Cementir Holding N.V.

2025 CDP Corporate Questionnaire 2025

.

09/12/2025, 02:43 pm

Contents

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 headquartered in the Netherlands, operating in the building materials sector. With operations in 18 countries and a production capacity exceeding 13 million tons of white and grey cement, Cementir sells approximately 10 million tons of aggregates and 5 million cubic meters of ready-mix concrete each year. The company is recognized as a key reference point in both infrastructure and residential and commercial construction. Cementir is a world leader in white cement, the sole producer of cement in Denmark and of concrete in Scandinavia, the third largest cement operator in Belgium, and one of the main international grey cement producers in Turkey. In Belgium, Cementir operates one of Europe's largest aggregate quarries, extracting around 10 million tons annually. Cementir is dedicated to developing a business model aligned with its sustainability strategy and CO_2 emission reduction targets, as validated by the Science Based Targets initiative (SBTi) and consistent with a 1.5°C global warming scenario. In February 2024, Cementir received SBTi validation for both its near- and long-term decarbonization targets, including overall net-zero emissions by 2050. SBTi-Approved Science-Based Targets: • Overall Net-Zero Target: Achieve net-zero greenhouse gas (GHG) emissions across the value chain by 2050. • Near-Term Targets (by 2030, from 2021 base year): • Reduce gross Scope 1 and 2 GHG emissions by 29.33% per ton of cementitious product. • Reduce gross Scope 3 GHG emissions from purchased goods and services by 23.00% per ton of purchased clinker and cement. • Long-Term Targets (by 2050, from 2021 base year): • Reduce gross Scope 1 and 2 GHG emissions by 96.1% per ton of cement. • Reduce absolute Scope 3 GHG emissions by 90%. A major milestone in 2024 was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, through its subsidiary Aalborg Portland in Aalborg, Denmark. ACCSION aims to establish one of Europe's first fully onshore

carbon capture and storage (CCS) value chains, with the goal of significantly reducing CO_2 emissions from the Aalborg Portland cement plant. Upon completion, the project is expected to avoid 1.5 million tons of CO_2 emissions annually. In October 2024, the European Commission selected ACCSION to receive €220 million in support from the EU Innovation Fund, with the grant agreement officially signed in March 2025. Through the ACCSION project, Cementir intends to capture, purify, and liquefy approximately 95% of the CO_2 emitted by its cement kilns in Aalborg, transporting the captured CO_2 via new pipeline infrastructure to onshore storage facilities. Jointly developed by Air Liquide and Aalborg Portland, ACCSION is scheduled to be operational by the end of 2029.
[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
	12/30/2024	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

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

1686943000

(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:

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	☑ 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

☑ Egypt

☑ Norway

☑ Sweden

☑ Turkey

☑ Belgium

☑ 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 with the new requirements of the European Corporate Sustainability Reporting Directive (CSRD), Cementir began mapping its value chain in 2023 for its principal businesses—cement and concrete. This process enables Cementir to identify impacts, risks, and opportunities (IRO) across the entire value chain, from suppliers to customers, providing essential information for the CSRD-mandated double materiality assessment. As part of this effort, Cementir is analyzing both the upstream value chain, including tier 1 suppliers, and the downstream value chain, extending from customers through to the end-of-life stage of cement and concrete products. As of September 2025, in line with the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), Cementir is prioritizing its analysis of suppliers of key raw materials to assess impacts, risks, and opportunities, as recommended by TNFD.
[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 its Sustainability Targets within 2030, but short-term targets dated 2025, 2026 and 2027 have been defined and included in the 2025-2027 Industrial Plan. Among other, Cementir established short-term target for CO2 emissions, alternative fuels, clinker ratio, green investments. I Over the 2025-2027 period, the Group plans to invest approximately EUR 53 million in sustainability projects, including: upgrading facilities for FUTURECEM® production, switch to natural gas in the Danish plant, carbon capture and storage (CCS) projects in Denmark and Belgium, and other initiatives to reduce climate impact in transportation, procurement, logistics and optimization of water resource usage in the production process In the field of renewable energy, the Group is signing long-term Power Purchase Agreements (PPAs) with renewable energy producers, while also evaluating the development of wind and/or solar power plants at its own facilities.

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 2027 to 2030. Within 2030, Cementir will: reduce its Scope 1 emissions to 417 kg of CO_2 per ton of grey cement, below the threshold required by the EU Taxonomy, and 42% lower than 2020 emissions (718 kg in 2020); 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 2025, 2026,2027, 2028 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)

26

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

The long-term is over 6 years, over 2030. Cementir's ambition is to reduce CO_2 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: ☑ Yes	*Select from:* ☑ 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: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ 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
☑ Pollution incident
☑ Cyclones, hurricanes, typhoons
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Storm (including blizzards, dust, and sandstorms)

Chronic physical
☑ Heat stress
☑ Water stress
☑ Changing temperature (air, freshwater, marine water)

☑ 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 2024, 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 -(<3 years), medium- (3-10 years) time horizon of long term (> 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 115 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 CO_2 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. As of September 2025, Cementir is currently integrating the recommendation of TNFD in its ERM process.

(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 < 0.5% of operating EBITDA and likelihood rare, < 10%) to 25 (Impacts > 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 2024 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: <10%: the risk will occur during the 3-time horizons from the time of evaluation; - Unlikely (10%-35%) the risk will occur during the 3-time horizons from the time of evaluation; - Moderate: likely (35%-65%) that the risk will occur during the 3-time horizons from the time of evaluation; - Likely: highly likely (65%-90%) that the risk will occur during the 3-time horizons from the time of evaluation; - More than likely: almost certain (>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

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[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 97% 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 2024 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 97% 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 2024 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 97% 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 2024 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 97% 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 2024 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.\nWithin 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 2025-2027, an average yearly CO2 shortage of 200,000 tons is expected. 200,000 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 18 million € of additional yearly cost, assuming a CO2 price of 90 EUR (200,000 x 90). 18 million € is the 4.4% of 2024 Group EBITDA. In 2024, the Group EBITDA was € 407 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)

13000000

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

18000000

(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 2025-2027. The CO2 shortage is calculated as the difference between the CO2 that our European plants (Gaurain and Aalborg) will emit during the 2025-2027 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 2025-2027 period are calculated based on the KPIs planned in the industrial plan for 2025-2027 (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: €13,000,000 (200,000 CO2 shortage * €65, calculated as the average COs price for 2024 - favorable CO2 price in our scenario analysis). Maximum financial effect: €18,000,000 (200,000 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

53000000

(3.1.1.28) Explanation of cost calculation

Over 2025–2027, the Group will invest about €53 million in sustainability projects. The plan includes: €20 million to upgrade facilities for our low carbon cement, FUTURECEM®, €13 million to upgrade kilns and increase use of alternative fuels (including the switch to natural gas in Denmark), and €20 million for studies and infrastructure related to carbon capture and storage (CCS) and renewable energy projects such as wind turbines. The ACCSION CCS project in Denmark, supported by a €220 million EU Innovation Fund grant, is excluded from this plan and from the 2025–2027 Industrial Plan. Reported costs cover equipment, engineering, construction, electrical, and mechanical works, reflecting the Group's strategic response to climate-related risks.

(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 79% 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 6%; 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. A major 2024 milestone was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, via its Danish plant of Aalborg Portland. ACCSION will create one of Europe's first full onshore carbon capture and storage (CCS) value chains, aiming to cut CO_2 emissions from Aalborg Portland by capturing, purifying, and liquefying around 95% of its cement kiln CO_2. The EU Innovation Fund awarded ACCSION 220 million, with operations set for 2029. The project expects to avoid 1.5 million tons of CO_2 emissions

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(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 staerted in late 2024. 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 30%, 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: The volume of Clypot quarry water sent for potabilization ni 2024 was 1,499 thousand m³ (compared to 1,309 thousand m³ in 2023). Gaurain: In 2024, Cementir also began supplying quarry water from the old Gaurain quarry, totaling 139 thousand m³. The target is to reach 1,700 thousand m³ from Gaurain. 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 are
[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)

627650073

(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)

627650073

(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—based on the delegated act for climate change mitigation and adaptation—as a share of our total turnover. The EU Taxonomy for sustainable activities is a classification system established to clarify which economic activities are environmentally sustainable, supporting the goals of the European Green Deal. We believe that the proportion of taxonomy-eligible activities provides reliable insight into Cementir's potential vulnerability to the significant effects of climate change. During the reporting year, we assessed our portfolio with respect to taxonomy eligibility under the delegated acts. The manufacture of grey cement was identified as the relevant economic activity under climate change mitigation and adaptation criteria. In 2024, 37.21% of our total turnover was eligible for climate change mitigation and adaptation according to the EU Taxonomy. Of this, 0.38% was assessed as making a substantial contribution to climate change mitigation (Objective 1), while 16.15% was aligned with a substantial contribution to climate change adaptation (Objective 2). As referenced in section 5.4.1, and in keeping with our net-zero commitment, Cementir aims to reduce CO_2 emissions per ton of grey cement to 417kg by 2030—below the threshold required by the EU Taxonomy for 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)

88163477

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

Select from:

☑ 41-50%

(3.1.2.7) Explanation of financial figures

As the financial metric most vulnerable to physical risks for this environmental issue, we reported the proportion of Taxonomy-eligible economic activities—based on the delegated act for climate change mitigation and adaptation—as a share of our total assets. The EU Taxonomy for sustainable activities is a classification system designed to identify which economic activities are environmentally sustainable, supporting the objectives of the European Green Deal. We believe that the proportion of Taxonomy-eligible activities offers reliable insight into Cementir's potential vulnerability to the significant effects of climate change and serves as a useful proxy for assessing financial vulnerability to physical risks. During the reporting year, we evaluated our portfolio against the delegated acts to determine taxonomy eligibility. The manufacture of grey cement was identified as the relevant economic activity under both the climate change mitigation and adaptation criteria. In 2024, 49.21% of our total turnover was eligible under the EU Taxonomy for climate change mitigation and adaptation. Of this, 0.88% was assessed as making a substantial contribution to climate change mitigation (Objective 1), while 17.62% was aligned with a substantial contribution to climate change adaptation (Objective 2).
[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

☑ Schelde (Escaut)

(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, including exposure to water scarcity. For this reason, the Group conducts annual monitoring of facilities located in water-stressed areas using the WRI Aqueduct Tool. The addresses of each plant are entered into the tool, and potential water risks are assessed based on several indicators, such as water stress, drought severity, and seasonal variability. An area of high water stress 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 supply. This process enables the Group to prioritise investments that promote efficient water management practices. In 2024, four plants were identified as operating in areas of high water stress, and specific targets were established for each to address these risks.

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, including exposure to water scarcity. For this reason, the Group conducts annual monitoring of facilities located in water-stressed areas using the WRI Aqueduct Tool. The addresses of each plant are entered into the tool, and potential water risks are assessed based on several indicators, such as water stress, drought severity, and seasonal variability. An area of high water stress 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 supply. This process enables the Group to prioritise investments that promote efficient water management practices. In 2023, four plants were identified as operating in areas of high water stress, and specific targets were established for each to address these risks.

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, including exposure to water scarcity. For this reason, the Group conducts annual monitoring of facilities located in water-stressed areas using the WRI Aqueduct Tool. The addresses of each plant are entered into the tool, and potential water risks are assessed based on several indicators, such as water stress, drought severity, and seasonal variability. An area of high water stress 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 supply. This process enables the Group to prioritise investments that promote efficient water management practices. In 2023, four plants were identified as operating in areas of high water stress, and specific targets were established for each to address these risks.

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:

☑ 1-10%

(3.2.11) Please explain

Our local operations face water challenges, including exposure to water scarcity. For this reason, the Group conducts annual monitoring of facilities located in water-stressed areas using the WRI Aqueduct Tool. The addresses of each plant are entered into the tool, and potential water risks are assessed based on several indicators, such as water stress, drought severity, and seasonal variability. An area of high water stress 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 supply. This process enables the Group to prioritise investments that promote efficient water management practices. In 2023, four plants were identified as operating in areas of high water stress, and specific targets were established for each to address these risks.
[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 2024. 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

33

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

0

(3.5.2.3) Period start date

12/31/2023

(3.5.2.4) Period end date

12/30/2024

(3.5.2.5) Allowances allocated

2300114

(3.5.2.6) Allowances purchased

0

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

2300114

(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 417 kg of CO_2 per ton, a level below the limits required by the EU Taxonomy. For white cement, a niche product used in specialized applications, we aim to reduce CO_2 emissions to 653 kg per ton by 2030. This commitment defines 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 79% 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 6%.C) Implementation of Carbon Capture and Storage (CCS) technology in Aalborg. A major milestone in 2024 was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, through its subsidiary Aalborg Portland, in Aalborg, Denmark. ACCSION will establish one of Europe's first full onshore carbon capture and storage (CCS) value chains, aiming to significantly reduce CO_2 emissions from the Aalborg Portland cement plant. Upon completion, the project is expected to avoid 1.5 million tons of CO_2 emissions annually. In October 2024, the European Commission selected ACCSION to receive €220 million in support from the EU Innovation Fund, and the grant agreement was officially signed in March 2025. Through ACCSION, Cementir aims to capture, purify, and liquefy approximately 95% of the CO_2 emitted by its cement kilns. The captured CO_2 will be transported via new pipeline infrastructure to onshore storage facilities. Jointly developed by Air Liquide and Aalborg Portland, ACCSION is scheduled to be operational by the end of 2029 and is expected to avoid 1.5 million tons of CO_2 emissions per year. How the strategy has been applied so far. Specific targets for alternative fuels, clinker ratio and CO_2 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 2020-2024 period, action to reduce CO_2 emissions per ton of cement achieved better results than initially planned by the Group in its Roadmap to 2030. In 2024, emissions per ton of grey cement were 632, down 12% compared to 2020, while emissions per ton of white cement were 859 kg, down 6% 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 or 2026.In 2024, the performance of the Anqing plant (the only Cementir plant located in China) was aligned with 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:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ 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 producer with two plants in Europe—Gaurain in Belgium and Aalborg in Denmark—we are subject to the EU ETS regulatory framework, which creates financial risks linked to CO_2 emissions. Reducing emissions from our European operations is therefore critical to mitigating these risks. The development of our low-carbon cement, FUTURECEM, represents a major opportunity in this transition. FUTURECEM, a limestone-calcined clay cement, reduces CO_2 emissions by up to 30% compared to conventional cement. Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone.

(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 producer with two plants in Europe—Gaurain in Belgium and Aalborg in Denmark—we are subject to the EU ETS regulatory framework, which creates financial risks linked to CO_2 emissions. Reducing emissions from our European operations is therefore critical to mitigating these risks. The development of our low-carbon cement, FUTURECEM, represents a major opportunity in this transition. FUTURECEM, a limestone-calcined clay cement, reduces CO_2 emissions by up to 30% compared to conventional cement. Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone. Financial Impact: 2024 Reporting Year: 30,000 tons multiplied by €65 (the average CO2 price in 2024) equals €1,950,000 in savings realized in 2024, because our plant emitted 30.000 tons less for producing FUTURCEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 220,000 tons multiplied by €65 (minimum CO2 price expected) equals €14,300,000 in savings. Short-Term Maximum Financial Effect: 220,000 tons multiplied by €90 (maximum CO2 price expected) equals €19,800,000 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 producer with two plants in Europe—Gaurain in Belgium and Aalborg in Denmark—we are subject to the EU ETS regulatory framework, which creates financial risks linked to CO_2 emissions. Reducing emissions from our European operations is therefore critical to mitigating these risks. The development of our low-carbon cement, FUTURECEM, represents a major opportunity in this transition. FUTURECEM, a limestone-calcined clay cement, reduces CO_2 emissions by up to 30% compared to conventional cement. Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone. Financial Impact: 2024 Reporting Year: 30,000 tons multiplied by €65 (the average CO2 price in 2024) equals €1,950,000 in savings realized in 2024, because our plant emitted 30.000 tons less for producing FUTURCEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 220,000 tons multiplied by €65 (minimum CO2 price expected) equals €14,300,000 in savings. Short-Term Maximum Financial Effect: 220,000 tons multiplied by €90 (maximum CO2 price expected) equals €19,800,000 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)

1950000

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

14300000

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

19800000

(3.6.1.23) Explanation of financial effect figures

As a cement producer with two plants in Europe—Gaurain in Belgium and Aalborg in Denmark—we are subject to the EU ETS regulatory framework, which creates financial risks linked to CO_2 emissions. Reducing emissions from our European operations is therefore critical to mitigating these risks. The development of our low-carbon cement, FUTURECEM, represents a major opportunity in this transition. FUTURECEM, a limestone-calcined clay cement, reduces CO_2 emissions by up to

30% compared to conventional cement. Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone. Financial Impact: 2024 Reporting Year: 30,000 tons multiplied by €65 (the average CO2 price in 2024) equals €1,950,000 in savings realized in 2024, because our plant emitted 30.000 tons less for producing FUTURCEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 220,000 tons multiplied by €65 (minimum CO2 price expected) equals €14,300,000 in savings. Short-Term Maximum Financial Effect: 220,000 tons multiplied by €90 (maximum CO2 price expected) equals €19,800,000 in savings.

