal at the end of the life cycle is a matter of course for us.

The measures we are taking on our digital transformation journey include the following:

- Implementation of cloud-based systems for central services and applications to reduce data silos and simplify internal IT architectures
- Development of a standardized platform for seamless collaboration with our partners and clients from anywhere, with automated processes for document management and project reporting

- Development of customized dashboard applications for internal reporting and analysis
- Use of generative AI in the development of applications that make everyday tasks easier and for future-oriented knowledge management
- Training our employees in the use of new technologies and processes in their daily work

All of these measures are helping us to make working arrangements more flexible, increase efficiency and significantly reduce carbon emissions.

Information security measures are also critical to the smooth operation of our business. This includes the application of technology and processes to protect our systems, networks, programs, devices and data from unauthorized access and cyber attacks. At ILF, these measures are complemented by:

- Regular training and awareness campaigns for our employees
- Regular IT security audits by external service providers – the results of which are used to take further measures to continuously improve our IT security



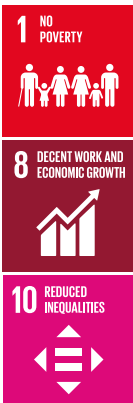




# COMPLIANCE & GOVERNANCE

# 11

We are committed to ensuring that all of our operations, the infrastructure that we design and the consulting services we provide meet the criteria of social compatibility and sustainable development.



We attach particular importance to environmental protection when rendering our services and to the long-term environmental compatibility of our plants and structures. As a matter of principle, we only take on design and consulting tasks for which we are convinced that we can fulfil our environmental and social responsibility under the given boundary conditions.

These principles are reflected in and supported by the ILF Group Mission Statement. Our Sustainability Policy and Quality Policy also guide our business operations in this context.

As an international engineering, project management and consulting firm, we operate in various business environments with complex challenges. Compliance with national laws and regulations is an essential basis for all of our actions.

As our shares are entirely privately owned, we are completely independent of any third party and all our actions are based on purely objective considerations. Third parties have no influence on our business policy.



## LEGAL COMPLIANCE

### COMPLIANCE MANAGEMENT SYSTEM

Our compliance culture forms the basis of our corporate **Compliance Management System (CMS)**.

It mirrors the general mindset and the actual behavior of ILF leadership and all ILF staff. This compliance culture also increases the importance that all ILF staff attribute to observing rules and thus on our overall willingness to act in a compliant manner.

Our ILF Code of Conduct is the core of our compliance culture. It encompasses binding principles of conduct to be observed by all Managing Directors, staff members and business partners of the ILF Group.

The CMS also comprises a reporting system in which the Compliance Managers of the individual companies report to the Chief Risk Officer and the relevant Regional Group Director of the ILF Group.

The CMS is checked at regular intervals for efficiency and effectiveness.

### Our Compliance Management System covers the following topics:

- Corruption prevention
- Compliance check of contracting parties
- Contract drafting and review
- Gifts, benefits and hospitality
- Sponsoring
- Donations
- Antitrust law
- Whistleblowing system, compliance violations





### Further improving our sustainability

- Consistently **comply with all applicable legal provisions** and ILF's internal guidelines in all companies of the ILF Group
- Unconditionally respect and observe **human rights**
- **Do not have any** (active and/or passive) **involvement in bribery processes** of any kind
- Continuously and consciously **raise awareness of the importance of compliance-related sustainability aspects** throughout the ILF Group

Each company of the ILF Group regularly holds scoping workshops for assessing compliance risks. In the course of these workshops, compliance risks are identified and company-specific management priorities are set.

All contractual relationships with clients, cooperation partners, subcontractors and other business partners are thoroughly checked, especially with regard to corruption prevention and violations of trade sanctions/embargoes.

The ILF CMS also includes a structured whistleblowing system. This enables ILF staff, business partners and other external parties to

report any experienced irregularities or identified misconduct by contacting [compliance@ifl.com](mailto:compliance@ifl.com).

### HUMAN RIGHTS

Our Human Rights Policy applies to the entire ILF Group, to all staff, including temporary employees, part-time employees and freelancers, and to all of ILF's activities.

We also encourage all of our business partners to apply similar standards and policies in their businesses, and we monitor human rights compliance at each ILF company.

