

Cementir Holding N.V.

2024 CDP Corporate Questionnaire 2024

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

Contents

C1. Introduction.....	8
(1.1) In which language are you submitting your response?	8
(1.2) Select the currency used for all financial information disclosed throughout your response.	8
(1.3) Provide an overview and introduction to your organization.	8
(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.....	9
(1.4.1) What is your organization’s annual revenue for the reporting period?	9
(1.5) Provide details on your reporting boundary.	9
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	10
(1.7) Select the countries/areas in which you operate.	11
(1.12) Which part of the concrete value chain does your organization operate in?	12
(1.24) Has your organization mapped its value chain?	12
(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	13
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	15
(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?	15
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	17
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	17
(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.....	17
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	23
(2.3) Have you identified priority locations across your value chain?	23
(2.4) How does your organization define substantive effects on your organization?	24
(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?	27
(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	28
C3. Disclosure of risks and opportunities.....	33

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?.....	33
(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	34
(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.	41
(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?.....	43
(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	47
(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?	48
(3.5.1) Select the carbon pricing regulation(s) which impact your operations.....	48
(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.	48
(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?.....	49
(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?	50
(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.	51
(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.	62

C4. Governance 64

(4.1) Does your organization have a board of directors or an equivalent governing body?	64
(4.1.1) Is there board-level oversight of environmental issues within your organization?	65
(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.	65
(4.2) Does your organization’s board have competency on environmental issues?	70
(4.3) Is there management-level responsibility for environmental issues within your organization?.....	72
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	72
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?	76
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	77
(4.6) Does your organization have an environmental policy that addresses environmental issues?.....	84
(4.6.1) Provide details of your environmental policies.	85
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?	88

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	89
(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?	91
(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.	93
(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?	95
(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	95

C5. Business strategy..... 99

(5.1) Does your organization use scenario analysis to identify environmental outcomes?	99
(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.	99
(5.1.2) Provide details of the outcomes of your organization’s scenario analysis	110
(5.2) Does your organization’s strategy include a climate transition plan?	113
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?.....	116
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.....	116
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	120
(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?	121
(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.	122
(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.....	124
(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization’s taxonomy alignment.	127
(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?	128
(5.5.1) Provide details of your organization’s investments in low-carbon R&D for cement production activities over the last three years.	129
(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?.....	132
(5.10) Does your organization use an internal price on environmental externalities?.....	133
(5.10.1) Provide details of your organization’s internal price on carbon.	133
(5.10.2) Provide details of your organization’s internal price on water.	136
(5.11) Do you engage with your value chain on environmental issues?	137

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	137
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	140
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?	141
(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.	142
(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.	147
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	151

C6. Environmental Performance - Consolidation Approach 159

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.....	159
--	-----

C7. Environmental performance - Climate Change..... 161

(7.1) Is this your first year of reporting emissions data to CDP?	161
(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?.....	161
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	161
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	162
(7.3) Describe your organization’s approach to reporting Scope 2 emissions.	162
(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?.....	163
(7.5) Provide your base year and base year emissions.	163
(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?	171
(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?	172
(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.	172
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	183
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	183
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	184
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	186
(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?	187
(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.	187

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?	194
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	194
(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO ₂	194
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	195
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	195
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	198
(7.17.1) Break down your total gross global Scope 1 emissions by business division.	199
(7.17.2) Break down your total gross global Scope 1 emissions by business facility.	201
(7.17.3) Break down your total gross global Scope 1 emissions by business activity.	206
(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO ₂ e.	207
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	207
(7.20.1) Break down your total gross global Scope 2 emissions by business division.	207
(7.20.2) Break down your total gross global Scope 2 emissions by business facility.	210
(7.20.3) Break down your total gross global Scope 2 emissions by business activity.	215
(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO ₂ e.	215
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.	216
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	217
(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.	217
(7.29) What percentage of your total operational spend in the reporting year was on energy?	219
(7.30) Select which energy-related activities your organization has undertaken.	219
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.	220
(7.30.2) Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.	222
(7.30.6) Select the applications of your organization's consumption of fuel.	223
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	224
(7.30.8) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.	227
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	232
(7.30.10) Provide details on the electricity and heat your organization has generated and consumed for cement production activities.	235

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.	235
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.	268
(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.	274
(7.47) State your organization’s Scope 1 and Scope 2 emissions intensities related to cement production activities.	276
(7.52) Provide any additional climate-related metrics relevant to your business.	276
(7.53) Did you have an emissions target that was active in the reporting year?	277
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.	277
(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.	284
(7.54) Did you have any other climate-related targets that were active in the reporting year?	298
(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.	298
(7.54.3) Provide details of your net-zero target(s).	300
(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.	304
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.	304
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.	304
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	307
(7.64) Disclose your organization’s best available techniques as a percentage of Portland cement clinker production capacity.	308
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	308
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.	309
(7.79) Has your organization canceled any project-based carbon credits within the reporting year?	312

C9. Environmental performance - Water security 313

(9.1) Are there any exclusions from your disclosure of water-related data?	313
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	313
(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?	321
(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.	325
(9.2.7) Provide total water withdrawal data by source.	326

(9.2.8) Provide total water discharge data by destination	330
(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.	333
(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?	339
(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.	340
(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?	377
(9.5) Provide a figure for your organization’s total water withdrawal efficiency.	380
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	380
(9.14) Do you classify any of your current products and/or services as low water impact?	381
(9.15) Do you have any water-related targets?	382
(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	382
(9.15.2) Provide details of your water-related targets and the progress made.	383

C10. Environmental performance - Plastics 390

(10.1) Do you have plastics-related targets, and if so what type?	390
---	-----

C11. Environmental performance - Biodiversity 391

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	391
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	391
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	391

C13. Further information & sign off 395

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?	395
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	395
(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.	397
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.	397
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.	398

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Publicly traded organization

(1.3.3) Description of organization

Cementir Holding is a multinational Group with registered offices in the Netherlands and operating in the building materials sector. With operations in 18 countries, production capacity of over 13 million tons between white and grey cement, Cementir sells around 10 million tons of aggregates every year, 5 million cubic meters of ready mix concrete and it represent a reference point both in the construction and maintenance of infrastructures as well as in residential and commercial construction. Cementir is world leaders in white cement, the only producer of cement in Denmark and of concrete in the Scandinavian area, the third largest player in Belgium and among the main international grey cement operators in Turkey. We operate in Belgium one of the largest aggregate quarries in Europe, with 10 million tons extracted each year. Cementir is committed to developing a business model in line with the sustainability strategic goals and the CO2 emission reduction targets judged by the Science Based Targets initiative (SBTi) to be consistent with a 1.5C world. On February 2024, Cementir Holding obtains the validation of both its near and long-term decarbonization targets by the Science Based Targets initiative (SBTi) aligned with the 1.5C framework scenario. In addition, SBTi also approved Cementir's overall net-zero emissions target by 2050. Cementir's approved science-based targets by SBTi are as follows: Overall Net-Zero Target: Cementir Holding N.V. commits to achieving net-zero greenhouse gas (GHG) emissions across the value chain by 2050. Near-Term Targets: Cementir Holding N.V. commits to reduce gross scope 1 and 2 GHG emissions by 29.33% per ton of cementitious product by 2030 from 2021 base year. Cementir Holding N.V. commits to reduce gross scope 3 GHG emissions from purchased goods and services by 23.00% per ton of purchased clinker and cement by 2030 from 2021 base year. Long-Term Targets:

Cementir Holding N.V. commits to reducing its gross Scope 1 and 2 GHG emissions by 96.1% per ton of cement by 2050 from a 2021 base year. Cementir Holding N.V. commits to reduce absolute scope 3 GHG emissions by 90% by 2050 from 2021 base year.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

1694247000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

Cementir Holding NV ISIN is NL0013995087

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

China

Belgium

- Egypt
- Norway
- Sweden
- Turkey

- Denmark
- Malaysia
- United States of America

(1.12) Which part of the concrete value chain does your organization operate in?

Select all that apply

- Blended cement
- Clinker production
- Limestone quarrying
- Concrete production
- Aggregates production
- Portland cement manufacturing
- Alternative 'low CO2' cementitious materials production

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

- Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

To align Cementir with the new requirements of the European Corporate Sustainability Reporting Directive (CSRD), in 2023, the Group started to map its value chain for its main businesses, cement and concrete. Mapping the value chain will help Cementir identify the impacts, risks, and opportunities (IRO) throughout the chain, from suppliers to customers. This IRO information is essential for performing the double materiality assessment required by the CSRD. For this mapping, Cementir is examining the upstream value chain, including tier 1 suppliers, and the downstream value chain, extending through customers to the end-of-life of cement and concrete. To align Cementir with the new requirements of the European Corporate Sustainability Reporting Directive (CSRD), in 2023, the Group is currently mapping its value chain for its main businesses, cement and concrete. Mapping the value chain will help Cementir identify the impacts, risks, and opportunities (IRO) throughout the chain, from suppliers to customers. This IRO information is essential for performing the double materiality assessment required by the CSRD. For this mapping, Cementir is examining the upstream value chain, including tier 1 suppliers, and the downstream value chain, extending through customers to the end-of-life of cement and concrete.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

- No, but we plan to within the next two years

(1.24.1.5) Primary reason for not mapping plastics in your value chain

Select from:

- Judged to be unimportant or not relevant

(1.24.1.6) Explain why your organization has not mapped plastics in your value chain

For our business, plastic is considered not relevant because is neither used in the production process. It is only marginally used in the packaging process, in which cement bags are put on pallets and wrapped with recyclable plastic. For those reasons, map where in the value chain plastics are used or produced is not a priority. At the same time, in offices and canteens we are progressively minimizing the use of non-recyclable materials by encouraging, instead, the use of compostable and recyclable materials.

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

We consider as short-term a time horizon between 0 and 3 years, since it is the period covered by our regular industrial plan. Even if Cementir Climate Change Strategy has a Long-term horizon, intermediate short-term goals have been defined. Cementir plans to accomplish 25 Sustainability Targets within 2030, but short-term targets dated 2024, 2025 and 2026 have been defined and included in the 2024-2026 Industrial Plan. Among other, Cementir established short-term target for CO2 emissions, alternative fuels, clinker ratio, green investments. In the three-year period 2024-2026, the Group expects to invest approximately EUR 100 million in sustainability projects including: preliminary studies for CCS (Carbon Capture Storage) in Denmark and Belgium; the kiln upgrade at the Belgian plant to increase the use of alternative fuels from the current 40% to over 70%; the transition to natural gas in some of the Group's plants, the preparation of the structures necessary for the production of FUTURECEM in Denmark, the increase in the use of alternative fuels in Türkiye and other projects to reduce the climate impact of transport, procurement, logistics and the optimization of water resources usage in the production process. In the renewable energy sector, the Group has signed long-term Power Purchase Agreements (PPAs) with renewable energy producers for the direct purchase of electricity from renewable projects and is evaluating the production of renewable energy.

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

6

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The medium term is a time horizon beyond the industrial plan but addressed by Cementir Climate Change Strategy. The period identified as medium is from 2026 to 2030. Within 2030, Cementir will: reduce its Scope 1 emissions to 460 kg of CO₂ per ton of grey cement, below the threshold required by the EU Taxonomy, and 36% lower than 2020 emissions; increase the alternative fuels to the 48% of the total fuels used for the production of grey cement; lower clinker content of grey cement to 64%. For these targets, interim goals for the years 2026, 2027 and 2029 have been defined. Specific Roadmap have been established to accomplish the 2030 targets. The Roadmap envisages the implementation of a CCS system (Carbon Capture and Storage) in Aalborg within 2030.

Long-term

(2.1.1) From (years)

7

(2.1.2) Is your long-term time horizon open ended?

Select from:

No

(2.1.3) To (years)

27

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The long-term is over 7 years, over 2030. Cementir's ambition is to reduce CO₂ emission intensity to achieve net-zero emission along the value chain by 2050. Cutting the CO₂ emissions in the medium-term is a priority of Cementir Group, but we also believe that we cannot achieve the carbon neutrality acting alone. For this reason, concerning the long-term horizon, Cementir is involved in strengthening the global partnership for sustainable development. Cementir actively participates in global and national industry policy discussions on issues related to Climate Change, Sustainable Infrastructure, Innovation & Digital Transformation, Operational Efficiency, Health & Safety, Circular Economy, Alternative Fuels, and Waste Management Frameworks, among others. Cementir is a member of the Global Cement and Concrete Association (GCCA). Cementir is also member of the European Cement Research Academy (ECRA). ECRA's most important research projects are related to the carbon capture and storage (CCS) technology. Through the CEMBUREAU (European Cement Association), Cementir is directly involved in dedicated working groups that are coming up with proposals for helping the cement industry towards the net-zero emissions.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- IBAT for Business
- WRI Aqueduct

Enterprise Risk Management

- COSO Enterprise Risk Management Framework

- Enterprise Risk Management
- Internal company methods
- Other enterprise risk management, please specify :TCFD

International methodologies and standards

- Environmental Impact Assessment
- IPCC Climate Change Projections
- ISO 14001 Environmental Management Standard
- Other international methodologies and standards, please specify :Environmental Product Declaration (EPD)

Databases

- Nation-specific databases, tools, or standards

Other

- External consultants
- Materiality assessment
- Partner and stakeholder consultation/analysis
- Scenario analysis
- Other, please specify :WBCSD self-assessment for WASH

(2.2.2.13) Risk types and criteria considered

Acute physical

- Drought
- Tornado
- Wildfires
- Heat waves
- Cold wave/frost

Chronic physical

- Heat stress

- Pollution incident
- Cyclones, hurricanes, typhoons
- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)
- Storm (including blizzards, dust, and sandstorms)

- Changing temperature (air, freshwater, marine water)

- ☑ Water stress
- ☑ Sea level rise
- ☑ Increased severity of extreme weather events
- ☑ Water availability at a basin/catchment level

Policy

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Regulation of discharge quality/volumes
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements
- ☑ Increased difficulty in obtaining water withdrawals permit
- ☑ Mandatory water efficiency, conservation, recycling, or process standards
- ☑ Uncertainty and/or conflicts involving land tenure rights and water rights

Market

- ☑ Availability and/or increased cost of certified sustainable material
- ☑ Availability and/or increased cost of raw materials
- ☑ Changing customer behavior
- ☑ Inadequate access to water, sanitation, and hygiene services (WASH)
- ☑ Uncertainty in the market signals

Reputation

- ☑ Impact on human health
- ☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
- ☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

- ☑ Transition to lower emissions technology and products
- ☑ Transition to water efficient and low water intensity technologies and products
- ☑ Other technology, please specify :Carbon Capture and Storage (CCS)

Liability

- ☑ Exposure to litigation

- Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- NGOs
- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities
- Water utilities at a local level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

Cementir applies a holistic and robust process to identify, assess and manage environmental dependencies, impacts, risks, and opportunities across its direct operations and its value chain. The identification of dependencies and impacts is an ongoing process, renewed every year, investigated mainly through the materiality matrix process. This phase was facilitated by consulting internal documents from 2023, such as the Group's strategy, the Group's sustainability targets, audits results, complaints received through the whistleblowing channel and Group Enterprise Risk Management. Concerning the Group Risk Management, consultation of the risk register allowed for a more accurate delineation of the main business impacts. The first screening was conducted with specific reference to our industry, cement production. The result of the identification and research phase is the list of Cementir's material topics, classified into three equally distributed different categories (environmental, social and governance). Cementir identifies, assesses and manages risks and opportunities alongside all other types of risk in a structured manner consistent with the TCFD and as an integral part of its Risk Management Framework. The process of identifying risks is performed regularly every year by the Group Risk Officer, involving the Top and Local Management for every company of the Group. Macro-economic data and other industry-specific factors and risk information sources serve for the process. In 2022, the Group risk officer, with the support of a consultant, performed a scenario analysis to identify and evaluate the physical risk according to three different climate scenarios proposed by IPCC (RCP 2.6, 4.5 and 8.5) and the transition risk, in particular policy risk, using three scenarios proposed by IEA (High Carbon Price, Moderate Carbon Price and Low-Price Scenario). In 2023, the scenario analysis for transition risk has been updated with the inclusion of a 1.5C scenario (IEA NZE 2050 scenario). A panel of specific risks is then identified and applied to all the Group companies and the Group's risk profile is assessed both from top down and bottom-up perspectives. The bottom-up assessment is performed at the country level. Each legal entity assesses climate-related risks and opportunities that have the potential to impact financial and non-financial targets over a short -(10 years). The top-down assessment is performed by the Group risk officer via interviews with the local and top management. The Group is subject to various risks and uncertainties converging into the Group risk library (composed of 263 risks), that is the basis for each company's risk assessment process. The most important risks and their categorisation (strategic, operational, compliance,

financial and sustainability) have been listed facilitating the identification of the main risk category that may impact the Group. Risks and opportunities are assessed according to their likelihood of occurring and their potential magnitude of impact and potential financial impact. In case substantive risks and/or opportunities are identified, specific actions to mitigate risks or capture identified opportunities are defined. The top risks results are submitted to the Top Management Top Management (Group CEO and COO) quarterly, and to the Corporate Bodies (Audit Committee and BoD), yearly.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

As a cement and ready-mix concrete company, Cementir for the production processes is dependent on natural resources such as water and quarrying of raw materials. By using sources like, for example, the Environmental Impact Assessment, Internal guidelines, WRI Aqueduct tool, Integrated Biodiversity Assessment Tool (IBAT) and external consultants reports the Group is able to detect the environmental impacts, linked to the dependencies, to which is exposed and constantly monitor its exposure to it. During the yearly update of the Enterprise Risk Management for each specific entity of the group the impacts identified are taken into consideration and are translated in risk if a certain threshold of economical impact on EBITDA is exceeded. Below two practical examples. Cementir's operation generates direct and indirect greenhouse gas emissions with a direct impact on Climate Change. Furthermore, as a cement company we have a tightened emission regulations could translate into increased compliance costs for the Group, this is for sure an impact that we constantly monitor and assess both during the yearly update of the Group Risk Management and Group Materiality Matrix. In European countries, there is a risk posed by governmental decisions on emissions and fluctuations in the price of CO₂ emission quotas (set by the EU ETS), but in recent years this subject is becoming of increasing importance also for the other countries where the Group operates, e.g., China, Türkiye. The Group depends on water due to the intrinsic characteristics of the cement production process, and has therefore an impact on it and precisely on water withdrawal and consumption. Certain plants, specifically the ones located in high water stress areas, identified this specific impact as a relevant risk due to the expected water scarcity in the area of operation.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

- Areas important for biodiversity
- Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water
- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

Cementir has identified priority locations among its premises, taking into consideration its dependencies, to natural resources as water and biodiversity. For the identification of priority location looking at water aspects, the Group has relied on the WRI Acqueduct tool, that enabled the company to identify if the plant located in high water stress areas or not consider the water basins. For the facilities identified in a high-water stress areas, specific targets on water consumption have been set and a periodical monitoring, both through the operations activities and with the yearly risk management update, is carried out. Looking instead at the priority location for biodiversity, the preliminary analysis for their identification has been carried out by relying on international and well-recognized databases, like the Integrated Biodiversity Assessment Tool (IBAT). Cementir also commits to developing and implementing Biodiversity Management Plans for the extraction sites that have significant biodiversity value.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

- No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Other, please specify :Economical Impact Operational impact Reputational impact Likelihood

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

12

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

We define substantive financial or strategic impact as all major adverse events or missed opportunities that have an impact, directly or indirectly, on Cementir's ability to create, preserve or that adversely affect the Group's value. Risks are assessed in terms of likelihood and impact and their multiplication generates the risk scoring. A scale from 1 to 25 is obtained and the risks that have a risk score of 12 or higher are considered to have a potential substantive financial or strategic impact that could undermine the business or part of the business. The risk scoring has a scale from 1 (impact 30% of operating EBITDA and likelihood More than likely, 90%). In

addition, a risk could be defined as to have a potential substantive financial/strategic impact by the Top Management, regardless the risk scoring resulting from the Risk Management process. The risk impact value is assessed based on a 5-level rating scale: 1-Negligible, 2-Significant, 3- Relevant, 4-Very Relevant, 5-Extreme. Economical impact: a specific risk is considered as having a substantive impact, if the resulting deviation from the planned EBITDA 2023 is: - Impacts below 0.5% of EBITDA are Negligible - Impacts between 0.5%-5% of EBITDA are Significant - Impacts between 5-15% of EBITDA are Relevant - Impacts between 15-30% of EBITDA are Very Relevant - Impacts above 30% of EBITDA are Extreme Operational impact: significant delay on the lead time, not manageable through an internal reorganization of business activities. Reputational impact: the risk of a negative judgment on an international scale by media or loss of confidence by stakeholders. To assess the overall magnitude of the risk, impact is combined with the likelihood, that is apportioned over a 5-level rating scale. Cementir defines the likelihood as the probability of occurrence of climate related events in 3-time horizons (short, medium and long term): - Rare: 90%) that the risk will occur during the 3-time horizons.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- Other, please specify :Economical Impact Operational impact Reputational impact Likelihood

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

12

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring

- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

We define substantive financial or strategic impact as all major adverse events or missed opportunities that have an impact on Cementir's ability to create, preserve or that adversely affect the Group's value. Opportunities are assessed in terms of likelihood and impact, their multiplication generates the risk scoring. A scale from 1 to 25 is obtained and the opportunities that have a score of 12 or higher are considered to have a potential substantive financial or strategic impact that could undermine the business or part of the business. The scoring has a scale from 1 (impact 30% of operating EBITDA and likelihood More than likely, 90%). In addition, an opportunity could be defined as to have a potential substantive financial/strategic impact by the Top Management, regardless the score resulting from the Risk Management process. The impact value is assessed based on a 5-level rating scale: 1-Negligible, 2-Significant, 3- Relevant, 4-Very Relevant, 5-Extreme. Economical impact: an opportunity is considered as having a substantive impact, if the resulting deviation from the planned EBITDA 2023 is: Negligible Impacts below 0.5% of EBITDA; Significant Impacts between 0.5%-5% of EBITDA; Relevant Impacts between 5-15% of EBITDA; Very Relevant Impacts between 15-30% of EBITDA; Extreme Impacts above 30% of EBITDA. Operational impact: significant delay on the lead time, not manageable through an internal reorganization of business activities. Reputational impact: the risk of a negative judgment on an international scale by media or loss of confidence by stakeholders. To assess the overall magnitude of the opportunity, impact is combined with the likelihood, that is apportioned over a 5-level rating scale. Cementir defines the likelihood as the probability of occurrence of climate related events in 3-time horizons (short, medium and long term): Rare: 90%) that the opportunity will occur during the 3-time horizons.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

- Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Policies to identify potential water pollutants: the identification of water pollutants is regulated by the local legislation of every country where we operate and in accordance with the environmental management system of each site (e.g. ISO 14001). The cement production process does not include itself a substantial impact on the quality of water discharges. For this reason, we identified our water pollutants in every facilities according to the legal permits and local laws. Site managers are responsible for full compliance with local regulations. In some countries, according to local legislation, the identification and classification process is usually performed

together with the local authority. Metrics used: In the analysis performed on a monthly/quarterly basis, the main pollutants/parameters monitored are: temperature, pH, BOD/COD, TSS, sulfates, nitrates and nitrites, detergents, hydrocarbons, aromatics, metals and heavy metals. Standard followed by Cementir: the monitoring of all parameters is carried out according to recognized analytical methods at national/local level. E.g., American Society for Testing and Materials (ASTM), European Committee for Standardization (CEN), International Organization for Standardization (ISO), United States Environmental Protection Agency (USEPA). Some specific examples: ASTM D1293 and EN ISO 10523 for the pH; ASTM D1252 for COD; ASTM D7781 for nitrite-nitrate; US EPA 200.8 and EN ISO 17294 for metals, etc. [Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

Oil

(2.5.1.2) Description of water pollutant and potential impacts

Oil is characterized by hydrocarbons, aromatics and greases, with a potential impact on environment and human health. Oil is harmful to many forms of aquatic life because it prevents sufficient amounts of sunlight from penetrating the surface, and it also reduces the level of dissolved oxygen that need to plants and animals that live in the water. Oil pollution harms animals and insects, prevents photosynthesis in plants, disrupts the food chain, takes a long time to recover. In the ground and soil oils coat or kill the organisms which are necessary to maintain the environmental balance. Oil contamination can make water unsuitable for irrigation, drinking water sources unfit for use and damage how water treatment plants work too.

(2.5.1.3) Value chain stage

Select all that apply

Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

Industrial and chemical accidents prevention, preparedness, and response

- Provision of best practice instructions on product use
- Reduction or phase out of hazardous substances
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

The 93% of our total cement production occurred in plants ISO 14001 certified. The ownership of this certification directly enables and requires to the ownership, by the plants certified, of all documents and specific procedures that rules the actions on how to identify pollutants and minimize the adverse impacts of this potential water pollutants on water ecosystems or human health associated with our activities. Moreover:-Periodical assessment and monitoring of infrastructure and storage location is performed by internal and external auditor to prevent or identify any leakage or spillages. Success is measured according to the results of the internal/external inspections.-Workers in the plant receives annual training about: best-in-class procedures for reducing the discharge of oil; best-in-class procedures to properly manage the discharge of oil; the accident prevention and responses in case of any oil leakage. Success is measured according to engagement and participation of the employees.Overall, the success of all the actions implemented is carried out through constant verification of parameters set by the law concerning “oil”, which always meet the set thresholds. The identification and classification process is usually performed together with the local authority. In addition, we collect and monitor any claims from the local population or anyone else to ensure full compliance with local regulations. In 2023 no fines or penalties were received by the Group.

Row 2

(2.5.1.1) Water pollutant category

Select from:

- Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Inorganic pollutants includes TSS, metals and heavy metals, etc. with a potential impact on environment and human health. Suspended solids can clog fish gills, either killing them or reducing their growth rate. They also reduce light penetration. This reduces the ability of algae to produce food and oxygen.Exposure to heavy metals has been linked to chronic and acute toxicity, which develops retardation; neurotoxicity can damage the kidneys, lead to the development of different cancers, damage the liver and lungs. Regarding the impact on environment, heavy metals enter into the ecosystem as highly stable and somewhat non-degradable contaminants, polluting both surface and groundwater resources. Some heavy metals present in freshwater and sediments bio-accumulate into fish organs.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Industrial and chemical accidents prevention, preparedness, and response
- Provision of best practice instructions on product use
- Reduction or phase out of hazardous substances
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

The 93% of our total cement production occurred in plants ISO 14001 certified. The ownership of this certification directly enables and requires to the ownership, by the plants certified, of all documents and specific procedures that rules the actions on how to identify pollutants and minimize (e.g. regulation updating, leakage prevention, emergency preparedness and response, maintenance of equipment and treatment units, management of upsets, etc.) the adverse impacts of this potential pollutants on water ecosystems or human health associated with our activities. Periodical assessment and of infrastructure and storage location is performed by internal and external auditor to prevent or identify any leakage or spillages. Success is measured according to the results of the internal/external inspections. Workers receives training about: best-in-class procedures for reducing the discharge of pollutants; procedures to properly manage the discharge of pollutants; the accident prevention and responses. Success is measured according to engagement and participation of the employees. Overall, the success of all the actions implemented is carried out through constant verification of parameters, which always meet the thresholds set by law. The identification and classification process is performed together with the local authority. We monitor any claims from community or anyone else to ensure full compliance with local regulations. In 2023 no fines or penalties were received.

Row 3

(2.5.1.1) Water pollutant category

Select from:

- Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Nitrates and nitrites could have a potential impact on environment and human health. Nitrates are essential plant nutrients, but in excess amounts they can cause significant water quality problems. Together with phosphorus, nitrates in excess amounts can accelerate eutrophication, causing dramatic increases in aquatic plant growth and changes in the types of plants and animals that live in the stream. High levels of nitrate and nitrite are most serious for infants. These substances reduce the blood's ability to carry oxygen. This acute condition can occur rapidly over a period of days.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Industrial and chemical accidents prevention, preparedness, and response
- Provision of best practice instructions on product use
- Reduction or phase out of hazardous substances
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

The 93% of our total cement production occurred in plants ISO 14001 certified. The ownership of this certification directly enables and requires to the ownership, by the plants certified, of all documents and specific procedures that rules the actions on how to identify pollutants and minimize (e.g. regulation updating, leakage prevention, emergency preparedness and response, maintenance of equipment and treatment units, management of upsets, etc.) the adverse impacts of this potential pollutants on water ecosystems or human health associated with our activities. Periodical assessment and of infrastructure and storage location is performed by internal and external auditor to prevent or identify any leakage or spillages. Success is measured according to the results of the internal/external inspections. Workers receives training about: best-in-class procedures for reducing the discharge of pollutants; procedures to properly manage the discharge of pollutants: the accident prevention and responses. Success is measured according to engagement and participation of the employees. Overall, the success of all the actions implemented is carried out through constant verification of parameters, which always meet the thresholds set by law. The identification and classification process is performed together with the local authority. We monitor any claims from community or anyone else to ensure full compliance with local regulations. In 2023 no fines or penalties were received.

Row 4

(2.5.1.1) Water pollutant category

Select from:

- Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Other nutrients and oxygen demanding pollutants includes BOD (Biochemical Oxygen Demand)/COD (Chemical Oxygen Demand), with a potential impact on environment and human health. Nutrients (e.g., nitrogen and phosphorus) can contribute to the acceleration of eutrophication and harm aquatic life. The amount of BOD/COD present in water depends on the availability of organic matter in the water. High level of BOD can reduce the dissolved oxygen and some sensitive animals may move away, weaken, or die.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience
- Industrial and chemical accidents prevention, preparedness, and response
- Provision of best practice instructions on product use
- Reduction or phase out of hazardous substances
- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

The 93% of our total cement production occurred in plants ISO 14001 certified. The ownership of this certification directly enables and requires to the ownership, by the plants certified, of all documents and specific procedures that rules the actions on how to identify pollutants and minimize (e.g. regulation updating, leakage prevention, emergency preparedness and response, maintenance of equipment and treatment units, management of upsets, etc.) the adverse impacts of this potential pollutants on water ecosystems or human health associated with our activities. Periodical assessment and of infrastructure and storage location is performed by internal and external auditor to prevent or identify any leakage or spillages. Success is measured according to the results of the internal/external inspections. Workers receives training about: best-in-class procedures for reducing the discharge of pollutants; procedures to properly manage the discharge of pollutants; the accident prevention and responses. Success is measured according to engagement and participation of the employees. Overall, the success of all the actions implemented is carried out through constant verification of parameters, which always meet the thresholds set by law. The identification and classification process is performed together with the local authority. We monitor any claims from community or anyone else to ensure full compliance with local regulations. In 2023 no fines or penalties were received.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Other, please specify :Plastic is not relevant considering the company production process

(3.1.3) Please explain

For our business, plastic is considered not relevant because is neither used in the production process. It is only marginally used in the packaging process, in which cement bags are put on pallets and wrapped with recyclable plastic. For those reasons, map where in the value chain plastics are used or produced is not a priority. At the same time, in offices and canteens we are progressively minimizing the use of non-recyclable materials by encouraging, instead, the use of compostable and recyclable materials.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Belgium

Denmark

(3.1.1.9) Organization-specific description of risk

As a cement company with two plants located in Europe (Belgium and Denmark), we are subject to the EU ETS regulatory regime. The financial implications of this scheme pose a risk for us. Among the areas where Cementir operates, Europe is the only major region with a regulatory framework for CO2 quotas. The EU ETS works on the 'cap and trade' principle. A cap is set on the total amount of certain greenhouse gases that can be emitted by the installations covered by the system. The cap is reduced over time so that total emissions fall. Within the system, each cement plant must monitor and report its CO2 emissions yearly. If the CO2 emitted by the plant exceeds what is permitted by its free allowances, the plant must purchase allowances on the market. Conversely, if a plant has performed well at reducing its emissions and those are less than its free allowances, it can sell its leftover credits. The free allowances are assigned according to the emissions recorded by the 10% most efficient cement plants located in the EU. Therefore, most plants do not have enough free allowances to cover their emissions and must buy allowances on the market. For this reason, the EU ETS is increasing the direct cost for most plants in the EU. The direct cost is increasing because the plants must buy allowances to cover their emissions. The magnitude of this risk mainly depends on: The volume of free allowances received by the plant; the CO2 emitted by the plant and the market price for allowances.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Likely

(3.1.1.14) Magnitude

Select from:

- Medium-high

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Among the assumptions used for the definition of the Industrial Plan 2024-2026, an average yearly CO2 shortage of 250,000 tons is expected. 250,000 tons is the sum of shortages expected for our two European plants (Gaurain plant in Belgium and Aalborg plant in Denmark) The maximum potential financial impact for Cementir could be around 22 million of additional yearly cost, assuming a CO2 price of 90 EUR (250,000 x 90). 22.5 million is the 5.5% of 2023 Group EBITDA. In 2023, the Group EBITDA was 411 million.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

20750000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

22500000

(3.1.1.25) Explanation of financial effect figure

*The financial effect figure has been calculated by considering the CO2 shortages planned in the short term, multiplied by the ETS prices according to our scenario analysis for the period 2024-2026. The CO2 shortage is calculated as the difference between the CO2 that our European plants (Gaurain and Aalborg) will emit during the 2024-2026 period and the free allowances that our plants will receive according to the ETS rules in the same period. The CO2 emissions from our European plants for the 2024-2026 period are calculated based on the KPIs planned in the industrial plan for 2024-2026 (cement to be produced, clinker content in the cement, and fuels used for production). Since the CO2 emitted by our plants will exceed the permitted free allowances, we will have to purchase additional allowances on the market. Minimum financial effect: 20,750,000 (250,000 CO2 shortage * 83 favorable CO2 price). Maximum financial effect: 22,500,000 (250,000 CO2 shortage * 90 less favorable CO2 price). The calculation does not consider any parallel activities that the company could implement to reduce the impact of ETS quotas. Therefore, the figures provided are directly linked to the primary effect identified, which would increase the Group's direct costs.*

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Increase environment-related capital expenditure

(3.1.1.27) Cost of response to risk

(3.1.1.28) Explanation of cost calculation

In the period 24-26, the Group expects to invest 100M in CO2 reduction projects, including: a) Increasing the use of alternative fuels. This action includes: Upgrading the kiln at the Belgian plant to increase the use of alternative fuels from the current 40% to over 70%. Introducing natural gas as an alternative fuel in some of the Group's plants. b) Preparing the necessary structures to produce low-carbon cement as FUTURECEM. c) Conducting preliminary studies for CCS (Carbon Capture and Storage) in Denmark and Belgium. As a cost of response to risk, we report the spending for equipment, engineering activities, construction works, electrical, and mechanical activities planned for the above-mentioned projects. This total is 100 million, comprising 85 million for the increase in the use of alternative fuels (A) and 15 million necessary for structures for the production of FUTURECEM (B). Concerning the c), as of September 2024, we are currently estimating the investment for CCS.