(3.6.1.24) Cost to realize opportunity

20000000

(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. Action and Results: Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone. The cost to realize this opportunity is reported at €20 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 2025-2027 to upgrade the facilities for FUTURECEM production and support the planned roll-out until 2030.

(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. Action and Results: Between 2021 and 2023, Cementir launched the production and distribution of FUTURECEM in

Northern Europe, with a focus on Denmark, Belgium, and France. Looking ahead, from 2024 to 2027, the Group plans to replace more than 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO_2 emissions by approximately 250,000 tons over the period, with 30,000 tons already achieved for 2024 alone. The cost to realize this opportunity is reported at €20 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 2025-2027 to upgrade the facilities for FUTURECEM prodproducing the current grey Portland cement.

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 operations at our limestone quarries in Belgium (Clypot and Gaurain) represent a significant sustainability opportunity. Through new infrastructure developed in partnership with the local water provider and authorities, we are able to supply safe drinking water to the community. This initiative allows the local authority to close production wells, helping preserve the aquifer in an area under high water stress. Until 2021, water withdrawn during quarry operations was discharged to the surface. Following concerns from local authorities about water scarcity, we investigated ways to recover and reuse this resource rather than discharge it. At our Clypot quarry, a full recovery and treatment system has been operational since March 2021. Between 2021 and 2024, more than 3,000 megaliters of water were recovered, treated, and delivered to the public network as potable water. At Gaurain, we signed an agreement with local authorities in 2022 to implement a similar project, which came into effect in late 2024. These initiatives provide multiple benefits: they reduce our water use, strengthen resilience against future regulatory requirements, minimize potential conflicts with other water users (such as local communities and customers), support the maintenance of groundwater at sustainable levels, and lower the risk of future restrictions on water utilization by authorities.

(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: n1. 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. n2. Increased our access to capital because the investment for the new infrastructure in has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment amounts to €1.2 million, (400.000 for Clypot and 800,000 for Guarain). 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 came into effect in late 2024. As an effect on the reporting period, we reported the savings of €60,000 realized in 2024 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, assuming delays in the full deployment of project in Gaurain and as maximum the saving of Clypot plus the saving realized in 2025 2026 and 2027 for Gaurain (€180.000+€35.000+ €35.000 +€ 35.000 equal to €285.000).

(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: n1. 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. n2. Increased our access to capital because the investment for the new infrastructure in has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment amounts to €1.2 million, (400.000 for Clypot and 800,000 for Guarain). 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 came into effect in late 2024. As an effect on the reporting period, we reported the savings of €60,000 realized in 2024 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, assuming delays in the full deployment of project in Gaurain and as maximum the saving of Clypot plus the saving realized in 2025 2026 and 2027 for Gaurain (€180.000+€35.000+ €35.000 +€ 35.000 equal to €285.000).

(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)

285000

(3.6.1.23) Explanation of financial effect figures

This opportunity has: n1. 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. n2. Increased our access to capital because the investment for the new infrastructure in has been split between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. The total investment amounts to €1.2 million, (400.000 for Clypot and 800,000 for Guarain). 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 came into effect in late 2024. As an effect on the reporting period, we reported the savings of €60,000 realized in 2024 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, assuming delays in the full deployment of project in Gaurain and as maximum the saving of Clypot plus the saving realized in 2025 2026 and 2027 for Gaurain (€180.000+€35.000+ €35.000 +€ 35.000 equal to €285.000).

(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.\\nIn 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. came into effect in late 2024. Once the Guarain project will be fully deployed the Group will be able to to recover a total of around 4,000 thousand m³ 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 2024, 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 2024, 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 a contribution €6,356,260 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 2024.

(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)

6356260

(3.6.1.23) Explanation of financial effect figures

The financial effect figures are revenues generated by the heating recovered in 2024 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 2024, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. In 2024, the local energy provider that managed the district heating system in Aalborg recognized 6.356.260 € 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 2024

(3.6.1.24) Cost to realize opportunity

544541

(3.6.1.25) Explanation of cost calculation

As cost to realize the opportunity, we reported the sum of capitalized and non-capitalized costs recorded by the plant for the heat recovery system in 2024. 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 (a+b+c) performed in 2024 is €544,541.

(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. In 2024, 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 a contribution €6,356,260 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 2024.
[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)

278722907

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

Select from:
☑ 11-20%

(3.6.2.4) Explanation of financial figures

We reported the proportion of Taxonomy aligned economic activities—based on the delegated act for climate change mitigation and adaptation—as a share of our total turnover. The EU Taxonomy for sustainable activities is a classification system designed to define which economic activities are environmentally sustainable, supporting the objectives of the European Green Deal. We believe that the proportion of Taxonomy aligned activities provides valuable insight into Cementir's environmental opportunities in relation to the material effects of climate change. In the near future, meeting the EU Taxonomy requirements could represent a competitive advantage for Cementir. During the reporting year, we assessed our portfolio against the delegated acts. The manufacture of grey cement was identified as the relevant economic activity under both the climate change mitigation and adaptation criteria. In 2024, 16.52% of total turnover was Taxonomy aligned for climate change mitigation and adaptation. Of this, 0.38% was aligned with a substantial contribution to climate change mitigation (Objective 1 of the EU Taxonomy), while 16.15% was aligned with a substantial contribution to climate change adaptation (Objective 2). This 16.52% corresponds to €278,722,907 of turnover.

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)

272366647

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

Select from:

☑ 11-20%

(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 was identified as the relevant economic activity under both the climate change mitigation and adaptation criteria. In 2024, 16.52% of total turnover was Taxonomy aligned for climate change mitigation and adaptation. Of this, 0.38% was aligned with a substantial contribution to climate change mitigation (Objective 1 of the EU Taxonomy), while 16.15% was aligned with a substantial contribution to climate change adaptation (Objective 2). 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 16.15% of the total turnover is equal to 272,366,647.
[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_09032022.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:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ 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
☑ Monitoring the implementation of the business strategy
☑ 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 2024: • February 2024: The BoD monitored the evolution of the Group Climate Transition Plan, examined and approved the 2024-2026 Industrial Plan, which included approximately EUR 100 million in sustainability projects. • March 2024: The BoD examined and approved the Group Sustainability Report, which included the Group Climate Transition Plan and the main non-financial KPIs (CO_2 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. The CEO also informed the BoD that Cementir's CO_2 reduction targets were formally validated by SBTi as aligned with 1.5 scenario. • July 2024: The BoD was informed about the evolution of the main Sustainability KPIs (CO_2 emissions, alternative fuels, water consumption, and related targets) for the first half of 2024. • November 2024: 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., CO_2 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

☑ Monitoring the implementation of the business strategy

☑ 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 2024, the Group's average compliance with WASH standards was close to 90%. • February 2024: The BoD examined and approved the 2024-2026 Industrial Plan. • March 2024: 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 2024: 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 2024. • November 2024:

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

☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ 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 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:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ 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 2024, the CEO presented the 2024-2026 Industrial Plan to the BoD. This plan included EUR 100 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 2024-2026 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 (for example the Head of Region) 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 2024-2026 Industrial Plan approved by the BoD in February 2024. 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

☑ Developing 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. 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

Cementir's monetary incentive plan is based on a short-term incentive (STI) system that ties annual rewards to the achievement of both financial and non-financial targets at Group and subsidiary levels. Objectives are set according to company performance indicators and managerial responsibilities. The STI system also promotes progress toward environmental goals, such as reducing CO_2 emissions and decreasing water consumption, in line with milestones defined in the Group Transition Plan. Managers at all organizational levels participate in this program, ensuring that the achievement of established objectives is directly linked to monetary rewards each year.

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

Cementir's monetary incentive plan is based on a short-term incentive (STI) system that ties annual rewards to the achievement of both financial and non-financial targets at Group and subsidiary levels. Objectives are set according to company performance indicators and managerial responsibilities. The STI system also promotes progress toward environmental goals, such as reducing CO_2 emissions and decreasing water consumption, in line with milestones defined in the Group Transition Plan. Managers at all organizational levels participate in this program, ensuring that the achievement of established objectives is directly linked to monetary rewards each year.
[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 Executive Officer (CEO)

(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 CEO is responsible for the overall performance of the Group, including overseeing the implementation of actions defined in the Industrial Plan and ensuring the achievement of interim milestones established for each region under the Group Transition Plan. The CEO receives a monetary incentive if the Group meets targets and milestones related to the climate transition plan, such as reductions in CO_2 emissions and water consumption. Cementir has established climate targets for 2030 covering the entire Group. These targets are further broken down by region, plant, and year, with interim milestones incorporated into the 2024–2026 Industrial Plan approved by the Board of Directors in February 2024, ensuring a structured pathway toward achieving the Group's long-term sustainability objectives.

(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 that ensures a balance between the Group's strategic objectives and the recognition of employee achievements. With variable short-term components, this system is designed to align staff interests with the Group's priority objective—value creation—as well as the attainment of both financial and sustainability goals. The CEO is responsible for the Group's overall performance, including implementing actions defined in the Industrial Plan and achieving interim milestones specified for each region under the Group Transition Plan. The CEO receives a monetary incentive when the Group meets targets and milestones related to the climate transition plan, such as reductions in CO_2 emissions and water consumption. Cementir has established 2030 targets for the Group, each of which is further broken down by region, plant, and year. These interim targets are incorporated into the 2024–2026 Industrial Plan, approved by the Board of Directors in February 2024. By directly linking incentives to the milestones defined in Cementir's climate transition plan, the remuneration system reinforces the alignment of the CEO's interests with the company's long-term sustainability targets.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(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 Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 30% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 24-26. The CEO, 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 CEO/Head or Region/ Plant Directors interests with the milestone definedby 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

The Group has defined 2030 Roadmap that will allow for the reduction of the water consumption per cement by 30% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan 24-26. The CEO, 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 CEO/Head or Region/ Plant Directors interests with the milestone definedby 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 :Heads 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

(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 actions outlined in the Industrial Plan and are accountable for achieving interim milestones set in the Group Transition Plan. As C-level executives reporting to the CEO, Heads of Regions receive

monetary incentives if their regions meet targets related to the Group's climate transition plan, such as CO_2 emissions reductions, clinker ratio improvements, and increased use of alternative fuels. Cementir's 2030 targets have been cascaded down by region, plant, and year. These interim objectives are incorporated into the 2024–2026 Industrial Plan, approved by the Board of Directors in February 2024.

(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 that balances corporate strategic objectives with the recognition of employee achievements. By incorporating variable short-term components, the system is designed to align staff interests with the Group's priority of value creation, as well as with the achievement of financial and sustainability objectives. Heads of Regions report to the CEO and are accountable for the performance of their respective regions, including the implementation of actions outlined in the Industrial Plan and the attainment of interim milestones defined in the Group Transition Plan. As C-level executives, Heads of Regions receive monetary incentives when their regions meet targets related to the Group's climate transition plan, such as CO_2 emissions reductions, improved clinker ratios, and increased use of alternative fuels. Cementir has established 2030 targets for the Group, which are cascaded down to each region, plant, and year. Interim targets at every level are incorporated into the 2024–2026 Industrial Plan, approved by the Board of Directors in February 2024. This incentive structure ensures the alignment of Heads of Regions' interests with the milestones set out in Cementir's climate transition plan, thereby supporting the achievement of the Group's long-term climate objectives.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Other C-Suite Officer, please specify

(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

Cementir has established a 2030 roadmap aimed at reducing water consumption per ton of cement by 30% compared to 2019 levels. This target is broken down by region, plant, and year, and has been incorporated into the 2024–2026 Industrial Plan. The CEO, Heads of Region (C-suite), and Plant Directors receive monetary incentives if the Group, region, or plant meets the water consumption targets outlined in the Industrial Plan. This incentive system ensures that the interests of executive leaders and plant directors are aligned with the milestones set by Cementir for achieving the 2030 water consumption reduction goal.

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

Cementir has established a 2030 roadmap aimed at reducing water consumption per ton of cement by 30% compared to 2019 levels. This target is broken down by region, plant, and year, and has been incorporated into the 2024–2026 Industrial Plan. The CEO, Heads of Region (C-suite), and Plant Directors receive monetary incentives if the Group, region, or plant meets the water consumption targets outlined in the Industrial Plan. This incentive system ensures that the interests of executive leaders and plant directors are aligned with the milestones set by Cementir for achieving the 2030 water consumption reduction goal.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

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

(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 Officer receives a monetary reward based on Cementir's performance in the CDP questionnaire. Reporting directly to the Group CEO, the officer is also responsible for monitoring the main ESG ratings and questionnaires. Internal Audit oversees the periodic monitoring of activities related to the Group's sustainability strategy and targets. In addition, the Internal Audit function is responsible for identifying, evaluating, and monitoring all Group risks under the enterprise risk management (ERM) framework—including strategic, financial, compliance, and operational risks. Sustainability-related risks, such as CO_2 emissions and the availability of alternative fuels, are fully integrated into this model. The Chief Internal Audit Officer provides periodically updates to the Audit and Risk Committee on the evolution of key risks.

(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 Officer receives a monetary incentive based on Cementir's scores in the CDP Climate Change and CDP Water Security questionnaires. This incentive promotes the adoption of CDP best practices for climate change and water management throughout the Group. The Chief Internal Audit Officer continuously monitors the Group's climate governance and transition plan to ensure they remain aligned with CDP standards. If any misalignment is detected, the officer collaborates with top management to update governance mechanisms or revise the transition plan, helping Cementir maintain its leadership position in CDP evaluations and in the application of best practices.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

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

(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 Officer receives a monetary reward based on Cementir's performance in the CDP questionnaire. Reporting directly to the Group CEO, the officer is also responsible for monitoring the main ESG ratings and questionnaires. Internal Audit oversees the periodic monitoring of activities related to the Group's sustainability strategy and targets. In addition, the Internal Audit function is responsible for identifying, evaluating, and monitoring all Group risks under the enterprise risk management (ERM) framework—including strategic, financial, compliance, and operational risks. Sustainability-related risks, such as CO_2 emissions and the availability of alternative fuels, are fully integrated into this model. The Chief Internal Audit Officer provides periodically updates to the Audit and Risk Committee on the evolution of key risks.

(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 Officer receives a monetary incentive based on Cementir's scores in the CDP Climate Change and CDP Water Security questionnaires. This incentive promotes the adoption of CDP best practices for climate change and water management throughout the Group. The Chief Internal Audit Officer continuously monitors the Group's climate governance and transition plan to ensure they remain aligned with CDP standards. If any misalignment is detected, the officer collaborates with top management to update governance mechanisms or revise the transition plan, helping Cementir maintain its leadership position in CDP evaluations and in the application of best practices.

