

Cementir Holding N.V.

CDP Corporate Questionnaire 2026

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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 N.V. is a multinational company with its registered office in Amsterdam, the Netherlands, listed on the Euronext STAR Milan segment, operating in the building materials sector. Organization and operations. Cementir operates in 15 countries across five continents, with production facilities in 9 countries, focusing on four main business lines: grey cement, white cement, ready-mixed concrete and aggregates. The Group is vertically integrated in Denmark, Belgium and Türkiye. With about 3,000 employees, Cementir supplies building solutions to customers in 70 countries, serving infrastructure, residential and commercial construction. Market position. Cementir is the global leader in the niche white cement segment, with production facilities on four continents (Denmark, the United States, Egypt, China and Malaysia). It is the leading cement producer in Denmark and the leading ready-mixed concrete producer in Scandinavia, the third largest cement producer in Belgium, and among the leading international grey cement operators in Türkiye, where it holds two companies listed on the Istanbul Stock Exchange. In Belgium, the Group operates one of the largest aggregate quarries in Europe; Group-wide aggregates sales reached 10.4 million tonnes in 2025. Sustainability strategy and SBTi-aligned targets. Cementir's long-term sustainability strategy is built around minimising environmental impact, a healthy, safe and inclusive workplace, respect for human rights, and constructive relationships with local communities and business partners; climate risks and opportunities are managed consistently with the TCFD recommendations. In February 2024, the Science Based Targets initiative validated Cementir's near- and long-term targets as consistent with a 1.5°C pathway, including net-zero GHG emissions across the value chain by 2050. The SBTi-approved targets, from a 2021 base year, are: by 2030, a 29.33% reduction in gross Scope 1 and 2 emissions per tonne of cement product and a 23.00% reduction in gross Scope 3 emissions per tonne of purchased clinker and cement; by 2050, a

96.1% reduction in gross Scope 1 and 2 emissions per tonne of cement product and a 90% reduction in absolute Scope 3 emissions. Climate roadmap and performance. Cementir's 2030 Roadmap targets a steady reduction in CO₂ per tonne of cement through clinker factor reduction, alternative fuels, renewable electricity and carbon capture, aiming at 418 kg CO₂/t for grey cement (-42% vs 2020, below the EU Taxonomy threshold) and 730 kg CO₂/t for white cement (-20% vs 2020). In 2025, Scope 1 intensity for grey cement was 610 kg CO₂/t, down 15% versus 2020 and in line with the Roadmap. White cement intensity was 868 kg CO₂/t. In 2025, Scope 1 emissions from cement production were approximately 7.06 million tonnes CO₂, Scope 2 (location-based) around 0.40 million tonnes, and Scope 3 emissions to 2.5 million tonnes CO₂e. ACCSION carbon capture and storage project. A key decarbonisation milestone is ACCSION, a joint project between Air Liquide and Cementir's Danish subsidiary Aalborg Portland, aimed at establishing one of Europe's first fully onshore CCS value chains (capture, transport and storage). The project is designed to capture around 1.4 million tonnes of CO₂ per year. In October 2024 the European Commission selected ACCSION for €220 million of support from the EU Innovation Fund, with the grant agreement signed in March 2025. Commissioning is planned for the end of 2029, with full operation expected in 2030; by then, Aalborg Portland aims to become Europe's first near-zero cement plant producing both grey and white cement.
[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.

(1.4.1) End date of reporting year

12/31/2025

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

☒ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:

☒ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:

☒ Not providing past emissions data for Scope 1

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:

☒ 1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:

☒ Not providing past emissions data for Scope 3

[Fixed row]

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

1639640000

(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: ☒ 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

☒ Belgium

☒ Denmark

☒ Türkiye

☒ 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

☒ Portland cement manufacturing

- ☒ Clinker production
- ☒ Limestone quarrying
- ☒ Concrete production
- ☒ Aggregates production

- ☒ 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 mapped its value chain 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 analyzed 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.

[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 2026, 2027 and 2028 have been defined and included in the 2026-2028 Industrial Plan. Among other, Cementir established short-term target for CO₂ emissions, alternative fuels, clinker ratio, green investments. Over the 2026-2028 period, the Group plans to invest approximately EUR 77 million in sustainability projects, aimed at reducing CO₂ emissions in line with the Group's objectives

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

5

(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 2029 to 2030, beyond the 2026-2028 Industrial plan but within 2030 Climate Change Strategy. Within 2030, Cementir will: reduce its Scope 1 emissions to 418 kg of CO₂ 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 53% of the total fuels used for the production of grey cement; lower clinker content of grey cement to 69%. For these targets, interim goals for the years 2029 and 2030 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)

6

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

Select from:

☒ No

(2.1.3) To (years)

25

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

[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☒ 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:

- ☒ More than once a year

(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

- ☒ ENCORE
- ☒ IBAT – Integrated Biodiversity Assessment Tool
- ☒ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
- ☒ WRI Aqueduct

Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Enterprise Risk Management
- ☒ Other enterprise risk management, please specify :TCFD

International methodologies and standards

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

Databases

- ☒ IUCN Red List of Ecosystems

Other

- ☒ Desk-based research
- ☒ External consultants
- ☒ Materiality assessment
- ☒ Scenario analysis
- ☒ Other, please specify :WBCSD self-assessment for WASH

(2.2.2.15) Risk types and criteria considered

Acute physical

- | | |
|--|---|
| ☒ Drought | ☒ Cyclone, hurricane, typhoon |
| ☒ Heat wave | ☒ Heavy precipitation (rain, hail, snow/ice) |
| ☒ Wildfires | ☒ Flood (coastal, fluvial, pluvial, ground water) |
| ☒ Cold wave/frost | |
| ☒ Invasive species | |

Chronic physical

- ☒ Changing temperature (air, freshwater, marine water)

- ☑ Heat stress
- ☑ Water stress

Policy

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements
- ☑ Changes to regulations of existing products and services
- ☑ Increased difficulty in obtaining water withdrawals permits
- ☑ Mandatory water efficiency, conservation, recycling, or process standards

Market

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

Reputation

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

Technology

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

Liability

- ☑ Exposure to sanctions and litigation
- ☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

- ☒ NGOs
- ☒ Customers
- ☒ Employees
- ☒ Investors
- ☒ Suppliers
- ☒ Regulators
- ☒ Local communities
- ☒ Water utilities at a local level
- ☒ Other water users at the basin/catchment level

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

Select from:

- ☒ No

(2.2.2.18) Further details of process

Cementir applies a robust, holistic process to identify, assess and manage environmental dependencies, impacts, risks and opportunities across direct operations and the value chain, fully integrated into the Group's Enterprise Risk Management (ERM) framework, based on the COSO ERM Framework and consistent with TCFD and TNFD. Dependencies and impacts are identified through the Double Materiality Assessment (DMA), performed at least annually under ESRS 1 and ESRS 2 IRO-1, covering own operations and the upstream/downstream value chain. The DMA draws on internal sources (Group strategy, sustainability targets, audit results, whistleblowing complaints, ERM register), external benchmarking (SASB and MSCI cement-sector materiality tools, peer review) and stakeholder engagement. For water and biodiversity, plant locations and business activities are screened to identify dependencies, impacts, risks and opportunities. In 2025, applying the TNFD LEAP approach, c.40 mining sites were screened globally: sector-level dependencies and impacts were mapped with ENCORE, validated at site level with IBAT, geospatial data and environmental impact studies, and confirmed through visits at four priority sites; resulting priority risks and opportunities were merged into the ERM register. Climate- and nature-related risks and opportunities are managed alongside all other risk types. In 2025 the risk library comprised 121 risks (strategic, operational, compliance, financial, sustainability). The process is coordinated by the Group Risk Officer, involving Top and Local Management; since 2025 the ERM model runs on two annual update cycles, ensuring timelier alignment with the Industrial Plan. Assessments run on a digital risk platform, fully operational across all entities in 2025 with real-time monitoring. In 2022 the Group engaged S&P Global to assess physical and transition climate risks through scenario analysis: physical risk under three IPCC scenarios (RCP 2.6, 4.5, 8.5), assessed plant by plant, and transition risk under three OECD/IEA carbon price scenarios (High, Moderate, Low); in 2023 a 1.5C scenario (IEA NZE 2050) was added. Scenario outputs inform risk identification, assessment and resilience testing of the strategy. Risks are assessed bottom-up (each legal entity, over short- (1-3 years, Business Plan), medium- (to 2030) and long-term (to 2050, net-zero commitment) horizons) and top-down (Group Risk Officer interviews with Local and Top Management). Substantive effects are determined via a uniform methodology: inherent risk = Impact x Probability on 5-point scales, with impact evaluated on economic (quantitative, including EBITDA-based triggers), operational and reputational (qualitative) parameters; residual risk above the risk appetite triggers additional mitigation or opportunity-capture actions. Top risks are reported quarterly to Top Management (CEO, COO) and annually to the Audit Committee and Board of Directors.

[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 producer, Cementir depends on natural resources—notably water and quarried raw materials (limestone, clay, gypsum)—and in turn impacts climate, water and biodiversity. As these dependencies and impacts are physically and financially linked, they are not assessed in isolation but through integrated frameworks feeding a single risk process. Environmental dependencies, impacts, risks and opportunities are identified via the Double Materiality Assessment (DMA), then evaluated, scored and prioritised within the Group's Enterprise Risk Management (ERM) framework using aligned criteria, taxonomies, rating scales and time horizons. Consistent with 2.2.2, risks are scored as Impact × Probability—Impact taking the highest of the economic (EBITDA), operational and reputational components—. For nature, the TNFD LEAP approach was run in 2025 within the same ERM cycle, drawing on Environmental Impact Assessments, internal guidelines, WRI Aqueduct, IBAT, ENCORE, the WWF Biodiversity Risk Filter and external reports. Interconnections—alignment, synergies and trade-offs—are identified within these processes.

[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 applies the TNFD LEAP approach (Locate, Evaluate, Assess, Prepare), integrated into the Group ERM framework and run at least annually. Priority locations are identified in the "Locate" phase, which screens and prioritises the Group's quarries against two complementary dimensions: nature-related sensitivity (TNFD Score, weighted 70%) and strategic/operational relevance (Relevance Score, weighted 30%). The final prioritisation score combines the two ($0.7 \times \text{TNFD Score} + 0.3 \times \text{Relevance Score}$), keeping ecological sensitivity as the predominant factor. The TNFD Score is the average of four equally weighted (25% each) criteria: (i) ecosystem integrity, (ii) importance of biodiversity, (iii) physical water risks, and (iv) relevance of ecosystem services. Indicators are drawn from a complete quarry inventory (geolocation, production, residual capacity, area of influence) and from established tools: IBAT (protected areas, Key Biodiversity Areas, IUCN Red List CR/EN/VU species, and STAR threat-abatement/restoration scores, screened at a 5 km radius and cross-checked at 50 km), WRI Aqueduct (water stress, water-resource depletion, flood risk, drought risk, water quality), the WWF Biodiversity Risk Filter, and ENCORE. All indicators are normalised to a comparable 1–5 scale (min–max) and aggregated by mean per criterion. The Relevance Score is built from quarry production (20%), residual capacity (40%) and area of influence (40%). Sites are flagged as priority when their final score falls in the top quintile: the threshold was set at the 80th percentile of the distribution (2.86), so all sites scoring ≥ 2.86 are prioritised. A conservative corrective factor was applied to the co-located Gaurain and Barry (Tournai) quarries. As at 31 December 2025, prioritised sites has been identified in Denmark, Belgium and Turkey.

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

Select from:

- ☒ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Site prioritization in Cementir_Abtract from Annual Report 2025.pdf
[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 2025 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

(2.4.7) Application of definition

We define substantive financial or strategic impact as all major adverse events or missed opportunities that have an impact on Cementir's ability to create, preserve or that adversely affect the Group's value. Opportunities are assessed in terms of likelihood and impact, their multiplication generates the risk scoring. A scale from 1 to 25 is obtained and the opportunities that have a score of 12 or higher are considered to have a potential substantive financial or strategic impact that could undermine the business or part of the business. The scoring has a scale from 1 (impact < 0.5% of operating EBITDA and likelihood rare, < 10%) to 25 (Impacts > 30% of operating EBITDA and likelihood More than likely, >90%). In addition, an opportunity could be defined as to have a potential substantive financial/strategic impact by the Top Management, regardless the score resulting from the Risk Management process. The impact value is assessed based on a 5-level rating scale: 1- Negligible, 2-Significant, 3- Relevant, 4-Very Relevant, 5-Extreme. Economical impact: an opportunity is considered as having a substantive impact, if the resulting deviation from the planned EBITDA 2025 is: Negligible= Impacts below 0.5% of EBITDA; Significant = Impacts between 0.5%-5% of EBITDA; Relevant = Impacts between 5-15% of EBITDA; Very Relevant = Impacts between 15-30% of EBITDA; Extreme = Impacts above 30% of EBITDA. Operational impact: significant delay on the lead time, not manageable through an internal reorganization of business activities. Reputational impact: the risk of a negative judgment on an international scale by media or loss of confidence by stakeholders. To assess the overall magnitude of the opportunity, impact is combined with the likelihood, that is apportioned over a 5-level rating scale. Cementir defines the likelihood as the probability of occurrence of climate related events in 3-time horizons (short, medium and long term): Rare: <10%: the opportunity will occur during the 3-time horizons from the time of evaluation; Unlikely (10%-35%) the opportunity will occur during the 3-time horizons from the time of evaluation; Moderate: likely (35%-65%) that the opportunity will occur during the 3-time horizons from the time of evaluation; Likely: highly likely (65%-90%) that the opportunity will occur during the 3-time horizons from the time of evaluation; More than likely: almost certain (>90%) that the opportunity will occur during the 3-time horizons.