(3.1.1.29) Description of response

Reductions in the CO2 emitted by our European plants (Gaurain and Aalborg) will mitigate the financial implications of ETS. Within 2030, Cementir will reduce Scope 1 and Scope 2 emissions by 29.33% compared to 2021 (validated by SBTi). These commitments are defining our strategy for managing this risk. Cementir developed a roadmap until 2030 which is focused on: 1) Reduction of clinker content to 64% for grey cement and 78% for white cement, (Cementir will reduce the clinker content through: The replacement of clinker with alternative decarbonised mineral additives such as fly ash and slag and the development of a new low-carbon cement, FUTURECEM); 2) Replacement of fossil fuels with alternative fuels. We will replace fossil fuels with waste-derived fuels and biomass fuels. For grey cement, by 2030, Cementir will use 48% alternative fuel, while for white cement alternative fuels will amount to 14%; 3) The establishment of a natural gas line to the plant located in Denmark and Belgium and the installation of multi-fuel main burners for the kilns, For the Danish and Belgium plants, we plan a partial transition in fuel consumption from pet coke to natural gas. 4) Implementation of Carbon Capture and Storage technology in Aalborg. Several preliminary studies for CCS in Denmark and Belgium are ongoing. In 2022/2023, two different pilot carbon capture units were tested at the Aalborg plant. As of September 2024, we are currently estimating the investment for a carbon capture and storage facility.

Water

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Belgium
- Egypt
- Turkey

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Other, please specify :Scheldt, Wadi Al Arish, Gediz River, Akhuryan

(3.1.1.9) Organization-specific description of risk

Water stress in our operating areas has been identified as the most critical physical risk due to climate change. Water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Water withdrawals include domestic, industrial, irrigation, and livestock consumptive and non-consumptive uses. Four cement plants operating in Belgium, Egypt, and Turkey are located in water-stressed areas and are therefore exposed to the risk of drought. The current situation is likely to remain at a similar level for the next five years. The Group has not yet faced a significant incident of water scarcity, but such an incident is more likely in the long term due to climate change and could impact our operations. In the event of an adverse event, there could be a loss of 5% of the quantity produced, estimated as a stoppage of the plant for about two weeks. The financial impact has been estimated to range from 1 million if the event occurs in one plant to 10 million if it occurs in all plants. However, due to the global diversification of our business, we consider it very unlikely that adverse events could happen simultaneously in all locations.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

About as likely as not

(3.1.1.14) Magnitude

Select from:

Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The risk of water stress may directly impact the financial position, performance, and cash flows of the entire Group. A hypothetical absence of water would halt operations at cement facilities in high water stress areas. The Group has not yet faced a significant incident of water scarcity, but such an incident is more likely in the long term due to climate change and could impact our operations. According to our estimation, an adverse incident could result in a 5% loss in production, equivalent to a two-week plant stoppage, leading to decreased revenues due to reduced production capacity. The financial impact is estimated to range from 1 million if the event occurs at one plant to 10 million if it affects all plants. However, due to the global diversification of our business, it is considered very unlikely that adverse events could occur simultaneously in all locations.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

10000000

(3.1.1.25) Explanation of financial effect figure

According to our estimation, an adverse incident could result in a 5% loss in production, equivalent to a two-week plant stoppage, leading to decreased revenues due to reduced production capacity. Minimum impact: water scarcity incident in 1 plant with reduced revenues for 1,000,000. Maximum impact: water scarcity incidents in all 4 plants with reduced revenues for 10,000,000 The financial impact is estimated to range from 1 million if the event occurs at one plant to 10 million if it affects all plants. However, due to the global diversification of our business, it is considered very unlikely that adverse events could occur simultaneously in all locations.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

1200000

(3.1.1.28) Explanation of cost calculation

In Belgium, we developed two projects (in Clypot and Gaurain) for recovering water extracted during quarry operations and sending it to the public water distribution as potable water. The projects allow the authorities to close production wells, thus preserving the local aquifer in a high-water stress area. • Clypot: 2,000 megaliters of water have already been recovered and delivered to the public distribution as potable water. • Gaurain: agreement signed with the local authority, and a similar water project is scheduled for 2025. The investment for these projects is shared between Cementir, the local water provider, and the local authority. Cementir's contribution amounts to 1.2 million (400k for Clypot and 800k for Gaurain). This amount includes equipment, engineering activities, and construction works for implementing the infrastructure to recover and deliver the water to the public distribution. Cementir is evaluating other projects in other identified high-water stress areas.

(3.1.1.29) Description of response

To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25% Local action plant. In Belgium, we developed two projects (in Clypot and Gaurain) for recovering water extracted during quarry operations and sending it to the public water distribution as potable water. The projects allow the authorities to close production wells, thus preserving the local aquifer in a high-water stress area. Clypot: 2,000 megaliters of water have already been recovered and delivered to the public distribution as potable water. Gaurain: agreement signed with the local authority, and a similar water project is scheduled for 2025. The investment for these projects is shared between Cementir, the local water provider, and the local authority. Cementir's contribution amounts to 1.2 million (400k for Clypot and 800k for Gaurain). This amount includes equipment, engineering activities, and construction works for implementing the infrastructure to recover and deliver the water to the public distribution. The mentioned investment in Belgium has reduced

our water consumptions, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. Cementir is currently evaluating other projects in other identified high-water stress areas.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

645846789

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

31-40%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

645846789

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

31-40%

(3.1.2.7) Explanation of financial figures

We reported the proportion of Taxonomy-eligible economic activities in accordance with the delegated act on climate change mitigation and adaptation, in total turnover. The EU taxonomy for sustainable activities is a classification system established to clarify which economic activities are environmentally sustainable in the context of the European Green Deal. We believe that the proportion of taxonomy-eligible activities can provide reliable information about Cementir's potential vulnerability to the substantive effects of climate change. The portfolio of our economic activities was assessed in the reporting year with regard to taxonomy eligibility under the delegated acts. The manufacture of grey cement has been identified as the relevant economic activity in accordance with the delegated act on climate change mitigation and adaptation. In 2023, out of 38.12% of total turnover eligible in accordance with climate change mitigation and adaptation, 0.29% has been assessed as aligned with a substantial contribution to climate change mitigation (Objective 1 of the EU Taxonomy), while 28.22% has been assessed as aligned with a substantial contribution to climate change adaptation (Objective 2 of the EU Taxonomy). As mentioned in 5.4.1, as part of our net-zero commitment, by 2030, the Group will reduce the CO₂ per ton of grey cement to 458 kg, which is below the limits required by the European Taxonomy to make a substantial contribution to climate change mitigation.

Water

(3.1.2.1) Financial metric

Select from:

Assets

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

43906724

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

21-30%

(3.1.2.7) Explanation of financial figures

We believe that the proportion of assets located in high water stress areas can provide reliable information about Cementir's potential vulnerability to the substantive effects of a physical risk as water scarcity. For this reason, we provide such information. Our local operations face water challenges such as exposure to water scarcity. Therefore, we use the WRI Aqueduct Tool to monitor operations in water-stressed areas and prioritize investments to promote efficient water management practices. In 2023, a comprehensive water risk assessment was performed annually for all cement plants using the WRI Aqueduct Global Water Tool. The addresses of each plant were entered into the tool, and potential water risks were assessed based on several indicators such as water stress, drought severity, and seasonal changes. A high water-stressed area is defined as having a baseline water stress greater than 40%. Baseline water stress measures the current level of water demand in a local area against the average available water. In 2023, 29% of our cement plants (accounting for 32% of water consumption in cement production) were in high water stress areas. The group implemented several actions to manage this risk. For example, by 2030, the Group aims to reduce water consumption per ton of cement by 20% compared to 2019 levels. In water-stressed areas, the goal is to reduce consumption per ton of cement by 25%. These targets have been deployed per plant and are monitored at the site level on a monthly basis, and consolidated at the Country/Region and Group level on a quarterly basis.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Belgium

Other, please specify :Scheldt

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

Our local operations face water challenges such as exposure to water scarcity. For this reason, yearly the Group monitor, through the use of the WRI Aqueduct Tool the facilities located in water stressed areas. The addresses of each plant have been entered into the tool and potential water risks were assessed based on the impacts of several indicators such as water stress, drought severity or seasonal changes. A high water stressed area is defined as having a baseline water stress greater than 40%. The baseline water stress measures the current level of water demanded in a local area against the average available water. This process enable the prioritization of investments in order to promote efficiency water management practices. In 2023 the plant identified as operating in high water stress areas are four and for these specific targets have been set.

Row 2

(3.2.1) Country/Area & River basin

Egypt

Other, please specify :Wadi Al Arish

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

Our local operations face water challenges such as exposure to water scarcity. For this reason, yearly the Group monitor, through the use of the WRI Aqueduct Tool the facilities located in water stressed areas. The addresses of each plant have been entered into the tool and potential water risks were assessed based on the impacts of several indicators such as water stress, drought severity or seasonal changes. A high water stressed area is defined as having a baseline water stress greater than 40%. The baseline water stress measures the current level of water demanded in a local area against the average available water. This process enable the prioritization of investments in order to promote efficiency water management practices. In 2023 the plant identified as operating in high water stress areas are four and for these specific targets have been set.

Row 3

(3.2.1) Country/Area & River basin

Turkey

Other, please specify :Gediz River

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

1-10%

(3.2.11) Please explain

Our local operations face water challenges such as exposure to water scarcity. For this reason, yearly the Group monitor, through the use of the WRI Aqueduct Tool the facilities located in water stressed areas. The addresses of each plant have been entered into the tool and potential water risks were assessed based on the impacts of several indicators such as water stress, drought severity or seasonal changes. A high water stressed area is defined as having a baseline water stress greater than 40%. The baseline water stress measures the current level of water demanded in a local area against the average available water. This process enable the prioritization of investments in order to promote efficiency water management practices. In 2023 the plant identified as operating in high water stress areas are four and for these specific targets have been set.

Row 4

(3.2.1) Country/Area & River basin

Turkey

Other, please specify :Akhuryan

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

(3.2.11) Please explain

Our local operations face water challenges such as exposure to water scarcity. For this reason, yearly the Group monitor, through the use of the WRI Aqueduct Tool the facilities located in water stressed areas. The addresses of each plant have been entered into the tool and potential water risks were assessed based on the impacts of several indicators such as water stress, drought severity or seasonal changes. A high water stressed area is defined as having a baseline water stress greater than 40%. The baseline water stress measures the current level of water demanded in a local area against the average available water. This process enable the prioritization of investments in order to promote efficiency water management practices. In 2023 the plant identified as operating in high water stress areas are four and for these specific targets have been set.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

No

(3.3.3) Comment

The company has not been subject to any fines, enforcement orders or other penalties for water-related regulatory violations in 2023. This has been also possible because we are daily committed to be compliant with local regulations and voluntary management standards (e.g. ISO 14001).

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply

EU ETS

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

37.81

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/31/2022

(3.5.2.4) Period end date

12/30/2023

(3.5.2.5) Allowances allocated

2639163

(3.5.2.6) Allowances purchased

82000

(3.5.2.7) Verified Scope 1 emissions in metric tons CO₂e

2639623

(3.5.2.8) Verified Scope 2 emissions in metric tons CO₂e

0

(3.5.2.9) Details of ownership

Select from:

Facilities we own and operate

(3.5.2.10) Comment

The only carbon pricing regulation which impacts on Cementir operations is the EU ETS.

[Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

As a cement company with two plants located in Europe (Gaurain plant in Belgium and Aalborg plant in Denmark), we are subject under regulatory regime to the EU ETS system, and the financial implications of such a scheme are a risk for us. Among the areas where Cementir operates, Europe is the only region with a regulatory framework for CO₂ quotes. Description of the strategy for complying with the systems in which Cementir participates. The EU ETS covers scope 1 emissions related to the production of grey and white cement. For this reason, Cementir is committed to reduce its Scope 1 emissions to 458 kg of CO₂ per ton of grey cement, 36% lower than 2020 emissions and below the limits required by the European Taxonomy. For white cement, Cementir's plan is to reduce its Scope 1 emissions to 737 kg, 19% lower than 2020 emissions. This commitment is defining our strategy for managing this risk. Reductions in the CO₂ emitted by our European plants (Gaurain plant in Belgium and Aalborg plant in Denmark) will mitigate the financial implications of EU ETS. To accomplish the 2030 target, in 2020, Cementir has developed a roadmap until 2030 which is focused on the following pillars. A) Reduction of clinker content to 64% for grey cement and 78% for white cement. We will reduce the clinker content through:- the replacement of clinker with alternative decarbonized mineral additives such as fly ash and slag;- the development of a new low-carbon cement, FUTURECEM, a technology which allows for more than 35% of the energy-intensive clinker in cement to be replaced by limestone and calcined clay.B)

Replacement of fossil fuels with alternative fuels. We will replace fossil fuels with waste-derived fuels and biomass fuels. For grey cement, by 2030, Cementir will use 48% alternative fuel, while for white cement alternative fuels will amount to 14%. C) Implementation of Carbon Capture and Storage (CCS) technology in Aalborg. Cementir has for several years investigated the potential for implementation of carbon capture at its cement plants. As part of this, the Group is completing/participating in projects, providing knowledge and experience in all relevant aspects for the value-chain from carbon capture to use or transport and storage of CO₂. Between October 2022, a pilot CCS unit was established at the Aalborg plant and runned until October 2023. In November 2023, a new pilot plant for carbon capture was inaugurated in Aalborg and will work until 2025. This last project has received funding from the EU's Horizon 2020 research and innovation programme under grant agreement No. 101022484. The experience with mentioned projects will provide us with valuable experience that can contribute to the establishment of a full-scale carbon capture facility, with the goal of capturing at least 400,000 tonnes of CO₂ by 2030. How the strategy has been applied so far. Specific targets for alternative fuels, clinker ratio and CO₂ emissions have been established in order to accomplish the 2030 goals. Such targets have been deployed in every single plant and were included in the Industrial Plan and in our employee short-term incentive system. In the 2020-2023 period, action to reduce CO₂ emissions per ton of cement achieved better results than initially planned by the Group in its Roadmap to 2030. In 2023, emissions per ton of grey cement were 655 kg, down 9% compared to 2020, while emissions per ton of white cement were 846 kg, down 7% compared to 2020. A description of the strategy for complying with the system in which you anticipate to participate in, and identification of when you anticipate being regulated in the next 3 years. The commitment to reducing Scope 1 is company-wide, so each plant developed a decarbonization roadmap until 2030, aligned with our global strategy. This will help our plants to manage any emerging regulations concerning carbon pricing system similar to EU ETS. Among the non-European countries, where our plants are located, China has announced to implement a CO₂ trading system. It's predicted that Cement sector could be covered in 2025. In 2023, the performance of the Anqing plant (the only Cementir plant located in China) was better than EU ETS Benchmark for white cement. Considering the performance of our Chinese plant, in the medium-short term, the implementation of a carbon emission trading system similar to EU ETS in China will not affect negatively Cementir.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Belgium

Denmark

(3.6.1.8) Organization specific description

As a cement company with two plants in Europe (Gaurain in Belgium and Aalborg in Denmark), we are subject to the EU ETS regulatory regime, which poses financial risks for us. Reducing CO2 emissions from our European plants will mitigate these financial implications. The development of our low-carbon cement, FUTURECEM, presents a significant opportunity to reduce CO2 emissions and mitigate the financial impact of the EU ETS. FUTURECEM, a limestone calcined clay cement, offers up to a 30% reduction in CO2 emissions compared to conventional cement types. In January 2021, Cementir began producing and distributing FUTURECEM in Denmark, and in 2022, we expanded distribution to France. From 2023 to 2026, the Group plans to sell approximately 1 million tons of

FUTURECEM. Replacing 1 million tons of our current grey Portland cement with FUTURECEM during this period could reduce our CO2 emissions by about 230,000 tons. According to current estimates, by 2030, FUTURECEM volumes are expected to account for around 51% of our total sales in Europe.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- Medium-high

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

As a cement company with two plants in Europe (Gaurain in Belgium and Aalborg in Denmark), we are subject to the EU ETS regulatory regime, which poses financial risks for us. Reducing CO2 emissions from our European plants will mitigate these financial implications and create an opportunity for Cementir. The development of our low-carbon cement, FUTURECEM, presents a significant opportunity to reduce CO2 emissions and mitigate the financial impact of the EU ETS. FUTURECEM, a limestone calcined clay cement, offers up to a 30% reduction in CO2 emissions compared to conventional cement types. In January 2021, Cementir began producing and distributing FUTURECEM in Denmark, and in 2022, we expanded distribution to France. From 2023 to 2026, the Group plans to sell approximately 1 million tons of FUTURECEM. Replacing 1 million tons of our current grey Portland cement with FUTURECEM during this period could reduce our CO2 emissions by about 230,000 tons, with 40,000 tons realized in 2023. Financial Impact: • 2023 Reporting Year: 40,000 tons multiplied by 83 (the average CO2 price in 2023) equals 3,320,000 in savings realized in 2023, because our plant emitted 40,000 tons less for producing FUTURECEM comparing to current grey

Portland cement. • Short-Term Minimum Financial Effect: 190,000 tons multiplied by 83 (minimum CO2 price expected) equals 15,770,000 in savings. •
Short-Term Maximum Financial Effect: 190,000 tons multiplied by 90 (maximum CO2 price expected) equals 17,100,000 in savings.

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

As a cement company with two plants in Europe (Gaurain in Belgium and Aalborg in Denmark), we are subject to the EU ETS regulatory regime, which poses financial risks for us. Reducing CO2 emissions from our European plants will mitigate these financial implications and create an opportunity for Cementir. The development of our low-carbon cement, FUTURECEM, presents a significant opportunity to reduce CO2 emissions and mitigate the financial impact of the EU ETS. FUTURECEM, a limestone calcined clay cement, offers up to a 30% reduction in CO2 emissions compared to conventional cement types. In January 2021, Cementir began producing and distributing FUTURECEM in Denmark, and in 2022, we expanded distribution to France. From 2023 to 2026, the Group plans to sell approximately 1 million tons of FUTURECEM. Replacing 1 million tons of our current grey Portland cement with FUTURECEM during this period could reduce our CO2 emissions by about 230,000 tons, with 40,000 tons realized in 2023. Financial Impact: • 2023 Reporting Year: 40,000 tons multiplied by 83 (the average CO2 price in 2023) equals 3,320,000 in savings realized in 2023, because our plant emitted 40,000 tons less for producing FUTURECEM comparing to current grey Portland cement. • Short-Term Minimum Financial Effect: 190,000 tons multiplied by 83 (minimum CO2 price expected) equals 15,770,000 in savings. • Short-Term Maximum Financial Effect: 190,000 tons multiplied by 90 (maximum CO2 price expected) equals 17,100,000 in savings.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

3320000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

15770000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

17100000

(3.6.1.23) Explanation of financial effect figures

As a cement company with two plants in Europe (Gaurain in Belgium and Aalborg in Denmark), we are subject to the EU ETS regulatory regime, which poses financial risks for us. Reducing CO2 emissions from our European plants will mitigate these financial implications and creates an opportunity for Cementir. The development of our low-carbon cement, FUTURECEM, presents a significant opportunity to reduce CO2 emissions and mitigate the financial impact of the EU ETS. FUTURECEM, a limestone calcined clay cement, offers up to a 30% reduction in CO2 emissions compared to conventional cement types. In January 2021, Cementir began producing and distributing FUTURECEM in Denmark, and in 2022, we expanded distribution to France. From 2023 to 2026, the Group plans to sell approximately 1 million tons of FUTURECEM. Replacing 1 million tons of our current grey Portland cement with FUTURECEM during this period could reduce our CO2 emissions by about 230,000 tons, out of which 40,000 tons realized in 2023. Financial effect on reporting year: 40,000 tons multiplied 83 (the average co2 price in 2023) equal to 3.320.000 of saving realized in 2023 Minimum financial effect on short term: 190.000 tons multiplied 83 (minimum co2 price expected) equal to 15.770.000 of saving. Maximum financial effect on short term: 190.000 tons multiplied 90 (maximum co2 prices expected) equal to 17.1000.000 of saving.

(3.6.1.24) Cost to realize opportunity

15000000

(3.6.1.25) Explanation of cost calculation

Situation: Reductions in CO2 emissions from our European plants (Gaurain in Belgium and Aalborg in Denmark) will mitigate the financial implications of the EU ETS and reduce direct costs. Task: The Group is investing in developing new technology to reduce CO2 emissions. Cementir has developed a new type of cement, FUTURECEM, which is responsible for fewer CO2 emissions. FUTURECEM is a limestone calcined clay cement with up to 30% CO2 reduction compared to existing, conventional cement types. From 2014 to 2019, Cementir participated, together with research institutions and a range of stakeholders and customers from the construction industry, in the Danish project Green Concrete II. The aim was to test FUTURECEM in a wide range of actual ready-mix concrete applications. In this project, FUTURECEM was tested at full scale in construction parts for infrastructures. These demo projects demonstrated that FUTURECEM can be implemented in the concrete industry using conventional production and execution technologies. In March 2020, Bureau Veritas certified the compliance of FUTURECEM with the requirements in cement standard EN 197-1:2011. In 2021, Cementir started the production and distribution of FUTURECEM in Denmark. In 2022, we began distribution in France. Action and Results:

- From 2023 to 2026, replacing 1 million tons of the current grey Portland cement produced by our plant with 1 million tons of FUTURECEM could reduce our CO2 emissions by about 230,000 tons. This reduction will lead Cementir to buy fewer CO2 allowances compared to producing the current grey Portland cement.
- In 2023, FUTURECEM accounted for about 10% of the grey cement distributed by our Danish plant. By 2030, FUTURECEM is expected to reach around 51% of the total volumes of grey cement sold in Europe.
- The cost to realize this opportunity is reported at 15 million. This sum includes spending on equipment, engineering activities, construction works, and electrical and mechanical activities that the Group has included in the industrial plan for 2024-2026 to upgrade the facilities for FUTURECEM production and support the planned roll-out until 2026.

(3.6.1.26) Strategy to realize opportunity

Situation: Reductions in CO2 emissions from our European plants (Gaurain in Belgium and Aalborg in Denmark) will mitigate the financial implications of the EU ETS and reduce direct costs. Task: The Group is investing in developing new technology to reduce CO2 emissions. Cementir has developed a new type of cement, FUTURECEM, which is responsible for fewer CO2 emissions. FUTURECEM is a limestone calcined clay cement with up to 30% CO2 reduction compared to existing, conventional cement types. From 2014 to 2019, Cementir participated, together with research institutions and a range of stakeholders and customers from the construction industry, in the Danish project Green Concrete II. The aim was to test FUTURECEM in a wide range of actual ready-mix concrete applications. In this

project, *FUTURECEM* was tested at full scale in construction parts for infrastructures. These demo projects demonstrated that *FUTURECEM* can be implemented in the concrete industry using conventional production and execution technologies. In March 2020, Bureau Veritas certified the compliance of *FUTURECEM* with the requirements in cement standard EN 197-1:2011. In 2021, Cementir started the production and distribution of *FUTURECEM* in Denmark. In 2022, we began distribution in France. **Action and Results:**

- From 2023 to 2026, replacing 1 million tons of the current grey Portland cement produced by our plant with 1 million tons of *FUTURECEM* could reduce our CO2 emissions by about 230,000 tons. This reduction will lead Cementir to buy fewer CO2 allowances compared to producing the current grey Portland cement.
- In 2023, *FUTURECEM* accounted for about 10% of the grey cement distributed by our Danish plant. By 2030, *FUTURECEM* is expected to reach around 51% of the total volumes of grey cement sold in Europe.
- The cost to realize this opportunity is reported at 15 million. This sum includes spending on equipment, engineering activities, construction works, and electrical and mechanical activities that the Group has included in the industrial plan for 2024-2026 to upgrade the facilities for *FUTURECEM* production and support the planned roll-out until 2026.

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Belgium

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Other, please specify :Scheldt

(3.6.1.8) Organization specific description

The recovery and potabilization of water removed during the exploitation of our limestone quarries in Belgium (Clypot and Gaurain) present a significant opportunity. Thanks to new infrastructure developed with the local water provider and authorities, we can supply water to the local community. This allows the local authority to close production wells, thereby preserving the aquifer in a high water-stress area. Until 2020, the water withdrawn during quarry operations was discharged to the surface. Due to concerns expressed by local authorities about the risk of water scarcity, we explored possibilities to recover water removed during operations without discharging it to the surface. In Clypot, the entire system has been operational since March 2021. In 2021/2023, more than 2,000 megaliters of water have been recovered, treated, and delivered to the public distribution as drinkable water. Regarding our Gaurain quarry, in 2022, we signed an agreement with local authorities to implement a similar water potabilization project. The project will come into force in 2024. This opportunity has reduced our water consumptions, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term
- The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

This opportunity has: 1. Reduced our water consumption, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. 2. Increased our access to capital because the investment for the new infrastructure in Clypot has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment for Clypot amounts to 1.6 million, split equally between Cementir (400,000), the local authority (400,000), the local water provider (400,000), and the third party (400,000). 3. Reduced our operating costs. As part of the agreement in place, the annual tax for water withdrawal is shared with the local provider, causing a reduction in our operating costs of about 60,000 for Clypot and 35.000 for Gaurain yearly. Concerning Gaurain, the project is scheduled for 2025. As an effect on the reporting period, we reported the savings of 60,000 realized in 2023 due to the agreement in place for Clypot. As effect on the short term (next 3 years) we reported as minimum the only saving realized on Clypot 60.000 multiplied 3 equal to 180.000 and as maximum the saving of Clypot plus the saving realized in 2025 and 2026 for Gaurain (180.000+35.000 35.000 equal to 250.000).

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

This opportunity has: 1. Reduced our water consumption, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. 2. Increased our access to capital because the investment for the new infrastructure in Clypot has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment for Clypot amounts to 1.6 million, split equally between Cementir (400,000), the local authority (400,000), the local water provider (400,000), and the third party (400,000). 3. Reduced our operating costs. As part of the agreement in place, the annual tax for water withdrawal is shared with the local provider, causing a reduction in our operating costs of about 60,000 for Clypot and 35.000 for Guarain yearly. Concerning Guarain, the project is scheduled for 2025. As an effect on the reporting period, we reported the savings of 60,000 realized in 2023 due to the agreement in place for Clypot. As effect on the short term (next 3 years) we reported as minimum the only saving realized on Clypot 60.000 multiplied 3 equal to 180.000 and as maximum the saving of Clypot plus the saving realized in 2025 and 2026 for Gaurain (180.000+35.000 35.000 equal to 250.000).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

60000

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

180000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

250000

(3.6.1.23) Explanation of financial effect figures

This opportunity has: 1. Reduced our water consumption, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. 2. Increased our access to capital because the investment for the new infrastructure in Clypot has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment for Clypot amounts to 1.6 million, split equally between Cementir (400,000), the local authority (400,000), the local water provider (400,000), and the third party (400,000). 3. Reduced our operating costs. As part of the agreement in place, the annual tax for water withdrawal is shared with the local provider, causing a reduction in our operating costs of about 60,000 for Clypot and 35.000 for Gaurain yearly. Concerning Gaurain, the project is scheduled for 2025. As an effect on the reporting period, we reported the savings of 60,000 realized in 2023 due to the agreement in place for Clypot. As effect on the short term (next 3 years) we reported as minimum the only saving realized on Clypot 60.000 multiplied 3 equal to 180.000 and as maximum the saving of Clypot plus the saving realized in 2025 and 2026 for Gaurain (180.000+35.000 equal to 250.000).

(3.6.1.24) Cost to realize opportunity

1200000

(3.6.1.25) Explanation of cost calculation

As a cost to realize the opportunity we included the cost for a) equipment's, b) engineering activities, c) construction works, d) electrical and mechanical activities for implementing the infrastructure to recover the water and delivering to the public distribution. a b c d is equal to 1,200,000 (400,000 for Clypot and 800,000 for Gaurain). The above-mentioned figures are related only to Cementir, without taking into account the amounts sustained by the Walloon region, the public water company and the other partners of the projects with which the total investments has been equally distributed. As example for Clypot, the total investment amounts to 1.6 million, split in equal part between Cementir (400,000), local authority (400,000), local water provider (400,000) and the third-party that is exploiting part of the quarry (400,000).

(3.6.1.26) Strategy to realize opportunity

Belgium is a high-water stress area, so the recovering and potabilization of water reduced our water consumption, improved our resilience to future regulatory changes, reduced the risk of future conflicts with other stakeholders that use the same aquifer (e.g. villagers, customers), maintained/recovered groundwater to the desirable level and reduced the risk of future limitation in water utilization by local authorities or water provider. Between 2018 and 2020, with the help of Walloon region and the public water company, we setup the infrastructures for recovering (connecting pipes) and treating the water in Clypot. Major infrastructures were implemented, including water intakes in quarries of peripheral well, the connecting pipes which transport raw water to the water potabilization stations, potabilization stations that transform raw water into drinkable water. In Clypot, the whole system has been operational since March 2021. Concerning our quarry of Gaurain, in 2022, we signed an agreement with local authority to implement a similar water potabilization project. The project will come in force from 2024. Once finalized the project also in Gaurain, we will be able to recover additional 2,000 megaliters of water per year.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

Improved community relations

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Denmark

(3.6.1.8) Organization specific description

In our plant in Aalborg, Denmark, we have implemented a system for recovering heat from combustion gases used during cement production to provide district heating to local inhabitants. The heat recovered from Aalborg's kiln operations is a significant opportunity for Cementir and the local community. It has been assessed

as aligned with the EU Taxonomy, making a substantial contribution to climate change mitigation (environmental objective number 1 of the EU Taxonomy). This process respects all the Do Not Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy. Therefore, the utilization of excess heat in the grid can be key to Denmark's green transition. In 2023, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. The annual CO2 savings from this heat recovery system have been estimated at 150,000 tons. This calculation is based on the amount of CO2 that is not emitted from the local coal-fired power station because the total needs are partially covered by the heat coming from the Aalborg plant. In this way, energy that has already been produced during cement production is recycled and delivered to the district heating system, so that the energy does not have to be produced twice.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- The opportunity has already had a substantive effect on our organization in the reporting year

(3.6.1.12) Magnitude

Select from:

- Low

(3.6.1.13) Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period

At our plant in Aalborg, Denmark, we have implemented a system to recover heat from combustion gases used during cement production, providing district heating to local inhabitants. The heat recovered from Aalborg's kiln operations presents a significant opportunity for Cementir and the local community. It has been assessed as aligned with the EU Taxonomy, making a substantial contribution to climate change mitigation (environmental objective number 1 of the EU Taxonomy). This process respects all the Do Not Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy. Therefore, the utilization of excess heat in the grid can be key to Denmark's green transition. In 2023, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. The local energy provider managing the district heating system in Aalborg recognized 4,879,000 to the Aalborg plant for the heating delivered to the system. This amount represents additional revenue, in addition to the cement business, that our plant obtained in 2023.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.16) Financial effect figure in the reporting year (currency)

4879000

(3.6.1.23) Explanation of financial effect figures

The financial effect figures are revenues generated by the heating recovered in 2023 by Aalborg plant. In our plant in Aalborg, Denmark, we have implemented a system for recovering heat from combustion gases used during cement production to provide district heating to local inhabitants. The heat recovered from Aalborg's kiln operations is a significant opportunity for Cementir and the local community. It has been assessed as aligned with the EU Taxonomy, making a substantial contribution to climate change mitigation (environmental objective number 1 of the EU Taxonomy). This process respects all the Do Not Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy. Therefore, the utilization of excess heat in the grid can be key to Denmark's green transition. In 2023, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. In 2023, the local energy provider that managed the district heating system in Aalborg recognized 4.879.000 to Aalborg plant for the heating delivered to the system. This amount represents additional revenue, in addition to the cement business, that our plant obtained in 2023.