[Add row]

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

	Does your organization have any environmental policies?
	Select from: ☑ 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 collaboration enables the achievement of better results. For this reason, the company is a signatory and active member of several global initiatives and frameworks. Particularly in the environmental field, active participation allows Cementir to engage with innovative ideas and apply a forward-looking approach that goes beyond compliance and anticipates regulatory changes. In all initiatives listed below, Cementir is an active participant—attending webinars, scheduled meetings, and exploring additional collaborations through its network. Looking ahead, the company remains open to increasing its memberships and developing new partnerships within these networks. UN Global Compact. Cementir Holding N.V. is a signatory of the UN Global Compact, formally committed to upholding its principles. As part of a community of approximately 15,000 signatory companies, Cementir works to advance responsible business practices, respect for human and labor rights, environmental protection, and anti-corruption efforts. Participation in this initiative aligns with the company's values and supports the pursuit of the Sustainable Development Goals (SDGs) by 2030. WASH Pledge. Cementir is a signatory of the WASH Pledge, committing to provide access to safe water, sanitation, and hygiene (WASH) in the workplace. This commitment extends not just to its own operations but also supports partners across its value chain and the communities surrounding its workplaces. TCFD. Cementir has made a public commitment to adopt the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) from the Financial Stability Board. The company applies these recommendations in its Sustainability Report to ensure that climate risks and opportunities are disclosed in a structured and consistent manner. European Climate Pact. Cementir has joined the European Climate Pact, reinforcing its commitment to taking concrete action against climate change. SBTi. Cementir Holding has received validation from the Science Based Targets initiative (SBTi) for both its near- and long-term decarbonization targets, which are aligned with the 1.5°C framework. In addition, SBTi has approved Cementir's overall net-zero emissions target for 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 coordinating all activities that influence company policy. This includes overseeing Cementir's participation in various regional and global associations or public working groups. For example, Cementir is actively involved in CEMBUREAU (the European Cement Association), the Global Cement and Concrete Association (GCCA), and the Climate Partnership promoted by the Danish Government, which aims to reduce Denmark's CO_2 emissions by 70% by 2030. Cementir representatives participating in these associations or working groups must act in accordance with the company's position, following guidance from the Sustainability Committee. All such activities require prior approval from the Committee. The Committee is updated periodically on the policy commitments and activities of these associations, as well as on relevant trends and upcoming climate legislation. This ongoing oversight allows the Committee

to assess whether these external activities align with Cementir's Sustainability Strategy. Should any significant discrepancy arise between the association's direction and Cementir's strategy, the company will disengage from the relevant activities. In extreme cases, Cementir will resign its membership. Cementir has publicly committed to: 1) The Paris Agreement: Cementir Holding has obtained SBTi validation for its climate targets, ensuring alignment with the 1.5°C scenario. 2) Sustainable Development Goal 6—Clean Water and Sanitation: By signing the WASH Pledge, Cementir commits to taking action on water, sanitation, and hygiene (WASH) at all workplaces within the next three years in pursuit of SDG 6 under the 2030 Agenda.
[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

Since 2019, Cementir Group, through its Danish subsidiary Aalborg Portland, has played a key role in Denmark’s most ambitious government-sponsored CO_2 reduction initiative. In autumn 2019, the Danish Parliament enacted the legally binding Climate Act, targeting a 70% reduction in national greenhouse gas emissions by 2030 compared to 1990 levels, with climate neutrality required by 2050. That December, the Danish Prime Minister appointed Aalborg Portland's Managing Director to lead the climate partnership for energy-intensive industries. This partnership—led by Aalborg Portland and including major Danish companies from the refining, chemicals, and food sectors—has provided the Danish government with technical assessments of potential CO_2 reductions and outlined required measures such as policies, research, innovation, and subsidies. Aligned with Denmark’s climate law, Aalborg Portland has committed to reducing its CO_2 emissions by at least 600,000 tons by 2030 and achieving net-zero emissions by 2050—an absolute target that represents a 73% reduction from the company’s 2021 emissions. Aalborg Portland is currently the only company in Denmark to have signed a CO_2 reduction agreement with the Danish Government committing to such a reduction, and stands as the single-largest corporate contributor to Denmark’s 2030 national reduction goals. A major milestone in 2024 was the launch of ACCSION, a joint decarbonization project between Air Liquide and Cementir Group via Aalborg Portland. ACCSION aims to establish one of Europe’s first fully onshore carbon capture and storage (CCS) value chains, significantly reducing emissions from the Aalborg Portland cement plant. Once operational, the project is expected to avoid 1.5 million tons of CO_2 emissions annually. In October 2024, the European Commission selected ACCSION to receive €220 million from the EU Innovation Fund, with the grant agreement signed in March 2025. ACCSION will capture, purify, and liquefy approximately 95% of the CO_2 emitted by Aalborg’s cement kilns, transporting it via new pipeline infrastructure to onshore storage facilities. Jointly developed by Air Liquide and Aalborg Portland, ACCSION is scheduled to become operational by the end of 2029.

(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 Net Zero Roadmap. 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 CO_2 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, is the representative organisation of the cement industry in Europe. The Association acts as a spokesperson for the cement industry before the EU institutions and other public authorities, communicating the industry's views on all issues and policy developments regarding 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 regular 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)

50000

(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

☑ ESRS

☑ IFRS

☑ 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

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Content of environmental policies

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Water accounting figures

(4.12.1.6) Page/section reference

Governance, page 38 - Risk & opportunities, page 82, - Dependencies & Impacts, page 122. - Value chain engagement, page 137, 138 - SBTi targets, page 136, - Scope 1,2 and 3, page 163, - Water accounting figures, page 175, - Biodiversity page 176 - Public policy engagement, page 138,139, Strategy, page 150 - content of environmental policy, page 160 - TCFD, page 146

(4.12.1.7) Attach the relevant publication

Cementir Holding Annual Report 2024.pdf

(4.12.1.8) Comment

The 2024 Annual Report of Cementir includes a Sustainability Statement that was prepared in accordance with the European Sustainability Reporting Standards (ESRS), as adopted by the European Commission under the Corporate Sustainability Reporting Directive (CSRD). This statement is also fully compliant with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852, also known as the Taxonomy Regulation. Limited assurance on the Sustainability Statement was provided by PwC, ensuring an independent review of the reported non-financial information. The independent auditor's limited assurance report can be found on page 366 of the 2024 Annual Report.
[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 as 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 1.5°C 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. A major 2024 milestone was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, via its Danish plant of Aalborg Portland. ACCSION will create one of Europe's first full onshore carbon capture and storage (CCS) value chains, aiming to cut CO_2 emissions from Aalborg Portland by capturing, purifying, and liquefying around 95% of its cement kiln CO_2. The EU Innovation Fund awarded ACCSION €220 million, with operations set for 2029. The project expects to avoid 1.5 million tons of CO_2 emissions annually.

(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 1.5ºC temperature rise. In response, Cementir has developed a climate transition plan that aligns with this 1.5°C target. Cementir's near and long-term decarbonization targets have been validated by the Science Based Targets initiative (SBTi) in accordance with the 1.5°C 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:

☑ 4.0ºC 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 30%, 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 30%, 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

☑ Policy
☑ Market
☑ Reputation
☑ Technology
☑ Acute physical
☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC 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

Our TCFD assessment evaluates plant-level exposure to transition risks (policy, reputation, market, technology) and physical risks: acute risks (event-driven extreme weather including cyclones, hurricanes, floods) and chronic risks (longer-term climate pattern shifts causing sea level rise, 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 30%, 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 30%, 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:

☑ 1.6ºC - 1.9ºC

(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 as 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. A major 2024 milestone was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, via its Danish plant of Aalborg Portland. ACCSION will create one of Europe's first full onshore carbon capture and storage (CCS) value chains, aiming to cut CO_2 emissions from Aalborg Portland by capturing, purifying, and liquefying around 95% of its cement kiln CO_2. The EU Innovation Fund awarded ACCSION €220 million, with operations set for 2029. The project expects to avoid 1.5 million tons of CO_2 emissions annually.

(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 1.5ºC 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:

☑ 2.0ºC - 2.4ºC

(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 30%, 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 30%, 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 as 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. Description of how the results of scenario analysis have informed at least one decision in relation to target setting and transition planning: The results of our scenario analysis directly guided our decision to set emission reduction targets through the Science Based Targets initiative

(SBTi), ensuring our climate transition plan aligns with global best practices. In February 2024, SBTi validated Cementir Holding's near- and long-term decarbonization targets, which are consistent with the 1.5°C pathway. In addition, SBTi approved our overarching objective to achieve net-zero emissions by 2050. The analysis highlighted that stricter regulatory CO2 constraints significantly increase transitional risks. Under the most ambitious scenarios, breakthrough technologies, such as carbon capture, usage, and storage (CCS), become critical for companies like Cementir. Consequently, in 2024, Cementir launched ACCSION, a joint decarbonization initiative with Air Liquide through its subsidiary Aalborg Portland in Denmark. ACCSION will create one of Europe's first full onshore CCS value chains, aiming to reduce CO2 emissions at the Aalborg Portland cement plant by approximately 1.5 million tons annually. In October 2024, the European Commission awarded ACCSION €220 million from the EU Innovation Fund, with the grant agreement signed in March 2025. The project targets capturing, purifying, and liquefying about 95% of CO2 emissions from cement kilns. The captured CO2 will be transported via new pipelines to dedicated onshore storage facilities. ACCSION is expected to be operational by 2029.

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 findings of our scenario analysis directly informed our strategic decision in 2024 to revise our 2030 water use reduction targets. At the Group level, the target for reducing water consumption in cement production was raised to 30%—an increase from the previous 20% target, both measured against 2019 baseline values. Scenario analysis highlighted that water stress in the Belgium region is expected to intensify due to climate change, increasing the risk of potential conflict over shared aquifers with other stakeholders. In response, in 2024, the Group continued the recovery of quarry water to supply the public distribution network in Clypot, and initiated a similar project in Gaurain (Société Wallonne des Eaux - SWDE). The volume of Clypot quarry water sent for potabilization reached 1,499 thousand m³ in 2024 (up from 1,309 thousand m³ in 2023). Additionally, Cementir began supplying 139 thousand m³ of water from the former Gaurain quarry. By recovering and providing quarry water for public use, local authorities are able to close production wells, conserving the aquifer and reducing potential conflicts with other users.
[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 1.5°C. 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 CO_2-free fuels. However, as of September 2025, 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 2024, 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 throught different channels as: shareholders meetings or direct contact as defined in the Policy for bilateral contacts with shareholders that is available in the corportare website. • 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 1.5°C. To this end, we have developed a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance. We are committed to progressively reducing CO_2 by optimizing existing technologies and preparing for innovations such as Carbon Capture and Storage (CCS), in order to produce "net zero emissions" cement. Addressing Scope 1, 2, and 3 emissions is central to Cementir's Climate Transition Plan, and achieving these targets is essential for its success. To reach these goals, Cementir has established a Roadmap to 2050, with an interim milestone in 2030. This Roadmap outlines the main investments and initiatives required to support the Group's emissions reduction targets and is structured around the following pillars: A) Minimizing clinker content in cement. B) Replacing fossil fuels with biomass, waste-derived, and CO_2-free fuels, while enhancing kiln efficiency. C) Deploying breakthrough carbon capture, utilization, and storage (CCUS) technologies across all plants. In 2024, Cementir launched ACCSION, a CCS project aiming to reduce emissions at the Aalborg plant by 1.5 million tons by 2030. In October 2024, the European Commission awarded ACCSION €220 million from the EU Innovation Fund, with the grant agreement signed in March 2025. D) Eliminating Scope 2 emissions by expanding renewable energy use and reducing fossil fuel dependency. Cementir signed Power Purchase Agreements (PPAs) with Engie and EtherEnergy for its Belgian subsidiary CCB, securing a maximum deliverable capacity of 25 MWh from wind and solar sources. E) Reducing Scope 3 emissions along a net-zero pathway. This involves integrating environmental considerations into procurement for all purchase categories and promoting zero-emissions transportation within our network. Through responsible sourcing and logistics, we aim to reduce dependence on natural resources and mitigate impacts on biodiversity and water.

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

Cementir supports the Paris Agreement's goal to limit global warming to 1.5°C. To this end, we have developed a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance, the world's first framework for cement companies to set near- and long-term science-based targets consistent with the 1.5°C pathway. We are committed to progressively reducing CO_2 emissions by optimizing existing technologies and laying the groundwork for innovations such as Carbon Capture and Storage (CCS), enabling us to produce "net zero emissions" cement. Addressing Scope 1, 2, and 3 emissions is central to Cementir's Climate Transition Plan, as we aim to achieve net-zero greenhouse gas (GHG) emissions across our entire value chain by 2050. Achieving the targets for these scopes is fundamental to realizing our net-zero ambition. To deliver on these objectives, Cementir has established a detailed Roadmap to 2050, with a key milestone in 2030. This Roadmap sets specific targets for alternative fuels, clinker ratio, and CO_2 emissions, which are deployed annually at every plant and integrated into the Industrial Plan 2025-2027. The Roadmap also outlines major investments and initiatives required to support the Group's emissions reduction targets. As of September 2025, Cementir is progressing according to plan. In 2024, combined Scope 1, Scope 2, and biogenic emissions intensity decreased to 780 kg per ton (728 kg Scope 1, 52 kg Scope 2), compared to 836 kg in 2021 (772 kg Scope 1, 64 kg Scope 2). In 2024, Cementir launched ACCSION, a CCS project targeting a 1.5 million ton reduction in emissions at the Aalborg plant by 2030. In October 2024, the European Commission awarded ACCSION €220 million from the EU Innovation Fund, with the grant agreement signed in March 2025. For Scope 2 emissions, the Group signed its first long-term PPAs for renewable energy purchase. Agreements with Engie and EtherEnergy for our Belgian subsidiary CCB will provide up to 25 MWh from wind and solar, further decreasing our Scope 2 emissions. For Scope 3 emissions, Cementir has increased its engagement with suppliers, utilizing programs such as CDP Supply Chain. Starting in 2024, in line with the European Carbon Border Adjustment Mechanism (CBAM), clinker and cement suppliers are required to disclose their Scope 1 and Scope 2 emissions directly to Cementir. In cases of non-compliance, our Supply Chain team assists suppliers to ensure data collection. Through these initiatives, Cementir aims to enhance transparency, encourage suppliers to reduce their emissions, and drive decarbonization throughout the value chain—supporting both near-term progress and long-term climate goals.

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

Cementir Holding Annual Report 2024.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: At the Group level, the target for reducing water consumption in cement production was raised to 30%—an increase from the previous 20% target, both measured against 2019 baseline values. Scenario analysis highlighted that water stress in the Belgium region is expected to intensify due to climate change, increasing the risk of potential conflict over shared aquifers with other stakeholders. In response, in 2024, the Group continued the recovery of quarry water to supply the public distribution network in Clypot, and initiated a similar project in Gaurain (Société Wallonne des Eaux - SWDE). The volume of Clypot quarry water sent for potabilization reached 1,499 thousand m³ in 2024 (up from 1,309 thousand m³ in 2023). Additionally, Cementir began supplying 139 thousand m³ of water from the former Gaurain quarry. By recovering and providing quarry water for public use, local authorities are able to close production wells, conserving the aquifer and reducing potential conflicts with other users.
[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 CO_2 emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO_2 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: a) 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) b) a new white cement with a lower carbon footprint, D-Carb®, which presents a 15 percent reduction in CO2 emissions when compared with CEM I 52.5R- Results: On January 2021, Cementir started the distribution of FUTURECEM in Denmark and in 2022, the distribution in France is started. In 2021/2024 period, the roll-out of FUTURCEM occurred as planned In 2024, Cementir started the production of.D-Carb® in its Danish plant of Aalborg.

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 2024, 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 CO_2 emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO_2 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 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 1450°C 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 CO_2), 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. In 2024, the pipeline has been installed and commissioned. The plant expects to gradually introduce natural gas from 2026.