[Add row]

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

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

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
- ☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

The 100% 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 receive 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 2025 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

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

The 100% 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 receive 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 2025 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

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

The 100% 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 receive 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 2025 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
- ☒ Reduction or phase out of hazardous substances
- ☒ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

- ☒ Compliance with discharge permits / regulatory limits
- ☒ Third-party audits and/or certification

(2.5.1.6) Please explain

The 100% 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 receive 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 2025 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?

	Environmental risks identified
Climate change	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain
Water	Select from: ☒ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Carbon pricing mechanisms

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Belgium

☒ Denmark

(3.1.1.9) Organization-specific description of risk

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

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased direct costs

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

Select all that apply

☒ Short-term

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

Select from:

☒ Likely

(3.1.1.14) Magnitude

Select from:

☒ Medium

(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 2026-2028, an average yearly CO2 shortage of 130,000 tons is expected. 130,000 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 16.9 million € of additional yearly cost, assuming a CO2 price of 130 EUR (130,000 x 130). 16.9 million € is the 3.8% of 2025 Group EBITDA. In 2025, the Group EBITDA was € 440 million. The minimum potential financial impact for Cementir could be around 9.6 million € of additional yearly cost, assuming a CO2 price of 74 EUR (130,000 x 74). 9.6 million € is the 2.1% of 2025 Group EBITDA. In 2025, the Group EBITDA was € 440 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)

9620000

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

16900000

(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 2026-2028. The CO2 shortage is calculated as the difference between the CO2 that our European plants (Gaurain and Aalborg) will emit

during the 2026-2028 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 2026-2028 period are calculated based on the KPIs planned in the industrial plan for 2026-2028 (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: €9,620,000 (130,000 CO₂ shortage * €74, calculated as the average CO₂ price for 2025 - favorable CO₂ price in our scenario analysis). Maximum financial effect: €16,900,000 (130,000 CO₂ shortage * €130 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

77000000

(3.1.1.28) Explanation of cost calculation

Over 2026–2028, the Group will invest €77 million in sustainability projects, including the upgrade of plants for the production of the low carbon cement FUTURECEM®, the transition to natural gas in plants in Denmark and Belgium, as well as the development of feasibility studies for a CO₂ capture project in Belgium. Reported costs cover equipment, engineering, construction, electrical, and mechanical works, reflecting the Group's strategic response to climate-related risks. The investment for the CCS project under development for our Danish plant, has been included in the Industrial Plan for EUR 16 million in 2026. The Group's net investments for the CCS project amount to EUR 120 million over the three-year period starting from 2027. The timing of these investments will also be finalized in relation to the development of the CO₂ transportation and storage network, which is responsibility of third-party entities.

(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 69% for grey cement and 80% 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 53% alternative fuel, while for white cement alternative fuels will amount to 8%; 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 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 capture 1.4 million tons of CO₂ emissions. Combined with its ongoing transition to greener fuels and the continuous development of low-carbon cement products, ACCSION will propel Aalborg Portland to become the EU's first near-zero cement plant producing both grey and white cement, when the carbon capture plant becomes operational by the end of 2029.

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

☒ Türkiye

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ Other, please specify :Scheldt, Wadi Al Arish, Gediz River

(3.1.1.9) Organization-specific description of risk

Water stress is the Group's most critical physical climate risk. It is assessed using the WRI Aqueduct Water Risk Atlas and an S&P study as the ratio of total water withdrawals (domestic, industrial, irrigation and livestock) to available renewable surface and groundwater supplies, with sites above 40% classified as high risk. Three cement plants – Gaurain (Belgium), Izmir (Türkiye) and El Arish (Egypt) – operate in areas of high or extremely high water stress and are exposed to drought risk. Following the disposal of the Kars plant (Türkiye) in December 2025, also located in a high water-stress area, the risk now applies to three plants rather than four, slightly reducing aggregate exposure versus 2024. Exposure is expected to remain at a similar level over the next five years. To date, the Group has not experienced a significant water-scarcity incident, but such an event is considered more likely in the long term due to climate change and could disrupt operations, as water is essential for cooling raw materials and kiln gases and for dust suppression. In an adverse scenario, water scarcity could halt an affected plant for about two weeks, equal to an estimated 5% loss of annual production at that site, with a financial impact of approximately €1 million per plant, rising to approximately €10 million if all exposed plants were hit simultaneously – an outcome considered very unlikely given the Group's geographical diversification.

(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 3 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, the Group has developed two projects at its Clypot and Gaurain quarries to recover water extracted during quarry operations and channel it into the public water distribution network as potable water. By supplying this recovered water to local authorities, the projects enable the closure of production wells, helping preserve the local aquifer in a high-water-stress area. At Clypot, approximately 2,000 megaliters of water have already been recovered and delivered as potable water to the public network. At Gaurain, an agreement has been signed with the local authority, and a similar project began in late 2024/early 2025. Investment is shared among Cementir, the local water provider, and the local authority, with Cementir's contribution totaling €1.2 million (€400,000 for Clypot and €800,000 for Gaurain), covering equipment, engineering, and construction works to build the recovery and delivery infrastructure. The Group is evaluating similar projects in other 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. In 2025, the total volume of water from the Clypot and Gaurain quarries, sent for drinking water treatment, was 2,117 thousand m3. The medium-term goal is to maximise these flows to about 4,000 thousand m3. The investment for these projects is shared between Cementir, the local water provider, and the local authority. Cementir's contribution amounts to €1.2 million (€400k for Clypot and €800k for Gaurain). This amount includes equipment, engineering activities, and construction works for implementing the infrastructure to recover and deliver the water to the public distribution. The mentioned investment in Belgium has reduced our water consumptions, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. Cementir is currently evaluating other projects in other identified high-water stress areas.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☒ Lack of availability and/or increased cost of raw materials