(3.6.1.24) Cost to realize opportunity

735000

(3.6.1.25) Explanation of cost calculation

To cost to realize the opportunity, we reported the sum of capitalized and non-capitalized costs recorded by the plant in 2023. These costs are related to: a) Repair and maintenance activities b) Cleaning equipment and services c) Renovation measures for the proper functioning of the heating recovery system implemented in Aalborg. The total amount for these activities (abc) performed in 2023 is 735,000.

(3.6.1.26) Strategy to realize opportunity

At our plant in Aalborg, Denmark, we have implemented a system to recover heat from combustion gases used during cement production, providing district heating to local inhabitants. The heat recovered from Aalborg's kiln operations presents a significant opportunity for Cementir and the local community. It has been assessed as aligned with the EU Taxonomy, making a substantial contribution to climate change mitigation (environmental objective number 1 of the EU Taxonomy). This process respects all the Do Not Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy. Therefore, the utilization of excess heat in the grid can be key to Denmark's green transition. One of the main sources of waste heat is the flue gas emitted by the white kilns. The solution to this energy loss was to implement a heat recovery system, in which the flue gasses from the five white kilns of the Aalborg plant are used in heat exchanger installations to transfer the thermal energy from the flue gas to Aalborg's district heating network managed by the local utility company. In 2023, approximately 1 million GJ of energy was

recovered from the kilns and delivered to the municipality of Aalborg. The local energy provider managing the district heating system in Aalborg recognized 4,879,000 to the Aalborg plant for the heating delivered to the system. This amount represents additional revenue, in addition to the cement business, that our plant obtained in 2023.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

482953584

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

21-30%

(3.6.2.4) Explanation of financial figures

We reported the proportion of Taxonomy-aligned economic activities in accordance with the delegated act on climate change mitigation and adaptation, in total turnover. The EU taxonomy for sustainable activities is a classification system established to clarify which economic activities are environmentally sustainable in the context of the European Green Deal. We believe that the proportion of taxonomy-aligned activities can provide reliable information about Cementir's potential environmental opportunities to the substantive effects of climate change. In the next future, the alignment with the taxonomy requirements could be a competitive advantage for Cementir. The portfolio of our economic activities was assessed in the reporting year with regard to taxonomy under the delegated acts. The manufacture of grey cement has been identified as the relevant economic activity in accordance with the delegated act on climate change mitigation and adaptation. In 2023, out of 28.51% of total turnover aligned with climate change mitigation and adaptation, 0.29% has been assessed as aligned with a substantial contribution to

climate change mitigation (Objective 1 of the EU Taxonomy), while 28.22% has been assessed as aligned with a substantial contribution to climate change adaptation (Objective 2 of the EU Taxonomy). The 28.51% of the total turnover is equal to 482,953,584

Water

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

478074589

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

21-30%

(3.6.2.4) Explanation of financial figures

We reported the proportion of Taxonomy-aligned economic activities in accordance with the delegated act on climate change adaptation, in total turnover. The EU taxonomy for sustainable activities is a classification system established to clarify which economic activities are environmentally sustainable in the context of the European Green Deal. We believe that the proportion of taxonomy-aligned activities can provide reliable information about Cementir's potential environmental opportunities to the substantive effects of climate change. In the next future, the alignment with the taxonomy requirements could be a competitive advantage for Cementir. The portfolio of our economic activities was assessed in the reporting year with regard to taxonomy under the delegated acts. The manufacture of grey cement has been identified as the relevant economic activity in accordance with the delegated act on climate change mitigation and adaptation. In 2023, out of 28.51% of total turnover aligned with climate change mitigation and adaptation, 0.29% has been assessed as aligned with a substantial contribution to climate change mitigation (Objective 1 of the EU Taxonomy), while 28.22% has been assessed as aligned with a substantial contribution to climate change adaptation (Objective 2 of the EU Taxonomy). In order to be aligned with the substantial contribution to climate change adaptation, Cementir Do No Significant Harm Use and Protection of Water. For this reason, the alignment with this objective could be an opportunity related to water for Cementir. The 28.22% of the total turnover is equal to 478,074,589.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Diversity Policy sets out the rules regarding the diversity of the composition of the Board of Directors. The following diversity aspects have been identified as relevant for Cementir and its business and will therefore be considered by the Board of Directors when selecting persons for the appointment as member of the Board of Directors: (a) nationality; (b) age; (c) gender; and (d) education and experience. Cementir has the objective to achieve diversity within the Board of Directors, more specifically, Cementir would seek to: (a) pursue the gender diversity so that at least one-third of the members of the Board of Directors are women and at least one-

third are men, in compliance with applicable laws; and (b) increase the nationality and age diversity as well as creating and maintaining a variation in education and experience within the Board of Directors.

(4.1.6) Attach the policy (optional)

CH_Board_Diversity Policy.pdf
 [Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

Chief Executive Officer (CEO)

Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

Board mandate

Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

Reviewing and guiding annual budgets

Overseeing and guiding scenario analysis

Approving and/or overseeing employee incentives

Overseeing and guiding major capital expenditures

Overseeing reporting, audit, and verification processes

Monitoring the implementation of a climate transition plan

Overseeing and guiding the development of a business strategy

Overseeing and guiding the development of a climate transition plan

Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board of Directors (BoD) is informed and deliberates on climate-related issues at least quarterly. The BoD sets the overall strategy, oversees and monitors the Group Climate Transition Plan, approves the performance objectives and goals for the Group, and oversees and guides employees' incentives. The Sustainability Committee, composed of the CEO and three non-executive and independent directors, assists the BoD in formulating and implementing a sustainability strategy aimed at creating long-term value for Cementir. It supports the BoD in promoting a healthy, safe, and secure environment for stakeholders, sustainable development, and social responsibility. Examples of BoD oversight on Climate Issues in 2023:

- February 2023: The BoD monitored the evolution of the Group Climate Transition Plan, examined and approved the 2023-2025 Industrial Plan, which includes an 86 million investment for CO2 reduction, and confirmed the Group's CO2 emissions targets for 2030.
- March 2023: The BoD examined and approved the Group Sustainability Report, which included the Group Climate Transition Plan and the main non-financial KPIs (CO2 emissions, fuel consumption, water consumption). The BoD also approved the Group Remuneration Policy, as explained in question 4.5, monetary incentives are linked to Group Climate Transition Plan.
- July 2023: The BoD was informed about the evolution of the main Sustainability KPIs (CO2 emissions, alternative fuels, water consumption, and related targets) for the first half of 2023. The CEO also informed the BoD that Cementir's CO2 reduction targets were formally submitted to SBTi, which started the review process in December 2023 and validated them in February 2024.
- November 2023: The BoD reviewed the Group Enterprise Risk Assessment. The BoD defined the guidelines of the risk management system to ensure that the main risks concerning the entire Group are correctly identified, adequately measured, managed, and monitored. This includes determining the compatibility of such risks with the company's strategic objectives. The Risk Management system analyzes the risks of each Group company and evaluates the related level of mitigation through a uniform methodology. All types of risks, including those related to sustainability (e.g., CO2 emissions, water stress, alternative fuel availability), are integrated into the model. A panel of specific risks related to sustainability aspects is applied to all Group companies. These analyses are linked with the Group Sustainability Strategy, and a separate disclosure is provided to the Audit Committee and BoD.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Chief Executive Officer (CEO)
- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board mandate
- Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing and guiding scenario analysis
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Overseeing reporting, audit, and verification processes
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

The Board of Directors (BoD) is informed and deliberates on water-related issues at least quarterly. The BoD sets the overall strategy, oversees and monitors the Group sustainability strategy, approves the performance objectives and goals for the Group, and oversees and guides employees' incentives. The Sustainability Committee, composed of the CEO and three non-executive and independent directors, assists the BoD in formulating and implementing a sustainability strategy aimed at creating long-term value for Cementir. It supports the BoD in promoting a healthy, safe, and secure environment for stakeholders, sustainable development, and social responsibility. Examples of BoD Oversight on Water • In December 2022, the CEO personally signed the Wash Pledge, to formally engage the company in providing the access to safe water, sanitation and hygiene in all Group's premises. The CEO asked to the Group technical department an assessment of each premises and the definition of the related action plans to guarantee the access to safe water, sanitation and hygiene in all Group's premises. The related action plan and investments have been included in the 23-25 Industrial Plan. By the end of 2023, the Group's average compliance with WASH standards was close to 90%.

• February 2023: The BoD examined and approved the 2023-2025 Industrial Plan. • March 2023: The BoD examined and approved the Group Sustainability Report, which included the Group Climate Transition Plan and the Group Roadmap for the reduction of water consumption. The BoD also approved the Group Remuneration Policy, that as explained in question 4.5, includes monetary incentives linked to water consumptions. • July 2023: The BoD was informed about the evolution of the main Sustainability KPIs (CO2 emissions, alternative fuels, water consumption, and related targets) for the first half of 2023. • November 2023: The BoD reviewed the Group Enterprise Risk Assessment. The BoD defined the guidelines of the risk management system to ensure that the main risks concerning the entire Group are correctly identified, adequately measured, managed, and monitored. All kind of risks are covered by the ERM (strategic, financial, compliance and operational), also risks related to sustainability (e.g. water stress) are integrated in the model. These analyses are linked with the Group Sustainability Strategy

and a separate disclosure is provided to the Audit Committee and BoD. Among others, the Group monitors the risks and opportunities arising from the evolution of transition risks and the evolution of physical risks. Physical risks are divided in: • Acute physical risks which refers to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods. • Chronic physical risks which refers to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee
- Other, please specify :Group Chief Technical Coordination Officer

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board mandate
- Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Sporadic – agenda item as important matters arise

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a climate transition plan

- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

The Board of Directors (BoD) is informed and deliberates on biodiversity-related issues as important matters arise. The BoD sets the overall strategy, oversees and monitors the Group sustainability strategy, approves the performance objectives and goals for the Group, and oversees and guides employees' incentives. The Sustainability Committee, composed of the CEO and three non-executive and independent directors, assists the BoD in formulating and implementing a sustainability strategy aimed at creating long-term value for Cementir. It supports the BoD in promoting a healthy, safe, and secure environment for stakeholders, sustainable development, and social responsibility.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

Course certificate (relating to environmental issues), please specify :ESG Analysis and Investing at the Politecnico di Milan

Other

Other, please specify :One Non-Executive Director has served on the board of Shareholders for Change (SFC). SCF is a group of institutional investors involved in active engagement with corporations to enhance a sustainable development

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

Consulting regularly with an internal, permanent, subject-expert working group

Engaging regularly with external stakeholders and experts on environmental issues

Integrating knowledge of environmental issues into board nominating process

Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)

Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Additional training

Course certificate (relating to environmental issues), please specify :ESG Analysis and Investing at the Politecnico di Milan

Other

Other, please specify :One Non-Executive Director has served on the board of Shareholders for Change (SFC). SCF is a group of institutional investors involved in active engagement with corporations to enhance a sustainable development

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan
- Implementing the business strategy related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

Ultimate powers and responsibilities rest with the Boards. The Group CEO, vested with all relevant authority by the Board of the Group parent company, is responsible for implementing this strategy. He regularly reports to the Board, where the strategic direction of the Group is ultimately determined, on its adherence and overall performance. Therefore, the CEO also holds direct responsibility for environmental-related issues and he is responsible for implementing the business strategy related to environmental issues. Below some examples of responsibilities. Managing Major Capital and/or Operational Expenditures Relating to Environmental Issues He approves the main annual expenditures and capital investments for climate mitigation activities and the development of the group's low-carbon cement. For example, in February 2023, the CEO presented the 2023-2025 Industrial Plan to the BoD. This plan included EUR 86 million of green capex aimed at achieving the Group's 2030 CO2 reduction target. The BoD, which oversees and guides major capital expenditures, approved the 2023-2025 Industrial Plan and confirmed the Group's CO2 emissions targets for 2030. Providing Employee Incentives Related to Environmental Performance The remuneration of the CEO's first reporting line (C-level) is closely linked to the Group's climate transition plan. Annually, each C-level executive must agree with the CEO on the portion of the short-term incentive system tied to the climate transition plan. C-level executives receive monetary incentives if their Regions or Business Units achieve targets related to CO2 emissions reductions, clinker/cement substitution, use of alternative fuels, water management, and health & safety. Cementir has set 2030 targets, with each target deployed

per plant and year. These interim targets were included in the 2023-2025 Industrial Plan approved by the BoD in February 2023. The BoD also approved the Group Remuneration Policy.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Strategy and financial planning

- Implementing the business strategy related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues

Other

- Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- More frequently than quarterly

(4.3.1.6) Please explain

Ultimate powers and responsibilities rest with the Boards. The Group CEO, vested with all relevant authority by the Board of the Group parent company, is responsible for implementing this strategy. He regularly reports to the Board, where the strategic direction of the Group is ultimately determined, on its adherence and overall performance. Therefore, the CEO also holds direct responsibility for environmental-related issues and he is responsible for implementing the business strategy related to environmental issues. Below some examples of responsibilities. Providing Employee Incentives Related to Environmental Performance The remuneration of the CEO's first reporting line (C-level) is closely linked to the Group's water issues. The Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 20% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 23-25. The COO and Heads of Region (C-suite) receive a monetary incentive, if the Group/Region/plant achieved the water consumption targets included in the Industrial Plan. Annually, each C-level executive must agree with the CEO on the portion of the short-term incentive system tied to the 2030 water Roadmap.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

(4.3.1.6) Please explain

Due to increasing relevance of environmental-related issues and sensibility of the Group, a specific Sustainability Committee has been established within the Board, dedicated to the Group’s initiatives and engagement in this field and with responsibilities detailed in the related Charter. The Committee's purpose is: (i) to assist and advise the Board in its oversight of the Group’s policies, programs and related risks however concerning sustainability matters related to climate, water and biodiversity; (ii) act under authority delegated by the Board with respect to setting out, monitoring, evaluating and reporting on policies and practices, management standards, strategy, performance and governance, relating to global and local sustainability matters, involving the Group; (iii) regularly interface with the Sustainability Department and the Group Management Team to respectively collect any required information and provide requested insights and advices and (iv) regular reporting to the Board. The committee meets at least quarterly.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

The monetary incentive plan adopted by Cementir is based on a short-term incentive (STI) system. The STI is linked to the Group’s and/or subsidiaries’ financial and non-financial targets, including objectives based on indicators related to company performance and the managerial roles held within the Company. Additionally, the STI promotes the achievement of various environmental-related objectives, such as reducing CO2 emissions and reducing water consumption. Managers at all organizational levels participate in this incentive system, ensuring that meeting defined goals results in the receipt of annual monetary incentives.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

10

(4.5.3) Please explain

The monetary incentive plan adopted by Cementir is based on a short-term incentive (STI) system. The STI is linked to the Group's and/or subsidiaries' financial and non-financial targets, including objectives based on indicators related to company performance and the managerial roles held within the Company. Additionally, the STI promotes the achievement of various environmental-related objectives, such as reducing CO2 emissions and reducing water consumption. Managers at all organizational levels participate in this incentive system, ensuring that meeting defined goals results in the receipt of annual monetary incentives.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Strategy and financial planning

Achievement of climate transition plan

Emission reduction

- Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The COO reports to the CEO and is responsible for the performance of the Group and so for the implementation of the actions defined in the Industrial plan and for the achievement of the interim milestone defined for each region in the group transition plan. The COO receive a monetary incentive, if the Group accomplished targets and milestones related to the climate transition plan (i.e., CO2 emissions reductions, clinker/cement substitution, use of alternative fuels). Cementir set 2030 targets for the Group. Each target has been deployed per single Region, plant, and year. The interim targets per Region, plant and year have been included in the 2023-2025 Industrial plan approved by the BoD in February 2023.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Cementir adopts a competitive remuneration system which guarantees a balance between corporate strategic objectives and recognition of the merits of Group employees. Using variable short remuneration components, the system is designed to facilitate the alignment of staff interests with the pursuit of the priority objective - value creation - and the achievement of financial and sustainability objectives. The COO reports to the CEO and are responsible for the performance of Group and so for the implementation of the actions defined in the Industrial plan and for the achievement of the interim milestone defined for each region in the group transition plan. The COO receives a monetary incentive, if the Group accomplished targets and milestones related to the climate transition plan (i.e., CO2 emissions reductions, clinker/cement substitution, use of alternative fuels). Cementir set 2030 targets for the Group. Each target has been deployed per single Region, plant, and year. The interim targets per Region, plant and year have been included in the 2023-2025 Industrial plan approved by the BoD in February 2023. Cementir set 2030 targets for the Group, each target has been deployed per single Region, plant and year. As mentioned before, the incentive facilitates the alignment of COO interests with the milestone defined in Cementir climate transition plan and therefore contributes to the achievement of Cementir climate targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Resource use and efficiency

- Reduction in water consumption volumes – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Reduction in Water Consumption The Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 20% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 23-25. The COO, Head of Region (C-suite) and the Plant Directors receive a monetary incentive, if the Group/Region/plant achieved the water consumption targets included in the Industrial Plan. The incentive facilitates the alignment of COO/Head or Region/ Plant Directors interests with the milestone defined in Cementir in the Industrial plan for the achievement of 2030 water consumption reduction target.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Reduction in Water Consumption The Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 20% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 23-25. The COO, Head of Region (C-suite) and the Plant Directors receive a monetary incentive, if the Group/Region/plant achieved the water consumption targets included in the Industrial Plan. The incentive facilitates the alignment of COO/Head or Region/ Plant Directors interests with the milestone defined in Cementir in the Industrial plan for the achievement of 2030 water consumption reduction target.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Other C-Suite Officer, please specify :The Head of Regions

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Strategy and financial planning

Achievement of climate transition plan

Emission reduction

Reduction in emissions intensity

Other emission reduction-related metrics, please specify :Clinker Ratio

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Heads of Regions report to the CEO and are responsible for the performance of their respective regions. They implement the actions defined in the Industrial Plan and achieve the interim milestones set for their regions in the Group transition plan. The Heads of Regions (C-level executives reporting to the CEO) receive a monetary incentive if their regions accomplish targets related to the Group climate transition plan (e.g., CO2 emissions reductions, clinker ratio, use of alternative fuels). Cementir has set 2030 targets for the Group, which have been deployed per region, plant, and year. The interim targets per region, plant, and year have been included in the 2023-2025 Industrial Plan approved by the BoD in February 2023

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Cementir adopts a competitive remuneration system which guarantees a balance between corporate strategic objectives and recognition of the merits of Group employees. Using variable short remuneration components, the system is designed to facilitate the alignment of staff interests with the pursuit of the priority objective - value creation - and the achievement of financial and sustainability objectives. The Head or Regions report to the CEO and are responsible for the performance of their Region and so for the implementation of the actions defined in the Industrial plan and for the achievement of the interim milestone defined for their region in the group transition plan. The Head of Regions (C-levels that report to the CEO) receive a monetary incentive, if their Regions accomplished targets related to the Group climate transition plan (i.e., CO2 emissions reductions, clinker ratio, use of alternative fuels). Cementir set 2030 targets for the Group. Each target has been deployed per single Region, plant, and year. The interim targets per Region, plant and year have been included in the 2023-2025 Industrial plan approved by the BoD in February 2023. Cementir set 2030 targets for the Group, each target has been deployed per single Region, plant and year. As mentioned before, the incentive facilitates the alignment of Head of Region interests with the milestone defined in Cementir climate transition plan and therefore contributes to the achievement of Cementir climate targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Other C-Suite Officer, please specify :The Head of Regions

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Resource use and efficiency

Reduction in water consumption volumes – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Heads of Regions report to the CEO and are responsible for the performance of their respective regions. They implement the actions defined in the Industrial Plan and achieve the interim milestones set for their regions in the Group transition plan and the roadmap for the reduction of water consumption. The Group has defined a 2030 Roadmap to reduce water consumption per cement by 20% compared to 2019. This target has been deployed per region, plant, and year, and included in the Industrial Plan 2023-2025. The COO, Heads of Regions (C-suite), and Plant Directors receive a monetary incentive if the Group, region, or plant achieves the water consumption targets included in the Industrial Plan. This incentive aligns their interests with the milestones defined in the Industrial Plan for achieving the 2030 water consumption reduction target.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Reduction in Water Consumption The Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 20% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 23-25. The COO, Head of Region (C-suite) and the Plant Directors receive a monetary incentive, if the Group/Region/plant achieved the water consumption targets included in the Industrial Plan. The incentive facilitates the alignment of COO/Head or Region/ Plant Directors interests with the milestone defined in Cementir in the Industrial plan for the achievement of 2030 water consumption reduction target.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Other C-Suite Officer, please specify :Chief Internal Audit

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Chief Internal Audit Officers receives a monetary reward based on the Cementir performance against CDP questionnaire. He reports directly to the Group CEO and has been assigned also the responsibility for monitoring the main ESG rating and questionnaire. The Internal Audit is responsible for the periodic monitoring of the activities implemented in reference to the Group's sustainability strategy and its targets. The internal audit is also in charge for the identification, evaluation and monitoring of all Group risks (ERM). All kind of risks are covered by the ERM (strategic, financial, compliance and operational), consequently, also risks related sustainability, as CO2 emissions, alternative fuels availability and others are integrated in the model. The Chief Internal Audit Officer updates the Audit and Risk Committee about the evolution of the main risks, quarterly.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The Chief Internal Audit Officers receives a monetary incentive according to the score obtained by Cementir in the CDP climate change questionnaire and CDP water security questionnaire. This incentive facilitates the spread of best practices defined by CDP concerning climate change and water management. For example, the Chief Internal Audit Officers constantly monitor the Group climate governance and the group transition plan in order to check their alignment with CDP best practices. In case of any misalignment, the Chief Internal Audit Officers promotes internally, with the top management, the need for updating of governance mechanism or for updating of group transition plan to maintain Cementir in the leadership level of CDP.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Other C-Suite Officer, please specify :Chief Internal Audit

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

The Chief Internal Audit Officers receives a monetary reward based on the Cementir performance against CDP questionnaire. He reports directly to the Group CEO and has been assigned also the responsibility for monitoring the main ESG rating and questionnaire. The Internal Audit is responsible for the periodic monitoring of the activities implemented in reference to the Group’s sustainability strategy and its targets. The internal audit is also in charge for the identification, evaluation and monitoring of all Group risks (ERM). All kind of risks are covered by the ERM (strategic, financial, compliance and operational), consequently, also risks related sustainability, as water stress are integrated in the model. The Chief Internal Audit Officer updates the Audit and Risk Committee about the evolution of the main risks, quarterly.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The Chief Internal Audit Officers receives a monetary incentive according to the score obtained by Cementir in the CDP climate change questionnaire and CDP water security questionnaire. This incentive facilitates the spread of best practices defined by CDP concerning climate change and water management. For example, the Chief Internal Audit Officers constantly monitor the Group climate governance and the group transition plan in order to check their alignment with CDP best practices. In case of any misalignment, the Chief Internal Audit Officers promotes internally, with the top management, the need for updating of governance mechanism or for updating of group transition plan to maintain Cementir in the leadership level of CDP.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Water
- Biodiversity

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

The Group Environmental Policy provides guidance to the all companies of the Group on the responsible management of environment. Environmental Policy applies to all operational activities of the Cementir Group. The Policy covers the direct operations of the Group, but Cementir Encourage employees and third parties along the supply chain (suppliers, contractors, customers), including through specific training and sensibilization activities, to develop and demonstrate sustainable environmental practices aligned to this policy.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to a circular economy strategy
- Commitment to comply with regulations and mandatory standards
- Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- Commitment to net-zero emissions
- Commitment to not funding climate-denial or lobbying against climate regulations

Social commitments

- Commitment to respect internationally recognized human rights

Additional references/Descriptions

- Acknowledgement of the human right to water and sanitation

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations

(4.6.1.4) Explain the coverage

Group Water Policy provides guidance to the operating companies on the responsible management of water. The Water Policy applies on all our direct operations and is extended also to our suppliers, as stated in the Supplier Code of Conduct. It gives a description of our company's dependency on water and motivate them to engage with our commitment to stewardship. We recognize the access to water and sanitation as a human right and we highlight the impact that climate change will have on future water availability. Cementir guarantees the provision and access to WASH at an appropriate level of standard for all employees in all premises under its direct control

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards

Water-specific commitments

- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes
- Commitment to water stewardship and/or collective action

- Commitment to control/reduce/eliminate water pollution
- Commitment to safely managed WASH in local communities
- Commitment to the conservation of freshwater ecosystems

Social commitments

- Commitment to respect internationally recognized human rights

Additional references/Descriptions

- Acknowledgement of the human right to water and sanitation

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

CH_Group Water Policy.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- European Climate Pact
- Science-Based Targets Initiative (SBTi)
- Task Force on Climate-related Financial Disclosures (TCFD)
- UN Global Compact
- Other, please specify :Wash Pledge

(4.10.3) Describe your organization's role within each framework or initiative

Cementir firmly believes that the power of collaboration enables the achievement of better results, for this reason is a signatory and member of different global initiatives, frameworks. Especially in the environmental field, this close participation allows the company to get in touch with innovative ideas, apply an approach that goes beyond compliance by anticipating regulations. In all the initiatives, mentioned below, the company is an active member by participating to webinars, scheduled meetings and getting in touch with additional initiatives supported by the referral network. For the future, we do not exclude to increase our memberships and to bring partnerships to life from other participants in the networks. UN GLOBAL COMPACT. Cementir Holding N.V. is a member of the UN Global Compact and made a formal commitment to supporting it and its principles. The Group is among approximately 15,000 signatory companies who are committed to working every day to develop a more responsible business, respectful of human and labour rights, promoting environmental protection and anti-corruption initiatives. Entering into such an international and active environment, in addition to reflecting the very nature of the company, enables the group to better pursue the achievement of the Sustainable Development Goals (SDGs) by 2030. WASH PLEDGE. Cementir is also a signatory of the Wash Pledge and is committed to provide access to safe water, sanitation and hygiene (WASH) at the workplace within its operations and supporting partners across its value chain and communities that surround its workplaces. TCFD. Cementir is publicly committed to adopting the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board by applying it to its Sustainability Report. The information (e.g climate risks and opportunities) are disclosed in a structured and consistent manner consistent with TCFD. EUROPEAN CLIMATE PACT. Cementir has also joined the European Climate Pact renewing its commitment to taking action against climate change. SBTi. Cementir Holding obtains the validation of both its near and long-term decarbonization targets by the Science Based Targets initiative (SBTi) aligned with the 1.5C framework scenario. In addition, SBTi also approved Cementir's overall net-zero emissions target by 2050-
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

- Paris Agreement
- Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

[CH_Press release_SBTi validation_29 02 2024.pdf](#)

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

- No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

The Sustainability Committee is responsible for the coordination of all activities that influence policy. For this reason, the Sustainability Committee is responsible for the coordination of the participation of Cementir representatives in the various regional/global associations or public working groups. For example, Cementir takes part in CEMBUREAU, the European Cement Association (trade association), the GCCA, the Global Cement and Concrete Association (trade association) and the Climate Partnership promoted by the Danish Government to cut the CO2 emissions of Denmark of 70% by 2030 (policy makers). Cementir representatives that actively participate to the mentioned associations or public working groups must engage in a way that reflects Cementir position, according to the instructions received by the Sustainability Committee. All the activities engaged by Cementir representatives must be previously agreed with the Sustainability Committee. In

addition, the Committee is quarterly updated concerning the commitment of the mentioned associations or public working groups on public policy and concerning any relevant trend or upcoming legislation concerning climate change. In this way, the Committee can evaluate the consistency of the activities performed by the associations and working group with Cementir Sustainability Strategy. In case, any major divergences with the mentioned associations or working groups should occur, Cementir will dissociate itself from the association and related activities. In extreme situation, Cementir will resign from the association or working group. We have a public commitment in line with: 1) Paris agreement. Cementir Holding obtains SBTi validation for its climate targets being consistent with the 1.5C scenario. 2) Sustainable Development Goal 6 on Clean Water and Sanitation. By signing the WASH Pledge, we engage to taking action on WASH (water, sanitation and hygiene) at all our workplaces within the next three years and to pursue the SDG 6 of the Agenda 2030.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Danish climate law. The purpose of this law is for Denmark to reduce greenhouse gas emissions in 2030 by 70% compared to the level of emissions in 1990, and to achieve a climate-neutral society by 2050 at the latest, taking into account the Paris Agreement target of limiting the global temperature rise to 1.5 degrees Celsius.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Environmental impacts and pressures

Emissions – CO2

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

Denmark

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

Participation in working groups organized by policy makers

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Starting from 2019, through the danish subsidiary Aalborg Portland, the Group was involved in the most ambitious CO2 reduction project sponsored by a national government. In autumn 2019, Denmark’s parliament adopted a new climate law with the target of reducing Danish CO2 emissions by 70% by 2030, from a 1990 baseline. In December 2019, the Danish Prime Minister appointed the Managing Director of Aalborg Portland as head of the climate partnership for energy-intensive industry in Denmark. In 2020 and 2021, this climate partnership, led by Aalborg Portland and composed by the main refining, chemicals and food Danish companies, provided the Danish government with the technical forecast of all potential CO2 reduction achievable and defined the prerequisites (policy, research, innovation, subsidies, etc.) for such reductions. In compliance with the climate law defined by Danish government, Aalborg Portland committed to reduce its CO2 emissions by 600.000 ton within 2030 and to achieve net zero emissions by 2050. This is an absolute target and it is equal to a reduction of 73% comparing to the CO2 emitted by Aalborg Portland in 2021. Aalborg Portland is the single-largest contributor to the Danish reduction targets in 2030.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

- Paris Agreement

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

- CEMBUREAU: The European Cement Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CEMBUREAU fully supports the goals of the Paris Agreement. Cementir's position aligns with CEMBUREAU's Carbon Neutrality Roadmap 2050. In this roadmap, CEMBUREAU outlines the European cement industry's ambition to reach net-zero emissions along the cement and concrete value chain by 2050. Similarly, Cementir aims to reduce CO₂ emission intensity to achieve net-zero emissions (Scope 1, Scope 2, and Scope 3) along the value chain by 2050. The European Cement Association (CEMBUREAU), based in Brussels, represents the cement industry in Europe. The Association acts as a spokesperson for the cement industry before EU institutions and other public authorities, communicating the industry's views on technical, environmental, energy, employee health and safety, and sustainability issues. Cementir representatives actively participate in the working groups that define CEMBUREAU's views and positions on these issues. These representatives must engage in a manner that reflects Cementir's position, following instructions from the Sustainability Committee. All activities undertaken by Cementir representatives must be pre-approved by the Sustainability Committee. Additionally, the Committee receives quarterly updates on the activities performed by the working groups. This allows the Committee to evaluate the consistency of these activities with Cementir's Sustainability Strategy. Should any major divergences with the association or working groups occur, Cementir will dissociate itself from the association and related activities. In extreme situations, Cementir will resign from the association or working group.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

46000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The funding is the related to the membership fee

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement
- [Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

- Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- GRI
- TCFD
- Other, please specify :EU Taxonomy

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|---|--|
| <input checked="" type="checkbox"/> Strategy | <input checked="" type="checkbox"/> Value chain engagement |
| <input checked="" type="checkbox"/> Governance | <input checked="" type="checkbox"/> Biodiversity indicators |
| <input checked="" type="checkbox"/> Emission targets | <input checked="" type="checkbox"/> Public policy engagement |
| <input checked="" type="checkbox"/> Emissions figures | <input checked="" type="checkbox"/> Water accounting figures |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Other, please specify : Alternative Fuels, Energy consumption |

(4.12.1.6) Page/section reference

Incorporation of TCFD recommendations, page 72 GOVERNANCE, page 89 STRATEGY page 75/86 (Cementir Roadmap 2030 and 2050 Ambition) RISKS AND OPPORTUNITIES, page 108 (with a specific part for climate risks); VALUE CHAIN ENGAGEMENT, page 86 BIODIVERSITY, page 150 EMISSIONS FIGURES, pages 139/140 (Cementir's CO2 footprint) EMISSION TARGETS, page 75 WATER ACCOUNTING, page 145 ALTERNATIVE FUELS pages 133 ENERGY CONSUMPTION pages 143

(4.12.1.7) Attach the relevant publication

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

(4.12.1.8) Comment

Cementir publishes an annual Sustainability Report, incorporating the TCFD recommendations and EU Taxonomy requirements. The information has been reported in accordance with the GRI Standards. A detailed overview of the indicators disclosed can be found in the GRI Content Index (included in the Report) which provides a detailed description of all the topics covered in the document. The Report was subjected to assurance by PricewaterhouseCoopers S.p.A..