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 core of the European Green Deal and the EU Taxonomy, both of which seek ambitious reductions in greenhouse gas emissions. Climate change is fundamentally reshaping the cement sector, as regulatory frameworks for CO_2 emissions become increasingly stringent in Europe and globally. Task: Cementir has developed a science-based, action-oriented climate strategy to keep its business and value chain aligned with the 1.5°C pathway. Action: Cementir has defined a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance, aiming to achieve net-zero emissions across its entire value chain by 2050. Results: In 2024, the Science Based Targets initiative (SBTi) validated Cementir's net-zero target. To deliver on this ambition, Cementir established a comprehensive Roadmap to 2050, with an intermediate milestone in 2030. This Roadmap outlines the main investments and programs required to achieve targets for alternative fuels, clinker ratio reduction, and CO_2 emissions—targets that have been set annually at each plant and are integrated into the Industrial Plan 2025–2027. In 2024, Cementir also launched ACCSION, a CCS project targeting a reduction of 1.5 million tons of emissions at the Aalborg plant

by 2030. In October 2024, the European Commission awarded ACCSION €220 million from the EU Innovation Fund, with the grant agreement signed in March 2025. Water Situation: Water risks related to climate change are regularly assessed and addressed within Cementir's Climate Transition Plan. Under High and Moderate Climate Change Scenarios (RCP 8.5 and RCP 4.5), policy-driven water restrictions due to increased water scarcity have been identified as a potential risk for some plants. Task: To manage these risks, the Group integrated water reduction targets and tailored local action plans into its Climate Transition Plan, reflecting the specific water context at each plant. Action and Results: By 2030, Cementir aims to reduce water consumption per ton of cement by 30% compared to 2019 levels, and by 25% in water-stressed areas. These targets are set for each plant, monitored monthly at site level, and consolidated quarterly at country/region and Group levels. Example of Local Action Plan: At the Clypot quarry in Belgium, which faces high water stress, Cementir recovers quarry water in partnership with local authorities. Following a €1.6 million investment, water extracted to maintain quarry operations is treated and sent to the public water supply. Since March 2021, over 2,000 megaliters have been recovered, treated, and delivered as potable water. In 2024, Cementir began supplying 139,000 m³ of water from the former Gaurain quarry. These initiatives enable local authorities to close production wells, helping to conserve the aquifer and reduce conflict risks with other users.
[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 CO_2), 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 2021/2024 period, more than 2,000 megaliters of water were successfully recovered, treated, and delivered to the public distribution as potable water. In 2024, Cementir also began supplying quarry water from the old Gaurain

quarry, totaling 139 thousand m³ 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: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ 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)

278722907

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

16.52

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

16.52

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

37.21

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

37.21

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

62.79

(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 2024, as disclosed in the 2024 annual report. We reported a percentage of turnover (16.52%) 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 2024, the turnover eligible according to the descriptions of eligible activities provided by the Climate Delegated Act (Annexes I and II) was 37.21%. Therefore, 37.21% 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 CO_2 per ton of grey cement to 417kg, which is below the limits required by the European Taxonomy. For this reason, we estimated the percentage for 2030 as 37.21%.
[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)

278722907

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

16.52

(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

0.38

(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

16.15

(5.4.2.27) Calculation methodology and supporting information

Cementir Group identified Taxonomy-aligned economic activities for 2 legal entities within the scope of eligibility: • 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 two 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 2024, the plants of Aalborg Portland A/S, 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 CO_2 per ton of grey cement to 417 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 2 legal entities within the scope of eligibility: • 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 two 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 2024, the plants of Aalborg Portland A/S, 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 CO_2 per ton of grey cement to 417 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 Annual Report 2024.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 2024, 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 2 legal entities within the scope of eligibility: • 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 2024 Annual Report of Cementir includes a Sustainability Statement that was prepared in accordance with the European Sustainability Reporting Standards (ESRS), as adopted by the European Commission. This statement is also fully compliant with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852, also known as the Taxonomy Regulation. (see chapter "EU TAXONOMY"). Limited assurance on the Sustainability Statement was provided by PwC, ensuring an independent review of the reported non-financial information. For detailed disclosures and relevant data, refer to page 366 of the 2024 Annual Report.

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

Select from:

☑ Yes

[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 allows 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 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 is committed to reducing CO_2 emission intensity across its value chain and achieving net-zero emissions (Scope 1, Scope 2, and Scope 3) by 2050. To reduce Scope 1 emissions in line with a net-zero trajectory endorsed by the SBTi and the EU, Cementir's strategy is built on the following key pillars: • Reducing clinker content to lower the carbon intensity of cement products. • Replacing fossil fuels with alternative fuels. • Implementing Carbon Capture and Storage (CCS) technology. In terms of clinker reduction, Cementir has developed FUTURECEM, a new type of cement that delivers up to a 30% reduction in CO_2 emissions compared to conventional cement types. This innovative product uses a blend of limestone and calcined clay, enabling more than 35% clinker replacement in the final product. From 2014 to 2019, Cementir participated in the Danish Green Concrete II project, collaborating with research institutions, industry stakeholders, and customers to test FUTURECEM in various ready-mix concrete applications. In March 2020, Bureau Veritas certified FUTURECEM's compliance with cement standard EN 197-1:2011. Cementir launched FUTURECEM in Denmark in January 2021, with distribution expanding to other European markets in 2022 and 2024. FUTURECEM is also featured in the 'Blocs B40 for low carbon concrete' research project led by CERIB. The successful experience of FUTURECEM in Denmark, France, and the Benelux region is paving the way for limestone-calcined clay technology adoption in new markets, supporting the Group's ambitious sustainability roadmap toward 2030 and beyond. Since 2022, Cementir has intensified its focus on innovation in white cement. In 2024, as part of efforts to decarbonise the Aalborg White® product range, the Group launched a new D-Carb® brand, offering a product with a 15% lower CO_2 footprint compared to reference Portland cement, while maintaining equivalent performance at short curing times.

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

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 CO_2 emission intensity to achieve net-zero emissions (Scope1, Scope2 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 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. Project started in October 2020 and expected completion in 2025. https://www.dti.dk/projects/calliste/44470

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

50

(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 CO_2 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 CO_2. 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 CO_2 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 test unit operated at Aalborg Portland from November 2023 to February 2024. Public deliverables of the project area available at the link https://consencus.eu/demonstrations/
[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)

3

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

5

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

3

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

5

(5.9.5) Please explain

In 2024, water-related CAPEX and OPEX totaled approximately €4.4 million, representing an increase of about 3% compared to the previous year. This growth was primarily driven by improvements in water discharge treatment, enhancements to monitoring systems, and expanded monitoring activities related to water withdrawal and discharge. OPEX rose by about 3% over 2023, largely due to additional initiatives undertaken by the Group to improve water quality monitoring and assessment (such as laboratory analyses, sampling, advisory services, etc.). Similarly, CAPEX increased by approximately 3%, reflecting investments in water discharge treatment—mainly within the RMC business—upgrades to measurement systems (meters, valves, etc.), and the optimization of water recovery and recycling systems (such as piping). Looking ahead, we anticipate that total CAPEX and OPEX will continue to increase by around 5% annually over the coming years, in line with our Industrial Plan 2025–2027.
[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: ☑ Yes	*Select all that apply* ☑ 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 internal carbon price is aligned with the allowance price under the EU Emission Trading Scheme (EU ETS). To support the Group's transition to a low carbon economy, investment decisions are informed by scenario analyses that apply different carbon price assumptions, enabling us to anticipate the potential CO_2 cost exposure in the coming years. In 2024, our analysis applied carbon price scenarios ranging from €70 to €90 per ton, reflecting possible future market conditions and evolutions.

(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)

70

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

90

(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 support the Group's transition to a low carbon economy, investment decisions are informed by scenario analyses that apply different carbon price assumptions, enabling us to anticipate the potential CO_2 cost exposure in the coming years. In 2024, our analysis applied carbon price scenarios ranging from €70 to €90 per ton, reflecting possible future market conditions and evolutions. 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 CO_2 long-term price forecasts provided by third-party consultants such as Carbon Pulse and the CO_2 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 CO_2 emissions in the production process. Task: Develop projects to replace fossil fuels with alternative fuels to reduce CO_2 emissions related to the combustion of fuels for producing clinker, a semi-finished product fo 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 CO_2), is a transitional solution for Cementir's path to net-zero emissions. Results: Due to the reduction in CO_2 emissions, Cementir will need to buy fewer CO_2 quotas in the EU ETS. This reduction in CO_2 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 CO_2 emissions is estimated for the Aalborg plant.
[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:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ 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

☑ Dependence on ecosystem services/environmental assets

☑ 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 consider our main suppliers of goods and fossil energy to have substantive environmental impacts. Purchased goods and fuels account for 83% of our Scope 3 emissions. Within these categories, suppliers of natural raw materials extracted from quarries may have significant environmental dependencies and impacts. Cementir is currently assessing these suppliers in accordance with TNFD recommendations.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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

13

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 2024, n. 35 suppliers engaged through the CDP Supply Chains program declared a direct dependency on water.

(5.11.1.5) % Tier 1 suppliers meeting the threshold 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

35
[Fixed row]

(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, Cementir has increasingly engaged its suppliers through the CDP Supply Chain program to assess their CO_2 emissions, identify opportunities for reduction, and strengthen environmental practices across our supply chain. Our engagement efforts focus on Top Group Suppliers, selected as strategic based on factors such as share of expenditure, geographic location, and the nature of provided raw materials or services. We recognize that our major suppliers of goods and fossil energy have a significant environmental impact, with purchased goods and fuels responsible for 83% of our Scope 3 emissions. Among these, suppliers of fossil fuels and industrial byproducts—such as fly ash and slag—are particularly important and are evaluated for their substantial environmental footprint. In 2024, we invited 173 suppliers to participate in the CDP Supply Chain program. Through this initiative, suppliers are asked to provide Cementir with information regarding their climate risk assessments, 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

Starting in 2023, we expanded the CDP Supply Chain program—previously focused on engaging suppliers around climate change—to also address water-related issues. This extension was designed to assess water risks throughout our supply chain and to offer training and support to suppliers in mitigating these risks. Our

engagement focuses on Top Group Suppliers, identified as strategic based on their share of total spend, geographic location, and the types of raw materials or services provided. In 2024, we invited 173 suppliers to participate in the CDP Supply Chain program. As part of this initiative, suppliers were asked to provide information about their water balances and water 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, environmental requirements related to this environmental issue are 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 section 5.11.6, all Cementir suppliers are required to comply with the Supplier Code of Conduct, which sets out minimum standards for climate change and water management practices. Cementir has established a dedicated reporting mechanism—a whistleblowing channel—enabling employees, collaborators, and third parties to confidentially report any potential violations, non-compliant behavior, or unlawful practices without fear of retaliation or intimidation. If a supplier fails to meet the requirements of the Supplier Code of Conduct, we will request the prompt implementation of action plans to address any non-conformity. If corrective actions are not taken, Cementir reserves the right to terminate the business relationship. Additionally, starting in 2023, suppliers of materials regulated under CBAM—primarily clinker and cement—are required to report their scope 1 and scope 2 emissions to Cementir. In cases of non-compliance, Cementir's Supply Chain team will proactively engage with the supplier to obtain 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, environmental requirements related to this environmental issue are 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

AAs detailed in section 5.11.6, all Cementir suppliers are required to comply with the Supplier Code of Conduct, which defines minimum standards for climate change and water management practices. Cementir has established a dedicated reporting mechanism—a whistleblowing channel—that enables employees, collaborators, and third parties to confidentially report any potential violations, non-compliant behavior, or unlawful practices without fear of retaliation or intimidation. If a supplier fails to meet these requirements, we will request the prompt implementation of corrective action plans to address the non-conformity. Should the necessary actions not be taken, Cementir reserves the right to terminate the business relationship.
[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

Starting from Q4 - 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:

☑ 100%

(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%

(5.11.6.12) 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%

(5.11.6.12) 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 2024, 173 suppliers, 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 2024: - 65 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 17 of respondents had a target. - 60 of respondents have climate target validated by SBTi, compared to 57 in 2023. - 62 suppliers negaged with their own suppliers comparing to the 55 in 2023. 2.Target Achieved: In 2022, Cementir developed a Scope 3 reduction target that has been validated by SBTi as aligned with 1.5°C scenarios. 3.Target in Line with the Planned Roadmap: In 2024, 173 suppliers were involved, compared to 55 in 2020. Compared to 2020, Cementir almost tripled the number of suppliers engaged. In 2024, the number of suppliers responding to Climate Change increased by 11 suppliers compared to 2023. 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:

☑ 1-25%

(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. In 2024, 173 suppliers 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. 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 2024: - 100% of responding suppliers have a risk assessment procedure in place. - 85% of responding suppliers report withdrawals from water-stressed areas. - 91% of responding suppliers report water targets or goals, with a prevalence of WASH targets. 3.Target in Line with the Planned Roadmap: In 2024, 31% of the engaged suppliers responded comparing to the 22% of 2023. 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, in the last yeras, 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 and D-Carb). •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 2024, thanks to the results achieved. Looking at the CLS in 2024, 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 98.0, higher than the 94.9 recorded in 2023. In 2024, the overall NPS was 54.8. Targeted activities rolled out in the market helped improve from the 40.6 recorded in 2023. 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 2023, 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 (NPS), overall Customer Loyalty Score (CLS), and FUTURECEM sales volumes. These initiatives delivered strong results in 2024. In 2024, the CLS reached 98.0, up from 94.9 in 2023, confirming that customers remain highly satisfied with the Group's products and services across both the grey and white cement businesses. The NPS also improved significantly, rising to 54.8 from 40.6 in 2023, supported

by targeted market activities. Customer engagement feedback indicates that Cementir is viewed very positively for its low-carbon strategy. Customers strongly endorse the company's growing commitment to reducing product environmental impact, lowering CO_2 emissions, and expanding low-carbon cement offerings. The survey also revealed that nearly half of respondents now use FUTURECEM, with sales increasing compared to 2023, further driving the development and adoption 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 customers producing ready-mix concrete, water is an essential raw material—combined with cement and aggregates, it forms the basis for concrete production. In water-stressed areas such as Central Europe (for example, Belgium, which accounted for 19% of the Group's total turnover in 2024), access to suppliers that can guarantee sustainable water use is increasingly critical for securing public works contracts. Governments in Central Europe, including Benelux countries and the Netherlands, have recognized the importance of sustainability certifications such as the Concrete Sustainability Council (CSC) certification in their public procurement processes. As a result, it is crucial for our customers that their cement and aggregates suppliers hold CSC certification. Consequently, our cement and aggregates plants in Belgium have pursued CSC certification. To achieve it, plants must demonstrate responsible management across several areas, including "water management" and "energy and climate." Among the requirements, plants are evaluated on the robustness and reliability of their plans for reducing environmental impacts—particularly by 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 2024, 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 potential risk of water scarcity. According to the World Resources Institute (WRI), the area is under high water stress, and our scenario analysis indicates that climate change will likely exacerbate this scarcity, potentially leading to competition with the local community for water resources. To address this, we collaborated with the local authority and water provider on a project to recover water used at the quarry and supply it to the public network. During limestone extraction at Clypot, naturally occurring groundwater must be removed to enable dry extraction. Until 2020, this water was discharged to the surface without reuse. In partnership with the Walloon Region and the public water company, we launched a project to recover this water for public distribution. After four years of study, we constructed infrastructure to collect (via connecting pipes) and treat the water before distribution. The treatment process removes suspended solids and floating material through sedimentation before the water is sent to the public system. The facility has been fully operational since 2021. The total investment amounted to €1.6 million, shared equally between Cementir (€400,000), the local authority (€400,000), the local water provider (€400,000), and a third-party operator exploiting part of the quarry (€400,000).

(5.11.9.6) Effect of engagement and measures of success

The engagement has delivered significant benefits for both the Group and the local community near Clypot. Key outcomes include: a) Protection of the local aquifer – Enabled the local authority to close production wells, preserving the aquifer. b) Shared investment – The €1.6 million cost of the new infrastructure was shared equally between Cementir, the local authority, the local water provider, and the third-party quarry operator, improving access to capital. c) Enhanced regulatory resilience – Reduced the risk of conflicts with other aquifer users (residents, employees, customers, suppliers) and minimized the likelihood of future water-use restrictions from local authorities or the water provider. d) Increased water recovery – In 2024, 1,499,000 m³ of water from the Clypot quarry was sent for potabilization, up from 1,309,000 m³ in 2023 and 741,000 m³ in 2022. That same year, Cementir also began supplying 139,000 m³ of water from the old Gaurain quarry, following the implementation of a similar recovery project. These initiatives significantly reduce the local authority's reliance on well production in high-water-stress areas, including 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 The CEO is Cementir's second-largest shareholder, holding 5.51% of the share capital. The main shareholder, who holds 66.75% of the share capital, is the CEO's father. In addition to his ownership stake, the CEO has direct responsibility for climate-related issues, including the implementation of the Group's climate transition plan and related investments. He receives quarterly updates on key performance indicators (KPIs) such as CO_2 emissions, alternative fuel usage, and clinker ratio, as well as on major climate-related risks and opportunities. When necessary, he 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 1.5°C scenario defined by SBTi. In the first quarter of 2023, following the publication of updated cement sector guidelines by the Science Based Targets initiative (SBTi), the CEO instructed the management team to revise the Group's climate transition plan to align with the SBTi's 1.5°C scenario.