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Belgium

(3.1.1.9) Organization-specific description of risk

Cement production relies on the availability of specific raw materials. As Cementir advances its decarbonization strategy, this dependency increasingly extends to alternative low-carbon materials, including granulated blast-furnace slag (GBFS). GBFS is used to reduce clinker content and, consequently, the CO₂ intensity of cement products. Securing long-term supply agreements for GBFS and developing alternative low-carbon cement solutions are important to achieving the Group's decarbonization targets. This need is amplified by a structural challenge in Europe: GBFS availability may decline as steel production processes evolve and blast-furnace steelmaking is progressively replaced. The Group has used approximately 300,000 ton of GBFS annually over the last three years and expects to require broadly similar volumes in the coming years. A shortage could require production of cement with a higher clinker content, increasing the CO₂ intensity of production, Scope 1 emissions and exposure to EU ETS costs. Over the coming years, the main risk drivers are expected to be higher purchase prices, reduced availability and increased freight costs. Growing global demand may make it more difficult to secure reliable long-term agreements, increasing the risk of supply shortages and higher procurement costs. Cementir mitigates this risk by securing long-term supply arrangements, diversifying its sourcing base and developing alternative low-carbon raw materials and cement formulations.

(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:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ 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 Group has used approximately 300,000 ton of granulated blast-furnace slag (GBFS) annually over the last three years and expects to require broadly similar volumes in the period 2026,2027 and 2028. Based on our assessment of market conditions, from 2026 we estimate a potential price increase of 5 EUR per ton of slag, driven by shrinking European supply, CO2 regulation affecting steel producers, rising global demand for decarbonized materials, and freight costs. The anticipated effect is an increase in direct raw material costs of approximately EUR 1.5 million per year (300,000 t x 5 EUR/t), up to approximately EUR 4.5 million cumulatively over the 2026–2028 period, equal to approximately 0.3% (yearly) and 1.0% (cumulative) of 2025 Group EBITDA (EUR 440 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)

1500000

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

4500000

(3.1.1.25) Explanation of financial effect figure

The financial effect has been calculated on the volume of granulated blast furnace slag that the Group plans to purchase over the 2026–2028 period multiplied by the estimated price increase of 5 EUR per ton resulting from our market assessment. Minimum financial effect: EUR 1,500,000, assuming the price increase materializes for one year only of the plan period Maximum financial effect: EUR 4,500,000, assuming the 5 EUR/t increase applies across all three years of the 2026–2028 period (300,000 t x 5 EUR x 3 years). The calculation is limited to the direct price effect on slag and does not include the mitigating effect of the actions implemented by Cementir to manage the risk. The figures are therefore directly linked to the primary financial effect identified (increased direct costs).

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

20000000

(3.1.1.28) Explanation of cost calculation

The cost reported refers to the investment for FUTURECEM, the mitigation action that structurally addresses this risk. Over the 2026–2028, the Group has included EUR 20 million in its Industrial Plan to upgrade its facilities for FUTURECEM production and to support the planned roll-out of the product family up to 2030. The amount covers equipment, engineering activities, construction works, and electrical and mechanical activities. FUTURECEM is a limestone–calcined clay cement that enables a 35% clinker replacement without using granulated blast furnace slag, and therefore directly reduces the Group's dependence on the decarbonized materials affected by this risk. The figure is the FUTURECEM-specific portion of the sustainability investments planned for 2026–2028 disclosed under Risk 1; it is reported here, and not in addition, to attribute to this risk only the spending that responds to it. Other mitigation actions are carried out within ordinary operating activities.

(3.1.1.29) Description of response

The Group's mitigation strategy is based primarily on the development of low carbon cement, FUTURECEM, which replaces clinker with limestone and calcined clay rather than slag, structurally reducing exposure to the shortage of industrial by-products. Complementary actions include: long-term sourcing agreements, scouting for new suppliers, consistent monitoring of global raw material reserves and identification of critical reserves.

Water

(3.1.1.1) Risk identifier

Select from:

☒ Risk4

(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:

☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Belgium

(3.1.1.7) River basin where the risk occurs

Select all that apply

☒ All river basins within selected countries/areas

(3.1.1.9) Organization-specific description of risk

Belgium is structurally exposed to water scarcity. Cementir's own climate risk assessment, based on the WRI Aqueduct Water Risk Atlas and an S&P study and disclosed in the 2025 Annual Report, classifies the Gaurain-Ramecroix site (Belgium) as HIGH water stress exposure both today and in the 2050 scenario, confirming the chronic, long-term nature of the driver. The risk assessed here occurs in the downstream value chain. Ready-mixed concrete customers purchasing grey cement from Cementir's Belgian operations require water as an essential production input: a representative concrete mix uses approximately 180 litres of water and 300 kg of cement per m³ of concrete. Under intensifying long-term water stress, recurrent drought events and public water-use restrictions in Belgian basins could constrain customers' batching-water availability, reducing concrete production and construction activity. This would reduce customer cement offtake, resulting in lower sales volumes and revenue for Cementir's Belgian cement operations. The risk is assessed through a simplified volume-based sensitivity, pending validation of customer-specific water sources, recycling capacity, inventories and the geographic overlap between customer batching plants and water-stressed sub-basins.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased revenues due to reduced demand for products and services

(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:

☒ More likely than not

(3.1.1.14) Magnitude

Select from:

☒ Medium

(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

No water-related reduction in customer cement offtake was identified so far in Belgium and are not expected the short-medium term. However, in the long term, intensifying water stress in Belgium could constrain downstream concrete production during drought periods, reducing cement sales volumes and revenue of the Belgian operations. Assuming all Belgian cement production is destined for concrete customers, gross revenue at risk equals the water-restriction percentage applied to the relevant Belgian revenue base: approximately EUR 32.2 million (10%) to EUR 80.6 million (25%) on a whole-segment basis, see the explanation of financial effect figure below.