Row 2

(4.12.1.1) Publication

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- IFRS
- TCFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Emission targets
- Water accounting figures

- ☑ Emissions figures
- ☑ Risks & Opportunities

(4.12.1.6) Page/section reference

CORPORATE GOVERNANCE, page 69 RISKS AND UNCERTAINTIES, page 52 (with a specific part for climate risks); NON-FINANCIAL INDICATORS, page 32 (with information about emission figures, emissions targets, strategy and other metrics as alternative fuels or water) INNOVATION, QUALITY, RESEARCH AND DEVELOPMENT, pages 41 (with information about strategy) NON-FINANCIAL STATEMENT, pages 101 (with information about strategy and EU Taxonomy)

(4.12.1.7) Attach the relevant publication

Cementir Holding Annual Report 2023.pdf

(4.12.1.8) Comment

Cementir published the 2023 Annual Report. In addition to financial performance of the Group, the Annual Report provides information about the Sustainability Governance, Climate risks, emission reduction targets and the related strategy to accomplish the targets, actual emission figures, metrics about alternative fuels and water consumption.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

Water

(5.1.1) Use of scenario analysis

Select from:

Yes

(5.1.2) Frequency of analysis

Select from:

Every three years or less frequently

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we conducted an assessment on transition risks and physical risks. For transition risks, among other, we conducted an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5C without a temperature overshoot Time horizons: For transition risk we look at time horizon out to 2050. CO2 price (USD / tCO2): Advanced economies: 2030: 130, 2050: 250; Selected emerging markets (i.e. China): 2030: 90, 2050: 200 Other emerging markets: 2030: 15, 2050: 55 For the cement sector, the more CO2 emissions are constrained by regulatory framework and the more relevant are transitional risks, in the most constrained scenarios the need for breakthrough technology (i.e. carbon capture usage and storage) becomes fundamental. Because of the scenario analysis, in the last years. Cementir has investigated the potential for implementation of carbon capture at its cement plants. As part of this, the Group is completing/participating in projects, providing knowledge and experience in all relevant aspects for the value-chain from carbon capture to use or transport and storage of CO2.

(5.1.1.11) Rationale for choice of scenario

The Paris Agreement and the IPCC 6th Assessment Report emphasize the need to limit global warming to a 1.5°C temperature rise. In response, Cementir has developed a climate transition plan that aligns with this 1.5C target. Cementir's near and long-term decarbonization targets have been validated by the Science Based Targets initiative (SBTi) in accordance with the 1.5C framework scenario. Additionally, SBTi has approved Cementir's overall net-zero emissions target for 2050. To test the resilience of the Group's sustainability strategy and identify appropriate mitigation actions, a scenario modeling approach has been adopted. For instance, to assess policy risk, we use four scenarios proposed by the IEA: Net-Zero Emissions by 2050 (NZE 2050), High Carbon Price Scenario, Moderate Carbon Price Scenario, and Low Price Scenario. These scenarios help evaluate the potential impact of increased GHG emissions pricing and higher operating costs (e.g., compliance costs). The introduction of higher taxes on fuel or GHG emissions could result in increased expenses for Cementir, which may be passed on to customers, absorbed, or mitigated through investments in emission reductions.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

- RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

- No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we have evaluated the exposure of our plants to physical risks, covering: acute physical risks, which refers to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods and chronic physical risks which refers to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves. The assessment has been done for each plant of the Group. Our assessment uses three scenarios proposed by the IPCC. High Climate Change Scenario (RCP 8.5): Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. Moderate Climate Change Scenario (RCP 4.5): Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. Low Climate Change Scenario (RCP 2.6): Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100. Time horizons For physical risks we look at time horizon out to 2050. According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

(5.1.1.11) Rationale for choice of scenario

To test the resilience of the Group's sustainability strategy and identify appropriate mitigation actions, a scenario modeling approach has been adopted. According to the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

No SSP used

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we have evaluated the exposure of our plants to physical risks, covering: acute physical risks, which refers to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods and chronic physical risks which refers to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves. The assessment has been done for each plant of the Group. Our assessment uses three scenarios proposed by the IPCC. High Climate Change Scenario (RCP 8.5): Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. Moderate Climate Change Scenario (RCP 4.5): Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. Low Climate Change Scenario (RCP 2.6): Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree

Celsius by 2100. Time horizons For physical risks we look at time horizon out to 2050. According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

(5.1.1.11) Rationale for choice of scenario

To test the resilience of the Group's sustainability strategy and identify appropriate mitigation actions, a scenario modeling approach has been adopted. According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

IEA B2DS

(5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- 1.6°C - 1.9°C

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we conducted an assessment on transition risks and physical risks. For transition risks, among other, we conducted an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5C without a temperature overshoot Time horizons: For transition risk we look at time horizon out to 2050. CO2 price (USD / tCO2): Advanced economies: 2030: 130, 2050: 250; Selected emerging markets (i.e. China): 2030: 90, 2050: 200 Other emerging markets: 2030: 15, 2050: 55 For the cement sector, the more CO2 emissions are constrained by regulatory framework and the more relevant are transitional risks, in the most constrained scenarios the need for breakthrough technology (i.e. carbon capture usage and storage) becomes fundamental. Because of the scenario analysis, in the last years. Cementir has investigated the potential for implementation of carbon capture at its cement plants. As part of this, the Group is completing/participating in projects, providing knowledge and experience in all relevant aspects for the value-chain from carbon capture to use or transport and storage of CO2.

(5.1.1.11) Rationale for choice of scenario

The Paris Agreement and the IPCC 6th Assessment Report emphasize the need to limit global warming to a 1.5°C temperature rise. In response, Cementir has developed a climate transition plan that aligns with this 1.5C target. Cementir's near and long-term decarbonization targets have been validated by the Science Based Targets initiative (SBTi) in accordance with the 1.5C framework scenario. Additionally, SBTi has approved Cementir's overall net-zero emissions target for 2050. To test the resilience of the Group's sustainability strategy and identify appropriate mitigation actions, a scenario modeling approach has been adopted. For instance, to assess policy risk, we use four scenarios proposed by the IEA: Net-Zero Emissions by 2050 (NZE 2050), High Carbon Price Scenario, Moderate Carbon Price Scenario, and Low Price Scenario. These scenarios help evaluate the potential impact of increased GHG emissions pricing and higher operating costs (e.g., compliance costs). The introduction of higher taxes on fuel or GHG emissions could result in increased expenses for Cementir, which may be passed on to customers, absorbed, or mitigated through investments in emission reductions.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

No SSP used

(5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

- 2.0°C - 2.4°C

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2040
- 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we have evaluated the exposure of our plants to physical risks, covering: acute physical risks, which refers to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods and chronic physical risks which refers to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves. The assessment has been done for each plant of the Group. Our assessment uses three scenarios proposed by the IPCC. High Climate Change Scenario (RCP 8.5): Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. Moderate Climate Change Scenario (RCP 4.5): Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. Low Climate Change Scenario (RCP 2.6): Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100. Time horizons For physical risks we look at time horizon out to 2050. According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

(5.1.1.11) Rationale for choice of scenario

To test the resilience of the Group's sustainability strategy and identify appropriate mitigation actions, a scenario modeling approach has been adopted. According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

How the results of scenario have informed Risk and opportunities identification. As part of our TCFD assessment, we conducted an assessment on transition risks and physical risks. For transition risks, among other, we conducted an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5C without a temperature overshoot Time horizons: For transition risk we look at time horizon out to 2050. CO2 price (USD / tCO2): Advanced economies: 2030: 130, 2050: 250; Selected emerging markets (i.e. China): 2030: 90, 2050: 200 Other emerging markets: 2030: 15, 2050: 55. How the results of scenario have informed strategy and financial planning, target setting and transition planning. The more CO2 emissions are constrained by regulatory frameworks, the more relevant transitional risks become. In the most constrained scenarios, the need for breakthrough technology (e.g., carbon capture usage and storage) becomes fundamental for a cement company like Cementir. Therefore, due to the scenario analysis, Cementir has investigated the potential for implementing carbon capture at its cement plants in recent years. The Group is completing/participating in projects, providing knowledge and experience in all relevant aspects of the value chain from carbon capture to the use, transport, and storage of CO2. Moreover, in 2022, following the scenario analysis, the Group's 2030 roadmap was updated to assume the implementation of CCS technology at the Aalborg plant by 2030. This is in addition to already planned actions such as replacing fossil fuels with alternative 'green' fuels and reducing clinker content in cement production. The 2030 Roadmap outlines the main investments and programs needed to support the Group's 2030 carbon reduction targets. It is part of the Group Climate Transition Plan. Based on the above, the outcome of the scenario analysis has informed our 2030 roadmap, and therefore, our strategy and financial planning and target setting and transition planning.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☑ Risk and opportunities identification, assessment and management
- ☑ Strategy and financial planning
- ☑ Resilience of business model and strategy
- ☑ Capacity building
- ☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

How the results of scenario have informed Risk and opportunities identification. As part of our TCFD assessment, we have evaluated the exposure of our plants to physical risks, covering: acute physical risks, which refers to those that are event-driven, including increased severity of extreme weather events, such as cyclones, hurricanes, or floods and chronic physical risks which refers to longer-term shifts in climate patterns (e.g., sustained higher temperatures) that may cause sea level rise or chronic heat waves. The assessment has been done for each plant of the Group. Our assessment uses three scenarios proposed by the IPCC. High Climate Change Scenario (RCP 8.5): Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. Moderate Climate Change Scenario (RCP 4.5): Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. Low Climate Change Scenario (RCP 2.6): Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100. Time horizons For physical risks we look at time horizon out to 2050. A According the High and Moderate Climate Change Scenario (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Water scarcity already affects every continent and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. How the results of scenario have informed strategy and financial planning, target setting and transition planning. The water-related outcomes of our scenario analysis are affecting the Group business strategy. To address local water issues, the Group defined water targets and planned specific local action plan that fit the individual water contexts. Water Targets. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at site level, on a monthly basis, and consolidated at Country/Region and Group level on a quarterly basis. Example of local action plan. In our quarry of Clypot (Belgium), located in an high water-stress area, in collaboration with the local authority, we recover quarry water in the public distribution network. Following a total investment of 1.6 million, the water extracted to maintain a workable bottom of the quarry is recovered and sent to the public water station for drinking water treatment. In Clypot, the entire system has been operational since March 2021, and during the 2021/2023 more than 2,000 megaliters of water were successfully recovered, treated, and delivered to the public distribution as potable water. In another Belgian quarry located in the water stress area of Guarain, an agreement was signed with the local authority in 2022 to implement a similar water potabilization project, scheduled to commence at the end of 2024. Upon completion of the project in Gaurain, an additional 2,000 megaliters of water per year can be recovered, contributing further to sustainable water management and community supply. Based on the above, the outcome of the scenario analysis has informed strategy and financial planning and target setting.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

No, and we do not plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Cementir has developed an action-oriented, climate science-led strategy to keep its business and value chain on the pathway to 1.5C. The goal is to achieve net-zero emissions along the value chain by 2050, a target validated by the Science Based Targets initiative (SBTi). Cementir is committed to replacing fossil fuels with biomass, waste-derived fuels, and CO₂-free fuels. However, as of September 2024, it is not yet possible to produce cement without fossil fuels. Cement production requires heating the raw meal (limestone) in rotary kilns, which are partially powered by fossil fuels. By 2030, the Group plans to increase the proportion of alternative fuels in the fuel mix to 50% for producing grey cement. However, given current technology, fossil fuels cannot be entirely excluded from production. Consequently, in the short-medium term, operational expenditures related to fossil fuels cannot be eliminated. Regarding revenues, Cementir that not have revenues related to petrochemical/fossil products

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

- We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

We collect feedback from shareholders through: • Direct contact. The CEO is the second main shareholder of Cementir with the 5.48% of share capital (please also note that the father of the Group CEO is the main shareholder of Cementir with the 66.75% of share capital). The CEO is the individual with direct responsibility for climate-related issues. The CEO is responsible for the implementation of the climate transition plan defined by the Group and the implementation of the investments related. The CEO is quarterly informed about the evolution of the main KPIs (among other, Co2, alternative fuels, clinker ratio) and about the evolution of the main risks and opportunities related to climate change. If needed, he is informed also more often. • Transparent communication with all stakeholders. In 2023, Cementir filled both the CDP climate change and water security questionnaires and published a Group Sustainability Report with the limited assurance of external auditor to provide transparency about environmental disclosures. Through CDP questionnaires and Sustainability Report (documents available on the corporate website) any shareholders can collect the information about Cementir climate transition plan and its status of implementation. Any shareholder can provide its feedback through different channels as: shareholders meetings or direct contact as defined in the Policy for bilateral contacts with shareholders that is available in the corporate website. • Periodical materiality assessment process. In 2023, 662 stakeholders have been involved in the process. Through an anonymous multiple-choice survey stakeholders were asked to share the degree of relevance they assigned to material business topics, such as climate change mitigation. • Constant engagement with ESG rating agencies. Assessments and feedbacks from agencies, available on the corporate website, are another source of information for any stakeholder about Cementir climate transition plan.

(5.2.9) Frequency of feedback collection

Select from:

- More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Cementir supports the Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 1, 2, and 3 emissions are a critical component of Cementir's Climate Transition Plan. Meeting the targets set for Scope 1, 2, and 3 emissions is essential for realizing Cementir's Transition Plan. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. The Roadmap describes the main investments and programs needed to support the Group's reduction targets. The Roadmap is focused on the following pillars: A) Minimization of clinker content in cement. B) Replacement of fossil fuels with biomass, waste-derived fuels, CO₂-free fuels, and increasing the efficiency of the kilns. C) Deployment of breakthrough carbon capture and storage/use technologies (CCUS) in all of our plants. D) Elimination of Scope 2 emissions by expanding renewable energy sources and decreasing our dependency on fossil fuels. In this regard, in 2023, the Group signed agreements (PPA) with Engie and EtherEnergy for the subsidiary in Belgium, CCB, reaching a maximum deliverable capacity, between wind and solar, of 25 MWh. E) Reduction of Scope 3 emissions according to a net-zero pathway. This will require embedding environmental issues in sourcing decisions for all purchase categories and promoting zero-emissions transportation solutions within our network. Through our procurement decisions, we strive to reduce our dependency on natural resources and negative impacts on biodiversity and water.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. This guidance is the world's first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 1, 2, and 3 emissions are a critical component of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 1, 2, and 3 emissions is essential for realizing Cementir's overarching net-zero goal. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year, included in the Industrial Plan 2024-2026. The Roadmap describes the main investments and programs needed to support the Group's reduction targets. As of September 2024, Cementir is implementing the Roadmap as planned. In 2023, the intensity figure for Scope 1, 2, and biogenic combined decreased, as planned, to 787 kg (737 kg for Scope 1 and 50 kg for Scope 2) from 836 kg in 2021 (772 kg for Scope 1 plus 64 kg for Scope 2). In 2023, the Group signed its first long-term contracts with renewable energy generators for direct purchase of electricity from renewable projects. The Group signed agreements (PPA) with Engie and EtherEnergy for the subsidiary in Belgium, CCB, reaching a maximum deliverable capacity, between wind and solar, of 25 MWh. This will help Cementir reduce its Scope 2 emissions. Concerning Scope 3 emissions, in recent years, Cementir has intensified its collaboration with suppliers by leveraging services such as the CDP Supply Chain program. Through these efforts, we aim to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Water risks associated with climate change are periodically assessed and addressed in our Climate Transition Plan. As explained in section 5.1.2, according to the High and Moderate Climate Change Scenarios (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. For this reason, water is addressed in our climate transition plan. Water scarcity already affects every continent, and climate change will amplify the already complex relationship between business development and water demand. Water use has been growing globally at more than twice the rate of population increase in the last century, and an increasing number of regions are reaching the limit at which water services can be sustainably delivered. To address water issues, the Group included in the Climate Transition Plan water targets and specific local action plans that fit the individual water contexts of each plant. Water Targets: By 2030, the Group will reduce water consumption per ton of cement by 20%, compared to 2019 levels. In water-stressed areas, the goal is to reduce consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at the site level on a monthly basis and

consolidated at Country/Region and Group levels on a quarterly basis. *Example of Local Action Plan: In our quarry in Clypot (Belgium), located in a high water-stress area, we recover quarry water in the public distribution network in collaboration with the local authority. Following a total investment of 1.6 million, the water extracted to maintain a workable bottom of the quarry is recovered and sent to the public water station for drinking water treatment. In Clypot, the entire system has been operational since March 2021, and during 2021-2023, more than 2,000 megaliters of water were successfully recovered, treated, and delivered to the public distribution as potable water. In another Belgian quarry located in the water-stress area of Guarain, an agreement was signed with the local authority in 2022 to implement a similar water potabilization project, scheduled to commence at the end of 2024. Upon completion of the project in Guarain, an additional 2,000 megaliters of water per year can be recovered, contributing further to sustainable water management and community supply.*
 [Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Situation: Most climate experts agree that the escalating climate crisis is the defining issue this lifetime and that the world must take urgent action to cut CO₂ emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO₂ emissions into the atmosphere. Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. Climate change is thus reshaping the cement sector. Task: Cementir must develop product solution (i.e. new low carbon cement) to cut greenhouse emissions. Action: Cementir developed FUTURECEM, a low carbon cement with a carbon footprint that is up to 30 percent lower compared to traditional Portland cement. FUTURECEM technology is fully acknowledged as a solution for clinker ratio reduction in the roadmap for "Low Carbon transition in the cement industry" by International Energy Agency - 2018. From 2014-2019, Cementir participated, together with researcher institutions and a range of stakeholders and customers from the construction industry, in the Danish project Green Concrete II with the aim of testing FUTURECEM in a wide range of actual ready-mix concrete applications. In March 2020, Bureau Veritas certified the compliance of FUTURECEM with the requirements in cement standard (EN 197-1:2011) Results: On January 2021, Cementir started the distribution of FUTURECEM in Denmark and in 2022, the distribution in France is started. In 2021/2023 period, the roll-out of FUTURECEM occurred as planned and by 2030, FUTURECEM is expected to reach around 51% of total volumes of grey cement sold in Europe.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Situation: For our customers that produce ready-mix concrete, water is an essential raw material. Water combined with cement and aggregates produces concrete. For our customers located in water stress area, as central Europe (i.e., Belgium), is becoming relevant to have supplier of cement and aggregates able to guarantee a

sustainable use of water to obtain public works contracts. Governments in central Europe (i.e., Benelux area and Netherlands) recognized the importance of label as Concrete Sustainability Council (CSC) certification in the procedures for the award of public works contracts. Task: To obtain the CSC supplier certificate, the cement and aggregates plants must meet several requirements to demonstrate sustainable practices in “water management” and “energy and climate”. Among other, to obtain the certification, cement and aggregates plants must demonstrate the reliability of their plan for reducing their environmental impacts, by reducing for example water consumption and co2 emission in the short, medium and long term. Action and Results: In 2019, the plants located in Belgium, a high-stress area, committed the CSC Certification System to meet the new requirements of the Customers and secure the sales related to public works contracts. As of 2023, all of our cement and aggregates plants located in Belgium obtained the CSC Certification. In this way, our customers that produce ready-mix concrete can certify the sustainable practices applied by their supply chain in the procedures for the award of public works contracts. Therefore, our Belgian operations secured sales related to public works contracts. Without CSC certification, our Belgian operations could have lost this type of sales.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Situation: Most climate experts agree that the escalating climate crisis is the defining issue this lifetime and that the world must take urgent action to cut CO₂ emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO₂ emissions into the atmosphere. Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. Climate change is thus reshaping the cement sector. For this reason, in the last years, Cementir focused its R&D on low carbon products (FUTURECEM, as described in “C.3.3 Products and services”) or other project able to reduce CO₂ emissions of the production process. Task: develop project in order to replace fossil fuels with alternative fuels for reducing the CO₂ emission related to the combustion of fuels for producing clinker. Cement production is a thermal energy intensive process, which requires heating raw materials up to 1450C and cooling it down. Limestone and clay are heated to approximately 1,450 degrees Celsius in rotary kiln in order to produce clinker, semi-finished product. Action: following the feasibility study for addressing an opportunity for conversion from fossil fuels (i.e. petcoke or coal) to natural gas, Cementir planned the utilization of natural gas in Aalborg, our Danish plant. The switching to natural gas, a fossil fuel with emissions lower than petcoke (estimated reduction of 20% of CO₂), is a transitional solution for Cementir’s path to net-zero emissions. Results: As part of this project, Aalborg plant has entered into an agreement with the state gas distribution company, Evida, to connect the plant to the gas distribution grid on 2023. Following the implementation of the investment, a reduction of 20% of CO₂ is estimated for the Aalborg plant.

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate Situation: Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. Climate change is reshaping the cement sector, with regulatory frameworks for CO₂ tightening in Europe and other parts of the world. Task: Cementir has developed an action-oriented, climate science-led strategy to keep its business and value chain on the pathway to 1.5C. Action: Cementir defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. The goal is to achieve net-zero emissions along the value chain by 2050. Results: The Science-Based Targets initiative (SBTi) validated Cementir's net-zero target. To achieve this target, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. The Roadmap describes the main investments and programs needed to support the Group's reduction targets. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year and are included in the Industrial Plan 2024-2026. Water Situation: Water risks associated with climate change are periodically assessed and addressed in our Climate Transition Plan. According to the High and Moderate Climate Change Scenarios (RCP 8.5 and RCP 4.5), an example of risks affecting part of our plants could be policy-based water restrictions due to the exacerbation of water scarcity. Task: To address water issues, the Group included water targets and specific local action plans in the Climate Transition Plan that fit the individual water contexts of each plant. Action and Results: Water Targets: By 2030, the Group will reduce water consumption per ton of cement by 20% compared to 2019 levels. In water-stressed areas, the goal is to reduce consumption per ton of cement by 25%. The targets have been deployed per single plant. The targets are monitored at the site level on a monthly basis and consolidated at Country/Region and Group levels on a quarterly basis. Example of Local Action Plan: In our quarry in Clypot (Belgium), located in a high water-stress area, we recover quarry water in the public distribution network in collaboration with the local authority. Following a total investment of 1.6 million, the water extracted to maintain a workable bottom of the quarry is recovered and sent to the public water station for drinking water treatment. In Clypot, the entire system has been operational since March 2021, and during 2021-2023, more than 2,000 megaliters of water were successfully recovered, treated, and delivered to the public distribution as potable water.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital allocation

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Climate – Capital Allocation The evolution of CO₂ prices in the EU ETS is impacting the company's cost structure, financial evaluations, and related investment decisions. Due to the CO₂ price, companies are now planning investments that were previously not financially viable. The regulatory framework for CO₂ (i.e., EU ETS) affects the financial evaluation of business cases prepared for any investment. For example, following a feasibility study addressing the opportunity to convert from fossil fuels (i.e., petcoke or coal) to natural gas, Cementir planned to utilize natural gas at our Danish plant in Aalborg. Switching to natural gas, a fossil fuel with lower emissions than petcoke (estimated reduction of 20% of CO₂), is a transitional solution for Cementir's path to net-zero emissions. Due to the reduction in CO₂ emissions, Cementir will need to purchase fewer CO₂ quotas in the EU ETS. This reduction in CO₂ quotas has a positive financial impact, enhancing the business case evaluation. Results: Without the regulatory framework for CO₂, the mentioned investment would not have a positive NPV (net present value), and Cementir would likely not implement it. Therefore, capital expenditure would be allocated differently.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital expenditures

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Water – Capital Expenditures. In our Clypot quarry in Belgium, due to concerns expressed by the local authority about the risk of water scarcity, we investigated possibilities to recover water removed during operations without discharging it to the surface. The local authority considers the local aquifer where the quarry is located to be currently overexploited. This poses a risk for the future exploitation of our quarry, making constant collaboration with the local community and authorities crucial for the continuation of our operations. Following a total investment of 1.6 million, the water extracted to maintain a workable bottom of the quarry is now recovered and sent to the public water station for drinking water treatment. In Clypot, during the 2021/2023 period, more than 2,000 megaliters of water were successfully recovered, treated, and delivered to the public distribution as potable water. This operation allows the authority to close production wells, thus sparing the local aquifer. This is a win-win partnership, enabling the achievement of a common good that benefits both the local community and the environment.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> A sustainable finance taxonomy	Select from: <input checked="" type="checkbox"/> At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

Yes

(5.4.1.5) Financial metric

Select from:

Revenue/Turnover

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

482953584

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

28.51

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

28.51

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

38.12

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

38.12

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

61.88

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

We have assessed the alignment of the activities performed by the Group and the Group Climate Transition Plan with the EU Taxonomy. The percentage share of the selected financial metric aligned in the reporting year (%) (column 7) represents the proportion of our total turnover associated with the substantial contribution of our cement production and heat recovery activities to climate change mitigation and adaptation in 2023. We reported a percentage of turnover (28.51%) compliant with

the technical screening criteria set out in the Climate Delegated Act (Annexes I and II) of the EU Taxonomy. Please be aware that, in 2023, the turnover eligible according to the descriptions of eligible activities provided by the Climate Delegated Act (Annexes I and II) was 38.12%. Therefore, 38.12% is also the maximum amount of turnover theoretically aligned by Cementir with the technical screening criteria set out in the Climate Delegated Act (Annexes I and II) of the EU Taxonomy. As part of our net-zero commitment, by 2030, the Group will reduce the CO₂ per ton of grey cement to 458 kg, which is below the limits required by the European Taxonomy. For this reason, we estimated the percentage for 2030 as 38.12%.

[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

- Manufacture of cement

(5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- Turnover

(5.4.2.5) Types of substantial contribution

Select all that apply

Transitional activity

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

482953584

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

28.51

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.29

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

28.22

(5.4.2.27) Calculation methodology and supporting information

Cementir Group identified Taxonomy-aligned economic activities for three legal entities within the scope of eligibility: • Compagnie des Ciments Belges S.A. for activity 3.7. Manufacture of cement; • Cimentas A.S. limited to the operations taking place in Trakya's plant for activity 3.7. Manufacture of cement; • Aalborg Portland A/S for activity 3.7. Manufacture of Cement limited to the grey cement production and for activity 4.25. Production of heat/cool using waste heat. For these activities, Cementir Group has been able to meet all the respective technical screening criteria detailed in the Delegated Acts of the EU Taxonomy Regulation. With special regard to activity 3.7. Manufacture of cement, the Group's core business, alignment was found to be limited to three legal entities because of the ambitious emissions thresholds set out by the criteria of Substantial Contribution to Climate Change Mitigation and of Do Not Significant Harm to Climate Change Mitigation. As of 2023, the plants of Aalborg Portland A/S, Compagnie des Ciments Belges S.A., and Cimentas A.S. - Trakya respect one such limitation on emissions - the one set by the Do Not Significant Harm to Climate Change Mitigation. However, as further explained below, the Group has developed a Climate Transition Plan which will allow to cut GHG emissions on several other plants in the coming years. As part of our net-zero commitment, by 2030, the Group will reduce the CO₂ per ton of grey cement to 458 kg, which is below the limits required by the European Taxonomy. Despite representing a residual part of Cementir Group's business activities, the heat recovered from Aalborg's Kiln operations has been assessed as aligned with the EU Taxonomy as it is conducted by respecting all technical screening criteria.

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Technical screening criteria set out within the Climate Delegated Act (Annexes I and II) of EU Taxonomy for grey cement.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Cementir Group identified Taxonomy-aligned economic activities for three legal entities within the scope of eligibility: • Compagnie des Ciments Belges S.A. for activity 3.7. Manufacture of cement; • Cimentas A.S. limited to the operations taking place in Trakya's plant for activity 3.7. Manufacture of cement; • Aalborg Portland A/S for activity 3.7. Manufacture of Cement limited to the grey cement production and for activity 4.25. Production of heat/cool using waste heat. For these activities, Cementir Group has been able to meet all the respective technical screening criteria detailed in the Delegated Acts of the EU Taxonomy Regulation. With special regard to activity 3.7. Manufacture of cement, the Group's core business, alignment was found to be limited to three legal entities because of the ambitious emissions thresholds set out by the criteria of Substantial Contribution to Climate Change Mitigation and of Do Not Significant Harm to Climate Change Mitigation. As of 2023, the plants of Aalborg Portland A/S, Compagnie des Ciments Belges S.A., and Cimentas A.S. - Trakya respect one such limitation on emissions - the one set by the Do Not Significant Harm to Climate Change Mitigation. However, as further explained below, the Group has developed a Climate Transition Plan which will allow to cut GHG emissions on several other plants in the coming years. As part of our net-zero commitment, by 2030, the Group will reduce the CO₂ per ton of grey cement to 458 kg, which is below the limits required by the European Taxonomy. Despite representing a residual part of Cementir Group's business activities, the heat recovered from Aalborg's Kiln operations has been assessed as aligned with the EU Taxonomy as it is conducted by respecting all technical screening criteria.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Cementir Holding_Sustainability Report_2023.pdf

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

Compliance with the minimum safeguard criteria was assessed based directly on Art. 18 of the Regulation 852/2020 and on 'Final Report on Minimum Safeguards' published in October 2022 by the Platform on Sustainable Finance (PSF), the advisory body constituted by the European Commission to coordinate the development and the implementation of the EU Taxonomy Regulation. The analysis focused on whether Cementir Group respects the OECD Guidelines for Multinational Enterprises (OECD MNE Guidelines) and the UN Guiding Principles on Business and Human Rights (UNGPs), including the principles and rights set out in the eight fundamental conventions identified in the Declaration of the International Labor Organization on Fundamental Principles and Rights at Work and The International Bill of Human Rights. More specifically, Cementir Group's assessment for compliance was based on the following 4 areas of analysis for which it has not been convicted in court cases: • human rights: Cementir Group annually conducts due diligence activities focused on human rights by having all legal entities undergo a self-assessment survey and conducting related audits to verify the accuracy of the information reported. Cementir operates to promote and ensure that these are respected in all its operations and those of its suppliers. The Group has also defined its Human rights Policy, which can be downloaded from the corporate website under the section Governance/Ethics and Compliance; • corruption and bribery: the Group adopted policies, measures, programmes and internal control systems to ensure ethics and compliance in the fight against corruption. Relevant policies in this area include: the Anti-bribery Policy, the Supplier code of conduct, the Code of ethics. More information can be found on paragraph "The Code of Ethics"; • taxation: the Group conducts its business activities in a manner that complies with tax regulations in all the countries its operations take place, and institutes internal control procedures to guarantee compliance with such regulations. More information can be found on the Cementir's approach to taxes, on Cementir's approach to taxes; • fair competition: Cementir Holding N.V. conducts its business activities in a manner that complies with all applicable laws focusing on fair business competition and requires its employees to complete topic specific training to prevent risks of occurrence.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

For the reporting period 2023, the European Taxonomy requires non-financial undertakings, as Cementir, to disclose the proportion of Taxonomy-eligible, Taxonomy non-eligible and Taxonomy-aligned economic activities in terms of turnover, capital expenditure (CapEx), operating expenditures (OpEx). Cementir Group identified Taxonomy-aligned economic activities for three legal entities within the scope of eligibility: • Compagnie des Ciments Belges S.A. for activity 3.7. Manufacture of cement; • Cimentas A.S. limited to the operations taking place in Trakya's plant for activity 3.7. Manufacture of cement; • Aalborg Portland A/S for activity 3.7. Manufacture of Cement limited to the grey cement production and for activity 4.25. Production of heat/cool using waste heat. For these activities, Cementir Group has been able to meet all the respective technical screening criteria detailed in the Delegated Acts of the EU Taxonomy Regulation. The 2023 Sustainability Report shows the results of the analyses performed by the Company according to art. 8 of EU Regulation 2020/852 of June 18th 2020 (EU Taxonomy) and Delegated Regulations 2021/2178 and 2021/2139. The results of the analysis as well as the description of the methodological process, are reported in the related section (see chapter "EU TAXONOMY"). The 2023 Sustainability Report was subjected to limited assurance by PricewaterhouseCoopers S.p.A.. As reported in the chapter "METHODODOLOGY NOTE", The limited assurance, in line with the regulatory frameworks in force, does not concern the information and data related to the "EU Taxonomy" section and the art. 8 of EU Regulation 2020/852.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

No

(5.4.3.4) Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

The 2023 Sustainability Report shows the results of the analyses performed by the Company according to art. 8 of EU Regulation 2020/852 of June 18th 2020 (EU Taxonomy) and Delegated Regulations 2021/2178 and 2021/2139. The results of the analysis as well as the description of the methodological process, are reported in the related section (see chapter "EU TAXONOMY"). The 2023 Sustainability Report was subjected to limited assurance by PricewaterhouseCoopers S.p.A.. As reported in the chapter "METHODOLOGY NOTE ", The limited assurance, in line with the regulatory frameworks in force, does not concern the information and data related to the "EU Taxonomy" section and the art. 8 of EU Regulation 2020/852.