(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 1.5ºC-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 multiple countries and faces increasingly stringent regulations on climate- and water-related issues. The management of these matters is therefore treated as a priority with significant economic and operational implications. Ultimate authority and oversight rest with the Board of the Group's parent company and the boards of its subsidiaries, in line with the uniform approach and strategy defined at the Group level. The Group CEO is delegated by the parent company's Board with full authority to implement this strategy. He regularly reports to the Board—where the Group's strategic direction is set—on adherence to the strategy and overall performance. Within the Board of Directors, the CEO holds direct responsibility for water-related matters. The CEO is Cementir's second-largest shareholder, holding 5.51% of the share capital. The main shareholder, holding 66.75%, is the CEO's father. In July 2022, the CEO decided to ensure access to safe water, sanitation, and hygiene (WASH) across all Group premises. As a first step, he tasked the Group's technical department with assessing each site and developing action plans to achieve this goal. In December 2022, the CEO personally signed the WASH Pledge, formally committing the company to providing safe water, sanitation, and hygiene in all its locations.

(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 trhee years. By the end of 2024, the Group's average compliance with WASH standards was close to 95%. 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 :Aalbrorg municipality

(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 2024, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO_2 savings from this heat recovery system are estimated at 150,000 tons. This calculation is based on the amount of CO_2 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 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 2024, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO_2 savings from this heat recovery system have been estimated at 150,000 tons. The calculation is based on the amount of CO_2 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 ☑ 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 ☑ 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

(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 began calculating Scope 2 emissions using the market-based method. We performed these calculations for 2019, as well as retrospectively for the previous three years (2018, 2017, and 2016). Prior to 2019, only the location-based method was applied, and our Sustainability Report included Scope 2 emissions figures exclusively according to this approach. In 2024, the Scope 2 market-based figure was determined by applying a zero emissions rate for electricity purchased through Power Purchase Agreements (PPAs). For operations in Europe not covered by PPAs, we used the European Residual Mixes 2023 (AIB). In other countries, we updated the national grid average with supplier-specific data where relevant. Scope 2 emissions were reported for all business segments.
[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 Econinvent

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)

6900426

(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 CO_2. 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 CO_2 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)

405453

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

532615

(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. The Scope 2 market-based figure adhere to the GHG protocol and was determined by applying a zero emissions rate for electricity purchased through Power Purchase Agreements (PPAs). For operations in Europe not covered by PPAs, we used the European Residual Mixes 2023 (AIB). In other countries, we updated the national grid average with supplier-specific data where relevant. Scope 2 market-based emissions were reported for all the BUs of the Group.
[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)

1225411

(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)

64163

(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. The estimation is based on spend-based emission factors derived from the Comprehensive Environmental Data Archive (CEDA).

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)

877686

(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 2024 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.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

128142

(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.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

409

(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.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

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

3695

(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. The estimation is based on spend-based emission factors derived from the Comprehensive Environmental Data Archive (CEDA).

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

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

2500

(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

0

(7.8.5) Please explain

Emissions from employee commuting total 2.500 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)

181162

(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)

35425

(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 180 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)

15029

(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	*Select from:*

	Verification/assurance status
	☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ 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 Annual Report 2024.pdf

(7.9.1.5) Page/section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2024. See page 366 for Limited assurance report and page 163 for Scope 1 emissions related for the full Group.

(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 Annual Report 2024.pdf

(7.9.2.6) Page/ section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2024. See page 366 for Limited assurance report and page 163 for Scope 2 emissions (Location and Market Based) related for the full Group.

(7.9.2.7) Relevant standard

Select from:

☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-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 Annual Report 2024.pdf

(7.9.2.6) Page/ section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2024. See page 366 for Limited assurance report and page 163 for Scope 2 emissions (Location and Market Based) related for the full Group.

(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 Annual Report 2024.pdf

(7.9.3.6) Page/section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2024. See page 366 for Limited assurance report and page 163 and 164 for Scope 3 categories related for the full Group.

(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)

8461

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.11

(7.10.1.4) Please explain calculation

The consumption of renewable electricity increased of 20,067 Mwh in 2024 comparing 2023. To estimate the emissions saved to this increase, we multiply this amount of renewable electricty for the average CO2 intensity of electricity purchased in 2024 (421.63 kg CO2/MWh). In this way, we estimate a CO2 saving of 8,461 metric tons CO2e The emission value (percentage) is 0.11 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.11% = 8,461 / (7,184,097 + 522,974). In 2024 the scope 1 + scope 2 (market based) emissions decreased of 274,493 tons. Scope 1 + Scope 2 in 2024: 7,432,579 = 6,900,426 + 532,153. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based) Scope 1 + Scope 2 in 2023: 7,707,072 = 7,184,097 + 522,974. As reported last year. Out of a difference of 274,493: A) 8,461 is a reduction related to Change in renewable energy consumption B) 5,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 223,638 is an reduction related to Change in output produced. D) 37,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. A+B+C+D = 274,493. So A+B+C+D explains the difference between 2024 and 2023.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

5000

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.06

(7.10.1.4) Please explain calculation

Initiatives implemented in 2024 as described in 7.55.2 The emission value (percentage) is 0.06 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.06% = 5,000 / 7,184,097 + 522,974). In 2024 the scope 1 + scope 2 (market based) emissions decreased of 274,493 tons. Scope 1 + Scope 2 in 2024: 7,432,579 = 6,900,426 + 532,153. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based) Scope 1 + Scope 2 in 2023: 7,707,072 = 7,184,097 + 522,974. As reported last year. Out of a difference of 274,493: A) 8,461 is a reduction related to Change in renewable energy consumption B) 5,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 223,638 is an reduction related to Change in output produced. D)

37,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. A+B+C+D = 274,493. So A+B+C+D explains the difference between 2024 and 2023.

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 2024, 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 2024, 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)

223638

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

2.9

(7.10.1.4) Please explain calculation

In 2024, comparing 2023, the clinker production decreased of 254,552,294 ton. Please be aware that the decrease in clinker production it has been possbile thank to initiative leading to the reduction of clinker ratio of cement sold. Multiplying this amount with average emission factor of Cementir in 2043 (0.879 as reported in the question 7.47), this decreasing in the production of clinker generated a decreasing in CO2 of 223,638. The emission value (percentage) is 2.90 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 2.90% = 223,638 / (7,184,097 + 522,974). In 2024 the scope 1 + scope 2 (market based) emissions decreased of 274,493 tons. Scope 1 + Scope 2 in 2024: 7,432,579 = 6,900,426 + 532,153. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based) Scope 1 + Scope 2 in 2023: 7,707,072 = 7,184,097 + 522,974. As reported last year. Out of a difference of 274,493: A) 8,461 is a reduction related to Change in renewable energy consumption B) 5,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 223,638 is an reduction related to Change in output produced. D) 37,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. A+B+C+D = 274,493. So A+B+C+D explains the difference between 2024 and 2023.

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 2024, 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 2024, 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 2024, there was not any change in physical operating condition

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)

37.394

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.49

(7.10.1.4) Please explain calculation

Difference that is not allocated to any specific reason because related to inherent interdipendencis between variuos different levers. The emission value (percentage) is 0.37 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year 0.49% =37,394 / (7,184,097 + 522,974). In

2024 the scope 1 + scope 2 (market based) emissions decreased of 274,493 tons. Scope 1 + Scope 2 in 2024: 7,432,579 = 6,900,426 + 532,153. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based) Scope 1 + Scope 2 in 2023: 7,707,072 = 7,184,097 + 522,974. As reported last year. Out of a difference of 274,493: A) 8,461 is a reduction related to Change in renewable energy consumption B) 5,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 223,638 is an reduction related to Change in output produced. D) 37,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. A+B+C+D = 274,493. So A+B+C+D explains the difference between 2024 and 2023. [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)

437021

(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)

877478

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

30248

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

33535

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

481846

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

48002

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

48002

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

1455710

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

37904

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

158226

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

436592

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

38194

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

38194

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

291406

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

27242

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

27242

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

8760

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

49

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

3685

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

5435

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

85

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

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

3108886

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

206782

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

206782

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

234314

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

16949

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

16949
[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)

1469905

Row 2

(7.17.1.1) Business division

Belgium Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

877478

Row 3

(7.17.1.1) Business division

Turkey CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3108269

Row 4

(7.17.1.1) Business division

Egypt CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

436592

Row 5

(7.17.1.1) Business division

North American Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

234314

Row 6

(7.17.1.1) Business division

Asia Pacific

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

773252

Row 7

(7.17.1.1) Business division

Waste Management and Others BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

616
[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)

291406

(7.17.2.3) Latitude

4.591978

(7.17.2.4) Longitude

101.09

Row 2

(7.17.2.1) Facility

US_2

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

106242

(7.17.2.3) Latitude

31.54

(7.17.2.4) Longitude

-97.14

Row 3

(7.17.2.1) Facility

Egypt

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

436592

(7.17.2.3) Latitude

31.12

(7.17.2.4) Longitude

33.8

Row 4

(7.17.2.1) Facility

Turkey_4

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

320159

(7.17.2.3) Latitude

40.575994

(7.17.2.4) Longitude

43.010445

Row 5

(7.17.2.1) Facility

Turkey_2

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

821834

(7.17.2.3) Latitude

41.799189

(7.17.2.4) Longitude

26.691284

Row 6

(7.17.2.1) Facility

Belgium_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

861157

(7.17.2.3) Latitude

50.595716

(7.17.2.4) Longitude

3.481121

Row 7

(7.17.2.1) Facility

Den_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1445833

(7.17.2.3) Latitude

57.05276

(7.17.2.4) Longitude

9.978676

Row 8

(7.17.2.1) Facility

China

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

481846

(7.17.2.3) Latitude

30.535

(7.17.2.4) Longitude

117.104

Row 9

(7.17.2.1) Facility

Turkey_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1241607

(7.17.2.3) Latitude

38.42608

(7.17.2.4) Longitude

27.216053

Row 10

(7.17.2.1) Facility

Turkey_3

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

723532

(7.17.2.3) Latitude

38.664642

(7.17.2.4) Longitude

39.237156

Row 11

(7.17.2.1) Facility

US_1

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

127528

(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	*Cement Production*	*6857735*
Row 2	*Aggregates, waste management and recycling and other products (concrete prefabricated products)*	*15363*
Row 3	*Concrete Production*	*27328*

[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	*6857735*	*6582308*	*We reported gross and net scope 1 emissions related to cement production.*

[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)

38038

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

161911

Row 2

(7.20.1.1) Business division

Belgium Region

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

30248

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

33535

Row 3

(7.20.1.1) Business division

Turkey CEM BU

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

206210

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

206210

Row 4

(7.20.1.1) Business division

North American Region

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

16949

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

16949

Row 5

(7.20.1.1) Business division

Asia Pacific

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

75244

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

75244

Row 6

(7.20.1.1) Business division

Egypt CEM BU

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

38194

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

38194

Row 7

(7.20.1.1) Business division

Waste Management and Others BU

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

572

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

572
[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)

37194

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

155266

Row 2

(7.20.2.1) Facility

Belgium_1

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

26632

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

28533

Row 3

(7.20.2.1) Facility

Turkey_1

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

76217

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

76217

Row 4

(7.20.2.1) Facility

Turkey_2

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

59545

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

59545

Row 5

(7.20.2.1) Facility

Turkey_3

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

49955

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

49955

Row 6

(7.20.2.1) Facility

Turkey_4

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

18405

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

18405

Row 7

(7.20.2.1) Facility

Malesia

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

27242

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

27242

Row 8

(7.20.2.1) Facility

China

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

48002

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

48002

Row 9

(7.20.2.1) Facility

US_1

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

7264

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

7264

Row 10

(7.20.2.1) Facility

US_2

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

8954

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

8954

Row 11

(7.20.2.1) Facility

Egypt_1

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

38194

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

38194
[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*	*397604*	*517576*
Row 2	*Aggregates, waste management and recycling and other products (concrete prefabricated products)*	*4759*	*6091*
Row 3	*Concrete Production*	*3090*	*8947*

[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	*397604*	*517576*	*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)

6889658

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

403998

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

530665

(7.22.4) Please explain

We report data for the entire Cementir Group, including the parent company and all consolidated subsidiaries. In addition, we disclose 100% of the emissions data for the subsidiary SCT, even though, in the Group's Financial Report, SCT is consolidated using the proportional method due to joint control at 65%. Please refer to the next row for further details.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

10768

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1456

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

1950

(7.22.4) Please explain

As previously explained, we disclose the full emissions data for SCT, even though it is consolidated using the proportional method in the Group Financial Report due to joint control at 65%. In this line, we report 100% of SCT's emissions. Our reporting is comprehensive, with no exclusions.
[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

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 :CVR No 36428112

(7.23.1.11) Other unique identifier

VAT number BE 0419.445.816

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

866710

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

28792

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

31585

(7.23.1.15) Comment

We reported Scope 1 and 2 emissions for our subsidiary COMPAGNIE DES CIMENTS BELGES (SA).

Row 2

(7.23.1.1) Subsidiary name

Çimentaş İzmir Çimento Fabrikası Türk A.Ş

(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

VAT Number 257003253100019

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2063441

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

135762

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

135762

(7.23.1.15) Comment

We reported Scope 1 and 2 emissions for our subsidiary Çimentaş İzmir Çimento Fabrikası Türk A.Ş
[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 15% but less than or equal to 20%

(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:* ☑ Yes

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ Yes
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ 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

1315455

(7.30.1.3) MWh from non-renewable sources

8240285

(7.30.1.4) Total (renewable + non-renewable) MWh

9555740.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

350523

(7.30.1.3) MWh from non-renewable sources

911599

(7.30.1.4) Total (renewable + non-renewable) MWh

1262122.00

Consumption of purchased or acquired heat

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

1109

(7.30.1.4) Total (renewable + non-renewable) MWh

1109.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

114

(7.30.1.4) Total (renewable + non-renewable) MWh

114.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

1666092

(7.30.1.3) MWh from non-renewable sources

9152993

(7.30.1.4) Total (renewable + non-renewable) MWh

10819085.00
[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:* ☑ LHV (lower heating value)	*9368158*
Consumption of purchased or acquired electricity	*Select from:* ☑ LHV (lower heating value)	*1202376*
Consumption of other purchased or acquired energy (heat, steam and/or cooling)	*Select from:* ☑ LHV (lower heating value)	*0*
Total energy consumption	*Select from:*	*10570534*

[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:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ 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

1315455

(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

1739543

(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

116938

(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

576543

(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

5807261

(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

9555740

(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

1315455

(7.30.8.3) MWh fuel consumed at the kiln

1315455

(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

1739543

(7.30.8.3) MWh fuel consumed at the kiln

1739543

(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

110808

(7.30.8.3) MWh fuel consumed at the kiln

110808

(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

572514

(7.30.8.3) MWh fuel consumed at the kiln

572514

(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

5629838

(7.30.8.3) MWh fuel consumed at the kiln

5626979

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

2859

(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

9368158

(7.30.8.3) MWh fuel consumed at the kiln

9365299

(7.30.8.4) MWh fuel consumed for the generation of heat that is not used in the kiln

2859

(7.30.8.7) Comment

Total fuels used by the Group for cement production activities.
[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)

114

(7.30.9.2) Generation that is consumed by the organization (MWh)

114

(7.30.9.3) Gross generation from renewable sources (MWh)

114

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

114

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)

9775

(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 the Group signed agreements (PPA) for the subsidiary in Belgium, CCB, with Engie five-year contract to supply energy from 15 Mw wind turbine, and with Ether Energy 15 years contract to supply energy from 10 Mw solar

Row 2

(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:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

39182

(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 the Group signed agreements (PPA) for the subsidiary in Belgium, CCB, with Engie five-year contract to supply energy from 15 Mw wind turbine, and with Ether Energy 15 years contract to supply energy from 10 Mw solar

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)

114

(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 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 2023 (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)

8605

(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 2023 (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 2023 (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 2023 (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)

35117

(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 2023 (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 2023 (AIB)

Row 6

(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:

☑ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1453

(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 7

(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)

3632

(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 8

(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)

6538

(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 9

(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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

10896

(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 10

(7.30.14.1) Country/area

Select from:

☑ Denmark

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify :Results of the calculation of Residual Mixes for the calendar year 2023 (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)

10996

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify :Results of the calculation of Residual Mixes for the calendar year 2023 (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