(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)

32200000

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

80600000

(3.1.1.25) Explanation of financial effect figure

The estimate is a gross revenue-at-risk sensitivity, that assumes that Cementir's entire Belgian cement production will be destined for concrete production by downstream customers. Because concrete production is water-intensive – a representative mix uses 300 kg of cement and 180 litres of water per m³, a water/cement

ratio of 0.60m – a downstream water restriction that reduces customers' concrete output reduces their cement offtake by the same proportion. At constant selling prices, the revenue effect is therefore the restriction percentage applied directly to the relevant 2025 Belgian revenue base. The two restriction levels (10% and 25%) are sensitivity assumptions defined by Cementir, anchored to publicly available long-term climate projections for Belgium. The Belgian National Climate Commission study "Evaluation of the socio-economic impact of climate change in Belgium" (VITO/Kenter/EcoRes, 2020), based on the CORDEX.be high-resolution climate scenarios (Termonia et al., 2018), projects for the end-century horizon (2071–2100) under RCP8.5 a decrease of approximately 10% in summer precipitation and a 16% reduction in summer wet days in Belgium, compounded by rising potential evaporation and increased run-off losses, with droughts expected to become more frequent and more severe. The 10% minimum scenario mirrors the projected long-term decline in summer precipitation; the 25% maximum scenario is a stress-test reflecting the compounding of reduced precipitation, fewer wet days, higher evaporation and competing water demand during an extended multi-season drought. A 10% restriction gives EUR 32.2 million of revenue at risk (~2.0% of 2025 Group revenue of EUR 1,639 million; ~10% of Belgian revenues); a 25% restriction gives EUR 80.6 million (~4.9% of Group revenue; ~25% of Belgian revenue). The calculation assumes a linear pass-through from water restriction to concrete output to cement offtake and excludes mitigations (water recycling, alternative water sources, inventory drawdown, mix-design changes, demand rescheduling, imports/exports and contractual protections); it should therefore be considered a gross exposure. It is additive to, and does not overlap with, any direct-operations water risk reported separately.

(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, the Group has developed two projects at its Clypot and Gaurain quarries to recover water extracted during quarry operations and channel it into the public water distribution network as potable water. By supplying this recovered water to local authorities, the projects enable the closure of production wells, helping preserve the local aquifer in a high-water-stress area. At Clypot, approximately 2,000 megaliters of water have already been recovered and delivered as potable water to the public network. At Gaurain, an agreement has been signed with the local authority, and a similar project began in late 2024/early 2025. Investment is shared among Cementir, the local water provider, and the local authority, with Cementir's contribution totaling €1.2 million (€400,000 for Clypot and €800,000 for Gaurain), covering equipment, engineering, and construction works to build the recovery and delivery infrastructure. The Group is evaluating similar projects in other areas.

(3.1.1.29) Description of response

Cementir's response combines Group-level water stewardship, basin-level water supply measures in Belgium, low-water impact cement and structured customer engagement. (1) Group water target. Under the Group's 2030 Roadmap, Cementir has set a target to reduce specific water consumption in cement production by

30% by 2030 versus 2019. (2) Quarry water recovery projects at Clypot and Gaurain. Through infrastructures developed with the local water provider and the local authority, we recover water extracted during quarry dewatering operations, treat it and deliver it to the public distribution network as potable water. The Clypot system has been operational since March 2021 and supply from the former Gaurain quarry began in 2024. In 2025, 2,117 ML were delivered for drinking water treatment (1,627 in 2024), with a medium-term goal of 4,000 ML per year. These projects allow the local authorities to close production wells, thereby preserving the local aquifer in a high water-stress area, reducing the community's dependence on well water, mitigating the risk of future withdrawal restrictions and reducing the risk of conflicts among users of the same aquifer – including Cementir's downstream concrete customers. (3) low water impact cement (FUTURECEM). The development of cement with lower clinker content helps to reduce the specific water consumption of the production phase (see also 9.14) According to EPD's FUTURECEM® the USE OF 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. (4) Customer engagement. Cementir engages ready-mixed concrete customers on water resilience and sustainable concrete production, supported by the Concrete Sustainability Council (CSC) certification framework, which includes water management among its certification criteria and provides a structured basis for dialogue on customers' water sources, recycling capacity and drought preparedness (see 5.11.9)

[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)

602075840

(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)

602075840

(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 2025, 36.72% of our total turnover was eligible for climate change mitigation and adaptation according to the EU Taxonomy. Of this, 11.87% was assessed as making a substantial contribution to climate change mitigation (Objective 1). As referenced in section 5.4.1, and in keeping with our net-zero commitment, Cementir aims to reduce CO₂ emissions per ton of grey cement to 418kg 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:

☒ CAPEX

(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)

53079241

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

Select from:

☒ 31-40%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

17617000

(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 capex. 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 2025, 38.93% (53,079,241€) of our total capex was eligible under the EU Taxonomy for climate change mitigation and adaptation. Of this, 12.92% (17,617,000€) 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

The Group monitors all facilities annually with the WRI Aqueduct Water Risk Atlas; areas with baseline water stress above 40% are classified as high water stress. The Gaurain cement plant (Tournai,) is located in the Schelde (Escaut) basin, classified as an extremely high water-stress area, with exposure expected to remain at this level under future climate scenarios. In 2025 the facility withdrew 2,236 megaliters, discharged 1,967 megaliters and consumed 269 megaliters. A prolonged drought could interrupt water supply for cooling, kiln gas conditioning and dust suppression. Site-specific responses: a plant-level water reduction target contributing to the Group goal of -25% water consumption per tonne of cement equivalent in high water-stress areas by 2030 vs 2019, and the quarry-water recovery projects at the Clypot and Gaurain quarries, which in 2025 delivered 2,117 thousand m³ of recovered water to the public drinking-water network, allowing local authorities to close production wells and preserving the aquifer shared with the local community

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

The Group monitors all facilities annually with the WRI Aqueduct Water Risk Atlas; areas with baseline water stress above 40% are classified as high water stress. The El Arish cement plant (North Sinai) lies in the Wadi Al Arish basin, an arid area with the highest possible risk classification, where surface water is virtually absent and any disruption of supply cannot be offset by local alternatives. In 2025 the facility withdrew 645 megaliters, discharged 201 megaliters and consumed 444 megaliters. A prolonged drought could interrupt water supply for cooling, kiln gas conditioning and dust suppression. Site-specific responses: a dedicated plant-level reduction target under the Group goal of -25% water consumption per tonne of cement equivalent in high water-stress areas by 2030 vs 2019 and maximisation of water recycling and reuse.

Row 3

(3.2.1) Country/Area & River basin

Türkiye

☒ 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

The Group monitors all facilities annually with the WRI Aqueduct Water Risk Atlas; areas with baseline water stress above 40% are classified as high water stress. The Izmir cement plant is located in the Gediz River basin, classified as high water-stress area. In 2025 the facility withdrew 415 megaliters, discharged 61 megaliters and consumed 354 megaliters. A water-scarcity event could affect water supply for cooling, kiln gas conditioning and dust suppression Site-specific responses: a plant-level water reduction target under the Group goal of -25% water consumption per tonne of cement equivalent in high water-stress areas by 2030 vs 2019 increased water recycling and reuse, and improved metering. Given the limited availability of surface water in the Izmir region, in 2025 the plant also constructed two water basins within its raw material extraction areas to support the water needs of local fauna, mitigating pressure on the shared basin.