## ANTI-CORRUPTION AND BRIBERY

Our Code of Conduct sets out the binding rules of conduct in relation to anti-corruption and bribery.

At ILF, we accept no benefits or gifts which are intended to influence the activities or services of ILF. Equally, we do not offer or provide any benefits or gifts which are intended to influence the prospects of winning contracts or the impact or outcome of our business activities.

We distribute corporate gifts only to a reasonable extent and in conformity with the accepted practices of the individual markets and organizations.

We monitor and report on the anti-corruption and bribery rules in place at each ILF company through our CMS.



# ACHIEVEMENTS IN 2023

# 12

Alongside the many small steps and initiatives that we have taken to become a more sustainable company in 2023, our main focus from a corporate perspective over the past year and in the coming years has been and will continue to be both our ongoing work to become an Employer of Choice through our Employer Branding Initiative and the further development and implementation of our Net Zero Roadmap.

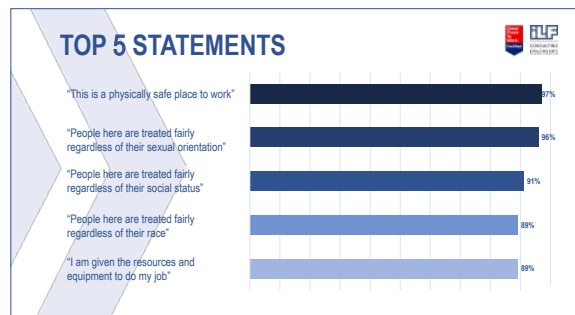


## EMPLOYER BRANDING AT ILF: OUR EMPLOYEES, OUR FUTURE

We firmly believe that our highly motivated team is the key to the success of our business and to achieving our vision of being a leader in improving the quality of life around the globe. Retaining our existing employees while also attracting new talent is essential to ILF's continued business growth and success. This belief coincides with the paradigm shift in the labor market, from a traditional employer market to an employee market. This has prompted us to further strengthen our employer brand and continue our efforts to be seen as an Employer of Choice – which entails providing a great working environment with a family feel, fostering a productive culture for our employees

and building an outstanding brand over time through a strategic long-term approach.

To help us develop and implement a systematic corporate approach that is based on the opinions, wishes and needs of all of our employees, we partnered with the company Great Place to Work in 2023 to conduct a comprehensive employee survey. The anonymous employee survey, which was launched in April 2023, was preceded by an extensive information campaign, and ran for a survey period of almost three weeks to ensure that as many employees as possible could participate.



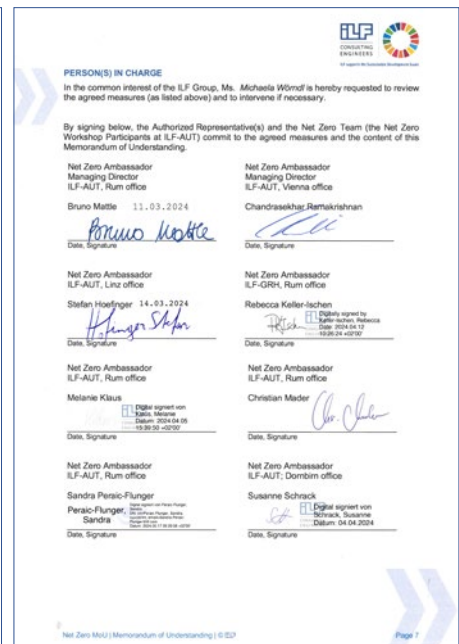
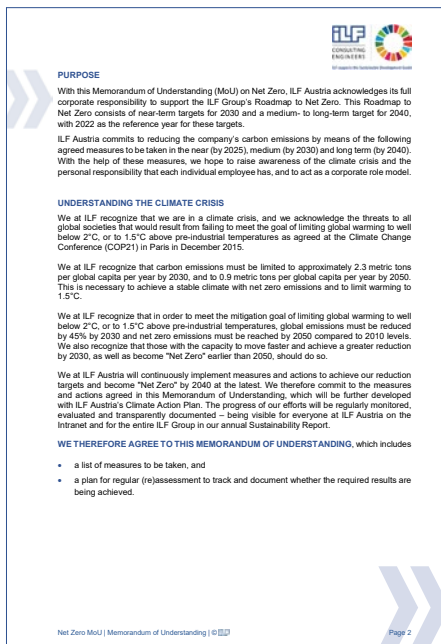
We are very pleased that the overall participation rate in the survey was 80%, and that 79% of employees agreed with the statement "Taking everything into account, I would say this is a great place to work". In total, fourteen companies of the ILF Group received Great Place to Work certification. The survey results clearly show that sustainability is an important issue for our employees and indicate a clear alignment between our employees' perceptions of sustainability and our corporate vision.