Results of the calculation of Residual Mixes for the calendar year 2023 (AIB)

Row 11

(7.30.14.1) Country/area

Select from:

☑ Denmark

(7.30.14.2) Sourcing method

Select from:

☑ Other, please specify :Results of the calculation of Residual Mixes for the calendar year 2023 (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)

27

(7.30.14.6) Tracking instrument used

Select from:

☑ Other, please specify :Results of the calculation of Residual Mixes for the calendar year 2023 (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

Results of the calculation of Residual Mixes for the calendar year 2023 (AIB)

Row 12

(7.30.14.1) Country/area

Select from:

☑ Egypt

(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)

1616

(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:

☑ Egypt

(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 13

(7.30.14.1) Country/area

Select from:

☑ Egypt

(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)

2424

(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:

☑ Egypt

(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 14

(7.30.14.1) Country/area

Select from:

☑ Egypt

(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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4847

(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:

☑ Egypt

(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 15

(7.30.14.1) Country/area

Select from:

☑ Malaysia

(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:

☑ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

443

(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:

☑ 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

Grid mix of renewable electricity

Row 16

(7.30.14.1) Country/area

Select from:

☑ Malaysia

(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)

886

(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:

☑ 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

Grid mix of renewable electricity

Row 17

(7.30.14.1) Country/area

Select from:

☑ Malaysia

(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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

7530

(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:

☑ 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

Grid mix of renewable electricity

Row 18

(7.30.14.1) Country/area

Select from:

☑ Turkey

(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:

☑ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9757

(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:

☑ 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

Grid mix of renewable electricity

Row 19

(7.30.14.1) Country/area

Select from:
☑ Turkey

(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)

24393

(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:
☑ 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

Grid mix of renewable electricity

Row 20

(7.30.14.1) Country/area

Select from:
☑ Turkey

(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)

53665

(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:
☑ 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

Grid mix of renewable electricity

Row 21

(7.30.14.1) Country/area

Select from:
☑ Turkey

(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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

102452

(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:

☑ 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

Grid mix of renewable electricity

Row 22

(7.30.14.1) Country/area

Select from:

☑ United States of America

(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:

☑ Other biomass

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

436

(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:

☑ 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

Grid mix of renewable electricity

Row 23

(7.30.14.1) Country/area

Select from:

☑ United States of America

(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)

2179

(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:

☑ 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

Grid mix of renewable electricity

Row 24

(7.30.14.1) Country/area

Select from:

☑ United States of America

(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)

4357

(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:

☑ 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

Grid mix of renewable electricity

Row 25

(7.30.14.1) Country/area

Select from:

☑ United States of America

(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:

☑ Hydropower (capacity unknown)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

2614

(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:

☑ 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

Grid mix of renewable electricity

Row 26

(7.30.14.1) Country/area

Select from:

☑ Norway

(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 2023 (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)

148

(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 2023 (AIB).

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Norway

(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 2023 (AIB).
[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)

245565

(7.30.16.2) Consumption of self-generated electricity (MWh)

114

(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)

245679.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

72642

(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)

72642.00

Denmark

(7.30.16.1) Consumption of purchased electricity (MWh)

271516

(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)

271516.00

Egypt

(7.30.16.1) Consumption of purchased electricity (MWh)

80785

(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)

80785.00

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

44295

(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)

44295.00

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

6157

(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)

6157.00

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

6501

(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)

6501.00

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

487866

(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)

487866.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

46681

(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)

46681.00
[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

4.4059

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

7432579

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1686943000

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

3.14

(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 interdependencies between various different levers.

(7.45.9) Please explain

In 2024, the intensity figure decreased to 4.4059 Kg CO2/EUR from 4.5489 Kg CO2/EUR (value related to 2023). In 2024, the intensity figure decreased of 3.14%. (In 2023, the numerator (Scope 1 + Scope 2 market based) was 7,707,072 tons and the denominator was 1,694,247,000 € for a ratio of 4.5489 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 2024 the scope 1 + scope 2 (market based) emissions decreased of 274,493 tons. Scope 1 + Scope 2 in 2024: 7,432,579 = 6,900,426 + 532,153. As reported in 7.6 (Scope 1) and 7.7 (Scope 2 - market based). Scope 1 + Scope 2 in 2023: 7,707,072 = 7,184,097 + 522,974. As reported last year. As reported in 7.10.1, out of a difference of 274,493: A) 8,461 is a reduction related to Change in renewable energy consumption B) 5,000 is a reduction related to Other emissions reduction activities, as reported in 7.55.2 C) 223,638 is an reduction related to Change in output produced. D) 37,394 is a reduction related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. A+B+C+D = 274,493. So A+B+C+D explains the difference between 2024 and 2023. [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	*0.879*	*0.844*	*0.051*
Cement equivalent	*0.685*	*0.657*	*0.0397*
Cementitious products	*0.687*	*0.661*	*0.0399*
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

23

(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

4.55

(7.52.6) Direction of change

Select from:
☑ Increased

(7.52.7) Please explain

In 2024, 23% of the thermal energy required for the production of grey and white cement was generated from alternative fuels. This marks an increase from 22% in 2023 and 21% in 2022. Compared to 2023, the use of alternative fuels rose by approximately 4.55% (from 22% to 23%). Reducing the consumption of non-renewable

fossil fuels and increasing the use of alternative fuels is a primary objective for minimizing environmental impact, particularly in terms of emissions. Looking ahead to 2030, the Group aims to increase the share of alternative fuels in the fuel mix to 48% for grey cement and 6% for white cement. The lower target for white cement reflects the much higher demand for color consistency in its production, as customers require a uniform shade without any color variation on surfaces. This quality requirement limits the extent to which alternative fuels can be used in white cement manufacturing. These targets have been assigned to each plant and are integrated into the industrial plan for 2025-2027.
[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, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Cementir Holding N.V. - SBTi Net-Zero Approval Letter-compressed.pdf

(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 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 Scope 1 or 2)

(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)

227

(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)

1225411

(7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

64163

(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)

877686

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

128142

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

409

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

3695

(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

181162

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

2480668.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2480668.000

(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

28.35

(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 1.5ºC 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 1.5°C. 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 1.5°C. We are committed to progressively reducing CO_2 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 1.5°C. To this end, we have developed a Climate Transition Plan aligned with the Cement Science-Based Target Setting Guidance requirements. Scope 3 emissions are a critical focus of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions across its entire value chain by 2050. Meeting the targets set for Scope 3 emissions is essential to realizing this overarching net-zero goal. In recent years, Cementir has intensified collaboration with suppliers by leveraging services such as the CDP Supply Chain program. Through these efforts, Cementir aims to enhance transparency regarding supplier emission reductions and encourage them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction. In alignment with the European Carbon Border Adjustment Mechanism (CBAM), Cementir introduced new requirements for suppliers in late 2023. Non-European suppliers of clinker and cement are now required to disclose their Scope 1 and Scope 2 emissions directly to Cementir. Where non-compliance occurs, Cementir's Supply Chain team works closely with suppliers to ensure all necessary data is provided. Looking ahead, Cementir will incorporate CO_2 emissions into sourcing decisions for all purchase categories and will promote zero-emissions transportation solutions within our network. In the short term, Cementir's actions are focused on the following pillars: • Conducting dedicated supplier training webinars to educate suppliers about the importance and benefits of transparent emissions and climate impact reporting. • Collecting and analyzing CO_2 emissions data from suppliers. • Assessing suppliers' CO_2 reduction targets and educating them about the advantages of committing to a SBTi CO_2 target. • Introducing climate-related requirements into supplier contracts. Cementir is currently on track to achieve its 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, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

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(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

0.772

(7.53.2.14) Intensity figure in base year for Scope 2

0.064

(7.53.2.33) Intensity figure in base year for all selected Scopes

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

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

0.728

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.052

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.7800000000

(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

6.97

(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 1.5°C 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 2°C" objective. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5ºC-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 1.5°C. 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 1.5°C. We are committed to progressively reducing CO_2 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 CO_2 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 25-27.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Plan for Achieving Target Cementir has defined a decarbonization roadmap to 2050, with an intermediate milestone set for 2030. This roadmap lays out the key investments and programs required to meet the Group's long-term climate objectives. Targets for alternative fuel use, clinker ratio, and CO_2 emissions are embedded annually in every plant, included in the 2025–2027 Industrial Plan, and linked to employee short-term incentives. The roadmap is structured around three main pillars:

- *Minimization of Clinker Content: Reducing clinker content is essential for cutting emissions. A core part of this effort is the expansion of FUTURECEM, Cementir's proprietary low-carbon cement technology, which enables replacement of over 35% of clinker with limestone and calcined clay.*
- *Replacement of Fossil Fuels: Cementir is transitioning from fossil fuels to biomass, waste-derived, and CO_2-free fuels, while enhancing kiln efficiency to further decrease emissions.*
- *Deployment of CCUS Technologies: Cementir is leading in the development and implementation of carbon capture, utilization, and storage (CCUS) solutions. A significant milestone was achieved in 2024 with the launch of the ACCSION project—a partnership with Air Liquide and Cementir's subsidiary Aalborg Portland in Denmark. ACCSION will establish one of Europe's first comprehensive onshore CCS value chains, targeting a CO_2 reduction of 1.5 million tons annually at completion by 2029. The project received €220 million in funding from the EU Innovation Fund, with the grant agreement signed in March 2025. Progress by End-2024 Emission intensity (Scopes 1, 2, and biogenic combined) decreased to 780kg in 2024, down from 836kg in 2021 (with Scope 1 and biogenic now at 728kg and*

Scope 2 at 52kg, versus 772kg and 64kg in 2021). Notably, the clinker ratio for grey cement decreased from 81% to 77%, and the share of alternative fuels rose from 30% to 34%, both contributing to the overall emissions decline. To further reduce Scope 2 emissions, Cementir signed two Power Purchase Agreements in 2023 and 2024 with Engie and EtherEnergy for its Belgian subsidiary, CCB. These contracts secure up to 25MWh of renewable wind and solar power

(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, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

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(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

0.772

(7.53.2.14) Intensity figure in base year for Scope 2

0.064

(7.53.2.33) Intensity figure in base year for all selected Scopes

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

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

0.728

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.052

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.7800000000

(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

22.84

(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 1.5°C 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 2°C" objective. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5ºC-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 1.5°C. 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 1.5°C. We are committed to progressively reducing CO_2 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 CO_2 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 25-27

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

Plan for Achieving Targets To reach its 2030 sustainability objectives, Cementir has defined a comprehensive Roadmap focusing on alternative fuels, clinker ratio, and CO_2 emission reductions. These annual targets are implemented at every plant, integrated into the 2025–2027 Industrial Plan, and linked to employee short-term incentives. The Roadmap is built on key pillars: • Clinker Reduction: The target is to lower clinker content to 64% for grey cement and 79% for white cement by increasing the use of decarbonized mineral additives like fly ash and slag. Cementir is also advancing FUTURECEM, a low-carbon cement technology that enables over 35% clinker replacement with limestone and calcined clay. • Alternative Fuels: Cementir plans to increase the use of waste-derived and biomass fuels, reaching 48% for grey cement and 6% for white cement by 2030. This transition is essential for cutting fossil fuel dependence. • Carbon Capture: Cementir is deploying Carbon Capture and Storage (CCS) at its Aalborg plant. In 2024, the ACCSION project—a partnership with Air Liquide—was launched to create one of Europe's first full onshore CCS value chains in Aalborg. The project aims to avoid 1.5 million tons of CO_2 emissions annually by the end of 2029. The ACCSION project secured €220 million from the EU Innovation Fund, with the grant signed in March 2025. Progress by End-2024 Cementir's emission intensity (Scopes 1, 2, and biogenic) decreased to 780kg, from 836kg in 2021 (728kg for Scope 1 and biogenic, 52kg for Scope 2, versus 772kg and 64kg in 2021). For grey cement, the clinker ratio dropped to 77% in 2024 from 81% in 2021, and alternative fuel use rose to 34% from 30%. These changes contributed to reducing the Scope 1 intensity figure to 728kg, down from 772kg in 2021. As part of the Group's strategy to reduce Scope 2 emissions, in 2023 and 2024 the Group signed 2 Power Purchasing Agreement (PPA) with Engie and EtherEnergy for its subsidiary in Belgium, CCB, reaching a maximum power that can be delivered, between wind and solar, of 25 MWh. The Roadmap is being successfully implemented as planned, positioning Cementir to achieve its 2030 decarbonization targets.

(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, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

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(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

0.873

(7.53.2.32) Intensity figure in base year for total Scope 3

0.8730000000

(7.53.2.33) Intensity figure in base year for all selected Scopes

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

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

0.83

(7.53.2.79) Intensity figure in reporting year for total Scope 3

0.8300000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.8300000000

(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

21.42

(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 1.5ºC 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 1.5ºC 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 1.5°C. 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 1.5°C. We are committed to progressively reducing CO_2 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 Mechanics (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 essential interim step for realizing Cementir 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 alignment with the European Carbon Border Adjustment Mechanism (CBAM), Cementir introduced new requirements for suppliers in late 2023. Non-European suppliers of clinker and cement are now required to disclose their Scope 1 and Scope 2 emissions directly to Cementir. Where non-compliance occurs, Cementir's Supply Chain team works closely with suppliers to ensure all necessary data is provided 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 2024. In 2024, the Co2 emissions per ton of purchased clinker and cement decreased to 830 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

☑ Other climate-related targets

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☑ Oth 1

(7.54.2.2) Date target was set

08/30/2022

(7.54.2.3) Target coverage

Select from:

☑ Business activity

(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

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ GJ

(7.54.2.7) End date of base year

12/30/2021

(7.54.2.8) Figure or percentage in base year

70

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

52

(7.54.2.11) Figure or percentage in reporting year

66

(7.54.2.12) % of target achieved relative to base year

22.2222222222

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

The target related to fuels is part of the emission target validated by SBTi. As explained in 7.53.2, 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 1.5°C world. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5ºC-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 committed 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. To reach its 2030 targets, Cementir has defined a comprehensive Roadmap focusing on replacement of fossil fuels with alternative fuels, clinker ratio, and CO_2 emission reductions. These annual targets are implemented at every plant, integrated into the 2025–2027 Industrial Plan, and linked to employee short-term incentives. Focusing specifically on fuels, Cementir aims to increase the use of waste-derived and biomass fuels. As a result, the company plans to reduce fossil fuel use in grey cement production from 70% to 52%, and in white cement production from 97% to 94% by 2030 from the 2021 base year. This transition is essential for reducing dependence on fossil fuels and supporting Cementir's decarbonization strategy. In 2024 the percentage of fossil fuel in the fuel mix was 66% for grey cement and 98% for white cement. The Group is implementing the climate transition roadmap as planned.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based targets initiative - approved other

(7.54.2.17) Science Based Targets initiative official validation letter

Cementir Holding N.V. - SBTi Net-Zero Approval Letter-compressed.pdf

(7.54.2.18) Please explain target coverage and identify any exclusions

The target related to fuels is part of the emission target validated by SBTi. As explained in 7.53.2, 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 1.5°C world. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5ºC-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 committed 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. To reach its 2030 targets, Cementir has defined a comprehensive Roadmap focusing on replacement of fossil fuels with alternative fuels, clinker ratio, and CO_2 emission reductions. These annual targets are implemented at every plant, integrated into the 2025–2027 Industrial Plan, and linked to employee short-term incentives. Focusing specifically on fuels, Cementir aims to increase the use of waste-derived and biomass fuels. As a result, the company plans to reduce fossil fuel use in grey cement production from 70% to 52%, and in white cement production from 97% to 94% by 2030 from the 2021 base year. This transition is essential for reducing dependence on fossil fuels and supporting Cementir's decarbonization strategy. In 2024 the percentage of fossil fuel in the fuel mix was 66% for grey cement and 98% for white cement. The Group is implementing the climate transition roadmap as planned.