Row 4

(3.2.1) Country/Area & River basin

Türkiye

☒ 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

The Group monitors all facilities annually with the WRI Aqueduct Water Risk Atlas; areas with baseline water stress above 40% are classified as high water stress. The Kars cement plant (Eastern Anatolia) is located in the Akhuryan basin, classified as a high water-stress area. In 2025 the facility withdrew 106 megaliters, discharged 9 megaliters and consumed 97 megaliters, the smallest water footprint among the Group's exposed plants. Please note that on 1 December 2025 the Group sold 100% of Kars Cimento A.S.; the plant is therefore no longer part of Cementir Group. It is included in this response because it operated within the Group for eleven months of the reporting year, and this row is reported for the last time: from the 2026 reporting year onwards, three facilities (Gaurain, El Arish, Izmir) will remain exposed to substantive water-related risk in high water-stress basins, structurally reducing the Group's aggregate exposure. While part of the Group, the plant was covered by the -25% water-consumption reduction target for high water-stress areas and by the Group's annual Aqueduct-based monitoring process.

[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 2025. 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

(3.5.2.2) Scope 2 emissions approach

Select from:

☒ No compliance obligation for scope 2 emissions

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

0

(3.5.2.4) Period start date

01/01/2025

(3.5.2.5) Period end date

12/31/2025

(3.5.2.6) Allowances allocated

2053608

(3.5.2.7) Allowances purchased

0

(3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

2420775

(3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.10) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.11) Comment

As a cement company with two plants in Europe (the Gaurain plant in Belgium and the Aalborg plant in Denmark), we are subject to the EU ETS regulatory regime. This is currently the only carbon pricing regulation that impacts Cementir's operations. The 2025 compliance obligation exceeding free allocation was covered by allowances banked from previous years.

[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 in Europe (Gaurain, Belgium and Aalborg, Denmark), Cementir is regulated under the EU ETS, which currently covers 34% of the Group's CO₂ emissions, and its financial implications represent a risk for us. Among the regions where Cementir operates, Europe is currently the only one with a mandatory carbon pricing framework that entails financial implications for the Group. 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. Our primary compliance strategy is emissions reduction. Cementir has committed to reduce Scope 1 emissions to 418 kg CO₂ per ton of grey cement by 2030 (-42% vs 2020), a level below the threshold set by the European Taxonomy (460 kg/t). For white cement, a niche product for specialized applications, the 2030 target is 730 kg CO₂ per ton (-20% vs 2020). These targets, validated by the Science Based Targets initiative (SBTi) as aligned with the 1.5°C scenario, define our strategy for managing this risk: reductions in CO₂ emitted by our European plants mitigate the financial implications of the EU ETS. The strategy is based on our Roadmap to 2030, focused on the following pillars. A) Reduction of clinker content to 69% for grey cement and 80% for white cement, through: the replacement of clinker with alternative decarbonised mineral additives (SCMs) such as fly ash, blast furnace slag and calcined clay; the development of low-carbon cements: FUTURECEM®, which replaces more than 35% of energy-intensive clinker with limestone and calcined clay (carbon footprint ~30% lower than ordinary Portland cement), and D-Carb®, our umbrella brand of lower-carbon white cements (footprint 10-20% lower than Aalborg White® CEM I). B) Replacement of fossil fuels with alternative fuels from waste and biomass: by 2030, 53% for grey cement and 8% for white cement, alongside the partial conversion from petcoke to natural gas at the Danish and Belgian plants. C) Implementation of Carbon Capture and Storage (CCS) in Aalborg. Through ACCSION, a joint decarbonisation project between Aalborg Portland (100% subsidiary) and Air Liquide, we will establish one of Europe's first full onshore carbon capture, transport and storage value chains, capturing approximately 1.4 million ton of CO₂ per year from the Aalborg plant. In March 2025, the EUR 220 million grant agreement with the EU Innovation Fund was officially signed. Commissioning is planned for end-2029 with full operation in 2030, when Aalborg Portland aims to become Europe's first near-zero cement plant. Leveraging this experience, the Group plans to deploy CCS at its Belgian subsidiary CCB from 2032. How the strategy has been applied so far. Specific targets for alternative fuels, clinker ratio and CO₂ emissions have been deployed at every single plant and included in the Industrial Plan and in our employee short-term incentive system. In 2025, emissions per ton of grey cement were 610 kg, down 15% vs 2020; emissions per ton of white cement were 868 kg, down 5% vs 2020. Overall, performance is broadly aligned with the Group Climate Transition Plan. In 2026-2028 the Group plans around EUR 77 million of sustainability CapEx aimed at reducing CO₂ emissions in line with the Group's objectives. To manage regulatory risk, Cementir also uses an internal carbon price, integrated into CapEx evaluations, financial forecasting and risk management (details in 5.10.1), and assesses carbon price exposure through high, medium and low price scenarios, factoring in the adoption of CCS from 2030. We also monitor the EU Carbon Border Adjustment Mechanism (CBAM) and the progressive phase-out of free allowances, and since 2023 require non-EU clinker and cement suppliers to report their emissions, with third-party CBAM verification from 2026. Strategy for anticipated systems. Additional regions where our plants are located (China and Türkiye) are expected to introduce similar carbon pricing measures in the coming years. To be prepared, each plant has developed its own decarbonisation roadmap to 2030,

aligned with our global strategy, which will help our plants manage any emerging carbon pricing regulation similar to the EU ETS. In China, where our Anqing plant is located, the national ETS has begun extending its coverage toward the cement sector; in this initial phase, however, allowances are aligned with verified emissions and no financial implications have arisen for the Group to date. Considering the performance of the Anqing plant, which is aligned with the EU ETS benchmark for white cement, we do not expect any negative financial impact in the short-to-medium term. Türkiye is likewise expected to introduce an emissions trading system in the future, which we monitor through the same plant-level roadmap approach. Overall, none of these emerging frameworks has so far entailed any financial implications for the Group

(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 CO₂ 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 CO₂ 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 2025 to 2027, the Group plans to replace about 1 million tons of traditional grey Portland cement with FUTURECEM. This shift is expected to reduce CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 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 CO₂ 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 CO₂ 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 2025 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 CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 alone. Financial Impact: 2025 Reporting Year: 50,000 tons multiplied by €74 (the average CO₂ price in 2025) equals €3,700,000 in savings realized in 2025, because our plant emitted 50,000 tons less for producing FUTURECEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 200,000 tons multiplied by €74 (minimum CO₂ price expected) equals €14,800,000 in savings. Short-Term Maximum Financial Effect: 200,000 tons multiplied by €130 (maximum CO₂ price expected) equals €26,000,000 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 CO₂ 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 CO₂ 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 2025 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 CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 alone. Financial Impact: 2025 Reporting Year: 50,000 tons multiplied by €74 (the average CO₂ price in 2025) equals €3,700,000 in savings realized in 2025, because our plant emitted 50,000 tons less for producing FUTURECEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 200,000 tons multiplied

by €74 (minimum CO2 price expected) equals €14,800,000 in savings. Short-Term Maximum Financial Effect: 200,000 tons multiplied by €130 (maximum CO2 price expected) equals €26,000,000 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)

