

CDM Smith SE Declaration on Labour and Human Rights, Compliance and Environmental Issues

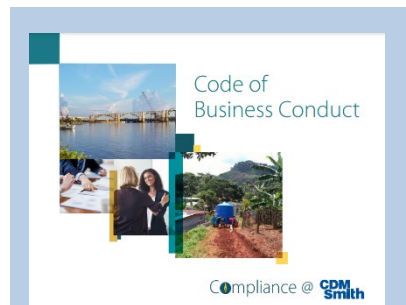
1 PRINCIPLES AND OBLIGATIONS

The CDM Smith Code of Business Conduct is a globally standardised document that is binding for all corporate units of the CDM Smith Group and describes the ethical principles for conducting our business. In line with the European Union's Environmental - Social - Governance (ESG) Framework, CDM Smith SE's commitment includes in particular the protection of human rights, responsibility for labour standards/decent work, environmental and climate protection and the prevention of corruption in our own company and in our supply chain.

The principles of our work are based on the applicable national laws, the legal requirements of the European Union and globally recognised social and environmental standards such as the International Bill of Human Rights, the UN Conventions on the Rights of the Child and on the Elimination of All Forms of Discrimination against Women, the International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work, the UN Global Compact and the Charter of Fundamental Rights of the European Union, the OECD Guidelines for Multinational Enterprises and the UK Modern Slavery Act 2015.

We expect compliance with these principles and standards throughout the company and from all suppliers and business partners associated with our activities.

In the area of labour and human rights, these include combating human trafficking and modern slavery, respect for freedom of expression, access to water and sanitation, digital security/ protection of privacy, protection of clients from counterfeiting/ plagiarism, advocacy of diversity, equality and inclusion, gender equality and women's rights, respect for the rights of minorities, indigenous peoples and refugees/migrants, and the protection



The **Code of Business Conduct** comprises our ethical principles and obligations:

- Diversity and Inclusion
- Non-discrimination and Equal Employment Opportunity
- Harassment-Free Workplace
- Privacy and Protection of Personal Information
- Workplace Health & Safety
- Client relations
- Conflicts of Interest
- Business Courtesies
- Protecting CDM Smith Assets
- Confidential Information
- Complete and Accurate Books and Records and Timekeeping
- Communications and Social Media
- Insider Trading
- Anti-Trust and Fair Competition
- Anti-Money Laundering
- Export/Import Compliance
- Anti-Corruption and Bribery
- Corporate Social Responsibility
- Contributions and Sponsorships
- Whistleblowing and Protection from Retaliation

The document is available on the following website:

<https://www.cdmsmith.com/en-150/about-us/compliance-and-ethics>

of land, forest and water rights and against unlawful eviction using private or public security forces. In terms of labour standards, our commitment extends to freedom of association and the right to collective bargaining, the prohibition of forced and child labour as well as discrimination and harassment in employment and occupation, occupational health and safety, fair working conditions (working hours, wages, social benefits) and ethical recruitment.

As a global leader in environmental and infrastructure services, we focus our daily work on protecting the environment and maintaining and continuously improving our living conditions. This commitment extends both to our internal processes and to our relationships with clients, suppliers and business partners. Together with our employees and the organisations we work with, we at CDM Smith take responsibility for reducing our environmental impact and improving the sustainability of our services. This includes the areas of energy efficiency and use of renewable energy, reduction of greenhouse gas emissions, responsible use and protection of water resources, waste avoidance, reuse and recycling, sustainable resource management and responsible use of chemicals, keeping the soil and air clean and protecting against noise and dust emissions, protection of biodiversity, animal welfare and nature conservation as well as careful land use and protection against deforestation. CDM Smith does not use any conflict minerals in its products. We also demand the same from our suppliers and business partners.

We ensure that we comply with all laws and official regulations applicable to the business operations of CDM Smith SE and that the work of our employees complies at all times with the legal requirements of the countries in which we operate.

2 SUSTAINABLE PROJECT SOLUTIONS FOR OUR CLIENTS

Our greatest contribution to achieving global sustainability goals within the Environmental, Social and Governance (ESG) framework is to provide our clients with sustainable project solutions that directly serve climate, environmental and resource conservation goals. CDM Smith is a leader in sustainable design and LEED-certified projects. For infrastructure projects, we apply the Envision Sustainability Rating System (Institute for Sustainable Infrastructure) to assess and optimise the sustainability of project planning and implementation. Supported by BIM and databases, we balance the environmental impact over the project life cycle and calculate options for reducing the ecological footprint.