(7.54.2.19) Target objective

The target related to fuels is part of the emission target validated by SBTi. As explained in 7.53.2, 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 1.5°C world. In 2022, following the formalization of the guidelines for the cement sector by SBTi, Cementir updated its transition plan and set 1.5ºC-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 committed 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. To reach its 2030 targets, Cementir has defined a comprehensive Roadmap focusing on replacement of fossil fuels with alternative fuels, clinker ratio, and CO_2 emission reductions. These annual targets are implemented at every plant, integrated into the 2025–20

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Plan for Achieving Targets To achieve its 2030 sustainability objectives, Cementir has established a comprehensive roadmap centered on increasing the use of alternative fuels, optimizing the clinker ratio, and reducing CO_2 emissions. These annual targets are implemented at every plant, incorporated into the 2025–2027

Industrial Plan, and tied to employee short-term incentives. Focusing specifically on fuels, Cementir aims to expand the use of waste-derived and biomass fuels. Consequently, the company plans to reduce fossil fuel use in grey cement production from 70% to 52%, and in white cement production from 97% to 94% by 2030, using 2021 as the base year. This shift is critical for reducing dependence on fossil fuels and advancing Cementir's decarbonization strategy. As of 2024, fossil fuels accounted for 66% of the fuel mix in grey cement and 98% in white cement production. The Group remains on track with its climate transition roadmap, as planned. In December 2024, Cementir completed a major investment to upgrade Kiln 4 in Belgium, the largest kiln in the Group. This upgrade is expected to reduce fossil fuel use at the Belgian plant from 70% to below 40%, with increased biomass utilization significantly contributing to lower CO_2 emissions.
[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

Cementir Holding N.V. - SBTi Net-Zero Approval Letter-compressed.pdf

(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 1.5ºC 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 2021base 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. CementirHolding 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 1.5°C. 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 1.5°C. We are committed to progressively reducing CO_2 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 CO_2 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 2025-2027.

(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 1.5°C 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. A major milestone in 2024 was the launch of ACCSION, a joint decarbonization project by Air Liquide and Cementir Holding Group, through its subsidiary Aalborg Portland, in Aalborg, Denmark. ACCSION will establish one of Europe's first full onshore carbon capture and storage (CCS) value chains, aiming to significantly reduce CO_2 emissions from the Aalborg Portland cement plant. Upon completion, the project is expected to avoid 1.5 million tons of CO_2 emissions annually. In October 2024, the European Commission selected ACCSION to receive €220 million in support from the EU Innovation Fund, and the grant agreement was officially signed in March 2025. Through ACCSION, Cementir aims to capture, purify, and liquefy approximately 95% of the CO_2 emitted by its cement kilns. The captured CO_2 will be transported via new pipeline infrastructure to onshore

storage facilities. Nevertheless, to address residual emissions on the path to net-zero, Cementir will support verifiable and high-quality, externally funded climate protection projects that meet internationally recognized standards, such as Gold Standard and Verra. In recent years, Cementir has begun evaluating REDD+ projects as potential mechanisms to help remove GHGs from the atmosphere. However, as of September 2025, the company has not yet committed to any REDD+ or similar carbon offset initiatives.

(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
Under investigation	*1*	*`Numeric input*

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
To be implemented	*1*	*1500000*
Implementation commenced	*3*	*200000*
Implemented	*1*	*5000*
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
☑ Smart control system

(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
☑ 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 1.2)

107000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

94456

(7.55.2.7) Payback period

Select from:
☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ >30 years

(7.55.2.9) Comment

We reported data on different projects aimed at improving the energy efficiency of the production process, such as enhancing the circuit capacity of the main burner and increasing the overall efficiency of cement mills. These initiatives are designed to reduce electricity use and optimize burner performance, which lowers both fuel and power consumption. As a result, they contribute to reductions in Scope 1 and 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,, we apply an internal carbon price 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 1,450°C and then cooling them down. Limestone and clay are heated to approximately 1,450°C in a rotary kiln to produce clinker, a semi-finished product. Petcoke, a fossil fuel with high energy content and high CO_2 emissions, is typically used to reach this temperature. Task: Develop a project to replace petcoke with alternative fuels to reduce the CO_2 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 CO_2), is a transitional solution on Cementir's path to net-zero emissions. Results: Due to the reduction in CO_2 emissions, Cementir will need to purchase fewer CO_2 quotas under the EU ETS. This reduction in CO_2 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 CO_2 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 2025-2027 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)

In 2024, the grey cement produced at Cementir's Aalborg and Trakya plants met the emissions thresholds set by the Climate Delegated Act under the EU Taxonomy, fulfilling both the Substantial Contribution and Do No Significant Harm (DNSH) criteria for Climate Change Mitigation (Environmental Objective 2). For Substantial Contribution to Climate Change Adaptation, Cementir conducted comprehensive physical climate risk assessments for all cement production facilities, in accordance with the requirements of the EU Taxonomy Regulation. To meet the Do No Significant Harm criteria for Climate Change Mitigation, greenhouse gas emissions from grey cement clinker production at the Aalborg and Trakya plants remained below 0.816 tCO_2 per ton of clinker produced..

(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, 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

55

(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 and Trakya emitted 761 kg CO2 eq, 55 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

16.15

Row 2

(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

0.38

[Add row]

(7.79) Has your organization retired 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—the total volumes—are monitored at the site level on a monthly basis and consolidated at the Group level on a quarterly basis. We track all water drawn by operational activities from all sources, including surface water, groundwater, seawater, harvested rainwater, municipal water, quarry water, and external wastewater, for any use throughout the reporting period. We adhere to the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In 2024, our data were subjected to external audit. In that year, 94% of total withdrawals occurred at sites certified to ISO 14001. Recognizing that

water management will become increasingly important in the future, the Group is committed to increasing the number of ISO 14001 certified sites. 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 2024, the data has been subjected to external audit. The 94% 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 2024, the data has been subjected to external audit. The 94% 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 2024, the data has been subjected to external audit. The 98% 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 2024, the data has been subjected to external audit. The 98% 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 2024, the data has been subjected to external audit. The 98% 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 2024, the data has been subjected to external audit. The 98% 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 98% 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 2024, the data has been subjected to external audit. The 98% 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 2024, the data has been subjected to external audit. The 84% 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 2024, the data has been subjected to external audit. The percentage of total water reused/recycled in cement accounts to 31%. 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 providing 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 2024 the Group reviewed the assessment, through the WBCSD self-assessment tool, and monitored the progresses of the three-year action-plan identified. At the end of 2024 in all our sites we reached a compliance value to WASH standards more than 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)

15133

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(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

Criteria for copmarison with previous year: "About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used when the change is between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, cement production accounted for 78% of total water withdrawals, ready-mix concrete (RMC) for 15%, and aggregates for 8%. Compared to 2023, total withdrawals decreased by 1% in 2024 (15,133 megaliters in 2024 versus 15,317 megaliters in 2023, a reduction of 184 megaliters). Accordingly, this is classified as "about the same" compared to the previous year. Explanation of Changes: The slight decrease in water withdrawals is mainly due to multiple environmental efficiency initiatives implemented at our plants. Indeed, the production volumes remained essentially unchanged in the cement business, an activity that accounts for 78% of total withdrawal. Five-Year Forecast: We expect total water withdrawals to decrease in the coming years, as the Group is strongly committed to promoting efficient water management practices. These include, but are not limited to: increasing recycling and reuse, minimizing freshwater withdrawals and wastewater discharge, reducing water losses, using alternative water resources, and developing sustainable products by leveraging circularity. The Group has set a specific target to reduce water consumption related to cement production. By 2030, we aim to reduce water consumption per ton of cement by 30% compared to 2019 levels. In water-stressed areas, the goal is to achieve a 25% reduction per ton of cement. For these reasons, we expect the absolute volume of water withdrawals to be lower or, at most, stable in the future. These targets form part of our climate transition plan.

Total discharges

(9.2.2.1) Volume (megaliters/year)

10715

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ 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

Criteria for Comparison with Previous Year: "About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used when the change is between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, cement production accounted for 50% of total water discharges, ready-mix concrete (RMC) for 1%, and aggregates for 49%. Compared to 2023, total discharges decreased by 3% (10,715 megaliters in 2024 versus 10,993 megaliters in 2023, a reduction of 278 megaliters). Accordingly, this is classified as "lower" compared to the previous year. Explanation of Changes: The decrease in water discharges is primarily due to multiple environmental efficiency initiatives implemented at our plants and a reduction in aggregates production—an activity that accounts for 49% of total discharges. Production volumes remained essentially unchanged in the cement business (-0.19%), increased in RMC (+7%), and decreased in aggregates (-4%). Five-Year Forecast: We expect total water withdrawals to continue decreasing in the coming years, as the Group remains strongly committed to efficient water management practices. These include, but are not limited to: increasing recycling and reuse, minimizing freshwater withdrawals and wastewater discharges, reducing water losses, utilizing alternative water resources, and developing sustainable products that leverage circularity. The Group has set a specific target to reduce water consumption linked to cement production. By 2030, we aim to reduce water consumption per ton of cement by 30% compared to 2019 levels. In water-stressed

areas, the goal is to achieve a 25% reduction per ton of cement. For these reasons, we expect the discharges to be lower or, at most, stable in the future. These targets are a core component of our climate transition plan.

Total consumption

(9.2.2.1) Volume (megaliters/year)

4418

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(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

Criteria for Comparison with Previous Year: "About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used when the change is between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, cement production accounted for 78% of total water consumption, ready-mix concrete (RMC) for 15%, and aggregates for 8%. Compared to 2023, total water consumption increased slightly by 2% in 2024 (4,418 megaliters in 2024 versus 4,325 megaliters in 2023, an increase of 93 megaliters). Accordingly, this is classified as "about the same" compared to the previous year, as the change is exactly 2%. Explanation of Changes: The increase in water consumption is primarily due to a rise in RMC production (+7% compared to 2023), which accounts for 15% of

total consumption. Production volumes remained essentially unchanged in the cement business (-0.19%), increased in RMC (+7%), and decreased in aggregates (-4%). Five-Year Forecast: We expect total water consumption to decrease in the coming years, as the Group is strongly committed to promoting efficient water management practices. These include, but are not limited to: increasing recycling and reuse, minimizing freshwater withdrawals and wastewater discharge, reducing water losses, utilizing alternative water resources, and developing sustainable products by leveraging circularity. The Group has set a specific target to reduce water consumption associated with cement production. By 2030, we aim to reduce water consumption per ton of cement by 30% compared to 2019 levels. In water-stressed areas, the goal is to achieve a 25% reduction per ton of cement. For these reasons, we expect the the consumptions to be lower or, at most, stable in the future. These targets are an integral part of our climate transition plan.
[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)

9508

(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:

☑ Lower

(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

62.83

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

Criteria for Comparison with Previous Year: "About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" applies to changes between 2% and 5%. "Much higher" or "Much lower" is used for changes greater than 5%. In 2024, cement production accounted for 37% of total water withdrawals in high-stress areas, ready-mix concrete (RMC) for 6%, and aggregates for 57%. Compared to 2023, total withdrawals in these areas remained about the same, with a slight decrease of 76 megaliters (a 0.8% change; 9,508 megaliters in 2024 versus 9,584 megaliters in 2023). Explanation of Changes: The slight reduction in water withdrawals is primarily the result of various environmental efficiency initiatives implemented at our plants. A comprehensive water risk assessment is carried out annually at all cement plants using the WRI Aqueduct Global Water Tool. Each plant's location is entered into the tool to assess potential water risks based on indicators such as water stress, drought severity, and seasonal variability. Areas are classified as high water stress if they have a baseline water stress greater than 40%, meaning current water demand exceeds 40% of average available water. Between 2023 and 2024, the high water stress areas where the Group operates remained unchanged. Five-Year Forecast: The Group remains strongly committed to efficient water management practices, including—but not limited to—increasing recycling and reuse, minimizing freshwater withdrawals and wastewater discharges, reducing water losses, using alternative water sources, and developing sustainable products by leveraging circularity. A scenario analysis identified both current and future high water stress areas. This was immediately followed by tailored action plans for each facility. The resulting five-year roadmap addresses water withdrawals, discharges, and consumption; it projects that withdrawals at plants in high water stress areas will decrease in the coming years. The Group has established specific targets for reducing water consumption related to cement production. By 2030, we aim to reduce water consumption per ton of cement by 30% compared to 2019 levels. In water-stressed areas, the target is a 25% reduction per ton of cement. These goals form an integral 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)

9676

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ 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

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, cement production accounted for 43% of total surface freshwater withdrawals (including rainwater), ready-mix concrete (RMC) for 2%, and aggregates for 55%. Total surface freshwater withdrawals increased by 4% (9,676 megaliters in 2024 vs. 9,342 megaliters in 2023), thus classified as "higher" than the previous year. Approximately 85% of withdrawals come from on-site quarry water. Dewatering operations either use extracted water in processes or send it to the public network, as at the Clypot quarry (1,499 megaliters for potabilization in 2024 vs. 1,309 in 2023). Environmental efficiency initiatives were implemented and GCCA Sustainability Guidelines followed.

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)

5032

(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

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, cement production accounted for 87% of total groundwater withdrawals, ready-mix concrete (RMC) for 8%, and aggregates for 5%. Compared to 2023, total groundwater withdrawals decreased by 8% (5,032 megaliters in 2024 versus 5,473 megaliters in 2023, a reduction of 441 megaliters). This is therefore classified as "much lower" compared to the previous year. Explanation of Changes: The significant decrease in groundwater withdrawals in 2024 is

mainly due to the implementation of various environmental efficiency initiatives. Additionally, the reduction is linked to increased use of quarry water, particularly to supply the public distribution network after potabilization. We adhere to the GCCA Sustainability Guidelines for monitoring and reporting water use 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)

425

(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

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. Compared to 2023, third-party water sources decreased by 15% in 2024 (from 502 megaliters in 2023 to 425 megaliters in 2024—a reduction of 77 megaliters). Accordingly, this is classified as "much lower" compared to the previous year. The main reasons for the reduced volumes of third-party sources (municipal water) are increased recycling and optimization activities, including actions undertaken in line with the WASH pledge.
[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)

5877

(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 :Increase/decrease in business activity and efficiency initiatives

(9.2.8.5) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, discharges to fresh surface water decreased by 9% compared to 2023 (5,877 megaliters in 2024 versus 6,451 megaliters in 2023, a reduction of 574 megaliters). Accordingly, this is classified as "much lower" compared to the previous year. The reduction in water discharge is primarily due to the implementation of various environmental efficiency initiatives and the optimization of production activities.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

2620

(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 :Increase/decrease in business activity and efficiency initiatives

(9.2.8.5) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, discharges to Brackish surface water/seawater decreased by 8% compared to 2023 (2,620 megaliters in 2024 versus 2,836 megaliters in 2023, a reduction of 216 megaliters). Accordingly, this is classified as "much lower" compared to the previous year. The reduction in water discharge is primarily due to the implementation of various environmental efficiency initiatives and the optimization of production activities.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

16

(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 :Increase/decrease in business activity and efficiency initiatives

(9.2.8.5) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, discharges to Groundwater decreased by 27% compared to 2023 (16 megaliters in 2024 versus 22 megaliters in 2023, a

decreased of 6 megaliters). Accordingly, this is classified as "much lower" compared to the previous year. The reduction in water discharge is primarily due to the implementation of various environmental efficiency initiatives and the optimization of production activities.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

2201

(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

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, discharges to third-party destinations increased by 31% compared to 2023 (2,201 megaliters in 2024 versus 1,683 megaliters in 2023, an increase of 518 megaliters). Accordingly, this is classified as "much higher" compared to the previous year. The increase in water discharge is mainly due to the implementation of various environmental efficiency initiatives and the greater volume of quarry water recovered and delivered to the public network at our Clypot quarry (1,499 megaliters for potabilization in 2024 compared to 1,309 megaliters in 2023) and Guarain (139 in 2024 versus zero in 2023)
[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

“About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. Tertiary treatment—comprising chemical and biological processes following secondary treatment—is used to remove suspended, colloidal, and dissolved constituents (such as nutrients, heavy metals, inorganics, and other contaminants). This advanced treatment is applied exclusively at our ISO 14001-certified waste management facility, where the removal of dissolved constituents prior to discharge is required to fully comply with applicable standards and local regulations. Tertiary treatment accounts for about 0.1% of our total water discharge. Water discharge is managed in accordance with local regulations and permit requirements, considering the necessary treatment processes and discharge volumes by destination. Due to the nature of water use and the cement production process, the impact on water discharge quality from our cement, aggregates, and ready-mixed concrete (RMC) businesses is limited, as confirmed by our regular quality monitoring systems. Consequently, tertiary treatment is not considered significant for these operations. Water quality monitoring systems are in place at all

sites, with sampling frequencies varying from monthly to yearly depending on local requirements. Water from production processes is primarily treated on site through physical methods such as sedimentation to remove suspended solids and floating material. Preliminary treatments—such as temperature reduction and physical separation of large debris, particles, oils, and grease—are also conducted as needed. Our water management system is aligned with the GCCA Guidelines for monitoring and reporting of water use in cement manufacturing. Furthermore, 97% of our total cement production is manufactured in ISO 14001-certified plants.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