3700000

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

14800000

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

26000000

(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 CO₂ 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 CO₂ 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 2025 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 CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 alone. Financial Impact: 2025 Reporting Year: 50,000 tons multiplied by €74 (the average CO2 price in 2025) equals €3,700,000 in savings realized in 2025, because our plant emitted 50.000 tons less for producing FUTURECEM comparing to current grey Portland cement. Short-Term Minimum Financial Effect: 200,000 tons multiplied by €74 (minimum CO2 price expected) equals €14,800,000 in savings. Short-Term Maximum Financial Effect: 200,000 tons multiplied by €130 (maximum CO2 price expected) equals €26,000,000 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 2025 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 CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 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 2025 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 CO₂ emissions by approximately 200,000 tons over the period, with 50,000 tons already achieved for 2025 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 to 2030.

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:

☒ Direct operations

(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 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 supply 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. At Gaurain, we signed an agreement with local authorities in 2022 to implement a similar project, which came into effect in late 2024 / early 2025. These initiatives provide multiple benefits: 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. In 2025, the volume of water from both quarries, sent for drinking water treatment, was 2,117 thousand m3. The short/medium-term goal is to maximise these flows to about 4,000 thousand m3.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Reduced indirect (operating) costs

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

Select all that apply

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

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

Select from:

- ☒ Virtually certain (99–100%)

(3.6.1.12) Magnitude

Select from:

- ☒ Low

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

This opportunity has: 1) Reduced our water consumption, improved our resilience to future regulatory changes, reduced the risk of conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintained/recovered groundwater to desirable levels, and reduced the risk of future limitations on water utilization by local authorities or water providers. 2) Reduced the capital expenditure required to realize the opportunity, because the investment in the new infrastructure has been shared between Cementir, the local authority, the local water provider, and the third party exploiting part of the quarry. Cementir's share of the total investment amounts to €1,200,000 (€400,000 for Clypot and €800,000 for Gaurain). 3) Reduced our operating costs. Under the agreements in place, the annual tax for water withdrawal is shared with the local water provider, resulting in a reduction in our operating costs of approximately €120,000 in 2025. As the financial effect in the reporting period, we report the operating cost saving of €120,000 realized in 2025, corresponding to a recovered volume of 2,117 thousand m³.

(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

In the short term (2026–2028), we anticipate a continued reduction in operating costs from the sharing of the water withdrawal tax with the local water provider. As a minimum, we assume the same volume of water recovered in 2025 (2,117 thousand m³) is recovered each year, generating the same annual saving of €120,000. As

a maximum, we assume the achievement of the medium-term goal of about 4,000 thousand m³ of water recovered per year, generating an annual saving of approximately €220,000.

(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)

120000

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

360000

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

660000

(3.6.1.23) Explanation of financial effect figures

Reporting year (2025): the financial effect corresponds to the reduction in operating costs of €120,000 realized in 2025, deriving from the sharing of the annual water withdrawal tax with the local water provider, associated with a recovered volume of 2,117 thousand m³. Short-term (cumulative figure for the three years 2026–2028, consistent with our short-term time horizon): Minimum: we assume the same volume of water recovered in 2025 (2,117 thousand m³) is also recovered in 2026, 2027 and 2028, generating the same annual saving of €120,000. Cumulative minimum effect: €120,000 × 3 years = €360,000. Maximum: we assume the achievement of the medium-term goal of about 4,000 thousand m³ of water recovered per year. Scaling the 2025 saving proportionally to the recovered volume (€120,000 × 4,000/2,117 ≈ €227,000), and applying a conservative rounding, we estimate a yearly saving of €220,000. Cumulative maximum effect: €220,000 × 3 years = €660,000. The figures are estimates and depend on the following assumptions: (i) the continuation of the current agreements with the local water provider and authorities; (ii) the annual water withdrawal tax remaining at levels comparable to 2025; and (iii) the volumes of water recovered from the Clypot and Gaurain quarries.

(3.6.1.24) Cost to realize opportunity

1200000

(3.6.1.25) Explanation of cost calculation

The cost to realize the opportunity includes the cost of: a) equipment; b) engineering activities; c) construction works; and d) electrical and mechanical activities for implementing the infrastructure to recover the water and deliver it to the public distribution network. The sum of a + b + c + d is equal to €1,200,000 (€400,000 for Clypot and €800,000 for Gaurain). These figures relate only to Cementir's share, without taking into account the amounts borne by the Walloon Region, the public water company and the other partners of the projects, among which the total investment has been equally distributed. As an example, for Clypot the total investment amounts to €1.6 million, split in equal parts between Cementir (€400,000), the local authority (€400,000), the 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 recovery and potabilization of quarry water reduces our water consumption, improves our resilience to future regulatory changes, reduces the risk of future conflicts with other stakeholders using the same aquifer (e.g., villagers, customers), maintains/recovers groundwater to the desirable level, and reduces the risk of future limitations on water utilization by local authorities or the water provider. Between 2018 and 2020, with the support of the Walloon Region and the public water company, we set up the infrastructure for recovering and treating the water at Clypot. Major infrastructure was implemented, including water intakes in the quarry and peripheral wells, connecting pipes that transport raw water to the potabilization stations, and potabilization stations that transform raw water into drinking water. At Clypot, the whole system has been operational since March 2021. For the Gaurain quarry, in 2022 we signed an agreement with the local authority to implement a similar water potabilization project, and the former Gaurain quarry began supplying water to the public network in late 2024/ yearly 2025. In 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, through the ramp-up of operations at Gaurain and continued close collaboration with the local authorities and the water provider to minimize the Company's impact on the local community located in a high water-stress area.

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 2025, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. The annual CO₂ savings are estimated at approximately 187,000 tonnes, calculated on the basis of avoided emissions from natural gas boilers (62.40 gCO₂e/MJ, IPCC 2006) that would otherwise supply the district heating network. 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 2025, 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 of €5,641,085 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 2025.

(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)

5641085

(3.6.1.23) Explanation of financial effect figures

The financial effect figures are revenues generated by the heating recovered in 2025 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 2025, approximately 1 million GJ of energy was recovered from the kilns and delivered to the municipality of Aalborg. In 2025, the local energy provider that managed the district heating system in Aalborg recognized 5,641,085 € 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 2025.