CDM Smith's activities are exemplary in terms of sustainability in many respects. With our projects in the areas of contaminated site remediation, brownfield redevelopment and reduction of land consumption, environmental assessments and environmental monitoring, heavy rainfall and flood protection, watercourse development and renaturation, inner-city and interregional transport solutions, water supply and wastewater disposal, waste and recycling management, geotechnics and special civil engineering as well as in the area of grid expansion and renewable energies, we contribute to ensuring that the environment, economy and society maintain their essential functions and that their condition is safeguarded, restored and improved.

We have consolidated our approach across the organisation in the Sustainability discipline, which is committed to incorporating sustainable practices and thinking into all CDM Smith projects. Colleagues form cross-disciplinary teams that regularly educate employees on CDM Smith's sustainability goals and programmes and technical solutions in the industry, develop innovative and sustainable solutions for clients and associations, and help drive the entire industry forward.

CDM Smith works closely with public and private sector clients and the relevant regulatory bodies and professional organisations in the countries in which we operate. As part of the global partnership for sustainable development, we support our external stakeholders with information events and training on technical issues relating to environmental protection and sustainability, legal regulations, guidelines and other resources.

By participating in the UN Global Compact, CDM Smith SE is committed to actively supporting the United Nations 2030 Agenda with its 17 Sustainable Development Goals (SDGs). In our client projects, we focus in particular on the following seven goals, where the work of our employees has the greatest possible impact: Clean water (SDG 6), renewable energy (SDG 7), resilient infrastructures/cities (SDG 9, 11), sustainable use of resources (SDG 12), combating climate change (SDG 13) and protecting ecosystems (SDG 15).

SUSTAINABILITY AND EU ENVIRONMENTAL GOALS

Shaping the Future
According to the United Nations, the construction sector is responsible for 36 percent of global greenhouse gas emissions. Our work is therefore vital to meet construction's target to account for around 50 percent of global demand for concrete, 90 percent for steel and over half of all water.

Environmental - Social - Governance
CDM Smith activities are presented in every report. Our projects in the business areas of water environment, infrastructure, energy and buildings help to ensure that the environment, economy and society retain their essential functions. With the expertise of our services, we identify, report the economic activities of our clients that do not meet the environmental objectives of the EU taxonomy. We evaluate and assess the sustainability of green financing, taking the environmental impact of construction measures and calculate measures to reduce the ecological footprint. We develop strategies for adapting to climate change, create an early climate concept and support our clients with the verification of their projects. The careful use of resources and the protection of resources are always an integral part of our activities.

RENEWABLE ENERGIES - SUSTAINABLE ENERGY
Energy systems for buildings, Germany
• Planning and construction
• Project and programme management
• Operational management

Further information can be found in our fact sheet on **Sustainability and EU Environmental Goals**. The document is available on the following website: <https://www.cdmsmith.com/en-150/resources>



3 SUSTAINABILITY OF OUR BUSINESS ACTIVITIES

CDM Smith SE bases its own activities on the Environmental, Social and Governance Standards (ESG) of the European Union. We regulate the implementation of the corresponding principles and obligations on labour and human rights as well as environmental and compliance issues in operational guidelines and procedures as part of our integrated management system (ISO 9001, ISO 14001 and ISO 45001). This also includes an appropriate **risk management system** with **preventive and remedial measures** as well as a **whistleblower and complaints system** to identify, avoid or minimise significant risks in our own company and in the value chain. We set ourselves qualitative and quantitative targets to measure progress. These are presented in the annual report of CDM Smith SE, together with the corresponding measures and responsibilities. The document is available on the following website (German language): <https://www.cdmsmith.com/en-150/about-us>

In our business relationships with our suppliers and business partners, we ensure that minimum social standards, human rights and the relevant environmental and compliance regulations are implemented. The **Supplier Code of Conduct** defines the expectations and principles of CDM Smith SE in connection with the manufacture and supply of goods and the provision of services to our company. The document is available on the following website: <https://www.cdmsmith.com/en-150/about-us/compliance-and-ethics>

CDM Smith SE
February 2025

Ralf Bufler
Chairman of the Executive Board, CEO

Andreas Roth
Executive Board, COO



PARIS2015
UN CLIMATE CHANGE CONFERENCE
COP21·CMP11

Transition plan for climate protection

CDM Smith SE is committed to aligning its business model with the transition to a sustainable economy. Our reduction targets for greenhouse gas emissions are in line with the Paris Agreement to limit global warming to 1.5 °C. For 2040 we have set ourselves the goal of net zero greenhouse gas emissions.

When accounting for greenhouse gas emissions, we follow the requirements of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol) and the scientific regulations of the Science Based Targets Initiative (SBTi).