57

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much 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:

☑ 1-10

(9.2.9.6) Please explain

“About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" indicates changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In 2024, 57 megaliters of water were treated, compared to 44 megaliters in 2023, representing an increase of 13 megaliters (+30%), mainly due to higher production volumes. Secondary treatment is provided through wastewater treatment plants (such as biological units) at selected cement plants and at

our waste management facility. This treatment is used when process water is enriched with nutrients or metals and is necessary to ensure compliance with applicable standards and local regulations. All water discharges in Cementir are managed according to local regulations and permits, with treatment and discharge volumes determined by destination requirements. Water at our facilities is used for conditioning kiln gases, cooling raw materials and equipment, and dust control. It is also used for washing aggregates and vehicles, and other operational needs. Water extracted from quarry drainage that is not used in production or supplied to local distribution networks is usually discharged without treatment. Comprehensive water quality monitoring systems are in place at all sites, with sampling frequencies ranging from monthly to yearly, depending on regulatory and operational needs. Effluent parameters—such as TSS, pH, temperature, and BOD/COD—are regularly analyzed using recognized methodologies. Production process water primarily undergoes on-site primary treatment, typically involving sedimentation to remove suspended solids and floating material. Preliminary treatment (such as cooling and removal of large debris, particles, oils, and grease) is applied where required. Our water management practices are aligned with the GCCA Guidelines for the monitoring and reporting of water in cement manufacturing. Additionally, 97% of our total cement production is manufactured at ISO 14001-certified plan

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

10432

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

“About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" indicates changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. Water discharge at Cementir is managed in compliance with local regulations and permits, taking into account the required treatment and discharge volumes by destination. In 2024, compared to 2023, the volume of water undergoing primary treatment decreased by 3% (10,432 megaliters in 2024 versus 10,803 megaliters in 2023), classified as "lower." This reduction is primarily attributed to the implementation of environmental efficiency initiatives and optimization of production activities. Primary treatment—typically sedimentation to remove suspended solids—is sufficient to meet both legal requirements and the Group’s voluntary standards. Water is mainly used for kiln gas conditioning, cooling raw materials, de-dusting, cleaning activities, and equipment cooling. In wet and semi-wet processes, consumption is largely due to water vaporization during production. Additionally, water is used for tasks such as washing aggregates and watering trucks. Regular water quality monitoring systems are in place at all sites, with sampling frequency determined by the receiving body and local regulations (e.g., monthly, bimonthly, quarterly, or yearly). Effluent parameters, such as total suspended solids (TSS), pH, temperature, BOD, and COD, are monitored using recognized analytical methods. Process water is mainly treated on site through primary methods, chiefly sedimentation for removal of suspended solids and floating material. Preliminary treatments, such as temperature reduction and removal of large debris, particles, oils, and grease, are also applied as needed. Cementir’s water management system aligns with GCCA Guidelines for monitoring and reporting water use in cement manufacturing. Additionally, 97% of our total cement production is carried out at ISO 14001-certified plants.

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

Water discharge at Cementir is managed in accordance with local regulations and permits, with treatment levels and discharge volumes determined by the specific requirements of each destination. As in previous years, only a very small amount of water is discharged to the natural environment without treatment. This mainly relates to quarry and aggregates activities (e.g., stone washing or disposal in excavated pits), where water is released directly into the local hydrogeological network and natural sedimentation effectively occurs. Such discharges comply fully with local permit conditions and regulations. We do not anticipate any increase in the volume of untreated water discharged to the natural environment in the coming years. Importantly, this water is withdrawn and discharged without any alteration to its chemical, physical, or thermal composition, and therefore does not require treatment. Our water management practices are aligned with the GCCA Sustainability Guidelines for monitoring and reporting water use in cement manufacturing. Additionally, 97% of our total cement production takes place in ISO 14001-certified plants

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)

218

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much 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

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" indicates changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. Water discharge at Cementir is managed in full compliance with local regulations and permits, considering the required treatment and discharge destination. In 2024, discharge to third parties without treatment was "much higher," increasing by about 59% compared to 2023 (218 megaliters vs. 137 megaliters), mainly due to increased production volumes. This discharge predominantly involves domestic sewage. Cementir's third-party water discharges occur in two scenarios: (1) direct discharge to the municipal sewage network when water quality is acceptable, and (2) use of a third party when on-site treatment is not feasible. Most off-site discharges involve domestic wastewater transported via piping or trucks. In two cement plants, domestic wastewater is treated on-site prior to discharge, resulting in an annual reduction of about 20 megaliters. Third parties typically apply tertiary treatment according to local regulations. Water from production phases is primarily treated on-site by physical sedimentation to remove suspended solids and floating materials. Preliminary treatments, such as cooling and removal of large debris, particles, oils, and grease, are conducted as necessary. Robust water quality monitoring systems are in place at all sites, with sampling frequency tailored to legal and operational needs (monthly to yearly). Key effluent parameters—including TSS, pH, temperature, BOD, and COD—are monitored using recognized analytical methods. Cementir's water management system aligns with GCCA Sustainability Guidelines for monitoring and reporting water in cement manufacturing, focusing on discharge destination rather than specific treatment processes. Currently, 97% of our total cement production occurs at ISO 14001-certified plants.

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. 97% 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

11

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

The analysis to identify facilities with substantive water-related dependencies, impacts, risks, and opportunities is periodically conducted for each Group facility. 11 facilities—all active in cement production—have been identified as having substantive water-related dependencies, impacts, risks, and opportunities. This is primarily because cement production accounted for 80% of the Group's total water consumption in 2024, representing a significant impact. Among these facilities, 4 plants are located in high water-stress areas. The identification methodology is based on the use of the WRI Aqueduct tool, which maps and assesses water-related risks at the facility level

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 is currently assessing its upstream value chain in line with the recommendations of the TNFD. Through its assessment of direct operations using the WRI Aqueduct tool, the Group is able to evaluate water-related risks in every country where it operates—often the same countries in which many of its main suppliers are also located.
[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

4.592

(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)

143.99

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(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

134.96

(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

9.04

(9.3.1.21) Total water discharges at this facility (megaliters)

23.64

(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

8.96

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

10.16

(9.3.1.26) Discharges to third party destinations

4.52

(9.3.1.27) Total water consumption at this facility (megaliters)

120.35

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. At this plant, we focus on increasing water recycling and reuse (e.g., water recycled from settling ponds, water recycled for the bearing cooling system) and on renewing the water network to minimize water withdrawals. For third-party withdrawals, we report only potable water supplied. The increases in withdrawals and consumption are related to higher production levels.

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)

421

(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

391.47

(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

29.53

(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)

421

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. At this plant, we focus on minimizing leakage and improving the water network and water efficiency practices. For third-party withdrawals, we report only potable water supplied. This plant operates as a zero water discharge facility. Compared to 2023, withdrawals, discharges, and consumption remained about the same.

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

57.053

(9.3.1.9) Longitude

9.979

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3948.76

(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

1144.01

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

2717.58

(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

87.16

(9.3.1.21) Total water discharges at this facility (megaliters)

2799.5

(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

2619.8

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

179.7

(9.3.1.27) Total water consumption at this facility (megaliters)

1149.26

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. At this plant, we focus on improving the clinker ratio, producing more sustainable products (e.g., Futurcem, D-Carb), process optimization (e.g., cooling processes), and enhancing rainwater collection as well as recycling and reuse practices (for example, replacing technical water with rainwater from storage areas). For third-party withdrawals, we report only potable water supplied. The reduction in water withdrawals, discharges, and consumption is primarily due to the implementation of various environmental efficiency initiatives and optimization of production activities.

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

☑ Schelde (Escaut)

(9.3.1.8) Latitude

50.596

(9.3.1.9) Longitude

3.481

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2505.81

(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

2499.71

(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

6.1

(9.3.1.21) Total water discharges at this facility (megaliters)

2301.94

(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

2301.94

(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)

203.87

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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. he reduction in water withdrawals, discharges, and consumption is primarily due to the implementation of various environmental efficiency initiatives and optimization of production activities.

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 :Egypt: 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)

429.58

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Much higher

(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

429.19

(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

0.39

(9.3.1.21) Total water discharges at this facility (megaliters)

59.76

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much 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

59.76

(9.3.1.27) Total water consumption at this facility (megaliters)

369.82

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. At this plant, we focus on improving the clinker ratio, optimizing processes, increasing recycling and reuse practices, and enhancing water efficiency. For third-party withdrawals, we report only potable water supplied. In 2024, withdrawals and discharges increased compared to 2023, while consumption remained about the same. This is due to a combination of increased production activities and the implementation of various environmental efficiency initiatives.

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 :Turkey: 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)

462.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

28

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

434.4

(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)

74.43

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much 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

74.43

(9.3.1.27) Total water consumption at this facility (megaliters)

387.97

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. In this plant we focus on improving clinker ratio, process optimization (e.g., cooling process, lower specific heat consumption), water efficiency practices. In 2024, withdrawals and discharges increased compared to 2023, while consumption remained about the same. This is due to a combination of optimization of production activities and the implementation of various environmental efficiency initiatives.

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)

279.19

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

76.87

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

202.32

(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)

48.58

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

48.58

(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)

230.61

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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. In 2024, withdrawals and discharges increased compared to 2023, while consumption remained about the same. This is due to a combination of optimization of production activities and the implementation of various environmental efficiency initiatives.

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

38.66

(9.3.1.9) Longitude

39.24

(9.3.1.10) Located in area with water stress

Select from:

☑ No

(9.3.1.13) Total water withdrawals at this facility (megaliters)

214.2

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

25.2

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

189

(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)

10

(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

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

10

(9.3.1.27) Total water consumption at this facility (megaliters)

204.2

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

"About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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 mainly 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

40.58

(9.3.1.9) Longitude

43.01

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

109.19

(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

12.89

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

96.3

(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)

7.17

(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

7.17

(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)

102.03

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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 2024 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

☑ Susquehanna River

(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)

97.7

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

2.32

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

27.67

(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

67.71

(9.3.1.21) Total water discharges at this facility (megaliters)

3.34

(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

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.34

(9.3.1.27) Total water consumption at this facility (megaliters)

94.36

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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. The higher water consumption comparing is due to a higher level of production in the plant compared to previous year

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)

146.27

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Much higher

(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

141.24

(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

5.03

(9.3.1.21) Total water discharges at this facility (megaliters)

0.82

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much 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

0.82

(9.3.1.27) Total water consumption at this facility (megaliters)

145.45

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:
☑ Much higher

(9.3.1.29) Please explain

About the same" refers to changes equal to or less than 2%. "Higher" or "Lower" is used for changes between 2% and 5%. "Much higher" or "Much lower" applies to changes greater than 5%. 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 The higher water consumption comparing 2023, is due to a higher level of production in the plant compared to previous year
[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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with 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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with 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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with ISAE 3000 standards.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

The 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with 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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with 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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with 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 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with ISAE 3000 standards.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

The 2024 Annual Report of Cementir includes a Sustainability Statement presenting the Group's water balance and related policies, prepared in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Commission under the CSRD. Limited assurance on the Sustainability Statement was provided by PwC in accordance with ISAE 3000 standards.
[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1686943000

(9.5.2) Total water withdrawal efficiency

111474.46

(9.5.3) Anticipated forward trend

We expect total water withdrawals to decrease in the coming years, as the Group is strongly committed to promoting efficient water management practices. For this reason, we anticipate that this ratio will slightly increase in the future.
[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 15804+A2 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

95

(9.15.2.10) Target status in reporting year

Select from:
☑ Underway

(9.15.2.11) % of target achieved relative to base year

80

(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 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 applied to all our employees, without no exclusions.

(9.15.2.16) Further details of target

Through our target we aim to increase the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water, in all our facilities.

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

335

(9.15.2.9) Reporting year figure

373

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

74

(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 2024, account for about 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

Within 2030, in cement business, the Group will reduce, in all its cement plants, the water consumption per ton of cement equivalent (TCE) by 30%, compared to 2019. Due to the fact that, for cement, water consumption in 2024 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 2024 (373 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.

(9.15.2.16) Further details of target

This water management initiative offers significant advantages for Cementir. By mitigating water-related risks, it enables the company to address challenges associated with water scarcity and ensures long-term operational resilience. Additionally, it enhances cost efficiency by reducing water consumption and optimizing resource management.

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

291

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

219

(9.15.2.9) Reporting year figure

241

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

69

(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 2024, 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

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 2024 (241 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

(9.15.2.16) Further details of target

This water management initiative offers significant advantages for Cementir. By mitigating water-related risks, it enables the company to address challenges associated with water scarcity and ensures long-term operational resilience. Additionally, it enhances cost efficiency by reducing water consumption and optimizing resource management.
[Add 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: ☑ 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its key performance indicators. 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and

Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its 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 strengthen quarry rehabilitation and biodiversity management across the Group. In 2023, evaluations were conducted to assess compliance, perform gap analyses, and identify improvement initiatives. These preliminary analyses were supported by internationally recognized databases, such as the Integrated Biodiversity Assessment Tool (IBAT). In 2024, the Group began integrating these analyses in line with the recommendations of the Task Force on Nature related Disclosures (TNFD). As the process is still ongoing, results will be reported in the next reporting cycle. Currently, 95% of Rehabilitation Plans are in place, with a target of achieving 100%. Progress has also been made on biodiversity value assessments, and

Biodiversity Management Plans have already been implemented in identified biodiversity sensitive areas. Furthermore, Cementir acknowledges the ecological importance of temporary quarry habitats and plans to promote and monitor them as part of its 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: ☑ 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

Business strategy

☑ Other data point in module 5, please specify :EU Taxonomy data

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Limited Assurance by PwC. The 2024 Annual Report of Cementir includes a Sustainability Statement prepared in accordance with the European Sustainability Reporting Standards (ESRS), as adopted by the European Commission. The statement also complies fully with the reporting requirements under Article 8 of Regulation (EU) 2020/852, known as the EU Taxonomy Regulation. PwC provided limited assurance on the Sustainability Statement, offering an independent review of the reported non financial information. For detailed disclosures and underlying data, please refer to: • Page 366 of the 2024 Annual Report – Limited Assurance Report by PwC • Page 195 of the 2024 Annual Report – EU Taxonomy Assessment

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cementir Holding Annual Report 2024.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

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Water discharges – volumes by destination

☑ Water intensities of products and services

☑ Water discharges – volumes by treatment method

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Limited Assurance by PwC. The 2024 Annual Report of Cementir includes a Sustainability Statement prepared in accordance with the European Sustainability Reporting Standards (ESRS), as adopted by the European Commission. The statement also complies fully with the reporting requirements under Article 8 of Regulation (EU) 2020/852, known as the EU Taxonomy Regulation. PwC provided limited assurance on the Sustainability Statement, offering an independent review of the reported non financial information. For detailed disclosures and underlying data, please refer to: • Page 366 of the 2024 Annual Report – Limited Assurance Report by PwC • Page 175 of the 2024 Annual Report – for data related to water balance assured by PwC.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cementir Holding Annual Report 2024.pdf

Row 3

(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

☑ 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

Limited Assurance by PwC. The 2024 Annual Report of Cementir includes a Sustainability Statement prepared in accordance with the European Sustainability Reporting Standards (ESRS), as adopted by the European Commission. The statement also complies fully with the reporting requirements under Article 8 of Regulation (EU) 2020/852, known as the EU Taxonomy Regulation. PwC provided limited assurance on the Sustainability Statement, offering an independent review of the reported non financial information. For detailed disclosures and underlying data, please refer to: • Page 366 of the 2024 Annual Report – Limited Assurance Report by PwC. • Page 163,164,165 of the 2024 Annual Report – for scope 1,2,3 emission. • Page 161 of the 2024 Annual Report – for energy consumption.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Cementir Holding Annual Report 2024.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)
	We attached our 2024 Annual Report.	*Cementir Holding Annual Report 2024.pdf*

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer (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