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

Yes

(5.5.2) Comment

Cementir developed a new type of cement (FUTURECEM) with up to 30% CO2-reduction compared with existing, conventional cement types FUTURECEM is a patented technology based on limestone and calcined clay, developed by the Group. The combination of limestone and calcined clay in FUTURECEM can allow over than 35% clinker replacement in cement. Clinker is an interim product that is produced at high temperatures in cement kilns. Hence, replacing clinker with the combination of limestone and calcined clay means significant reductions in CO2. From 2014-2019, Cementir participated, together with researcher institutions and a range of stakeholders and customers from the construction industry, in the Danish project Green Concrete II with the aim of testing FUTURECEM in a wide range of actual ready-mix concrete applications. In March 2020, Bureau Veritas certified the compliance of FUTURECEM with the requirements in cement standard (EN 197-1:2011). On January 2021, Cementir started the distribution of FUTURECEM in Denmark. In 2022 started the distribution in France. In 2021, Cementir with the

Danish Technological Institute has launched CALLISTE (Calcined Clay-Limestone Technology Extension) an applied research initiative, built on FUTURECEM technology, which is financed by the Danish Innovation Funds. The main goal of CALLISTE is to reach a CO2 reduction as high as 50% compared with conventional Portland cement by 2024 as allowed in the new EN 197-5. The consortium, behind CALLISTE, comprises all the actors representing the entire value chain from academia to industry and final users including ready-mix concrete, precast concrete elements, and dry-cast concrete products. Following the cement industrial production, concrete testing have been carried out within 2022 and 2023. FUTURECEM is also included into the research project 'Blocs B40 for low carbon concrete' lead by CERIB. FUTURECEM's experience in Denmark and now in France and Benelux area is paving the way for limestone calcined clay technology in other markets as part of the Group's ambitious sustainable roadmap towards 2030 and beyond.

[Fixed row]

(5.5.1) Provide details of your organization's investments in low-carbon R&D for cement production activities over the last three years.

Row 1

(5.5.1.1) Technology area

Select from:

Low clinker cement

(5.5.1.2) Stage of development in the reporting year

Select from:

Small scale commercial deployment

(5.5.1.3) Average % of total R&D investment over the last 3 years

25

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

25

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Cementir's ambition is to reduce CO₂ emission intensity to achieve net-zero emissions (Scope 1, Scope 2, and Scope 3) along the value chain by 2050. To reduce Scope 1 emissions according to a net-zero pathway endorsed by the SBTi and the EU, Cementir's strategy is based on the following pillars: • Reduction of clinker content to decrease the carbon intensity of cement products. • Replacement of fossil fuels with alternative fuels. • Implementation of Carbon Capture and Storage technology. Regarding clinker reduction, Cementir developed a new type of cement, FUTURECEM, which offers up to a 30% CO₂ reduction compared to existing conventional cement types. FUTURECEM is based on a technology that uses limestone and calcined clay, developed by the Group. This combination allows for over 35% clinker replacement in cement. From 2014 to 2019, Cementir participated in the Danish project Green Concrete II, collaborating with research institutions, stakeholders, and customers from the construction industry to test FUTURECEM in a wide range of ready-mix concrete applications. In March 2020, Bureau Veritas certified FUTURECEM's compliance with the requirements of cement standard EN 197-1:2011. In January 2021, Cementir began distributing FUTURECEM in Denmark, and in 2022, distribution started in France. FUTURECEM is also part of the research project 'Blocs B40 for low carbon concrete' led by CERIB. FUTURECEM's experience in Denmark, France, and the Benelux area is paving the way for limestone-calcined clay technology in other markets as part of the Group's ambitious sustainable roadmap towards 2030 and beyond.

Row 2

(5.5.1.1) Technology area

Select from:

Low clinker cement

(5.5.1.2) Stage of development in the reporting year

Select from:

Applied research and development

(5.5.1.3) Average % of total R&D investment over the last 3 years

25

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Cementir's ambition is to reduce CO₂ emission intensity to achieve net-zero emissions (Scope 1, Scope 2 and Scope 3) along the value chain by 2050. To reduce Scope 1 emissions according to a net-zero pathway endorsed by the SBTi and the EU, Cementir strategy is based, among other, on the following pillar: Reduction of clinker content to reduce the carbon intensity of our cement products; replacement of fossil fuels with alternative fuel and implementation of Carbon Capture and Storage technology. Concerning clinker reduction, in 2021, Cementir with the Danish Technological Institute has launched CALLISTE (Calcined Clay-Limestone Technology Extension) an applied research initiative, built on FUTURECEM technology, that aims to reach a CO₂ reduction as high as 50% compared with conventional Portland cement by 2024 as allowed in the new EN 197-5 standard for cement. The CALLISTE project includes 12 partners, representing all the actors of entire value chain of cement from academia to industry and final users including ready-mix concrete, precast concrete elements, and dry-cast concrete products. In 2021, a test version of cement with 50% clinker replacement has been produced for industrial trials. In 2022 and 2023 this new version of cement has been tested in concrete application.

Row 3

(5.5.1.1) Technology area

Select from:

Carbon capture, utilization, and storage (CCUS)

(5.5.1.2) Stage of development in the reporting year

Select from:

Pilot demonstration

(5.5.1.3) Average % of total R&D investment over the last 3 years

50

(5.5.1.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.1.5) Average % of total R&D investment planned over the next 5 years

(5.5.1.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Cementir aims to reduce CO₂ emission intensity to achieve net-zero emissions (Scope 1, Scope 2, and Scope 3) along the value chain by 2050. To reduce Scope 1 emissions according to a net-zero pathway endorsed by the SBTi and the EU, Cementir's strategy is based on the following pillars: • Reduction of clinker content to lower the carbon intensity of cement products. • Replacement of fossil fuels with alternative fuels. • Implementation of Carbon Capture and Storage (CCS) technology. Carbon Capture Initiatives. Cementir has been investigating the potential for carbon capture at its cement plants for several years. The Group is involved in projects that provide knowledge and experience in all relevant aspects of the value chain, from carbon capture to the use, transport, and storage of CO₂. From October 2022 to September 2023, a pilot carbon capture unit was established and tested at the Aalborg Portland plant to gather information about CCS technology. The project, named CORT (Carbon capture Open tests and Review of Technologies), is part of the INNO-CCUS partnership and has been developed with the Technical University of Denmark (DTU) and more than fifty collaborators, including Aalborg University, Ørsted, and Pentair. In November 2023, a second carbon capture pilot plant was installed at the Aalborg Plant. The goal of this new plant is to test a more energy-efficient CCS technology that can potentially halve energy consumption compared to traditional methods by using an electrochemical method powered exclusively by electricity. Additionally, the new plant will explore converting the captured CO₂ into formic acid, a valuable resource for the chemical industry. This project has received funding from the EU's Horizon 2020 research and innovation programme under grant agreement No. 101022484. The testing of this pilot will continue until 2025.

[Add row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

10

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

5

(5.9.3) Water-related OPEX (+/- % change)

10

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

In 2023, the water-related CAPEX and OPEX were about 4,3 million, with an increase of more than 10% compared to the previous year. This increase was mainly due to improvement in water discharge treatment, monitoring systems and monitoring activities in water withdrawal and discharge. In particular: - OPEX increased of about 10% compared to 2022, due to additional activities implemented by the Group for improving the water quality monitoring and assessment (e.g., lab analysis, sampling, advisory etc.); - CAPEX increased more than 10% compared to 2022, due to investments for water discharge treatment (mainly in RMC business), improving the measurement systems (meters, valves, etc.) and in the optimization of collecting systems for water recovery/recycling (e.g. piping, etc.). We expect that, even in the coming years, the total amount of CAPEX and OPEX will increase of about 5 %, according to our Industrial Plan '24-'26.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive energy efficiency
- Drive low-carbon investment
- Incentivize consideration of climate-related issues in decision making
- Navigate regulations
- Stress test investments

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment to international standards
- Alignment to scientific guidance
- Alignment with the price of a carbon tax
- Alignment with the price of allowances under an Emissions Trading Scheme
- Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Our calculation for the internal price on carbon is aligned with the price of allowances under the EU emission trading scheme. To foster the transition of the Group to a low carbon economy, decisions on investments are driven by an internal carbon price (in 2023, this was set at 83 per ton) and a detailed scenario analysis is undertaken to anticipate the CO₂ impact the Group may be exposed to in the coming years.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

We assume a price that develops and increase over time.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

83

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

83

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Capital expenditure
- Operations
- Risk management
- Opportunity management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for all decision-making processes

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

To foster the transition of the Group to a low-carbon economy, investment decisions are driven by an internal carbon price, and a detailed scenario analysis is undertaken to anticipate the CO₂ impact and related risks the Group may face in the coming years. In 2023, the internal carbon price was set at 83 per ton. This price is applied uniformly throughout the Group, regardless of geography, business unit, or type of decision. On a monthly basis, the appropriateness of our internal carbon price is monitored and compared with CO₂ long-term price forecasts provided by third-party consultants such as Carbon Pulse and the CO₂ prices on the EU ETS. Situation: Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. In recent years, Cementir has focused its R&D on low-carbon products, such as FUTURCEM (described in 5.5.1) and other projects aimed at reducing CO₂ emissions in the production process. Task: Develop projects to replace fossil fuels with alternative fuels to reduce CO₂ emissions related to the combustion of fuels for producing clinker, a semi-finished product for cement. Action: Following a feasibility study addressing the opportunity for conversion from fossil fuels (i.e., petcoke or coal) to natural gas, Cementir planned the utilization of natural gas at its Danish plant in Aalborg. Switching to natural gas, a fossil fuel with lower emissions than petcoke (estimated reduction of 20% of CO₂), is a transitional solution for Cementir's path to net-zero emissions. Results: Due to the reduction in CO₂ emissions, Cementir will need to buy fewer CO₂ quotas in the EU ETS. This reduction in CO₂ quotas has led to a positive financial impact, positively affecting the business case evaluation. Without the application of the carbon price, the mentioned investment would not have a positive NPV (net present value), and Cementir would likely not implement it. Therefore, the capital expenditure would be allocated differently. As part of this project, the Aalborg plant has entered into an agreement with the state gas distribution company, Evida, to connect the plant to the gas distribution grid. Following the implementation of the investment, a 20% reduction in CO₂ emissions is estimated for the Aalborg plant.

[Add row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

Shadow price

(5.10.2.2) Objectives for implementing internal price

Select all that apply

Conduct cost-benefit analysis

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

Yes

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Contribution to supplier-related Scope 3 emissions
- Other, please specify :spending 2023

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We evaluate the main supplier of goods and fossil energy as having a substantive environmental impact. Purchased goods and fuels account for 84% of Scope 3 emissions. Within these categories, suppliers of fossil fuels and byproducts from other industries, such as fly ash and slag, are particularly relevant for Cementir and are evaluated as having a substantive environmental impact. Additional evaluations will be conducted in the future.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Dependence on water
- Impact on water availability
- Other, please specify :Spending in 2023

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Self-Assessment from Top Suppliers in Terms of Spending As reported in section 5.11.7, in 2023, 91% of responding suppliers (n. 31 suppliers) engaged through the CDP Supply Chains program declared a direct dependency on freshwater, and 85% impacted water availability in water-stressed areas. These thresholds were applied in 2023 for classifying suppliers. The assessment of suppliers is still in progress. Therefore, additional evaluations and assumptions will be conducted by Cementir in the futur

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- Less than 1%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?**Climate change****(5.11.2.1) Supplier engagement prioritization on this environmental issue***Select from:* Yes, we prioritize which suppliers to engage with on this environmental issue**(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue***Select all that apply* In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change**(5.11.2.4) Please explain**

Since 2020, an increasing number of suppliers have been engaged through the CDP Supply Chain program to investigate the CO2 emissions of our suppliers, understand how to reduce them, and improve the environmental practices of our supply chain. We focus the engagement on the Top Group Suppliers, evaluated as strategic based on the proportion of spend, geographic location, and raw materials or services provided. We evaluate the main suppliers of goods and fossil energy as having a substantive environmental impact. Purchased goods and fuels account for 84% of our Scope 3 emissions. Within these categories, suppliers of fossil fuels and byproducts from other industries, such as fly ash and slag, are particularly relevant for Cementir and are evaluated as having a substantive environmental impact. In 2023, 154 suppliers, representing 51% of the Group's purchases by value, were invited to participate in the CDP Supply Chain program. Through this program, suppliers were invited to disclose to Cementir information about their emissions and climate change strategies.

Water**(5.11.2.1) Supplier engagement prioritization on this environmental issue***Select from:* Yes, we prioritize which suppliers to engage with on this environmental issue**(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue**

Select all that apply

In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

In 2023, we extended the CDP Supply Chain program, which was already used for engaging our suppliers on climate change topics, to include water. This extension aimed to investigate water risks along our supply chain and provide training and support to our suppliers in mitigating these risks. We focus the engagement on the Top Group Suppliers, evaluated as strategic based on the proportion of spend, geographic location, and raw materials or services provided. In 2023, 154 suppliers, representing 51% of the Group's purchases by value, were invited to participate in the CDP Supply Chain program. Through this program, suppliers were asked to disclose information about their water balances and risk assessments to Cementir.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As detailed in 5.11.6, all Cementir suppliers must comply with the requirements stated in the Supplier Code of Conduct. Cementir has established a specific reporting mechanism (whistleblowing channel) through which employees, collaborators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviors and practices. In the event of non-conformity with the requirements stated by the Supplier Code of Conduct, we will require that suppliers promptly implement action plans to bring their performance in line with the requirements. If such actions are not implemented, we reserve the right to terminate the relationship early. Moreover, starting from 2023, suppliers of materials regulated by CBAM, primarily clinker

and cement for Cementir, must provide their scope 1 and scope 2 emissions. Suppliers are obliged to report this information to Cementir. In case of non-compliance, Cementir's Supply Chain must engage with the supplier to collect the necessary information.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As detailed in 5.11.6, all Cementir suppliers must comply with the requirements stated in the Supplier Code of Conduct. Cementir has established a specific reporting mechanism (whistleblowing channel) through which employees, collaborators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviors and practices. In the event of non-conformity with the requirements stated by the Supplier Code of Conduct, we will require that suppliers promptly implement action plans to bring their performance in line with the requirements. If such actions are not implemented, we reserve the right to terminate the relationship early.

[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

Disclosure of GHG emissions to your organization (Scope 1 and 2)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 1-25%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 1-25%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- 1-25%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

- 1-25%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

In 2023, to align with the European Carbon Border Adjustment Mechanism (CBAM), Cementir began requesting its suppliers of clinker and cement to disclose their scope 1 and scope 2 emissions. The CBAM is an environmental policy instrument designed to support the EU's climate ambitions of achieving a net reduction of greenhouse gas (GHG) emissions of at least 55% by 2030 and reaching climate neutrality by 2050 at the latest. The CBAM complements the EU Emission Trading System (EU ETS), which was recently strengthened as part of the EU's "Fit for 55" legislative package. Under CBAM rules, if Cementir imports specific materials into the EU, such as clinker and cement, it must report the emissions (scope 1 and scope 2) embedded in the purchased goods to the EU. Therefore, suppliers of materials regulated by CBAM, primarily clinker and cement for Cementir, must provide their scope 1 and scope 2 emissions. Suppliers are obliged to report this information to Cementir. In case of non-compliance, Cementir's Supply Chain must engage with the supplier to collect the necessary information. So far, suppliers are providing the data through self-assessment. In the near future, third-party verification of the data will be included according to the guidelines defined by the EU.

Water

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

Less than 1%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Exclude

(5.11.6.12) Comment

All Cementir suppliers must comply with the requirements stated in the Supplier Code of Conduct. According to our Supplier Code of Conduct, Cementir is committed to implementing the United Nations Framework and Guiding Principles on Business and Human Rights and ensuring these fundamental principles are upheld within our supply chain. We are also committed to conducting our business in line with the principles set out in the Universal Declaration of Human Rights and the International Labour Organization (ILO), based on respect for the dignity of the individual without distinction of any kind. We encourage our suppliers to embrace these international standards, respect the human rights of their employees in the workplace, and promote human rights within their value chain. Cementir has established a specific reporting mechanism (whistleblowing channel) through which employees, collaborators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviors and practices. In the event of non-conformity, we will require that suppliers promptly implement action plans to bring their performance in line with the requirements. If such actions are not implemented, we reserve the right to terminate the relationship early.

Climate change

(5.11.6.1) Environmental requirement

Select from:

- Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Grievance mechanism/ Whistleblowing hotline

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

- 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

- 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Exclude

(5.11.6.12) Comment

All Cementir suppliers must comply with the requirements stated in the Supplier Code of Conduct. According to our Supplier Code of Conduct, Cementir is committed to implementing the United Nations Framework and Guiding Principles on Business and Human Rights and ensuring these fundamental principles are upheld within our supply chain. We are also committed to conducting our business in line with the principles set out in the Universal Declaration of Human Rights and the International Labour Organization (ILO), based on respect for the dignity of the individual without distinction of any kind. We encourage our suppliers to embrace these international standards, respect the human rights of their employees in the workplace, and promote human rights within their value chain. Cementir has established a specific reporting mechanism (whistleblowing channel) through which employees, collaborators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviors and practices. In the event of non-conformity, we will require that suppliers promptly implement action plans to bring their performance in line with the requirements. If such actions are not implemented, we reserve the right to terminate the relationship early.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to measure GHG emissions
- Provide training, support and best practices on how to mitigate environmental impact

Information collection

- Collect climate transition plan information at least annually from suppliers
- Collect GHG emissions data at least annually from suppliers

- Collect targets information at least annually from suppliers

Innovation and collaboration

- Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 1-25%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Since 2020, an increasing number of suppliers have been engaged through the CDP Supply Chain program to investigate the CO2 emissions of our suppliers, understand how to reduce them, and improve the environmental practices of our supply chain. We focus the engagement on the Top Group Suppliers, evaluated as strategic based on the proportion of spend, geographic location and raw material or services provided. In 2023, 154 suppliers, representing 51% of the Group's purchases by value, were invited to participate in the CDP Supply Chain program. Through this program, suppliers were invited to disclose to Cementir information about their emissions and climate change strategies. Cementir started this project in 2020, and the impact of engagement is in line with the targets set for the project, which is still ongoing. The targets of the project were: 1.Run an engagement campaign to educate suppliers about climate change and encourage them to reduce their emissions and environmental impacts. 2.Collect information for the definition of a CO2 reduction target for Scope 3 emissions. 3.Increase the number of suppliers involved year by year Status of the Targets 1.Target Achieved: To support this engagement and boost supplier response rates, dedicated supplier training webinars were held. These webinars aimed to communicate the importance and benefits of transparently reporting on emissions and climate impact. Moreover, in 2023: o90% of responding suppliers have a CO2 reduction target and have ongoing emission reduction initiatives. This percentage has increased year by year; in 2020, when our engagement activity started, only 63% of respondents had a target. o59% of respondents have a target validated by SBTi, compared to 47% in 2022. o68% of respondents reported a decrease in CO2 emissions compared to 2022. o67% of responding suppliers have a transition plan aligned to a 1.5-degree world. 2.Target Achieved: In 2022, Cementir developed a Scope 3 reduction target that has been validated by SBTi as aligned with 1.5C scenarios. 3.Target in Line with the Planned Roadmap: In 2023, 154 suppliers were involved, compared to 55 in 2020. Compared to 2020, Cementir almost tripled the number of suppliers engaged. In

2023, the number of suppliers responding to Climate Change increased by 13 suppliers (1.26x) compared to 2022. For targets 1 and 2, we consider our impact successful with regard to the measure of success. For target 3, the project is in line with planned roadmap.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

- Yes, please specify the environmental requirement :Disclosure of GHG emissions and their reduction

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

- Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

- Provide training, support and best practices on how to mitigate environmental impact

Information collection

- Collect environmental risk and opportunity information at least annually from suppliers
- Collect targets information at least annually from suppliers
- Collect WASH information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

Less than 1%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

In 2023, we extended the CDP Supply Chain program to include water, aiming to investigate water risks along our supply chain and provide training and support to our suppliers on mitigating these risks. As explained in the Climate Change row of this question, the CDP Supply Chain program was used by Cementir from 2020 to 2023 to engage with suppliers. In 2023, 154 suppliers, representing 51% of the Group's purchases by value, were invited to participate in the CDP Supply Chain program. Through this program, suppliers were asked to disclose information about their water balances and risk assessments to Cementir. This marked the first time Cementir engaged with its suppliers on this topic. Project Targets: 1. Run an engagement campaign to educate suppliers about climate change adaptation, water risks, and encourage them to reduce their environmental impacts. 2. Collect information about how our suppliers are managing water risks. 3. Increase the number of suppliers involved year by year and reach a response rate of 50% within 3 years. At least half of the suppliers involved must provide the requested information through CDP Supply Chain program. Status of the Targets: 1. Target in Line with the Planned Roadmap: To support this engagement and boost supplier response rates, dedicated supplier training webinars were held. These webinars aimed to communicate the importance and benefits of transparently reporting on water and climate impact. 2. Target in Line with the Planned Roadmap: In 2023: o 91% of responding suppliers declared a direct dependency on freshwater. o 100% of responding suppliers have a risk assessment procedure in place. o 85% of responding suppliers report withdrawals from water-stressed areas. o 100% of responding suppliers report water management at the C-suite level. o 91% of responding suppliers report water targets or goals, with a prevalence of WASH targets. 3. Target in Line with the Planned Roadmap: In 2023, 22% of the engaged suppliers responded. As already mentioned, Cementir wants to increase the number of suppliers involved year by year and reach a response rate of 50% within 3 years.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

Yes, please specify the environmental requirement :managing water risk and reducing their impact on water

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

Share information about your products and relevant certification schemes

Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

While operating in a fairly traditional sector, the Group has moved towards a more customer-oriented approach. For this reason, the company's engagement activities are directed towards all our customers located in our strategic countries (e.g., Belgium, Denmark, Türkiye). The engagement activities implemented are:

- The annual Voice of the Customer (VoC) Survey, which measures customer satisfaction and engagement on product quality, services, innovation and sustainability, relationships, sales processes, after-sales service, and technical support. More specifically, in the VoC, among other indicators, Cementir applies the Net Promoter Score (NPS) and Customer Loyalty Score (CLS). These methodologies allow direct dialogue with customers to continuously improve their experience and increase their loyalty.
- Development and sales increase of low-carbon products (e.g., FUTURECEM).
- Participation in and organization of events, exhibitions, and workshops where our low-carbon products are presented and explained to customers. On these occasions, customers are encouraged to reduce their environmental impact. The success of these activities is measured by the Overall Net Promoter Score, Overall Customer Loyalty Score (CLS), and the amount of FUTURECEM sales. Both activities have been successful in 2023, thanks to the results achieved. Looking at the CLS in 2023, the overall index confirmed that customers feel very satisfied with Group products and services for both the grey and white cement businesses. The score recorded was 94.9, higher than the 93.2 recorded in 2022. In 2023, the overall NPS was 40.6. Targeted activities rolled out in the market helped improve from the 34.8 recorded in 2022. The engagement activities with customers revealed that Cementir is well-perceived with its low-carbon strategy. Customers strongly agree with the company's increasing commitment to the environmental impact of products, CO2 footprint, and low-carbon cement. The survey also revealed that FUTURECEM is used by almost half of the customers surveyed, and its sales increased compared to 2022, enabling the development of low-carbon products.

(5.11.9.6) Effect of engagement and measures of success

The success of these activities is measured by the Overall Net Promoter Score, Overall Customer Loyalty Score (CLS), and the amount of FUTURECEM sales. Both activities have been successful in 2023, thanks to the results achieved. Looking at the CLS in 2023, the overall index confirmed that customers feel very satisfied with Group products and services for both the grey and white cement businesses. The score recorded was 94.9, higher than the 93.2 recorded in 2022. In 2023, the overall NPS was 40.6. Targeted activities rolled out in the market helped improve from the 34.8 recorded in 2022. The engagement activities with customers revealed that Cementir is well-perceived with its low-carbon strategy. Customers strongly agree with the company's increasing commitment to the environmental impact of products, CO2 footprint, and low-carbon cement. The survey also revealed that FUTURECEM is used by almost half of the customers surveyed, and its sales increased compared to 2022, enabling the development of low-carbon products.

Water

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

Align your organization's goals to support customers' targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

For our customers who produce ready-mix concrete, water is an essential raw material. When combined with cement and aggregates, it produces concrete. For customers located in water-stressed areas, such as Central Europe (e.g., Belgium, which accounted for 19% of the Group's total turnover in 2023), it is increasingly important to have suppliers of cement and aggregates who can guarantee sustainable water use to secure public works contracts. Governments in Central Europe (e.g., Benelux and the Netherlands) have recognized the importance of certifications like the Concrete Sustainability Council (CSC) certification in the procedures for awarding public works contracts. Therefore, it is crucial for our customers that their suppliers of cement and aggregates hold the CSC certification. As a result, our cement and aggregates plants in Belgium have decided to obtain the CSC certification. To achieve this certification, the plants must meet several requirements to demonstrate sustainable practices in "water management" and "energy and climate." Among other criteria, the plants must show the reliability of their plans for reducing environmental impacts, such as decreasing water consumption in the short, medium, and long term.

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful for the Group and the customers of our Belgian operations. Please see below for the details. Measure of Success for Our Group •As of 2023, 100% of cement and aggregate sales by our Belgian companies are supported by CSC certificates. • The certification demonstrates the effectiveness of the water management practices implemented by our plants located in a water-stressed area. • Consequently, 100% of our customers producing ready-mix concrete can certify the sustainable practices applied by their supply chain in the procedures for awarding public works contracts. • As a result, our Belgian operations secured sales related to public works contracts. • Without CSC certification, our Belgian operations could have lost these sales.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :Local community and local authority in the area of Clypot, Belgium

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Incentivize collaborative sustainable water management in river basins

(5.11.9.3) % of stakeholder type engaged

Select from:

- Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

For our quarry in Clypot, the risk assessment identified a risk of water scarcity. According to the WRI, the area is under high water stress, and our scenario analysis indicates that climate change will amplify this scarcity, potentially leading to future competition with the local community for water utilization. To address this, we involved the local authority and water provider in a project to recover the water used by our quarry and distribute it through the public network. During limestone extraction at the Clypot quarry, the naturally occurring water must be removed to allow dry extraction. Until 2020, this water was discharged to the surface. A project was defined with the Walloon region and the public water company to recover this water and send it to public distribution. After four years of study, we set up the infrastructure for recovering (connecting pipes) and treating the water. Before sending it to the public station, the water is treated to remove suspended solids and floating material through sedimentation. The entire system has been operational since 2021. The total investment amounts to 1.6 million, split equally between Cementir (400,000), the local authority (400,000), the local water provider (400,000), and the third-party exploiting part of the quarry (400,000).

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful for the Group and the local community close to Clypot. Please see below for the details. This operation: a) Allowed the authority to close production wells and thus spare the local aquifer. b) Increased our access to capital because the investment for the new infrastructures has been split between Cementir, the local authority, the local water provider, and the third-party exploiting part of the quarry. c) Improved our resilience to future regulatory changes, reducing the risk of conflicts with other stakeholders using the same aquifer (villagers, employees, customers, suppliers) and minimizing the risk of future limitations in water utilization by local authorities or the local water provider. d) In 2023, the volume of water from the Clypot quarry sent for potabilization was 1,309 thousand m³, an increase from 741 thousand m³ in 2022. Our goal is to maximize this supply, with plans to perform a similar investment in another Belgian quarry located in Guarain, potentially reaching a total of around 5,000 thousand m³. These operations enable the recovery of quarry water into the public distribution network. As a result, the local authority's reliance on well production can be significantly reduced in high-water stress areas, such as the Gaurain and Clypot districts.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- Collaborate with stakeholders in creation and review of your climate transition plan

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The CEO is the second-largest shareholder of Cementir, holding 5.51% of the share capital. The main shareholder, with 66.75% of the share capital, is the father of the Group CEO. The CEO has direct responsibility for climate-related issues and is tasked with implementing the Group's climate transition plan and related investments. The CEO receives quarterly updates on the evolution of key performance indicators (KPIs) such as CO2 emissions, alternative fuels, and clinker ratio, as well as the main risks and opportunities related to climate change. If necessary, the CEO is informed more frequently. In the first quarter of 2023, following the formalization of new guidelines for the cement sector by the Science Based Targets initiative (SBTi), the CEO requested Cementir Management to update the Group's climate transition plan to align with the 1.5C scenario defined by SBTi.

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful because SBTi validated Cementir reduction target. As requested by CEO, Cementir Management updated its transition plan and set 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in January 2023 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024

Water

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The Group operates in several countries, facing increasing regulations on climate-related and water-related issues. The management of these issues is therefore treated as a relevant matter with significant economic and operational impacts. Ultimate powers and responsibilities rest with the board of the Group's parent company and the boards of other companies within the Group, consistent with the uniform approach and strategy set at the Group level. The Group CEO is vested by the Board of the Group's parent company with all relevant authority to implement this strategy. He regularly reports to the Board, where the strategic direction of the Group is ultimately set, about its adherence and overall performance. In the Board of Directors, the CEO is the individual with direct responsibility for water-related issues. The CEO is the second-largest shareholder of Cementir, holding 5.51% of the share capital, while the father of the Group CEO is the main shareholder, holding 66.75% of the share capital. In July 2022, the CEO decided to provide access to safe water, sanitation, and hygiene in all Group premises. As a first step, the CEO asked the Group's technical department to assess each premise and define the related action plans to guarantee access to safe water, sanitation, and hygiene in all Group premises. Additionally, in December 2022, the CEO personally signed the Wash Pledge, formally committing the company to providing access to safe water, sanitation, and hygiene in all Group premises.

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful. We have defined a specific roadmap and we aim to comply with all requirements of the WASH Pledge within the next three years. By the end of 2023, the Group's average compliance with WASH standards was close to 90%. The target is to reach the 100% within 2025.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify

(5.11.9.2) Type and details of engagement

Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The Aalborg plant recovers excess heat from cement production to provide district heating to local inhabitants. In Aalborg, this process is possible because surplus heat from industrial processes is considered renewable energy in Denmark, as it is excess heat from an existing process. Moreover, the Aalborg municipality has decades of experience and collaboration among different components of the energy sector (electricity, heat, housing, industry, transport, consumption, and supply) to achieve the objective of realizing 100% renewable energy in a practical and suitable manner. The thermal energy recovered by our Aalborg cement plant is used to heat the homes of up to 30,000 families. In 2023, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO₂ savings from this heat recovery system are estimated at 150,000 tons. This calculation is based on the amount of CO₂ that is not emitted from the local coal-fired power station because the total needs are partially covered by the heat coming from the Aalborg plant. In this way, energy that has already been produced during cement production is recycled and delivered to the district heating system, so that the energy does not have to be produced twice.

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful because the heat recovered from Aalborg's kiln operations has been assessed as aligned with the EU Taxonomy. In particular, it makes a substantial contribution to climate change mitigation (environmental objective number 1 of the EU Taxonomy) as it adheres to all of the Do No Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy. For this reason, the utilization of excess heat in the grid can be a key factor in the green transition of Denmark. In 2023, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO₂ savings from this heat recovery system have been estimated at 150,000 tons. The calculation is based on the amount of CO₂ that is not emitted from the local coal-fired power station because the total needs are partially covered by the heat coming from the Aalborg plant. In this way, energy that has already been produced during cement production is recycled and delivered to the district heating system, so that the energy does not have to be produced twice.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

In accordance with the Science-Based Targets Network (SBTN), Cementir employs a consistent consolidation approach for all environmental matters. We adopt the financial control approach, which allows us to report data from both the parent company and its consolidated subsidiaries. This approach aligns with our Financial Annual Report and provides the most accurate representation of the Group's environmental data. By doing so, we are able to present data from all entities over which Cementir has the capacity to guide financial and operational policies.

Water

(6.1.1) Consolidation approach used

Select from:

Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

In accordance with the Science-Based Targets Network (SBTN), Cementir employs a consistent consolidation approach for all environmental matters. We adopt the financial control approach, which allows us to report data from both the parent company and its consolidated subsidiaries. This approach aligns with our Financial Annual Report and provides the most accurate representation of the Group's environmental data. By doing so, we are able to present data from all entities over which Cementir has the capacity to guide financial and operational policies.