Following the employee survey, an interdisciplinary team has been set up at ILF Group level to develop and implement the Employer Branding Initiative for the entire ILF Group based on the survey results. Local employer branding teams have also been formed in each of the individual ILF companies to lead the employer branding project in each country. This decentralized approach

ensures that local aspects are given the attention they deserve.

In parallel with the steps already taken to implement the individual employer branding strategies at each ILF company in 2023, ILF Management has decided that a follow-up employee survey will be conducted in the foreseeable future. This survey, and its results, will further strengthen our Employer Branding Initiative as part of ILF's ongoing efforts to become an Employer of Choice.

Our Employer Branding Initiative is highly interwoven with our Roadmap to Net Zero, an open corporate dialogue to address the climate crisis. Sustainability, in all its facets, is central to our approach, and we believe that fostering a sustainable workplace culture is essential for us in becoming an Employer of Choice.



Extract from ILF-AUT's Memorandum of Understanding on becoming Net Zero

## ILF'S NET ZERO ROADMAP / RACE TO NET ZERO

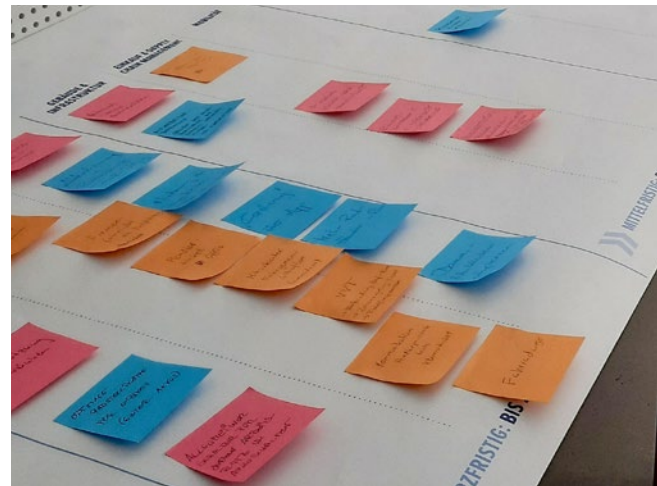
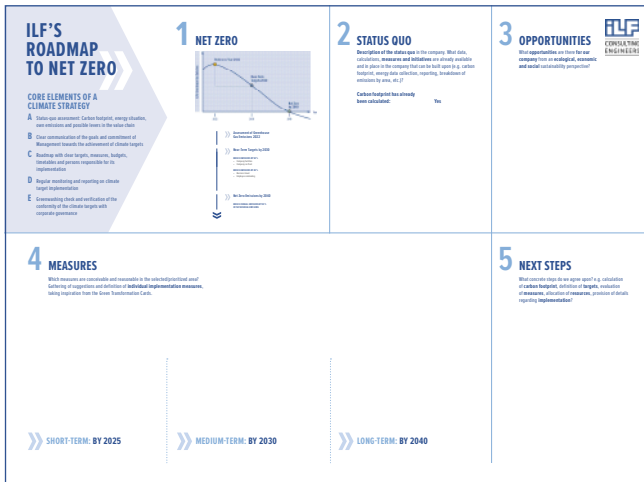
In light of ILF's global presence, which encompasses a multitude of market, country-specific and socio-cultural contexts, we have consciously set ourselves the objective of developing and implementing tangible measures within our individual companies on our journey towards Net Zero. These company-specific measures are always aligned with the overarching targets outlined in the ILF Group's Net Zero Roadmap (presented in Chapter 7) and take into account the particular circumstances at each office location.

Following the development of our Net Zero Roadmap in 2022 and the collection of comprehensive Scope 1, Scope 2 and Scope 3 emissions data for 15 companies of the ILF Group in 2022, we launched our Race to Net Zero in 2023.

To do this, we held Net Zero workshops at all of our reporting companies between May and August 2023. These workshops were organized and led by the ILF Group's own Sustainability Team.

In cases where it was not feasible for the members of the Sustainability Team to travel by train to the individual offices where the workshops were held, these workshops were run as hybrid events. The workshops clearly demonstrated how digital transformation measures (that were already in place and whose implementation has been accelerated by the impact of the Covid-19 pandemic) as well as experience in hybrid or remote collaboration can lead to successful collaboration in an international company.

The workshops commenced with an examination of the status quo on existing measures and initiatives that have already been implemented. This was followed by an exploration of the potential business opportunities arising from the implementation of sustainability as a guiding principle in ILF's corporate culture. A subsequent phase of the workshops then focused on the development of measures to achieve the objective of becoming Net Zero by 2040.



Insights into the Net Zero Workshops

These measures to achieve Net Zero were defined for different time horizons and for each of our key areas of action in our transformation process, namely:

- Cultural Change & Communication
- Infrastructure & Buildings
- Purchasing & Supply Chain
- Mobility

The outcomes from each of the workshops and the commitment of all participants to work towards achievement of the agreed measures have been documented in an individual "Memorandum of Understanding on becoming Net Zero" for each reporting company. The first of these measures, which could be considered our "quick wins", have been implemented at each of the office locations without delay following the workshops.


Building on the important foundation laid by the workshops and the individual Memoranda of Understanding, the subsequent development and planning of implementation projects has been and will continue to be carried out in a structured manner through the use of Climate Action Plans. These plans are forward-looking and form part of our preparation for the development of the Climate Transition Plan required by the CSRD. Action planning on our journey to Net Zero has also constituted an integral component of the annual planning process for each company of the ILF Group since the end of 2023.


**A first important step has been taken. The focus is now on implementing our action plans at full speed, in line with the motto: walk the talk!**

# GRI CONTENT INDEX + DISCLOSURES






# 13

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	Scan to learn more
<b>GENERAL DISCLOSURES GRI 2: GENERAL DISCLOSURES 2016</b>			
<b>THE ORGANIZATION AND ITS REPORTING PRINCIPLES</b>			
2-1	Organizational details	<p><b>a.</b> Name: ILF Group Holding GmbH</p> <p><b>b.</b> Group Holding, privately owned by the founding families</p> <p><b>c.</b> Location of headquarters: ILF Group Holding GmbH, Feldkreuzstrasse 3, 6063 Rum/Innsbruck, Austria</p> <p><b>d.</b> Countries of operation: ILF Office Locations</p>	
2-2	Entities included in the organization's sustainability reporting	<p><b>a.</b> 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&amp;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)</p> <p><b>b.</b> (voluntary) Consolidated financial statement in line with the International Financial Reporting Standards (IFRS)</p> <p><b>c. i.</b> No adjustments as company is completely privately owned by the founding families</p> <p><b>c. ii.</b> Sustainability data is based on 2-2a. Management approach is valid for ILF-GRH.</p> <p><b>c. iii.</b> Health and safety data includes all ILF companies</p>	
2-3	Reporting period, frequency and contact point	<p><b>a.</b> Sustainability report: calendar year 2023</p> <p><b>b.</b> Financial report: calendar year 2023</p> <p><b>c.</b> Publishing date: 04.07.2024</p> <p><b>d.</b> sustainability@ifl.com</p>	
2-4	Restatements of information	No restatements	
2-5	External assurance	Not provided	
<b>ACTIVITIES AND WORKERS</b>			
2-6	Activities, value chain and other business relationships	ILF at Glance (pp. 6, 7)	
2-7	Employees	<p><b>a.</b> 3000+ employees, Details see page (p. 42 et seq.)</p> <p><b>b. iii.</b> Non-guaranteed hours employees: Number not available, number estimated to a minor extent</p> <p><b>b. iv.</b> Full-time employees 2023: by age: ≤30: 578, 31 to 50: 1632, &gt;50: 646; by gender: Female: 851, Male: 2036 (numbers refer to reporting companies in terms of head count (see 2-2 a.))</p>	
2-8	Workers who are not employees	Approx. 15% Freelancers (Subcontractors)	