Plastics

(6.1.1) Consolidation approach used

Select from:

Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

In accordance with the Science-Based Targets Network (SBTN), Cementir employs a consistent consolidation approach for all environmental matters. We adopt the financial control approach, which allows us to report data from both the parent company and its consolidated subsidiaries. This approach aligns with our Financial Annual Report and provides the most accurate representation of the Group's environmental data. By doing so, we are able to present data from all entities over which Cementir has the capacity to guide financial and operational policies.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

In accordance with the Science-Based Targets Network (SBTN), Cementir employs a consistent consolidation approach for all environmental matters. We adopt the financial control approach, which allows us to report data from both the parent company and its consolidated subsidiaries. This approach aligns with our Financial Annual Report and provides the most accurate representation of the Group's environmental data. By doing so, we are able to present data from all entities over which Cementir has the capacity to guide financial and operational policies.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol: Scope 2 Guidance
- The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- WBCSD: The Cement CO2 and Energy Protocol

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

- We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

- We are reporting a Scope 2, market-based figure

(7.3.3) Comment

In 2019, Cementir started to calculate the Scope 2 emission according to the market-based method. We performed the calculation for 2019 and also for the 3 years before (2018, 2017 and 2016). Previously, only location-based method was applied. Until 2019, in the Sustainability Report, we reported scope 2 emission according location-based, only. In 2022, Scope 2 market-based figure was calculated by applying: the Supplier emission rates and the European Residual Mixes 2022 (AIB) for the operations located in Europe; the Green-e Residual Mix (2022 data) for the operations located in US; for the other countries, we updated the national grid average with supplier specific data, if relevant. We reported Scope 2 emissions for all segments: Cement, Aggregates, Ready Mix Concrete, Concrete prefabricated products, Waste Management and Recycling.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

7711243.0

(7.5.3) Methodological details

We decided to report as base year the 2017, because in 2017 Cementir Group acquired the Belgium plant of Gaurain (Compagnie des Ciments Belges). Following this acquisition, the Group structure has changed significantly, comparing to 2016. The Belgium plant account for about the 25% of the grey cement production capacity of Cementir Group (out of 9,8 million ton of capacity, 2,3 are related to the Belgium plant). The calculation is based according to GHG protocol and the CO2 and Energy Accounting and Reporting Standard for the Cement Industry as defined by the WBCSD. We reported Scope 1 emissions for all the BUs of the Group.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

692327.0

(7.5.3) Methodological details

We decided to report as base year the 2017, because in 2017 Cementir Group acquired the Belgium plant of Gaurain (Compagnie des Ciments Belges). Following this acquisition, the Group structure has changed significantly, comparing to 2016. The Belgium plant account for about the 25% of the grey cement production capacity of Cementir Group (out of 9,8 million ton of capacity, 2,3 are related to the Belgium plant). Since 2017, the group structure has remained unchanged. For scope 2 (Location Based), our emissions calculations adhere to the GHG protocol and involve multiplying the electricity consumption of each plant by the average emissions factor of the local electricity grid. We reported Scope 2 emissions for for all the BUs of the Group.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

470293.0

(7.5.3) Methodological details

In 2019, Cementir started to calculate the Scope 2 emission according to the market-based method. Previously, only location-based method was applied. The calculation was made by applying the Suppliers emission rate for the plants located in Europe, the residual mix figures for the plants located in US, while for the other countries, we updated the national grid average with the supplier specific data, if relevant. Combined, the European and Us operations account for the 80% of the total group revenues, as of December 2019.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1872699.0

(7.5.3) Methodological details

This category includes emissions related to the purchased materials such as clinker, cement, fly ashes, slag, gypsum, pozzolana, etc. The calculation was made applying to quantities (tons) LCA emission factors, specific for each material. The emission factor database used for this calculation is Ecoinvent 3.8 for 2021

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

74577.0

(7.5.3) Methodological details

This category encompasses emissions related to the production and transportation of specific capital goods, including constructions, machinery, electrical and optical equipment, and transport equipment. The calculation was based on CapEx spending in 2021, utilizing the GHG Protocol tool called the Scope 3 Evaluator. However, it's important to note that the Scope 3 Evaluator ceased operation on August 30, 2023. Subsequently, a different database was used.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

961588.0

(7.5.3) Methodological details

This category includes the emissions related to the extraction, production and transportation of fuels and energy purchased by Cementir in 2021 not already accounted for in Scope 1 or 2. The calculation was made applying the well-to-tank emission factors of BEIS&DEFRA, IEA and Ecoinvent

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO₂e)

235156.0

(7.5.3) Methodological details

This category includes emissions deriving from upstream transportation by external cargo ships, trucks and freight trains of raw materials, semi-products and products. The calculation considers freights (tons) and distances and uses BEIS&DEFRA emission factors, specific for the mean of transportation. The emission factors include well-to-wheel emissions.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO₂e)

227.0

(7.5.3) Methodological details

This category includes emissions from external wastewater treatment. The calculation uses Ecoinvent emission factors.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

1425.0

(7.5.3) Methodological details

This category includes emissions from employee business travels. The calculation was made on the basis of spending for business travel in 2021, using the GHG Protocol tool for Scope 3 evaluation. The mentioned tool ceased operation on August 30, 2023. Subsequently, a different database was utilized

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category with negligible emissions. Most employees live close to the plants. Emissions are estimated to be less than 1% of the total Scope 3 emissions

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, developed by the Cement Sustainability Initiative, this category is considered 'not relevant' to the cement sector. Emissions due to upstream leased assets are estimated to be less than 1% of the total Scope 3 emissions.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

184879.0

(7.5.3) Methodological details

This category includes emissions deriving from downstream transportation by external cargo ships, trucks and freight trains of products. The calculation considers freights (tonnes) and distances and uses BEIS&DEFRA emission factors, specific for the mean of transportation. The emission factors include well-to-wheel emissions.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Emissions due to the processing of sold cement products are estimated to be less than 1% of the total Scope 3 emissions.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Emissions due to the direct use-phase of sold cement products over their expected lifetime are estimated to be less than 1% of the total Scope 3 emissions..

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Emissions due to end-of-life treatment of sold cement products are estimated to be less than 1% of the total Scope 3 emissions

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable: The Cementir Group's business does not include leased assets

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Not applicable: The Cementir Group does not have franchises

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO₂e)

0

(7.5.3) Methodological details

Not applicable: Provision of capital or financing is not included in Cementir Group's business.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not applicable

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

7184097

(7.6.3) Methodological details

Scope 1 includes all emissions released directly from our operations. As a cement producer, these emissions are primarily related to the calcination of limestone. When heated in the kiln at high temperatures, limestone releases CO₂. Therefore, Scope 1 emissions are associated with both the raw materials used to produce clinker (mainly limestone) and the fuel combustion necessary to heat cement kilns. Our calculation adheres to the GHG protocol and the CO₂ and Energy Accounting and Reporting Standard for the Cement Industry, as defined by the WBCSD. We have reported Scope 1 emissions for all business units within our Group.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO₂e)

424422

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO₂e) (if applicable)

522974

(7.7.4) Methodological details

For scope 2 Location Based our emissions calculations adhere to the GHG protocol and involve multiplying the electricity consumption of each plant by the average emissions factor of the local electricity grid. We reported Scope 2 emissions for all the BUs of the Group. For Scope 2 market-based figure was calculated by applying: the Supplier emission rates and the European Residual Mixes 2022 (AIB) for the operations located in Europe; the Green-e Residual Mix (2022 data) for the operations located in US; for the other countries, we updated the national grid average with supplier specific data, if relevant.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1264467

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

1

(7.8.5) Please explain

This category includes emissions related to the purchased materials such as clinker, cement, fly ashes, slag, gypsum, pozzolana etc. The calculation was made applying to quantities (tons) LCA emission factors, specific for each material. The emission factor database used for this calculation is Ecoinvent database. For the calculation, also data from the CDP Supply Chain program (please see paragraph 'Value chain engagement' for details) have been used. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

34913

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

"This category includes emissions related to the production and transportation of the following capital goods: constructions, machineries, electrical and optical equipment and transport equipment. In past years, emissions from capital goods were assessed using the GHG protocol tool, which ceased operation on August 30, 2023. Subsequently, a different database was utilized." Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

964593

(7.8.3) Emissions calculation methodology

Select all that apply

Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes the emissions related to the extraction, production and transportation of fuels and energy purchased by Cementir in 2023 not already accounted for in Scope 1 or 2. The calculation was made applying the well-to-tank emission factors of BEIS&DEFRA, IEA and Econinvent. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

162429

(7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes emissions deriving from upstream transportation by external cargo ships, trucks and freight trains of raw materials, semi-products and products. The calculation considers freights (tons) and distances and uses BEIS&DEFRA emission factors, specific for the mean of transportation. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

298

(7.8.3) Emissions calculation methodology

Select all that apply

Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes emissions from external wastewater treatment. The calculation uses Ecoinvent emission factors. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Business travel

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1564

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes emissions from employee business travels. In past years, emissions from capital goods were assessed using the GHG protocol tool, which ceased operation on August 30, 2023. Subsequently, a different database was utilized. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Employee commuting

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

2503

(7.8.3) Emissions calculation methodology

Select all that apply

Other, please specify :Emissions from employee commuting total 2.503 tCO₂e and were calculated based on headcount, average distance traveled, and business days. The transportation mean considered in the calculation is "average car", following a conservative approach.

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

1

(7.8.5) Please explain

Emissions from employee commuting total 2.503 tCO₂e and were calculated based on headcount, average distance traveled, and business days. The transportation mean considered in the calculation is “average car”, following a conservative approach. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance²³, developed by the Cement Sustainability Initiative, this category is considered ‘not relevant’ to the cement sector. Emissions due to upstream leased assets are estimated to be less than 1% of the total Scope 3 emissions. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

163640

(7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category includes emissions deriving from downstream transportation by external cargo ships, trucks and freight trains of products. The calculation considers freights (tonnes) and distances and uses BEIS&DEFRA emission factors, specific for the mean of transportation. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

37832

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Cement products are further processed to produce a broad spectrum of products to be used in construction projects. Due to this variety and the lack of detailed information by the intermediate producers, the estimation of relevant emissions is very uncertain as described also by the guidance developed by the sector. This category has been calculated assuming on the total products sold to 3rd parties for further production in concrete. In the absence of supplier data, we have used Cementir RMC emissions as reference. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on

the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Use of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Emissions due to the direct use-phase of sold cement products over their expected lifetime are estimated to be less than 1% of the total Scope 3 emissions. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

15343

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

"This category includes emissions from the waste disposal and treatment of products sold by Cementir during the reporting period. The calculation uses BEIS&DEFRA emission factors. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Not applicable: The Cementir Group's business does not include leased assets. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Not applicable: The Cementir Group does not have franchises. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Investments

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Not applicable: Provision of capital or financing is not included in Cementir Group's business. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Category with negligible emissions. According to the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, this category is considered 'not relevant' to the cement sector. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.1.2) Status in the current reporting year

Select from:

- Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

(7.9.1.5) Page/section reference

Limited assurance from external Auditor (PricewaterhouseCoopers) on the 2023 Sustainability Report. See page 199 of Sustainability Report for the Scope 1 emissions related to cement production and related to the full Group. See page 230 of Sustainability Report and Independent Auditor's Report on the Consolidated Non-Financial Statement attached separately. The Sustainability Report and related assurance is also available on Corporate Website.

(7.9.1.6) Relevant standard

Select from:

ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

(7.9.2.6) Page/ section reference

Limited assurance from external Auditor (PricewaterhouseCoopers) on the 2023 Sustainability Report. See page 199 of Sustainability Report for the Scope 2 emissions (Location Based) related to cement production and related to the full Group. See page 230 of Sustainability Report for Independent Auditor's Report on the Consolidated Non-Financial Statement. The Sustainability Report and related assurance is also available on Corporate Website.

(7.9.2.7) Relevant standard

Select from:

ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

(7.9.3.6) Page/section reference

Limited assurance from external Auditor (PricewaterhouseCoopers) on the 2023 Sustainability Report. See pages 140 and 141 of Sustainability Report for the Scope 3 emissions of the Group. See page 230 of Sustainability Report for Independent Auditor's Report on the Consolidated Non-Financial Statement. The Sustainability Report and related assurance is also available on Corporate Website.

(7.9.3.7) Relevant standard

Select from:

ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

98

[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

5967

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.08

(7.10.1.4) Please explain calculation

The consumption of renewable electricity increased of 14,618 Mwh in 2023 comparing 2022. To estimate the emissions saved, we multiply this amount of renewable electricity for the average CO2 intensity of electricity purchased in 2023 (408.2 kg CO2/MWh). In this way, we estimate a CO2 saving of 5,967 metric tons CO2e. The emission value (percentage) is 0.08 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.08% 5,967 / (7,324,884 527,818). In 2023 the scope 1 scope 2 (market based) emissions decreased of 145,631 tons. Scope 1 Scope 2 in 2023: 7,707,072 7,184,097 522,974. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 Scope 2 in 2022: 7,852,702 7,324,884 527,818. As reported last year. Out of a difference of 145,631: A) 5,967 is a reduction related to Change in renewable energy consumption B) 6,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 23,270 is an reduction related to Change in output produced D) 110,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. ABCD 145,631. So ABCD explains the difference between 2023 and 2022.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

6000

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.08

(7.10.1.4) Please explain calculation

Initiatives implemented in 2023 as described in 7.55.2 The emission value (percentage) is 0.08 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.08% 6,000 / (7,324,884 527,818). In 2023 the scope 1 scope 2 (market based) emissions decreased of 145,631 tons. Scope 1 Scope 2 in 2023: 7,707,072 7,184,097 522,974. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 Scope 2 in 2022: 7,852,702 7,324,884 527,818. As reported last year. Out of a difference of 145,631: A) 5,967 is a reduction related to Change in renewable energy consumption B)

6,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 23,270 is an reduction related to Change in output produced D) 110,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. ABCD 145,631. So ABCD explains the difference between 2023 and 2022.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any divestment.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any acquisition.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any merger.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

23270

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

0.3

(7.10.1.4) Please explain calculation

In 2023, comparing 2022, the clinker production decreased of 26,294 ton. Multiplying this amount with average emission factor of Cementir in 2023 (0.885 as reported in the question 7.47), this decreasing in the production of clinker generated a decreasing in CO2 of 23,270. The emission value (percentage) is 0.30 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.30% $23,270 / (7,324,884 + 527,818)$. In 2023 the scope 1 scope 2 (market based) emissions decreased of 145,631 tons. Scope 1 Scope 2 in 2023: 7,707,072 7,184,097 522,974. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 Scope 2 in 2022: 7,852,702 7,324,884 527,818. As reported last year. Out of a difference of 145,631: A) 5,967 is a reduction related to Change in renewable energy consumption B) 6,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 23,270 is an reduction related to Change in output produced D) 110,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. ABCD 145,631. So ABCD explains the difference between 2023 and 2022.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any change in methodology

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any change in boundary.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

In 2023, there was not any change in physical operating conditions

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There was not any unidentified changes.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

110394

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

1.41

(7.10.1.4) Please explain calculation

*Difference that is not allocated to any specific reason because related to inherent interdependencis between variuos different levers. The emission value (percentage) is 1.41 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 1.41% 110,390 / (7,324,884 527,818). In 2023 the scope 1 scope 2 (market based) emissions decreased of 145,631 tons. Scope 1 Scope 2 in 2023: 7,707,072 7,184,097 522,974. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 Scope 2 in 2022: 7,852,702 7,324,884 527,818. As reported last year. Out of a difference of 145,631: A) 5,967 is a reduction related to Change in renewable energy consumption B) 6,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 23,270 is an reduction related to Change in output produced D) 110,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. ABCD 145,631. So ABCD explains the difference between 2023 and 2022.
[Fixed row]*

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

373175

(7.12.1.2) Comment

CO2 equivalent emission deriving from biomass combustion for the cement production. Cementir Holding uses, in addition to traditionally fossil fuels to operate cement kilns, fuels derived from waste materials and biomass. These alternative fuels (AF) include fossil fuel-derived fractions such as, e.g. waste oil and plastics, as well as biomass-derived fractions such as waste wood and dewatered sludge from wastewater treatment. Therefore, these alternative fuels contain both fossil and biogenic carbon. Cementir Holding estimates CO2 emissions from biofuels/biomass combustion according to the CO2 and Energy Accounting and Reporting Standard for the Cement Industry, developed by the Cement Sustainability Initiative. According to the Cement Sustainability Initiative Standard, CO2 emissions from biofuels/biomass combustion are estimated by determining the share of the biogenic carbon in the fuel's overall carbon content, according to international standards

(e.g. EN 15440). Moreover, the GCCA Standard advises companies to use a conservative approach in determining the biogenic carbon content, meaning that the biogenic carbon content should not be overestimated. A fossil carbon content of 100% shall be assumed for fuel types in case of a lack of reliable information on their biogenic carbon content until more precise data becomes available. On the basis of the share of the biogenic carbon in the fuel's overall carbon content, Cementir Holding estimated the share of CO2 emissions from biofuels/biomass combustion in the fuel's overall CO2 emissions
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

No

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

958965

(7.16.2) Scope 2, location-based (metric tons CO2e)

32136

(7.16.3) Scope 2, market-based (metric tons CO2e)

37581

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

531707

(7.16.2) Scope 2, location-based (metric tons CO2e)

44765

(7.16.3) Scope 2, market-based (metric tons CO2e)

44765

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

1724181

(7.16.2) Scope 2, location-based (metric tons CO2e)

51442

(7.16.3) Scope 2, market-based (metric tons CO2e)

158121

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

448537

(7.16.2) Scope 2, location-based (metric tons CO2e)

48284

(7.16.3) Scope 2, market-based (metric tons CO2e)

36433

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

276649

(7.16.2) Scope 2, location-based (metric tons CO2e)

30341

(7.16.3) Scope 2, market-based (metric tons CO2e)

24488

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

10990

(7.16.2) Scope 2, location-based (metric tons CO2e)

27

(7.16.3) Scope 2, market-based (metric tons CO2e)

2417

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

3286

(7.16.2) Scope 2, location-based (metric tons CO2e)

54

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

3013539

(7.16.2) Scope 2, location-based (metric tons CO2e)

200514

(7.16.3) Scope 2, market-based (metric tons CO2e)

200514

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

216159

(7.16.2) Scope 2, location-based (metric tons CO2e)

16757

(7.16.3) Scope 2, market-based (metric tons CO2e)

18536

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By business division

By facility

By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

Row 1

(7.17.1.1) Business division

Nordic & Baltic Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1738456

Row 2

(7.17.1.1) Business division

Belgium Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

958965

Row 3

(7.17.1.1) Business division

Turkey CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3012818

Row 4

(7.17.1.1) Business division

Egypt CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

448537

Row 6

(7.17.1.1) Business division

North American Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

216159

Row 7

(7.17.1.1) Business division

Asia Pacific

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

808354

Row 8

(7.17.1.1) Business division

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

806

[Add row]

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Malesia

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

276649

(7.17.2.3) Latitude

4.591978

(7.17.2.4) Longitude

101.09

Row 3

(7.17.2.1) Facility

US_2

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

106139

(7.17.2.3) Latitude

31.54

(7.17.2.4) Longitude

-97.14

Row 4

(7.17.2.1) Facility

Egypt

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

448537

(7.17.2.3) Latitude

31.12

(7.17.2.4) Longitude

33.8

Row 5

(7.17.2.1) Facility

Turkey_4

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

285609

(7.17.2.3) Latitude

40.575994

(7.17.2.4) Longitude

43.010445

Row 6

(7.17.2.1) Facility

Turkey_2

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

823855

(7.17.2.3) Latitude

41.799189

(7.17.2.4) Longitude

26.691284

Row 7

(7.17.2.1) Facility

Belgium_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

943908

(7.17.2.3) Latitude

50.595716

(7.17.2.4) Longitude

3.481121

Row 8

(7.17.2.1) Facility

Den_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1706679

(7.17.2.3) Latitude

57.05276

(7.17.2.4) Longitude

9.978676

Row 9

(7.17.2.1) Facility

China

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

531707

(7.17.2.3) Latitude

30.535

(7.17.2.4) Longitude

117.104

Row 10

(7.17.2.1) Facility

Turkey_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1233725

(7.17.2.3) Latitude

38.42608

(7.17.2.4) Longitude

27.216053

Row 11

(7.17.2.1) Facility

Turkey_3

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

668598

(7.17.2.3) Latitude

38.664642

(7.17.2.4) Longitude

39.237156

Row 12

(7.17.2.1) Facility

US_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

109495

(7.17.2.3) Latitude

39.96

(7.17.2.4) Longitude

-76.72

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Cement Production</i>	7134901
Row 2	<i>Aggregates, waste management and recycling and other products (concrete prefabricated products)</i>	33814
Row 4	<i>Concrete Production</i>	15382

[Add row]

(7.19) Break down your organization’s total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

	Gross Scope 1 emissions, metric tons CO2e	Net Scope 1 emissions , metric tons CO2e	Comment
Cement production activities	7134901	6821360	<i>We reported gross and net scope 1 emissions related to cement production.</i>

[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

- By business division
- By facility
- By activity

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

Row 1

(7.20.1.1) Business division

Nordic & Baltic Region

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

51522

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

160538

Row 3

(7.20.1.1) Business division

Belgium Region

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

32136

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

37581

Row 4

(7.20.1.1) Business division

Turkey CEM BU

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

199984

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

199984

Row 5

(7.20.1.1) Business division

North American Region

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

16757

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

18536

Row 6

(7.20.1.1) Business division

Asia Pacific

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

75106

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

69254

Row 7

(7.20.1.1) Business division

Egypt CEM BU

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

48284

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

36433

Row 8

(7.20.1.1) Business division

Waste Management and Others BU

(7.20.1.2) Scope 2, location-based (metric tons CO2e)

632

(7.20.1.3) Scope 2, market-based (metric tons CO2e)

648

[Add row]

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Den_1

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

50626

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

155614

Row 2

(7.20.2.1) Facility

Belgium_1

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

28179

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

32944

Row 3

(7.20.2.1) Facility

Turkey_1

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

79676

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

79676

Row 4

(7.20.2.1) Facility

Turkey_2

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

58821

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

58821

Row 5

(7.20.2.1) Facility

Turkey_3

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

43318

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

43318

Row 6

(7.20.2.1) Facility

Turkey_4

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

16374

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

16374

Row 7

(7.20.2.1) Facility

Malesia

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

30341

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

24488

Row 8

(7.20.2.1) Facility

China

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

44765

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

44765

Row 9

(7.20.2.1) Facility

US_1

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

6534

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

9283

Row 10

(7.20.2.1) Facility

US_2

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

9643

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

8673

Row 11

(7.20.2.1) Facility

Egypt_1

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

48284

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

36431

[Add row]

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Cement	416562	510390
Row 2	Aggregates, waste management and recycling and other products (concrete prefabricated products)	5008	5693
Row 3	Concrete Production	2852	6891

[Add row]

(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.

	Scope 2, location-based, metric tons CO2e	Scope 2, market-based (if applicable), metric tons CO2e	Comment
Cement production activities	416562	510390	We reported Scope 2, location-based and market-based related to cement production.

[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

7173329

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

423022

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

521327

(7.22.4) Please explain

We report data related to the entire Cementir Group; it therefore includes the data on the parent company and its consolidated subsidiaries. Furthermore, we also report the 100% emissions data on the subsidiary SCT which, in the Group's Financial Report, is consolidated applying the proportional method (since it is controlled jointly at 65%). See next row.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

10768

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1401

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

(7.22.4) Please explain

As explained in the previous row, we report the full emissions data of SCT, which is consolidated using the proportional method (as it is jointly controlled at 65%) in the Group Financial Report. In this line we report the 100% emissions related to SCT. There are no exclusions in our reporting.

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.**Row 1****(7.23.1.1) Subsidiary name**

Aalborg Portland A/S

(7.23.1.2) Primary activity

Select from:

Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

Other unique identifier, please specify :CVR No 36428112

(7.23.1.11) Other unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1706679

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

50626

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

155614

(7.23.1.15) Comment

We reported Scope 1 and 2 emissions for our subsidiary Aalborg Portland A/S.

Row 2

(7.23.1.1) Subsidiary name

COMPAGNIE DES CIMENTS BELGES (SA)

(7.23.1.2) Primary activity

Select from:

Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

Other unique identifier, please specify :VAT number

(7.23.1.11) Other unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

943908

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

28179

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

32944

(7.23.1.15) Comment

We reported Scope 1 and 2 emissions for our subsidiary COMPAGNIE DES CIMENTS BELGES (SA).
 [Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 10% but less than or equal to 15%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

1085062

(7.30.1.3) MWh from non-renewable sources

8719180

(7.30.1.4) Total (renewable and non-renewable) MWh

9804242

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

330456

(7.30.1.3) MWh from non-renewable sources

950795

(7.30.1.4) Total (renewable and non-renewable) MWh

1281251

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

24

(7.30.1.4) Total (renewable and non-renewable) MWh

24

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

1415543

(7.30.1.3) MWh from non-renewable sources

9669975

(7.30.1.4) Total (renewable and non-renewable) MWh

11085517
[Fixed row]

(7.30.2) Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.

	Heating value	Total MWh
Consumption of fuel (excluding feedstocks)	Select from:	9619486

	Heating value	Total MWh
	<input checked="" type="checkbox"/> LHV (lower heating value)	
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Unable to confirm heating value	1222122
Total energy consumption	Select from:	10841608

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

1085062

(7.30.7.8) Comment

Cementir is committed to utilizing sustainable biomass in accordance with the European Renewable Energy Directive (RED III)

Other biomass

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

N/A

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

N/A

Coal

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

2253055

(7.30.7.8) Comment

Coal used by the Group.

Oil

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

198810

(7.30.7.8) Comment

Oil used by the Group

Gas

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

527312

(7.30.7.8) Comment

Natural gas used by the Group

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

5740001

(7.30.7.8) Comment

Other non-renewable fuels, mainly petcoke for the kiln and gasoline for transports and equipment.

Total fuel

(7.30.7.1) Heating value

Select from:

LHV

(7.30.7.2) Total fuel MWh consumed by the organization

9804242

(7.30.7.8) Comment

Total fuels used by the Group.

[Fixed row]

(7.30.8) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel for cement production activities.

Sustainable biomass

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

1084363

(7.30.8.3) MWh fuel consumed at the kiln

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

We reported the total biomass used by the Group for the production of cement. Cementir is committed to utilizing sustainable biomass in accordance with the European Renewable Energy Directive (RED III).

Other biomass**(7.30.8.1) Heating value**

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

0

(7.30.8.3) MWh fuel consumed at the kiln

0

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

N/A

Other renewable fuels (e.g. renewable hydrogen)

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

0

(7.30.8.3) MWh fuel consumed at the kiln

0

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

N/A

Coal

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

2253056

(7.30.8.3) MWh fuel consumed at the kiln

2253056

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

Coal used by the Group for the production of cement.

Oil

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

193391

(7.30.8.3) MWh fuel consumed at the kiln

193391

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

Oil used by the Group for the production of cement.

Gas

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

523351

(7.30.8.3) MWh fuel consumed at the kiln

523351

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

0

(7.30.8.7) Comment

Natural Gas used by the Group for the production of cement.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

5565325

(7.30.8.3) MWh fuel consumed at the kiln

5524904

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

40421

(7.30.8.7) Comment

Other non-renewable fuels, mainly petcoke for the kiln and gasoline for transports and equipment.

Total fuel

(7.30.8.1) Heating value

Select from:

LHV

(7.30.8.2) Total MWh fuel consumed for cement production activities

9619486

(7.30.8.3) MWh fuel consumed at the kiln

9579065

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

40421

(7.30.8.7) Comment

Total Fuels 1,084,363 of biomass 2,253,056 of Coal 193,391 of oil 523,351 of Gas 5,565,325 (5,524,904 in the kiln and 40,421 outside the kiln) of Other non-renewable fuels.

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

24

(7.30.9.2) Generation that is consumed by the organization (MWh)

24

(7.30.9.3) Gross generation from renewable sources (MWh)

24

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

24

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.10) Provide details on the electricity and heat your organization has generated and consumed for cement production activities.

	Total gross generation (MWh) inside the cement sector boundary	Generation that is consumed (MWh) inside the cement sector boundary
Electricity	0	0
Heat	0	0
Steam	0	0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

100

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

A concrete plant in Belgium purchases electricity generated by photovoltaic panels installed on a neighboring building.

Row 2

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

24

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2022

(7.30.14.10) Comment

Photovoltaic panels have been installed within a concrete plant in Belgium. The electricity generated is utilized by our concrete plant.

Row 3

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1423

(7.30.14.6) Tracking instrument used

Select from:

Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2023

(7.30.14.10) Comment

In 2023, our Belgian subsidiary CCB signed a PPA with Ether Energy:

Row 4

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5573

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB).

Row 5

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB).

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

22212

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 6

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2083

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 7

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

521

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Belgium

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 8

(7.30.14.1) Country/area

Select from:

Denmark

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1901

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Denmark

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 9

(7.30.14.1) Country/area

Select from:

Denmark

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

10780

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Denmark

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 10

(7.30.14.1) Country/area

Select from:

Denmark

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

26439

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Denmark

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 11

(7.30.14.1) Country/area

Select from:

- Denmark

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

7035

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Denmark

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (AIB)

Row 12

(7.30.14.1) Country/area

Select from:

- Turkey

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4967

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Row 13

(7.30.14.1) Country/area

Select from:

Turkey

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

16453

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 14

(7.30.14.1) Country/area

Select from:

Turkey

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Geothermal

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 15**(7.30.14.1) Country/area**

Select from:

- Turkey

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33837

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 16

(7.30.14.1) Country/area

Select from:

Turkey

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

137985

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Turkey

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 17

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Other, please specify :information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

158

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e)

Row 18

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Other, please specify :nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1294

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e)

Row 19

(7.30.14.1) Country/area

Select from:

United States of America

(7.30.14.2) Sourcing method

Select from:

Other, please specify :nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6660

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

nformation provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e)

Row 20

(7.30.14.1) Country/area

Select from:

- United States of America

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

235

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e®)

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- United States of America

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Results of the calculation of Residual Mixes for the calendar year 2022 (Green-e)

Row 21

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2455

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Grid mix of renewable electricity

Row 22

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Geothermal

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4450

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Grid mix of renewable electricity

Row 23

(7.30.14.1) Country/area

Select from:

China

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

- Electricity

(7.30.14.4) Low-carbon technology type

Select from:

- Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

14279

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- China

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Row 24

(7.30.14.1) Country/area

Select from:

Malaysia

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

365

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Malaysia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 25

(7.30.14.1) Country/area

Select from:

Malaysia

(7.30.14.2) Sourcing method

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6) Tracking instrument used

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Malaysia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

Row 26**(7.30.14.1) Country/area**

Select from:

- Malaysia

(7.30.14.2) Sourcing method

Select from:

- Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

6901

(7.30.14.6) Tracking instrument used

Select from:

Other, please specify :Information provided by the Suppliers and Grid mix of renewable electricity

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Malaysia

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

(7.30.14.10) Comment

Information provided by the Suppliers and Grid mix of renewable electricity

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

262038

(7.30.16.2) Consumption of self-generated electricity (MWh)

24

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

262062.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

80340

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

80340.00

Denmark

(7.30.16.1) Consumption of purchased electricity (MWh)

283676

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

283676.00

Egypt

(7.30.16.1) Consumption of purchased electricity (MWh)

79154

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

79154.00

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

45489

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

45489.00

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

5969

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

5969.00

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

7331

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

7331.00

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

470581

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

470581.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

46375

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

46375.00

[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

4.549

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

7707071

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

1694247000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

0.18

(7.45.7) Direction of change

Select from:

Decreased

(7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

Other emissions reduction activities

Change in output

Other, please specify :Difference that is not allocated to any specific reason because related to inherent interdependencis between variuos different levers.

(7.45.9) Please explain

In 2023, the intensity figure decreased to 4.5490 Kg CO2/EUR from 4.5573 Kg CO2/EUR (value related to 2022). In 2023, the intensity figure decreased of 0.18%. (In 2021, the numerator (Scope 1 Scope 2 market based) was 7,852,702 tons and the denominator was 1,723,103,000 for a ratio of 4.5573 Kg CO2/EUR). The reduction is mainly due to the reduction implemented by the Group for the Scope 1 and scope 2 emissions, as reported in 7.10.1. In 2023 the scope 1 scope 2 (market based) emissions decreased of 145,631 tons. Scope 1 Scope 2 in 2023: 7,707,071 7,184,097 522,974. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 Scope 2 in 2022: 7,852,702 7,324,884 527,818. As reported last year. Out of a difference of 145,631: A) 5,967 is a reduction related to

Change in renewable energy consumption B) 6,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 23,270 is an reduction related to Change in output produced D) 110,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. ABCD 145,631. So ABCD explains the difference between 2023 and 2022. In addition, in 2023, the revenues slightly decreased to 1,694,247,000 from the 1,723,103,000 recorded in 2022. This decline in revenue can be attributed to the price policy that was applied by the Group. The decreasing of absolute amount of Scope 1 and 2 emissions and the decreasing of revenues lead to a reduction of the intensity figure reported.
[Add row]

(7.47) State your organization’s Scope 1 and Scope 2 emissions intensities related to cement production activities.