GRI Standard	Disclosure	Page / Comments	Scan to learn more
<b>GOVERNANCE</b>			
2-9	Governance structure and composition	<p><b>a.</b> Organization of the ILF Group</p> <p><b>b.</b> Group Management Board (GMB)</p> <p><b>c.</b> 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.</p>	
2-10	Nomination and selection of the highest governance body	<p><b>a.</b> 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</p> <p><b>b.</b> Not applicable</p>	
2-11	Chair of the highest governance body	<p><b>a.</b> The Chairman of the Group Management Board (GMB) is also the CEO of ILF Group Holding (ILF-GRH).</p> <p><b>b.</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.</p>	
2-12	Role of the highest governance body in overseeing the management of impacts	<p><b>a.</b> 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.</p> <p><b>b. i.</b> 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 &amp; environmental management.</p> <p><b>b. ii.</b> Reporting system (Monthly and annually)</p> <p><b>c.</b> Monthly review of reports by the GMB</p>	
2-13	Delegation of responsibility for managing impacts	<p><b>a.</b> 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 &amp; Environment (HSSE) Coordinator, Sustainability Coordinator, IMS Manager (IMSM) of the ILF Group, IMS Officer (IMSO) of the ILF Group</p> <p><b>b.</b> Monthly via the reporting system</p>	
2-14	Role of the highest governance body in sustainability reporting	Reported information is reviewed and approved by the CEO and the Group Management Board (GMB).	
2-15	Conflicts of interest	<p><b>a.</b> 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.</p> <p><b>b.</b> Not applicable</p>	
2-16	Communication of critical concerns	<p><b>a.</b> To ensure that applicable laws and guidelines are observed, all companies of the ILF Group have Compliance Management Systems (CMSs) in place, which are adapted to their respective market environment. Besides checking the pertinent provisions and organizational measures, the respective compliance managers regularly review the effectiveness of these systems. The ILF Group's CMS includes a structured whistleblowing system.</p> <p><b>b.</b> No critical concern or other notification was communicated during the reporting period.</p>	
2-17	Collective knowledge of the highest governance body	Regular reporting and consultation between the Sustainability Coordinator of the ILF Group and the Group Management Board (GMB).	
2-18	Evaluation of the performance of the highest governance body	Not applicable	
2-19	Remuneration policies	Confidential, not disclosed	
2-20	Process to determine remuneration	Not applicable	
2-21	Annual total compensation ratio	Confidential, not disclosed	

## GRI CONTENT INDEX + DISCLOSURES

GRI Standard	Disclosure	Page / Comments	Scan to learn more
<b>STRATEGY, POLICIES AND PRACTICES</b>			
2-22	Statement on sustainable development strategy	Sustainability at ILF (pp. 22, 23), Sustainability	
2-23	Policy commitments	<b>a.- c.</b> ILF Code of Conduct and ILF Group Mission Statement <b>d.</b> Policies approved by the GMB <b>e.</b> Policies fully apply to ILF's activities and business relationships <b>f.</b> Policies are communicated through individual contracts, IMS, internal trainings and public disclosure (Homepage).	 
2-24	Embedding policy commitments	<b>a.</b> 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	Not applicable	
2-26	Mechanisms for seeking advice and raising concerns	Compliance Management System – Whistleblowing Contact	
2-27	Compliance with laws and regulations	<b>a.</b> No significant instances of non-compliance with laws and regulations were reported. <b>b.</b> No fines <b>c.-d.</b> Not applicable	
2-28	Membership associations	Not applicable	
<b>STAKEHOLDER ENGAGEMENT</b>			
2-29	Approach to stakeholder engagement	Decentralized by local companies according to national legislations	
2-30	Collective bargaining agreements	Information unavailable on Group Level, employee contracts in compliance with national legislation	
<b>DETERMINATION OF MATERIAL TOPICS</b>			
3-1	Process to determine material topics	Our Material Topics (p. 24)	
3-2	List of material topics	Our Material Topics (p. 25)	
<b>ENVIRONMENTAL TOPICS GRI 300</b>			
<b>CARBON FOOTPRINT - GRI 305: EMISSIONS 2016</b>			
3-3	Management of the topic	Planet (p. 30 et seq.)	
305-1	(Scope 1) Direct GHG emissions	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (p. 32)	
305-2	(Scope 2) Indirect GHG emissions (purchased electricity and heat)	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (p. 32)	
305-3	(Scope 3) Other indirect GHG emissions	ILF's Climate Relevant Greenhouse Gas Emissions 2022–2023 (p. 32)	
<b>ENERGY CONSUMPTION &amp; EFFICIENCY – GRI 302: ENERGY 2016</b>			
3-3	Management of the topic	Energy Consumption (p. 40)	
302-1	Energy consumption within the organization	Energy Consumption (p.40)	
<b>WASTEWATER &amp; WASTE – GRI 306: WASTE 2020</b>			
3-3	Management of the topic "Water consumption"	Water Consumption and Wastewater (p. 41)	
3-3	Management of the topic "Waste"	Waste Production (p. 41)	