	Gross Scope 1 emissions intensity, metric tons CO2e per metric ton	Net Scope 1 emissions intensity, metric tons CO2e per metric ton	Scope 2, location-based emissions intensity, metric tons CO2e per metric ton
Clinker	0.885	0.848	0.052
Cement equivalent	0.7	0.67	0.041
Cementitious products	0.724	0.694	0.042
Low-CO2 materials	0.548	0.523	0.046

[Fixed row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

Energy usage

(7.52.2) Metric value

(7.52.3) Metric numerator

Alternative fuel consumption for cement production

(7.52.4) Metric denominator (intensity metric only)

Total fuel consumption for cement production

(7.52.5) % change from previous year

5

(7.52.6) Direction of change

Select from:

Increased

(7.52.7) Please explain

Utilization of alternative fuels for thermal energy production in place of non-renewable fossil fuels. In 2023, 22% of the thermal energy required for the production of both grey and white cement was generated from alternative fuels. This is an increase from 21% in 2022 and 20% in 2021. Reducing the consumption of non-renewable fossil fuels and increasing the use of alternative fuels is a primary goal for minimizing environmental impact, particularly in terms of emissions. By 2030, the Group aims to increase the proportion of alternative fuels in the fuel mix to 48% for grey cement and 14% for white cement. The demand for color consistency in white cement is much higher than in grey cement, as customers do not accept varying shades of white or colored surfaces. Therefore, the use of alternative fuels is limited in the production of white cement. These targets have been set for each plant and are included in the industrial plan for 2024-2026.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

1.5°C aligned

(7.53.1.5) Date target was set

07/13/2023

(7.53.1.6) Target coverage

Select from:

Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO2)

(7.53.1.8) Scopes

Select all that apply

Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 2 – Capital goods
- Scope 3, Category 6 – Business travel (Scope 1 or 2)
- Scope 3, Category 1 – Purchased goods and services
- Scope 3, Category 5 – Waste generated in operations
- Scope 3, Category 4 – Upstream transportation and distribution
- Scope 3, Category 9 – Downstream transportation and distribution
- Scope 3, Category 3 – Fuel- and energy- related activities (not included in

(7.53.1.11) End date of base year

12/30/2021

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1872699

(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

74577

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

961588

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

235156

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

1425

(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

184879

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

3330551.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

3330551.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100

(7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

100

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

100

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100

(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2050

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

333055.100

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

1264467

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

34913

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

964593

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

162429

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

298

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

1564

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

163640

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

2591904.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2591904.000

(7.53.1.78) Land-related emissions covered by target

Select from:

Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.1.79) % of target achieved relative to base year

24.64

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTI IN FEBRUARY 2024. In line with the Cement science-based target setting guidance Cementir set an absolute target for Scope 3 emissions aligned with a 1.5°C decarbonization pathway. The Science Based Targets Initiative SBTi validated that the CO2 reduction targets for the nearterm 2030 and longterm 2050 defined by Cementir are in line with the 1.5C Scenario. Cementir set the targets internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Overall NetZero Target: Cementir Holding NV commits to achieving netzero greenhouse gas GHG emissions across the value chain by 2050 NearTerm Targets Cementir Holding NV commits to reduce gross scope 1 and 2 GHG emissions 29.33% per ton of cementitious product by 2030 from a 2021 base year Cementir Holding NV commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. LongTerm Targets: Cementir

Holding NV commits to reducing its gross Scope 1 and 2 GHG emissions by 96.1% per ton of cement by 2050 from a 2021 base year. Cementir Holding NV commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land related emissions and removals from bioenergy feedstocks.

(7.53.1.83) Target objective

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. Indeed, the Cement Science Based Target Setting Guidance is the world's first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. We are dedicated to achieving net-zero greenhouse gas (GHG) emissions throughout our entire value chain by 2050. Meeting the targets set for Scope 3 emissions is essential for realizing our overarching net-zero goal. In recent years, Cementir has intensified its collaboration with suppliers by leveraging services such as the CDP Supply Chain program. Through these efforts, we aim to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas GHG emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 3 emissions is essential for realizing Cementir's overarching net-zero goal. In recent years Cementir has intensified its collaboration with suppliers leveraging services such as the CDP Supply Chain program. Through these efforts Cementir aims to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction. In the long term Cementir will embed CO₂ emissions in sourcing decisions for all purchase categories and will promote zero-emissions transportation solutions within our network. In the short term the actions of Cementir are focused on the following pillars: dedicated supplier training webinars to educate suppliers about the importance and benefits from transparently reporting on emissions and climate impact; Investigation of CO₂ emissions of our suppliers mainly through collection of CO₂ information from them; Investigation of CO₂ target reduction committed by our suppliers and education of suppliers about the benefits of committing a SBTi CO₂ target; Introduction of climate-related requirements in the contracts with the suppliers. Cementir is currently in track to achieve the target.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

Yes

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

Int 1

(7.53.2.2) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.2.4) Target ambition

Select from:

1.5°C aligned

(7.53.2.5) Date target was set

07/13/2023

(7.53.2.6) Target coverage

Select from:

Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

Scope 1

Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

Market-based

(7.53.2.11) Intensity metric

Select from:

Metric tons CO2e per metric ton of cement

(7.53.2.12) End date of base year

12/30/2021

(7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.772

(7.53.2.14) Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

0.064

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.8360000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99.7

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

97.6

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

99.5

(7.53.2.55) End date of target

12/30/2050

(7.53.2.56) Targeted reduction from base year (%)

96.1

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.0326040000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-95

(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

0.737

(7.53.2.61) Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

0.05

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.7870000000

(7.53.2.81) Land-related emissions covered by target

Select from:

Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

6.10

(7.53.2.83) Target status in reporting year

Select from:

Underway

(7.53.2.85) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTi. Cementir is committed to developing a business model in line with the sustainability strategic goals and the CO₂ emission reduction targets judged by the Science Based Targets initiative (SBTi) to be consistent with a 1.5C world. As a first step, in 2020, Cementir defined a roadmap up to 2030 to reduce its Scope 1 and 2 emissions by 25% compared to 2020. This commitment was validated by SBTi and judged to be consistent with the “well below 2C” objective. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the long-term (2050), Cementir is currently commits to reduce Scope 1 & 2 emissions 96.1% per ton of cement by 2050 from a 2021 base year. The target is company-wide, without any exclusions. The target, expressed in CO₂ emissions per ton of cement equivalent, equate to a reduction from 836 kg in 2021 to 33 kg by 2050. In the target have been included, scope 1 emissions, scope 2 emissions (market-based) and biogenic emissions, as requested by SBTi guidelines.

(7.53.2.86) Target objective

Cementir supports the UNFCCC Paris Agreement’s goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. The Cement Science-Based Target Setting Guidance is the world’s first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce “net zero emissions” cement. Scope 1 and 2 emissions are a critical component of Cementir’s Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 1 and 2 emissions is essential for realizing Cementir’s overarching net-zero goal. Moreover, meeting the targets set for Scope 1 and 2 emissions will also help Cementir meet regulatory targets established by the EU Taxonomy and reduce compliance costs where emissions trading schemes are in place, such as in Europe. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year, included in the Industrial Plan 24-26.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Plan for achieving target. To achieve the mentioned targets, Cementir defined a Roadmap until 2050 with an intermediate step as 2030. The Roadmap describes the main investments and programmes needed to support the Group's reduction targets. Targets for alternative fuels, clinker ratio and CO₂ emissions have been established to accomplish the 2050 goals. Such targets have been deployed in every single plant per year, were included in the Industrial Plan 24-26 and in employee short-term incentive system. The Roadmap is focused on the following pillars. A) minimization of clinker content in cement. In the long term, we will reduce the clinker content mainly through the widespread development of FUTURECEM, our low-carbon cement which allows for more than 35% of the energy-intensive clinker in cement to be replaced by limestone and calcined clay. B) Replacement of fossil fuels with biomass, waste-derived fuels, CO₂-free fuels and increasing the efficiency of the kilns. C) Deployment of breakthrough carbon capture and storage/use technologies (CCUS) in all of our plants. Cementir has for several years investigated the potential for implementation of carbon capture at its cement plants. As part of this, the Group is completing/participating in projects, providing knowledge and experience in all relevant aspects for the value-chain from carbon capture to use or transport and storage of CO₂. Progress made to the end of 2023. In 2023, the intensity figure, for Scope 1, 2 and biogenic combined, decreased to 787 kg. (737 kg for Scope 1 and 50 kg for Scope2) from 836 kg in 2021 (772 kg for Scope1 plus 64 kg for Scope2). We are implementing the Roadmap as planned. Concerning grey cement, the clinker ratio decreased to 79%, from the 81% of 2021 and the alternative fuels increased to 33% from the 30% of 2021. Both actions helped to decrease the scope 1 intensity figure to 737 from the 772 Kg of 2021.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

Yes

Row 2

(7.53.2.1) Target reference number

Select from:

Int 2

(7.53.2.2) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.2.4) Target ambition

Select from:

1.5°C aligned

(7.53.2.5) Date target was set

07/13/2023

(7.53.2.6) Target coverage

Select from:

Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

Scope 1

Scope 2

(7.53.2.9) Scope 2 accounting method

Select from:

Market-based

(7.53.2.11) Intensity metric

Select from:

Metric tons CO2e per metric ton of cement

(7.53.2.12) End date of base year

12/30/2021

(7.53.2.13) Intensity figure in base year for Scope 1 (metric tons CO2e per unit of activity)

0.772

(7.53.2.14) Intensity figure in base year for Scope 2 (metric tons CO2e per unit of activity)

0.064

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.8360000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99.7

(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

97.6

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

99.5

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

29.33

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.5908012000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-22.34

(7.53.2.60) Intensity figure in reporting year for Scope 1 (metric tons CO2e per unit of activity)

0.737

(7.53.2.61) Intensity figure in reporting year for Scope 2 (metric tons CO2e per unit of activity)

0.05

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.7870000000

(7.53.2.81) Land-related emissions covered by target

Select from:

Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

19.98

(7.53.2.83) Target status in reporting year

Select from:

Underway

(7.53.2.85) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTi. Cementir is committed to developing a business model in line with the sustainability strategic goals and the CO2 emission reduction targets judged by the Science Based Targets initiative (SBTi) to be consistent with a 1.5C world. As a first step, in 2020, Cementir defined a roadmap up to 2030 to reduce its Scope 1 and 2 emissions by 25% compared to 2020. This commitment was validated by SBTi and judged to be consistent with the “well below 2C” objective. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the Near-Term (2030), Cementir is currently commits to reduce Scope 1 & 2 emissions 29.33% per ton of cement by 2030 from a 2021 base year. The target is company-wide, without any exclusions.

The target, expressed in CO₂ emissions per ton of cement equivalent, equate to a reduction from 836 kg in 2021 to 591 kg by 2030. In the target have been included, scope 1 emissions, scope 2 emissions (market-based) and biogenic emissions, as requested by SBTi guidelines.

(7.53.2.86) Target objective

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. The Cement Science-Based Target Setting Guidance is the world's first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 1 and 2 emissions are a critical component of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 1 and 2 emissions is essential for realizing Cementir's overarching net-zero goal. Moreover, meeting the targets set for Scope 1 and 2 emissions will also help Cementir meet regulatory targets established by the EU Taxonomy and reduce compliance costs where emissions trading schemes are in place, such as in Europe. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year, included in the Industrial Plan 24-26

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Plan for achieving target: To achieve the mentioned targets, Cementir defined a Roadmap until 2030. Targets for alternative fuels, clinker ratio and CO₂ emissions have been established to accomplish the 2030 goals. Such targets have been deployed in every single plant per year, were included in the Industrial Plan 24-26 and in employee short-term incentive system. The Roadmap to 2030 is focused on the following pillars. A) Reduction of clinker content to 64% for grey cement and 78% for white cement. We will reduce the clinker content through: - the replacement of clinker with alternative decarbonized mineral additives such as fly ash and slag; - the development of a new low-carbon cement, FUTURECEM, a technology which allows for more than 35% of the energy-intensive clinker in cement to be replaced by limestone and calcined clay. B) Replacement of fossil fuels with alternative fuels. We will replace fossil fuels with waste-derived fuels and biomass fuels. For grey cement, by 2030, Cementir will use 48% alternative fuel, while for white cement alternative fuels will amount to 14%. C) Implementation of Carbon Capture and Storage (CCS) technology in Aalborg. Cementir has for several years investigated the potential for implementation of carbon capture at its cement plants. Progress made to the end of 2023. In 2023, the intensity figure, for Scope 1, 2 and biogenic combined, decreased to 787 kg. (737 kg for Scope 1 and 50 kg for Scope2) from 836 kg in 2021 (772 kg for Scope1 plus 64 kg for Scope2). We are implementing the Roadmap as planned. Concerning grey cement, the clinker ratio decreased to 79%, from the 81% of 2021 and the alternative fuels increased to 33% from the 30% of 2021. Both actions helped to decrease the scope 1 intensity figure to 737 from the 772 Kg of 2021.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

Yes

Row 3

(7.53.2.1) Target reference number

Select from:

Int 3

(7.53.2.2) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.2.4) Target ambition

Select from:

1.5°C aligned

(7.53.2.5) Date target was set

07/13/2023

(7.53.2.6) Target coverage

Select from:

Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

Carbon dioxide (CO2)

(7.53.2.8) Scopes

Select all that apply

Scope 3

(7.53.2.10) Scope 3 categories

Select all that apply

Category 1: Purchased goods and services

(7.53.2.11) Intensity metric

Select from:

Other, please specify :Co2 emissions per ton of purchased clinker and cement

(7.53.2.12) End date of base year

12/30/2021

(7.53.2.15) Intensity figure in base year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

0.873

(7.53.2.32) Intensity figure in base year for total Scope 3 (metric tons CO2e per unit of activity)

0.8730000000

(7.53.2.33) Intensity figure in base year for all selected Scopes (metric tons CO2e per unit of activity)

0.8730000000

(7.53.2.36) % of total base year emissions in Scope 3, Category 1: Purchased goods and services covered by this Scope 3, Category 1: Purchased goods and services intensity figure

25.78

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

14.5

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

14.5

(7.53.2.55) End date of target

12/30/2030

(7.53.2.56) Targeted reduction from base year (%)

23

(7.53.2.57) Intensity figure at end date of target for all selected Scopes (metric tons CO2e per unit of activity)

0.6722100000

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

-23

(7.53.2.62) Intensity figure in reporting year for Scope 3, Category 1: Purchased goods and services (metric tons CO2e per unit of activity)

0.836

(7.53.2.79) Intensity figure in reporting year for total Scope 3 (metric tons CO2e per unit of activity)

0.8360000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes (metric tons CO2e per unit of activity)

0.8360000000

(7.53.2.81) Land-related emissions covered by target

Select from:

- Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

18.43

(7.53.2.83) Target status in reporting year

Select from:

- Underway

(7.53.2.85) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTi. In line with the Cement Science-Based Target Setting Guidance, Cementir has set both near-term (2030) and long-term targets (2050) for Scope 3 emissions, aligned with a 1.5°C decarbonization pathway. The Science Based Targets initiative (SBTi) has validated that Cementir's CO₂ reduction targets for the near-term (2030) and long-term (2050) are in line with the 1.5°C scenario. Cementir set the targets internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. NearTerm Targets: Cementir commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. LongTerm Targets: Cementir commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land related emissions and removals from bioenergy feedstocks.

(7.53.2.86) Target objective

Cementir supports the UN Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. The Guidance is the world's first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. Meeting the targets set for 2030 for Scope 3 emissions is essential interim step for realizing Cementir overarching net-zero goal. Meeting the target will also help to reduce compliance costs related to the Carbon Border Adjustment Mechanic (CBAM) for cement and clinker imported in Europe. (Cementir commits to reduce gross scope 3 emissions from purchased goods and services 23% per ton of purchased clinker and cement by 2030 from 2021.) In recent years Cementir has intensified its collaboration with suppliers leveraging services such as the CDP Supply Chain program. Through these efforts Cementir aims to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas GHG emissions throughout its entire value chain by 2050. Meeting the targets set for 2030 for Scope 3 emissions is an essential interim step for realizing Cementir's overarching net-zero goal. Plan for achieving target: In recent years Cementir has intensified its collaboration with suppliers leveraging services such as the CDP Supply Chain program. Through these efforts Cementir aims to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction. In the long term Cementir will embed CO2 emissions in sourcing decisions for all purchase categories and will promote zero-emissions transportation solutions within our network. In the short term the actions of Cementir are focused on the following pillars: Investigation of CO2 emissions of our suppliers of cement and clinker mainly through collection of CO2 information from them; Introduction of climate-related requirements in the contracts with the suppliers; Investigation of CO2 target reduction committed by our suppliers and education of suppliers about the benefits of committing a SBTi CO2 target. Progress made to the end of 2023. In 2023, the CO2 emissions per ton of purchased clinker and cement decreased to 836 Kg from 873 kg in 2021. We are implementing the Roadmap as planned.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Net-zero targets

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 2

(7.54.2.1) Target reference number

Select from:

Oth 2

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Fossil fuel reduction target

Percentage of fossil fuels in the fuel mix

(7.54.2.8) Figure or percentage in base year

100.0

(7.54.2.15) Is this target part of an emissions target?

Yes. As mentioned in C4.1b (int 1), Cementir commits to reduce scope 1 and scope 2 GHG emissions 25% per ton of cementitious products by 2030 from a 2020 base year. To achieve the mentioned targets, Cementir defined a roadmap until 2030. Specific targets for alternative fuels, clinker ratio and CO₂ emissions have been established in order to accomplish the 2030 goals. Such targets have been deployed in every single plant and per year and were included in the Industrial Plan 2023-2025 and in our employee short-term incentive system. Concerning fossil fuels, by 2030, the Group will reduce the proportion of fossil fuels in the fuel mix to 50% for producing grey cement and 87% for white cement. The target is company-wide deployed between grey and white cement.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

Science Based targets initiative - approved other

Row 3

(7.54.2.1) Target reference number

Select from:

Oth 1

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Fossil fuel reduction target

Percentage of fossil fuels in the fuel mix

(7.54.2.8) Figure or percentage in base year

100.0

(7.54.2.15) Is this target part of an emissions target?

Yes. As mentioned in C4.1b (int 1), Cementir commits to reduce scope 1 and scope 2 GHG emissions 25% per ton of cementitious products by 2030 from a 2020 base year. To achieve the mentioned targets, Cementir defined a roadmap until 2030. Specific targets for alternative fuels, clinker ratio and CO₂ emissions have been established in order to accomplish the 2030 goals. Such targets have been deployed in every single plant and per year and were included in the Industrial Plan 2023-2025 and in our employee short-term incentive system. Concerning fossil fuels, by 2030, the Group will reduce the proportion of fossil fuels in the fuel mix to 50% for producing grey cement and 87% for white cement. The target is company-wide deployed between grey and white cement.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

Science Based targets initiative - approved other

[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

NZ1

(7.54.3.2) Date target was set

12/30/2022

(7.54.3.3) Target Coverage

Select from:

Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

Abs1

Int1

Int2

Int3

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

(7.54.3.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- Carbon dioxide (CO₂)

(7.54.3.10) Explain target coverage and identify any exclusions

In line with the Cement science-based target setting guidance Cementir set a net-zero target aligned with a 1.5°C decarbonization pathway. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. The target is company-wide, without exclusions. There is not any difference between the inventory base year emissions and this target's base year emissions. Following, the official net-zero science-based target language: Overall Net-Zero Target: Cementir. commits to reach net-zero greenhouse gas emissions across the value chain by 2050. Near-Term Targets: Cementir to reduce gross scope 1 and 2 GHG emissions 29.33% per ton of cement by 2030 from a 2021 base year. Cementir Holding N.V. commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. Long-Term Targets: Cementir commits to reduce gross scope 1 and 2 GHG emissions 96.1% per ton of cement by 2050 from a 2021 base year. Cementir Holding N.V. commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land-related emissions and removals from bioenergy feedstocks.

(7.54.3.11) Target objective

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5C. To this end, we have defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. The Cement Science-Based Target Setting Guidance is the world's first framework for companies in the cement sector to set near- and long-term science-based targets in line with 1.5C. We are committed to progressively reducing CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Meeting the net-zero targets will also help Cementir face the potential impact of increased GHG emissions pricing and higher operating costs (e.g., compliance costs), as highlighted by the scenario analysis reported in questions 5.1 and 5.1.1. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year and are included in the Industrial Plan 2024-2026.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

No, and we do not plan to within the next two years

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Cementir has committed to reducing its gross Scope 1 and 2 GHG emissions by 96.1% per ton of cement by 2050, using 2021 as the base year. It has also committed to reducing absolute Scope 3 GHG emissions by 90% by 2050, also from a 2021 base year. These targets have been validated by the Science Based Targets initiative (SBTi) and are aligned with the 1.5C framework scenario. Cementir prioritizes emission reductions over compensation. Therefore, in the near term, the company is focused on investments and actions that can effectively reduce emissions. Nevertheless, it will support verifiable and high-quality externally funded climate protection projects, guaranteed through internationally recognized standards (e.g., Gold Standard and Verra), to cover residual emissions during the transition to net-zero. In recent years, Cementir has started to investigate REDD projects that can help countries remove GHG from the atmosphere. However, as of September 2024, Cementir has not made any decisions regarding REDD or other similar carbon offset projects.

(7.54.3.17) Target status in reporting year

Select from:

Underway

(7.54.3.19) Process for reviewing target

Cementir follows the GHG Protocol Corporate Standard guidelines for inventory calculation and the SBTi guidelines for target recalculation. If necessary, Cementir will recalculate and revalidate the targets to ensure consistency with the most recent climate science and best practices at a minimum every 5 years, as requested by SBTi.

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	1	`Numeric input
To be implemented	1	400000
Implementation commenced	2	190000
Implemented	2	6000
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Fuel switch

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

400000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

183000

(7.55.2.7) Payback period

Select from:

<1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

(7.55.2.9) Comment

In one plant, investment to enhance the circuit capacity of the main burner, thereby increasing the amount of biomass usable as fuel and therefore decreasing the amount of Scope1 emissions

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Smart control system

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

1000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

134000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

15000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

(7.55.2.9) Comment

We reported data on various projects aimed at improving the energy efficiency of the production process in one plant. These projects focus on reducing electricity consumption, which leads to a reduction in Scope 2 emissions
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Internal price on carbon

(7.55.3.2) Comment

For example, in 2023, we apply an internal carbon price of 83 EUR to navigate GHG regulations such as the EU ETS. Situation: Cement production is a thermal energy-intensive process that requires heating raw materials up to 1,450C and then cooling them down. Limestone and clay are heated to approximately 1,450C in a rotary kiln to produce clinker, a semi-finished product. Petcoke, a fossil fuel with high energy content and high CO₂ emissions, is typically used to reach this temperature. Task: Develop a project to replace petcoke with alternative fuels to reduce the CO₂ emissions associated with clinker production. Action: Following a feasibility study on converting from petcoke to natural gas, Cementir planned to use natural gas at the Aalborg plant. Switching to natural gas, a fossil fuel with lower emissions than petcoke (estimated 20% reduction in CO₂), is a transitional solution on Cementir's path to net-zero emissions. Results: Due to the reduction in CO₂ emissions, Cementir will need to purchase fewer CO₂ quotas under the EU ETS. This reduction in CO₂ quotas has a positive financial impact, improving the business case evaluation. Without applying the carbon price, the investment would not have a positive NPV (net present value), and Cementir likely would not have implemented it. Consequently, capital expenditure would have been allocated differently. As part of this strategy, Aalborg Portland (the Danish legal entity of Cementir) has entered into an agreement with the Danish gas distribution company, Evida, to connect the Aalborg plant to the gas distribution grid. Following the investment, a 20% reduction in CO₂ emissions is estimated for the Aalborg plant.

Row 2

(7.55.3.1) Method

Select from:

Internal incentives/recognition programs

(7.55.3.2) Comment

We provide monetary incentive to the Top Management and Middle Management for the achievement of climate-related targets. For example, the Head of Regions receive a monetary incentives, if their Regions or BUs accomplish targets related to CO2 emissions reductions, clinker/cement substitution, use of alternative fuels. Cementir set 2030 targets. Each target has been deployed per single plant and years. The interim targets have been included in the 2024-2026 Industrial plan approved by the BoD.

[Add row]

(7.64) Disclose your organization's best available techniques as a percentage of Portland cement clinker production capacity.

	Total production capacity coverage (%)
4+ cyclone preheating	75
Pre-calciner	78

[Fixed row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

- Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Cement and concrete

- Other, please specify :EU Taxonomy-aligned Manufacture of cement

(7.74.1.4) Description of product(s) or service(s)

The grey cement produced by the plants in Aalborg, Gaurain, and Trakya meets the emissions thresholds set out by the Climate Delegated Act of the EU Taxonomy, respecting the criteria of Substantial Contribution and Do No Significant Harm for the objective of Climate Change Mitigation (environmental objective number 2 of the EU Taxonomy). Substantial Contribution to Climate Change Adaptation: For all cement production facilities, Cementir conducted a physical climate risk assessment in line with the provisions of the Taxonomy Regulation. Do No Significant Harm to Climate Change Mitigation: For all plants (Aalborg, Gaurain, and Trakya), the greenhouse gas emissions from grey cement clinker production processes are lower than 0.816 tCO₂ per ton of clinker manufactured.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :We compared the CO2 per ton of clinker emitted by Aalborg, Gaurain, and Trakya with the emission threshold defined by EU Taxonomy to Do No Significant Harm to Climate Change Mitigation (0.816 tCO2 per ton of clinker manufactured).

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Gate-to-gate

(7.74.1.8) Functional unit used

kg CO2 eq. per ton of clinker produced

(7.74.1.9) Reference product/service or baseline scenario used

0.816 tCO2 per ton of clinker manufactured. Emissions threshold defined by EU Taxonomy to Do No Significant Harm to Climate Change Mitigation.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Gate-to-gate

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

13

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

On average, one ton of clinker produced by our plants located in Aalborg, Gaurain and Trakya emitted 803 kg CO2 eq, 13 Kg lower than the threshold defined by EU Taxonomy (0.816 tCO2 per ton of clinker manufactured).

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

28.22

Row 4

(7.74.1.1) Level of aggregation

Select from:

- Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Heat

- Other, please specify :Production of heat using waste heat.

(7.74.1.4) Description of product(s) or service(s)

In our plant of Aalborg (Denmark), we have implemented a system for recovering heat from combustion gases used during the production of cement to provide district heating to local inhabitants. In 2022, Aalborg plant delivered 1.3 million GJ of energy to the municipality of Aalborg. The production of heat recovered from Aalborg's kiln operations has been assessed as aligned with the EU Taxonomy. In particular, it makes a substantial contribution to climate change mitigation (environmental objective number 1 of EU Taxonomy) as it is conducted by respecting all of the Do Not Significant Harm criteria concerning the other environmental objectives defined by the EU Taxonomy.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

- No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0.29

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1. Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2. Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water withdrawals – total volumes' are monitored at site level, on a monthly basis, and consolidated at Group level on a quarterly basis. We monitor all water drawn by all operational activities from all sources (surface water, groundwater, seawater, harvested rainwater, municipal water, quarry water used, external wastewater) for any use over the course of the reporting period. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 78% of total withdrawals occurred in sites ISO 14001 certified. This water aspect will be increasingly

important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1. Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2. Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water withdrawals – volumes by source' are monitored at site level, on a monthly basis, and consolidated at Group level on a quarterly basis. We monitor all water drawn by all operational activities from all sources (surface water, groundwater, seawater, harvested rainwater, municipal water, quarry water used, external wastewater) for any use over the course of the reporting period. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 78% of total withdrawals occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Quarterly

(9.2.3) Method of measurement

Sampling and standardized test methods (labs)

(9.2.4) Please explain

'Water withdrawals quality' are monitored at site level. We monitor the quality of water withdrawals in order to identify freshwater and non-freshwater. The frequency of measurement is usually monthly, but may change according to the local regulation (e.g quarterly). The plants utilize several quality measurement methods with the most common being sample testing. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 78% of total withdrawals occurred in sites ISO 14001 certified. The Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1.Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2.Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water

withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water discharges – total volumes' are monitored at site level and consolidated at Group level on a quarterly basis. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 81% of total water discharges occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1. Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2. Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water discharges – volumes by destination' are monitored at site level and consolidated at Group level on a quarterly basis. We monitor the total water discharge by receiving body. The sum of water effluents discharged in the reporting period to surface, ground, sea/ocean, external water treatment plant, domestic sewage and other through a defined discharge point (point source discharge), over land in a dispersed or undefined manner (no-point source discharge). We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 81% of total water discharges occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1. Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2. Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water discharges – volumes by treatment method' are monitored at site level and consolidated at Group level on a quarterly basis. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 81% of total water discharges occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Quarterly

(9.2.3) Method of measurement

Sampling and standardized test methods (labs)

(9.2.4) Please explain

Quality monitoring systems on water discharge are in place on regular basis. The frequency of measurement is usually monthly, but may change according to the local regulation (e.g quarterly). Effluent parameters are periodically monitored using recognized analytical methodologies (e.g., TSS, pH, temperature, BOD, COD). In some countries, according to local legislation, the identification and classification process is usually performed together with the local authority. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 81% of total water discharges occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

The emissions to water (nitrates, phosphates, pesticides, and/or other priority substances) are not relevant, this because our process do not involve any of this high priority substances. Furthermore, water is used principally to cool raw materials, conditioning the kiln gases and de-dusting. The company is committed to ensure water discharge quality according to the permit limits defined by regulations. In the future we do not aspect that this topic will become relevant. The 81% of total water discharges occurred in sites ISO 14001 certified. The Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Quarterly

(9.2.3) Method of measurement

Sampling and standardized test method

(9.2.4) Please explain

Quality monitoring systems on water discharge are in place on regular basis. Effluent parameters are periodically monitored using recognized analytical methodologies (e.g., TSS, pH, temperature, BOD, COD). The frequency of measurement is usually monthly, but may change according to the local regulation (e.g quarterly). We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 81% of total water discharges occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1.Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2.Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3.Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water consumption – total volume' is monitored at site level and consolidated at Group level on a quarterly basis. We undertake a comprehensive assessment of our water footprint in all our plants in order to ensure a comprehensive picture of water withdrawal, discharge, recycle and consumption. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The 71% of total water consumption occurred in sites ISO 14001 certified. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Monthly

(9.2.3) Method of measurement

We adopt different methods of measurement: 1. Measurements of water volume instantaneously passing by the cross-section of a channel or pipe, using a meter. 2. Calculation by measurements by multiplying measured flow rate and pump operational hours; or by the difference between two measurements, such as water withdrawal and discharge. 3. Calculation by estimation by multiplying rated capacity of the pump manufacturer and pump operating hours; or by using an empirical formula with assumed factors.

(9.2.4) Please explain

'Water recycled/reused' are monitored at site level, on a monthly basis, and consolidated at Group level on a quarterly basis. We undertake a comprehensive assessment of our water footprint in all our plants in order to ensure a comprehensive picture of water withdrawal, discharge, recycle and consumption. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2023, the data has been subjected to external audit. The percentage of total water reused/recycled in cement accounts to 34%. This water aspect will be increasingly important in the future and for this reason the Group is working to increase the sites ISO 14001 certified. By 2025, all cement plants will be ISO 14001 certified. Furthermore, by 2027 all RMC plants will be ISO 14001 certified.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

WBCSD self-assessment tool.

(9.2.4) Please explain

We commit to provide access to drinking water and sanitation at our workplace. In January 2023 Cementir Holding signed the WASH pledge, aiming to improve access to safe water and sanitation for all workers at workplaces under its operational control. At the end of 2023 the Group reviewed the assessment, through the WBCSD self-assessment tool, and monitored the progresses of the three-year action-plan identified. The results of such assessment highlighted a Group's average compliance level to WASH standards close to 90%. The Group regularly follow up the progresses of these action plans, on a half-year basis and yearly update the assessment. Specific internal audit program is executed on WASH compliance, by verifying both the progresses and respect of requirements.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

15317

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

Lower

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in efficiency

(9.2.2.6) Please explain

In 2023, cement withdrawals account for 60% of the total withdrawals, RMC for 5%, aggregates for 35% and other business Not Relevant. Criteria on Total Withdrawal: About the same (5%). Comparing 2022, in 2023, the total withdrawals increased of 2.7% (Total withdrawals of 14,908 megaliters in 2022 versus 15,317 megaliters in 2023 with an increase of 409 megaliters). For this reason, the comparison with previous year is "higher". Explanation changes: Production trend is substantially aligned with the withdrawal trend (e.g., production in cement increased by 1.5% in 2023 compared to 2022). Furthermore, during 2023 multiple initiatives of environmental efficiency have been implemented. Future development: we expect a decrease in the future volumes because the Group is strongly committed to promote efficiency water management practices, through, but not limited to, recycling/reusing, minimization of freshwater withdrawal and wastewater discharge, minimization of water losses, use of alternative water resources, development of sustainable products also by leveraging circularity. The Group defined specific target reduction for the water consumption related to cement production. Within 2030, the Group will reduce the water consumption per ton of cement equivalent by 20%, compared to 2019. In the water stressed area the goal is to reduce the consumption per ton of cement equivalent by 25%. For this reason, for the future, we expect that the absolute volume of water withdrawals will be lower or stable. The targets are part of our climate change strategy.

Total discharges

(9.2.2.1) Volume (megaliters/year)

(9.2.2.2) Comparison with previous reporting year

Select from:

 Much higher**(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

 Increase/decrease in business activity**(9.2.2.4) Five-year forecast**

Select from:

 About the same**(9.2.2.5) Primary reason for forecast**

Select from:

 Increase/decrease in efficiency**(9.2.2.6) Please explain**

In 2023, cement discharges accounted for 52% of the total discharges, RMC for 1%, aggregates for 47% and other business Not Relevant. Criteria on Total discharges: About the same (5%). Comparing 2022, in 2023, the total discharge increased of 12% (Total discharges of 10,993 megaliters in 2023 versus 9,808 megaliters in 2022 with an increase of 1,185 megaliters). Future development: we expect in the future that total discharges remain stable. The Group is strongly committed to promote efficiency water management practices, through, but not limited to, recycling/reusing, minimization of freshwater withdrawal and wastewater discharge, minimization of water losses, use of alternative water resources, development of sustainable products also by leveraging circularity. The Group defined specific target reduction for the water consumption related to cement production. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. For the future, we expect that the absolute volume of total withdrawals will be lower or stable. The targets are part of our climate change strategy.