GRI Standard	Disclosure	Page / Comments	Scan to learn more
<b>PEOPLE</b>			
<b>HEALTH &amp; SAFETY – GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>			
3-3	Management of the topic	Health and Safety (pp. 46, 47) and HSSE Policy	
403-1	Occupational health and safety management system	Health and Safety (p. 46)	
403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety (p. 46)	
403-4	Worker participation, consultation, and communication on occupational health and safety	Health and Safety (p. 46)	
403-5	Worker training on occupational health and safety	Health and Safety (p. 47)	
403-9	Work-related injuries	Health and Safety (p. 47)	
<b>EMPLOYMENT &amp; WORKING CONDITIONS – GRI 401: EMPLOYMENT 2016</b>			
3-3	Management of the topic	Employment and Working Conditions (p. 43 et seq.)	
401-1	New employee hires and employee turnover	<p><b>a.</b> Hires, by age: &lt;30: 283, 30 to 49: 452, ≥50: 150; by gender: Female: 220, Male: 665 (numbers refer to reporting companies in terms of head count)</p> <p><b>b.</b> Turnover, by age: &lt;30: 131, 30 to 49: 300, ≥50: 125; by gender: Female: 137, Male: 419 (numbers refer to reporting companies in terms of head count (see 2-2 a.)), see also page 43</p>	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Benefits provided to all employees:</p> <p>Life insurance available in AUT, CAN, CHI, KAZ, GEO, GER, NGR, PAK, POL, THA</p> <p>Health care available in AUT, CAN, CHI, CZE, KAZ, GEO, GER, KSA, NGR, NOR, PAK, POL, ROU, THA, UAE</p> <p>Disability and invalidity coverage available in AUT, CAN, CZE, KSA, NGR, PAK, POL, SUI, THA</p> <p>Parental leave available in AUT, CAN, CHI, CZE, KAZ, GEO, GER, KSA, NGR, NOR, PAK, POL, ROU, SUI, THA, UAE</p> <p>Retirement provision available in AUT, CAN, CHI, CZE, KAZ, GER, KSA, NGR, NOR, PAK, POL, ROU, SUI</p>	
<b>EQUALITY, DIVERSITY &amp; INCLUSION – GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>			
3-3	Management of the topic	Governance (pp. 56, 57)	
405-1	Diversity of governance bodies and employees	<p><b>a.</b> See GRI 2-9 and p. 48 et seq.</p> <p><b>b.</b> Equality, Diversity and Inclusion (p. 48)</p>	
<b>GOVERNANCE – GRI 205: ANTI-CORRUPTION 2016</b>			
<b>ANTI-CORRUPTION AND BRIBERY – GRI 205: ANTI-CORRUPTION 2016</b>			
3-3	Management of the topic	Anti-Corruption and Bribery (p. 57)	
205-2	Communication and training about anti-corruption policies and procedures	<p>Basic module: all employees, every 3 years</p> <p>Module meeting regarding Regulatory Compliance and Business Relations: for Managers and selected employees, every 2 years</p> <p>Compliance Management System Module: for Managing Directors, once a year</p> <p>Compliance Officer Training: for the respective Compliance Officer of each ILF company, when assuming the job</p>	
<b>LEGAL COMPLIANCE</b>			
3-3	Management of the topic	Legal Compliance (p. 56)	
<b>DIGITALIZATION</b>			
3-3	Management of the topic	Digitalization (pp. 54, 55)	

Make your  
NOTES.

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# SUSTAIN- ABILITY REPORT

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ENGINEERS

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