Total consumption**(9.2.2.1) Volume (megaliters/year)**

(9.2.2.2) Comparison with previous reporting year

Select from:

 Much lower**(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

 Increase/decrease in efficiency**(9.2.2.4) Five-year forecast**

Select from:

 Lower**(9.2.2.5) Primary reason for forecast**

Select from:

 Increase/decrease in efficiency**(9.2.2.6) Please explain**

In 2023, cement consumptions account for 79% of the total consumptions, RMC for 15%, aggregates for 6% and other business Not Relevant. Criteria on Total Consumptions: About the same (5%). Comparing 2022, in 2023, the total consumption decreased of 15% (Total consumption of 5,099 megaliters in 2022 versus 4,325 megaliters in 2023 with a decrease of 774 megaliters). For this reason, the comparison with previous year is "much lower", mainly due to cement business. Future development: we expect a decrease in the future volumes because the Group is strongly committed to promote efficiency water management practices, through, but not limited to, recycling/reusing, minimization of freshwater withdrawal and wastewater discharge, minimization of water losses, use of alternative water resources, development of sustainable products also by leveraging circularity. The Group defined specific target reduction for the water consumption related to cement production. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. For this reason, for the future, we expect that the absolute volume of water consumption will be lower or stable. The targets are part of our climate change strategy.

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

9584

(9.2.4.3) Comparison with previous reporting year

Select from:

About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

Select from:

About the same

(9.2.4.6) Primary reason for forecast

Select from:

Increase/decrease in efficiency

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

(9.2.4.8) Identification tool*Select all that apply* WRI Aqueduct**(9.2.4.9) Please explain**

Criteria: About the same (5%). In 2023, the 63% of our total water withdrawals was sourced from plants located in water stressed areas. The percentage is slightly aligned with 2022 (57%). In cement water withdrawals in high water stress areas account for 41% of total withdrawal in cement. In RMC this percentage is equal to 64 % of total withdrawal in RMC. A comprehensive water risk assessment, performed on a yearly basis, was carried out for all cement plant using the WRI Aqueduct Global Water Tool. The addresses of each plant have been entered into the tool and potential water risks were assessed based on the impacts of several indicators such as water stress, drought severity or seasonal changes. A high water stressed area is defined as having a baseline water stress greater than 40%. The baseline water stress measures the current level of water demanded in a local area against the average available water. Future development: the Group is strongly committed to promote efficiency water management practices, through, but not limited to, recycling/reusing, minimization of freshwater withdrawal and wastewater discharge, minimization of water losses, use of alternative water resources, development of sustainable products also by leveraging circularity. The scenario analysis carried on by an external consultant, enabled the identification of high-water stress areas now and for the years to come. This phase was immediately followed by the draft of an action plan for every single facility. The realized roadmap, forecasting the next five years, takes into account the water withdrawal, water discharge and water consumption. It allows the identification of estimates in the coming years, by leading us to state that it will remain stable in the plants located in areas with high water stress. The group defined specific target reduction for the water consumption related to cement production. Within 2030, the Group will reduce the water consumption per ton of cement by 20%, comparing 2019. In the water stressed area the goal is to reduce the consumption per ton of cement by 25%. During the second half of 2024, the Group will update its water assessment accordingly with Group's Sustainability Roadmap to verify additional improvement for 2030 targets. For the future, we expect that the absolute volume of water withdrawals will be lower or stable. The targets are part of our climate change strategy.

*[Fixed row]***(9.2.7) Provide total water withdrawal data by source.****Fresh surface water, including rainwater, water from wetlands, rivers, and lakes****(9.2.7.1) Relevance***Select from:* Relevant**(9.2.7.2) Volume (megaliters/year)**

(9.2.7.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Increase/decrease in efficiency initiatives and in business activity

(9.2.7.5) Please explain

In 2023, cement withdrawals account for 60% of the total withdrawals, RMC for 5%, aggregates for 35% and other business Not Relevant. Criteria on Total Withdrawal: About the same (5%). Comparing 2022, in 2023, the total fresh surface water increased of 25% (Total withdrawals of 7,478 megaliters in 2022 versus 9,342 megaliters in 2023 with an increase of 1,864 megaliters). Explanation changes: About 85% of fresh water withdrawals is quarry water used on site,e.g. in 2023, the Belgian subsidiary of the Group recovered water from quarries (included in the total withdrawals) to supply the public distribution network after potabilization. The volume of water from the Clypot quarry sent for potabilization was 1,309 megaliters. During 2023 multiple initiatives of environmental efficiency have been implemented. We follow the GCCA Sustainability Guidelines for the monitoring and reporting on water in cement manufacturing.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

Cementir does not withdraw from brackish surface water/seawater, because the characteristics of this water withdrawal can affect in a negative way both the quality of concrete and some operational parameters in our production process (e.g. salt contained). We follow the GCCA Sustainability Guidelines for the monitoring and reporting on water in cement manufacturing.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

5473

(9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

(9.2.7.5) Please explain

In 2023, cement withdrawals account for 60% of the total withdrawals, RMC for 5%, aggregates for 35% and other business Not Relevant. Criteria on Total Withdrawal: About the same (5%). Comparing 2022, in 2023, the Groundwater withdrawal decreased of 20% (Groundwater withdrawal of 6,849 megaliters in 2022 versus 5,473 megaliters in 2023 with a decrease of 1,376). For this reason, the comparison with previous year is "much lower". Explanation changes: The reduced volumes of groundwater withdrawal in 2023 are also linked to the increased water withdrawal from quarries, considering the goal to supply to supply the public distribution network after potabilization. Furthermore, during 2023 multiple initiatives of environmental efficiency have been implemented. We follow the GCCA Sustainability Guidelines for the monitoring and reporting on water in cement manufacturing.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

We do not withdraw any 'Groundwater – non-renewable' for our operations. Therefore, it is not relevant because we did not use it for our production processes. We follow the GCCA Sustainability Guidelines for the monitoring and reporting on water in cement manufacturing.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

We do not withdraw any produced water for our operations. It is not relevant because for our plants there is not possibility to withdraw this kind of water. We follow the GCCA Sustainability Guidelines for the monitoring and reporting on water in cement manufacturing.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

502

(9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

*Criteria: About the same (5%). Comparing 2022, in 2023, third party sources decreased of 13% (581 megaliters in 2022 versus 502 megaliters in 2023 with a decrease of 79 megaliters). For this reason, the comparison with previous year is "much lower". The main reasons for the decreased volumes of third-party sources (municipal water) are due to the increasing in recycling/optimization activity (including actions on WASH pledge)and reducing production of RMC.
[Fixed row]*

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

6451

(9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Increase/decrease in business activity and efficiency initiatives

(9.2.8.5) Please explain

Criteria: About the same (5%). Comparing 2022, in 2023, fresh surface water increased of 22% (5,255 megaliters in 2022 versus 6,451 megaliters in 2023 with an increase of 1,196 megaliters). For this reason, the comparison with previous year is "much higher". In 2023 the increase registered is mainly due to the higher production and consequently the increased need for cooling water.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

2836

(9.2.8.3) Comparison with previous reporting year

Select from:

Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Process optimization

(9.2.8.5) Please explain

Criteria: About the same (5%). Comparing 2022, in 2023, seawater decreased of 13% (3,270 megaliters in 2022 versus 2,836 megaliters in 2023 with a decrease of 434 megaliters). For this reason, the comparison with previous year is "much lower". The reduction of this water discharge is mainly influenced by a remodulation/optimization of production in Denmark according to Group's Sustainability Roadmap.

Groundwater

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

22

(9.2.8.3) Comparison with previous reporting year

Select from:

Much lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Criteria: About the same (5%). Comparing 2022, in 2023, groundwater substantially decreased (215 megaliters in 2022 against 22 megaliters in 2023, with a decrease of 193 megaliters) due to maximization of quarry water sent to the potabilization unit in Belgium.

Third-party destinations

(9.2.8.1) Relevance

Select from:

Relevant

(9.2.8.2) Volume (megaliters/year)

1684

(9.2.8.3) Comparison with previous reporting year

Select from:

Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.8.5) Please explain

Criteria: About the same (5%). Comparing 2022, in 2023, Third-party destinations increased of 57% (1,068 megaliters in 2022 versus 1,684 megaliters in 2023 with an increase of 616 megaliters). In 2023, has been recovered in Belgium higher amount of water, compared to the previous year, in the public distribution network (more than 560 megaliters compared to 2022).

[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

7

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

- Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

- Less than 1%

(9.2.9.6) Please explain

The tertiary treatment (chemical and biological), subsequent to secondary treatment, removes suspended, colloidal and dissolved constituents (nutrients, heavy metals, inorganic and other contaminants, etc.). This treatment is relevant for our waste management business (ISO 14001 certified) where the removal of the dissolved constituents prior to the discharge is relevant to fully complies with the standards and local regulations. The volume disclosed refers only to it and is about the same of last year. The tertiary treatment occurs only in our waste plants, at approximately 0.1% on the total of water discharge. The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. Due to the nature of the water used and the type of production process in cement, the impact on the quality of water discharge, as checked by our quality monitoring system, is not relevant, so, tertiary treatment is not so relevant for our water discharges in cement, aggregates and RMC businesses. Quality monitoring systems on water discharge are in place on regular basis, with different frequency of sampling (e.g., monthly, bimonthly, quarterly, yearly). Water from production phases is mainly primary treated on site. The treatment includes physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment, including lowering temperature, is applied involving the physical removal of large debris, large particles, oils, and grease. Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. 93% of our total cement production is manufactured in cement plants certified ISO 14001.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

- Relevant

(9.2.9.2) Volume (megaliters/year)

44

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

1-10

(9.2.9.6) Please explain

The secondary treatment is related to wastewater treatment plant (e.g. biological unit) implemented in some of our cement plants and also in our waste management business. We recur to this type of treatment, when in our operations water is enriched of nutrients and metals and therefore it is relevant to comply with standards and local regulations. The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. Water is used for conditioning the kiln gases, cooling raw material and equipment and de-dusting. Water pumped can be used for a variety of purposes such as washing aggregates, watering trucks, etc. Water extracted from the quarry for its drainage that is not used for the process or it is not sent to the local distribution network is usually discharge without treatment. Quality monitoring systems on water discharge are in place on regular basis, with different frequency of sampling (e.g., monthly, bimonthly, quarterly, yearly). Effluent parameters are periodically monitored using recognized analytical methodologies (e.g. TSS, pH, temperature, BOD/COD). Water from production phases is mainly primary treated on site. The treatment includes physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment, including lowering temperature, is applied involving the physical removal of large debris, large particles, oils, and grease. Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. 93% of our total cement production is manufactured in cement plants certified ISO 14001.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

 Higher**(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

 Increase/decrease in business activity**(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

 100%**(9.2.9.6) Please explain**

The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. Comparing 2022, in 2023, the data related to the primary treatment increase (9,614 megaliters in 2022 versus 10,803 megaliters in 2023). The primary treatment of our discharges in cement to remove suspended solids, typically by sedimentation is sufficient to comply with the laws and voluntary standards applied by the Group (e.g. ISO 14001). Water is used principally for conditioning the kiln gases, cooling raw material, de-dusting and cleaning activities, cooling the equipment (e.g., compressors). In wet and semi-wet processes, the water consumption is mainly due to water vaporization during the production phases. Water pumped can be used for a variety of purposes such as washing aggregates, watering trucks, etc. Quality monitoring systems on water discharge are in place on regular basis, with different frequency of sampling depending on receiving body and local laws and regulations (e.g., monthly, bimonthly, quarterly, yearly). Effluent parameters are periodically monitored using recognized analytical methodologies (e.g., TSS, pH, temperature, BOD, COD). Water from production phases is mainly primary treated on site. The treatment includes physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment, including lowering temperature, is applied involving the physical removal of large debris, large particles, oils, and grease. Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. 93% of our total cement production is manufactured in cement plants certified ISO 14001.

Discharge to the natural environment without treatment**(9.2.9.1) Relevance of treatment level to discharge**

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

0.05

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. We have a very small amount of water discharged to natural environment without treatment. This water is related to quarry/aggregates activities (e.g. stone washing, disposed to excavated pits) sent directly to the local hydro-geological network without any treatment because natural sedimentation takes place. We operate in compliance with the local permit conditions and regulations. For future years, we don't expect an increase of the water discharge to natural environment without treatment. The water is withdrawn and discharged without being altered in chemical, physical, or thermal composition, no water treatment is required. Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. 93% of our total cement production is manufactured in cement plants certified ISO 14001. We expect to certify 100% of cement production by 2025.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

(9.2.9.2) Volume (megaliters/year)

137

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

About the same

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

100%

(9.2.9.6) Please explain

The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. Comparing 2022, in 2023, discharge to a third party without treatment remained about the same (137 megaliters in 2023 versus 140 megaliters in 2022). Deepening Cementir's water discharge, there are two scenarios that include the involvement of third parties. First, when water is directly discharged into the municipal sewage network due to its inherent characteristics. Second, when a facility lacks the necessary tools to treat such water, and a third party is involved. Specifically, the water discharged to a third party (off site) is relevant and related to the discharge of domestic wastewater to the municipal sewage network via pipes or trucks. In two cement plants of the Group, domestic wastewater is treated before being discharged, with a reduction of the total wastewater of about 20 megaliters per year. Third party usually applies tertiary treatment in accordance with the local standards and regulations. Water from production phases is mainly primary treated on site. The treatment includes physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment, including lowering temperature, is applied involving the physical removal of large debris, large particles, oils, and grease. Quality monitoring systems on water discharge are in place on regular basis, with different frequency of sampling (e.g., monthly, bimonthly, quarterly, yearly). Effluent parameters are periodically monitored using recognized analytical methodologies (e.g. TSS, pH, temperature, BOD, COD). Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. These guidelines are focused on the destination of water instead of treatment methods. 93% of our cement production is under ISO 14001 certification.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

(9.2.9.6) Please explain

The water discharge in Cementir is conducted according to local regulations and permits, considering treatment required and volumes for discharge by destination. Water is used principally for conditioning the kiln gases, cooling raw material, de-dusting and cleaning activities, cooling the equipment (e.g., compressors). In wet and semi-wet processes, the water consumption is mainly due to water vaporization during the production phases. Where quarry dewatering is in place, operations require pumping of water to maintain a workable bottom of the quarry: the water is either used for the process or recovered and sent to public distribution network, as in our quarry of Clypot. Water pumped can be used for a variety of purposes such as washing aggregates, watering trucks, etc. Water extracted from the quarry for the drainage of quarry that is not used for the process and it is not sent to the local distribution network is discharged without treatment. Quality monitoring systems on water discharged are in place on regular basis, with different frequency of sampling depending on receiving body and local laws and regulations (e.g., monthly, bimonthly, quarterly, yearly). Effluent parameters are periodically monitored using recognized analytical methodologies (e.g., TSS, pH, temperature, BOD, COD). Water from production phases is treated in primary on site treatment unit/area. The treatment includes physical removal of suspended solids and floating material, typically by sedimentation. A preliminary treatment, including lowering temperature, is applied involving the physical removal of large debris, large particles, oils, and grease. Our water management system is aligned with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. 93% of our total cement production is manufactured in cement plants certified ISO 14001.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

(9.3.3) % of facilities in direct operations that this represents

Select from:

1-25

(9.3.4) Please explain

The analysis to identify the facilities with substantive water-related dependencies, impacts, risks, and opportunities is periodically conducted on each specific facility of the Group. The facilities for which we have identified substantive water-related dependencies, impacts, risks, and opportunities are 11, all active in the cement production. The reason why they are comes from the fact that the water consumption in cement account, in 2023, for the 80% of total water consumption of the full Group, having a relevant impact. Furthermore, among the 11 facilities identified with a substantive water related dependency, impact, risk and opportunity are also included four plants operating in high-water stress area. The tool on which the company relies for the identification of this kind of facilities is the WRI Aqueduct.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

*Cementir, as of today, do not assess the value chain facilities with substantive water-related dependencies, impacts, risks and opportunities but at the same time avails itself of different tools that enable a general understanding of some suppliers. The Group through the assessment on direct operations with the use of the WRI Aqueduct tool is able to assess every country where the Group operates that very often is the same one in which some of the main suppliers operate. Furthermore, through the participation to CDP Supply Chain programme, the Group is aware about the water impacts of its Top Group Suppliers (154 suppliers involved in 2023).
[Fixed row]*

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

- Facility 1

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Malaysia

- Perak

(9.3.1.8) Latitude

4.591978

(9.3.1.9) Longitude

101.09

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

98

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

81

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

17

(9.3.1.21) Total water discharges at this facility (megaliters)

29

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

8

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

13

(9.3.1.26) Discharges to third party destinations

8

(9.3.1.27) Total water consumption at this facility (megaliters)

69

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- Much lower

(9.3.1.29) Please explain

In this plant we focus on increasing water recycled/reused (e.g., water recycled from setting ponds, water recycled for bearing cooling system) and to renew the water network for minimizing water withdrawal. For the third-party withdrawal we report the potable water supplied.

Row 2

(9.3.1.1) Facility reference number

Select from:

- Facility 2

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

China

Yangtze River (Chang Jiang)

(9.3.1.8) Latitude

30.535

(9.3.1.9) Longitude

117.104

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

429

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

46

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year*Select from:* About the same**(9.3.1.23) Discharges to fresh surface water**

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

429

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

In this plant we focus on minimizing leakage, improve water network and water efficiency practices. For the third-party withdrawal we report the potable water supplied.

Row 3

(9.3.1.1) Facility reference number

Select from:

Facility 3

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Denmark

- Gudena

(9.3.1.8) Latitude

57.05276

(9.3.1.9) Longitude

9.978676

(9.3.1.10) Located in area with water stress

Select from:

- No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4221

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1262

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

2858

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

101

(9.3.1.21) Total water discharges at this facility (megaliters)

2986

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Much lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

2836

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

150

(9.3.1.27) Total water consumption at this facility (megaliters)

1235

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, production of more sustainable products (e.g., Futurcem, D-Carb), process optimization (e.g., cooling process), improving in rainwater collection and recycling/reusing practices (e.g., rainwater from some storage areas replaced technical water). For the third-party withdrawal we report the potable water supplied.

Row 4

(9.3.1.1) Facility reference number

Select from:

- Facility 4

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Belgium

- Other, please specify :Scheldt

(9.3.1.8) Latitude

50.595716

(9.3.1.9) Longitude

3.481121

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2891

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2880

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

11

(9.3.1.21) Total water discharges at this facility (megaliters)

2631

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

2631

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization, improvement in pumping control system, water recycled/reused practices (more than 40% of the total water withdrawal) and water efficiency practices. The site also provides supplementary water (e.g., harvested water) to maintain the current level of biodiversity in the wetland especially when the rain is low. For the third-party withdrawal we report the potable water coming from the municipality grid.

Row 5**(9.3.1.1) Facility reference number**

Select from:

Facility 5

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Egypt

Other, please specify :Wadi Al Arish

(9.3.1.8) Latitude

31.12

(9.3.1.9) Longitude

33.8

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

405

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

404

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1

(9.3.1.21) Total water discharges at this facility (megaliters)

29

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

29

(9.3.1.27) Total water consumption at this facility (megaliters)

376

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization, increase recycling/reusing practices, water efficiency practices. For the third-party withdrawal we report the potable water supplied.

Row 6

(9.3.1.1) Facility reference number

Select from:

Facility 6

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

- Other, please specify :Gediz River

(9.3.1.8) Latitude

38.42608

(9.3.1.9) Longitude

27.216053

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

398

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

33

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

365

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

27

(9.3.1.27) Total water consumption at this facility (megaliters)

371

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process, lower specific heat consumption), water efficiency practices.

Row 7

(9.3.1.1) Facility reference number

Select from:

Facility 7

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

Other, please specify :Tundia

(9.3.1.8) Latitude

41.799189

(9.3.1.9) Longitude

26.691284

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

234

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

22

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

212

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

11

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- About the same

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process), water efficiency practices. Furthermore, the plant has a domestic wastewater treatment unit.

Row 8**(9.3.1.1) Facility reference number**

Select from:

- Facility 8

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
 Impacts
 Risks
 Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

Other, please specify :Elazig

(9.3.1.8) Latitude

38.664642

(9.3.1.9) Longitude

39.237156

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

199

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

178

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

18

(9.3.1.22) Comparison of total discharges with previous reporting year*Select from:* About the same**(9.3.1.23) Discharges to fresh surface water**

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

18

(9.3.1.27) Total water consumption at this facility (megaliters)

181

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Higher

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process), water efficiency practices. Third-party discharge is related to water sent to domestic sewage discharge. The higher water consumption is due to a higher level of production compared to the previous year.

Row 9

(9.3.1.1) Facility reference number

Select from:

Facility 9

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Turkey

- Other, please specify :Akhuryan

(9.3.1.8) Latitude

40.575994

(9.3.1.9) Longitude

43.010445

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

104

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

10

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

94

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

11

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

93

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Higher

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process), water efficiency practices. The plant has a domestic wastewater treatment unit.. The plant in 2023 is located in a medium-high water stress area. Taking into account the risk assessment trend for 2030 and 2050 scenarios we consider this plant in our roadmap as located in high-water stress area. The higher water consumption is due to a higher level of production in the plant compared to previous year.

Row 10

(9.3.1.1) Facility reference number

Select from:

- Facility 10

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

- Other, please specify :Lower Susquehanna

(9.3.1.8) Latitude

39.96

(9.3.1.9) Longitude

-76.72

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

90

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

43

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

43

(9.3.1.21) Total water discharges at this facility (megaliters)

6

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

6

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process), production of more sustainable products (e.g. PLC), water efficiency practices.

Row 11**(9.3.1.1) Facility reference number**

Select from:

Facility 11

(9.3.1.2) Facility name (optional)

x

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

Other, please specify :Lower Brazos / Little Brazos

(9.3.1.8) Latitude

31.54

(9.3.1.9) Longitude

-97.14

(9.3.1.10) Located in area with water stress

Select from:

No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

120

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

101

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

19

(9.3.1.21) Total water discharges at this facility (megaliters)

1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1

(9.3.1.27) Total water consumption at this facility (megaliters)

119

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

In this plant we focus on improving clinker ratio, process optimization, increasing rainwater collection and recycling/reusing practices, water efficiency practices. For the third-party withdrawal we report the potable water supplied.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

76-100

(9.3.2.2) Verification standard used

The Sustainability Report 2023 of Cementir has been subject to limited assurance, in accordance with the ISAE 3000 Standards.
[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	1694247000	110612.20	<i>The estimated value for 2024 is about 111,000. Then the expected trend in the following years is slightly higher than 2024.</i>

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

No

(9.13.2) Comment

According to REACH Regulation (EC) no 1907/2006 and Regulation (EC) no 1272/2008, cement does not contain any substances that meet the criteria for the classification of persistent, bioaccumulative and toxic (PBT), very persistent and very bioaccumulative (vPvB), carcinogenic, mutagenic and toxic for reproduction (CMR), or endocrine disruptors (ED). Cement is classified as Skin Irritation 2, Serious Eye Damage/ Eye Irritation 1 and Specific Target Organ Toxicity Single Exposure Respiratory Tract Irritation 3 due to Portland Cement clinker (exempted by REACH Registration), that is the main component of cement.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

Yes

(9.14.2) Definition used to classify low water impact

Our low water impact products/services are classified as products that, once implemented or used, contribute to reduce the specific water consumption and/or improve the environmental efficiency (e.g., reusing water in concrete production). Among the activities carried on to monitor the water impact, there is the EPD (Environmental Product Declaration), a document which transparently communicates the environmental performance or impact of any product or material over its lifetime, is verified by third party and some of our products are equipped with them. It is edited in accordance with EN 15804A2 and ISO 14025 standards. The process followed by EPD covers all the product stages (Raw material, transport and manufacturing) and aim to communicate the environmental impacts and use of natural resources by a product. Among the variables linked to the use of natural resources, there is the USE OF FRESH WATER, useful to understand if a product has a low water impact compared to the equivalent reference standard product. A comparison between the Portland cement, standard grey cement, with FUTURECEM, a new type of cement based on limestone and calcinated clay, there is an improvement in the use of fresh water with a minor use of 8/10%. According to EPD's FUTURECEM the USE OF FRESH WATER of this cement is equal to 572 litres of water per ton of cement, against the 624 litres of water per ton of cement of the Portland cement. Regarding white cement, instead, by making a comparison between D-Carb, a new white cement with lower CO2 footprint, that has a use of fresh water equal to 1,430 litres of water per ton of cement against the standard Aalborg White CEM I 52.5R with 2,290 litres of water per ton of cement. Also Ready-mixed concrete can be classified as low water impact product, that thanks to its inherent characteristics enables the reuse of water, minimizing the withdrawal of freshwater. Water is in fact one of the components that makes up the final product. Our RMC's plants are provided of water recovery basins. The water used between the various activities to clean the trucks ends up in collection pools where it is left to decant, by sedimentation the cement settles in the lower part of the pool and the water is thus used again in the production process if possible.

(9.14.4) Please explain

FUTURECEM is a cement based on limestone and calcinated clay, developed by Cementir. The combination of limestone and calcinated clay in FUTURECEM can allows approx. 30% CO2 emission reduction in the manufacturing phase, while keeping similar performance of an Ordinary Portland cement. Additionally, the

development of cement with lower clinker content helps to reduce the specific water consumption. In our Danish plant of Aalborg, the reduction of clinker factor from 92% to 67% allows to reduce water consumption of 150 liters per ton of FUTURCEM produced. D-Carb by Cementir Group is a new umbrella brand for low-carbon cements and solutions, supporting industry wide decarbonisation efforts. The first product under this brand, a CEM II/A-LL 52.5R produced in Aalborg expanded the Group's product offerings in Europe. This product, with a documented 15% reduction in emissions verified by a third-party EPD, exhibits outstanding performances at early ages comparable to CEM I.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

Water pollution is not so relevant in our activities, due to the intrinsic characteristics of the production processes. We issued a Group specific guideline on water management, to strength our water's commitment through all the sites where we operate. We commit to treat and return the water to the environment, according to the local regulations and technical rules.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

No, but we plan to within the next two years

(9.15.1.2) Please explain

In the next two years we are going to set specific target, related to water withdrawals, with the aim to represent our effort on water usage efficiency (e.g collect rainwater, recycling/reusing, reduce leakages).

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

Yes

Other

(9.15.1.1) Target set in this category

Select from:

Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 3

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

(9.15.2.4) Date target was set

07/24/2022

(9.15.2.5) End date of base year

07/24/2022

(9.15.2.6) Base year figure

75

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

100

(9.15.2.9) Reporting year figure

85

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

- Sustainable Development Goal 6
- Other, please specify :Wash Pledge UN Global Compact

(9.15.2.13) Explain target coverage and identify any exclusions

The target is applied to all our employees, without no exclusions.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The target is expected to progress in a linear way, according to the implementation of actions planned in each specific facility. In 2023, the Group continued to assess the facilities through the Wash Pledge self-assessment and specific on-field audit activities.

(9.15.2.16) Further details of target

Most of the sites already meet the WASH standards (score of more than 90% of the assessment results). The target figure is a percentage of facilities compliant with WBCSD requirements (90% of the assessment results). For the few that don't has been defined a specific road map (one for every facility), depending on the assessment results, to be compliant in the next two years. We expect, in fact, an increasing to 90% in full access to WASH in all our facilities by 2025. Through our target we aim to increase the proportion of employees/local communities using safely managed sanitation services, including a hand-washing facility with soap and water, in all our facilities. The target year is 2025, thereafter we are starting to plan to reach at least 95% of the assessment requirement in the following years. The target, since when it was set, has been implemented in all sites with the employment of both budget and internal resources. By being embedded inside Cementir's strategy all the activities linked to this target are already in the budget.

Row 2

(9.15.2.1) Target reference number

Select from:

- Target 1

(9.15.2.2) Target coverage

Select from:

Business division

(9.15.2.3) Category of target & Quantitative metric

Water consumption

Reduction per unit of production

(9.15.2.4) Date target was set

07/12/2021

(9.15.2.5) End date of base year

12/30/2019

(9.15.2.6) Base year figure

480

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

384

(9.15.2.9) Reporting year figure

387

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

97

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target is applied to all Group's cement plants, the cement total water consumption, in 2023, account for the 80% of the total water consumption of the Group. Therefore the target is focused only on cement business.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The target is expected to progress in an exponential way, according to our updated Sustainability Roadmap. Therefore, during 2024 the Group will revise the target to further lower specific water consumption. In 2023, the Group continued to assess the facilities through the WRI aqueduct tool and specific on-field audit activities.

(9.15.2.16) Further details of target

Within 2030, in cement business, the Group will reduce, in all its cement plants, the water consumption per ton of cement equivalent (TCE) by 20%, compared to 2019. Due to the fact that, for cement, water consumption in 2023 accounted about 80% of Group water consumption, the definition of this target, specific for the cement, has been a priority. The target was set by considering the different risk level of each specific cement site and related water basin. The figures linked to the target have further improved in 2023 (387 liters/TCE), comparing to the previous years. It has been possible through different activities carried on according to our updated Sustainability Roadmap and specifically: environmental efficiency initiatives, improved clinker factor (e.g., FUTURECEM, D-Carb), improvement in the measurement systems (e.g., installation of meters), replacement of estimates with point measurements. The target, since when it was set, has been implemented in all cement sites with the employment of both budget and internal resources.

Row 3

(9.15.2.1) Target reference number

Select from:

Target 2

(9.15.2.2) Target coverage

Select from:

Business activity

(9.15.2.3) Category of target & Quantitative metric

Product water intensity

Reduction per unit of production

(9.15.2.4) Date target was set

07/12/2021

(9.15.2.5) End date of base year

12/30/2019

(9.15.2.6) Base year figure

280

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

210

(9.15.2.9) Reporting year figure

246

(9.15.2.10) Target status in reporting year

Select from:

Underway

(9.15.2.11) % of target achieved relative to base year

49

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target is applied to all Group's cement plants in high-water stress areas, the cement total water consumption, in 2023, in high-water stress areas account for the 32% of the total water consumption in cement.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The target is expected to progress in a linear way, according to our updated Sustainability Roadmap. Therefore, during 2024 the Group will revise the assessment of the pool of plants identified as located in high water stress areas according to the updated WRI Aqueduct tool. If any change arises, it will consequently revise our targets and figures. In 2023, the Group continued to assess the facilities through the WRI aqueduct tool and specific on-field audit activities.

(9.15.2.16) Further details of target

Within 2030, the Group will reduce, in all its cement plants in high water stress areas, the water consumption per ton of cement equivalent (TCE) by 25%, comparing to 2019. In high water stress areas water consumption has been equal to 32% of the total consumption in cement. As a starting point, the specific water consumption in high-water stress areas is lower than the Group's average. The target was set by considering the different risk level of each specific cement site and related water basin, focusing on the ones identified with high risk. The figures related to the target have further improved in 2023 (246 liters/TCE), comparing to the previous years. It has been possible through different activities carried on according to our updated Sustainability Roadmap and specifically: environmental efficiency initiatives, improved clinker factor, improvement in the measurement systems (e.g., installation of meters), replacement of estimates with point measurements. The target, since when it was set, has been implemented in all cement sites identified in high-water stress areas with the employment of both budget and internal resources.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

	Targets in place
	<i>Select from:</i> <input checked="" type="checkbox"/> No, and we do not plan to within the next two years

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

Land/water protection

Land/water management

Education & awareness

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Data not available

(11.4.2) Comment

At the end of 2022, Cementir introduced a Group Guideline to standardize and enhance quarry rehabilitation and biodiversity management across the Group. In 2023, post-guideline evaluations were conducted to assess compliance, perform gap analyses, and identify initiatives. Preliminary analyses were based on internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). As this analysis is still ongoing, we will report the data in the next reporting cycle. The Group confirms that 95% of Rehabilitation Plans are in place, with a target of reaching 100%. We are also progressing on biodiversity value assessments and have already implemented Biodiversity Management Plans in identified biodiversity-sensitive areas. Additionally, Cementir acknowledges the importance of temporary habitats in quarries for biodiversity and plans to promote and monitor them as key performance indicators.

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

Emissions breakdown by business division

Fuel consumption

Progress against targets

- Year on year change in absolute emissions (Scope 1 and 2)
- Year on year change in absolute emissions (Scope 3)

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

All the energy consumptions (fossil fuels, alternative fuels, electricity) have been certified by the external auditor PwC. See pages 133 and 143 for the energy consumption. See page 230 of Sustainability Report for Independent Auditor's Report on the Consolidated Non-Financial.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- | | |
|---|--|
| <input checked="" type="checkbox"/> Water consumption– total volume | <input checked="" type="checkbox"/> Water discharges – volumes by treatment method |
| <input checked="" type="checkbox"/> Water discharges– total volumes | <input checked="" type="checkbox"/> Volume withdrawn from areas with water stress (megaliters) |
| <input checked="" type="checkbox"/> Water withdrawals– total volumes | |
| <input checked="" type="checkbox"/> Water withdrawals – volumes by source | |
| <input checked="" type="checkbox"/> Water discharges – volumes by destination | |

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Data related to water balance assured by PWC. See pages 145/149 of 2023 Sustainability Report. See page 230 of Sustainability Report for Independent Auditor's Report on the Consolidated Non-Financial.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information	Attachment (optional)
	<i>we attached our 2023 Sustainability Report.</i>	<i>Cementir Holding_Sustainability Report_2023_with PwC Statement.pdf</i>

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

CEO

(13.3.2) Corresponding job category

Select from:

Chief Executive Officer (CEO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