(3.6.1.24) Cost to realize opportunity

837433

(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 2025. 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 2025 is €837,433

(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 2025, 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 €5,641,085 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 2025.

[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)

194584860

(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 2025, 11.87% of total turnover was Taxonomy aligned for climate change mitigation (obt 1 of EU Taxonomy). This 11.87% corresponds to € 194,584,860 of turnover.

Water

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

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

17617000

(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, as a share of total CAPEX. 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 2025, 27.88% of total CAPEX was Taxonomy aligned. Out of this 27,88%, 14,96% was aligned with requirements related to climate change mitigation (obt 1 of EU Taxonomy) and 12,92% was aligned with requirements related to climate change adaptation (obt 2 of EU Taxonomy)., In order to be aligned with the substantial contribution to climate change adaptation, Cementir Do No Significant Harm Use and Protection of Water. For this reason, the alignment with this objective could be an opportunity related to water for Cementir. The 12.92% of the total CAPEX is equal to 17,617,000

[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 | ☒ Monitoring the implementation of the business strategy |
| ☒ Overseeing and guiding scenario analysis | ☒ Overseeing reporting, audit, and verification processes |
| ☒ Approving corporate policies and/or commitments | ☒ Monitoring the implementation of a climate transition plan |
| ☒ Approving and/or overseeing employee incentives | ☒ Overseeing and guiding the development of a business strategy |
| ☒ Overseeing and guiding major capital expenditures | ☒ Overseeing and guiding acquisitions, mergers, and divestitures |
| ☒ 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 how the selected governance mechanisms operated in 2025: (i) Strategy, budgets, capital expenditure and climate transition plan: in February 2025 the Board examined and approved the 2025-2027 Industrial Plan proposed by the CEO, which integrates the Group Climate Transition Plan and the related decarbonisation investments which the Board oversees. (ii) Targets: the Board oversees the setting of, and monitors progress towards, the Group's climate targets; in 2025 the Sustainability Committee received updates on the SBTi validation of the Group's short- and long-term CO2 reduction targets, on the ongoing Carbon Capture and Storage projects and on CBAM, reporting to the Board, and in July 2025 the Board was informed of progress on the main sustainability KPIs and related targets for the first half of 2025. (iii) Reporting, audit and verification, and the assessment of dependencies, impacts, risks and opportunities: in March 2025 the Board examined and approved the 2024 Annual Report and the related Sustainability Statement prepared under CSRD (including the Climate Transition Plan and the main non-financial KPIs); the Sustainability Committee monitored CSRD implementation and approved the double materiality assessment, and climate risks are integrated in the Group ERM overseen by the Board and the Audit Committee. (iv) Policies, commitments and public policy engagement: the Board approves and monitors compliance with corporate policies with environmental content and in 2024 approved the policy regulating lobbying activities and contributions to political parties, through which it oversees the Group's public policy engagement. (v) Incentives: the Board approved the Group Remuneration Policy; as detailed in 4.5, the short-term incentive plan of the CEO and of the whole C-level includes CO2-reduction and other ESG KPIs (10-20% of variable remuneration), based on the Sustainability Committee's recommendations to the Remuneration and Nomination Committee.

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 corporate policies and/or commitments
- ☒ Approving and/or overseeing employee incentives
- ☒ Overseeing and guiding major capital expenditures
- ☒ Overseeing and guiding the development of a climate transition plan
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ 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 acquisitions, mergers, and divestitures

(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 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. The Committee assists the Board on all sustainability matters, including water stewardship, and reports regularly to the Board. Examples of how the selected governance mechanisms operated in 2025: (i) Targets: as part of its climate commitments, the Group has a comprehensive water management policy and measurable water targets overseen by the Board - a 30% reduction in specific water consumption (litres per tonne of cement equivalent) by 2030 versus the 2019 baseline, with a dedicated 25% reduction target for sites located in high water-stress areas. In 2025 the Sustainability Committee received updates on the water management targets and reported to the Board, and in July 2025 the Board was informed of the water consumption performance and progress against targets for the first half of 2025. (ii) Strategy, budgets and capital expenditure: water efficiency, reuse and recycling measures, prioritised in regions facing the most severe water stress, are embedded in the Industrial Plan approved by the Board (in February 2025 the Board approved the update of the 2025-2027 Industrial Plan); (iii) Reporting, audit and verification, and the assessment of dependencies, impacts, risks and opportunities: in March 2025 the Board examined and approved the 2024 Annual Report and the related Sustainability Statement prepared under CSRD, including the water disclosures (ESRS E3) and water KPIs; the Sustainability Committee approved the double materiality assessment, which covers water dependencies, impacts, risks and opportunities, including the analysis of exposure to water stress across Group sites. (iv) Policies and commitments: the Board oversees the Group water management policy, the WASH Pledge (signatory since 2022, committing to safe water, sanitation and hygiene for all employees) and the ISO 14001 certification programme covering all cement plants. (v) Incentives: the Board approved the Group Remuneration Policy; the short-term incentive plan includes ESG objectives that comprise water consumption targets, based on the Sustainability Committee's recommendations.

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 is informed and deliberates on biodiversity-related issues as important matters arise, assisted by the Sustainability Committee (a Board-level committee composed of the Chairman & CEO and three independent Non-Executive Directors), which reports regularly to the Board. In March 2025 the Board examined and approved the 2024 Annual Report and the related Sustainability Statement prepared under CSRD, including the biodiversity and ecosystems disclosures (ESRS E4); the Sustainability Committee approved the double materiality assessment, which covers biodiversity dependencies, impacts, risks and opportunities. In 2025 the Group also aligned its Enterprise Risk Management (ERM) process to the TNFD (Taskforce on Nature-related Financial Disclosures) framework: the TNFD recommendations were mainly applied to the Group's mining activities - around 40 sites globally - which represent the activities with the greatest potential impact on biodiversity and ecosystem health, and the Sustainability Committee was periodically informed about the TNFD implementation and the related results, reporting to the Board.

[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). SFC 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). SFC 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 climate transition plan
environmental issues

☒ Managing major capital and/or operational expenditures relating to

- ☒ Implementing a climate transition plan
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related 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 2025, the CEO presented the 2025-2027 Industrial Plan to the BoD. This plan included EUR 53 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 2025-20267 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 2025-2027 Industrial Plan approved by the BoD in February 2025. 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 business strategy which considers environmental issues
- ☒ 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 30% compared to 2019. The Group target has been deployed per single Region, plant and year and included in the Industrial Plan. 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. In March 2025 the Board examined and approved the 2024 Annual Report and the related Sustainability Statement prepared under CSRD, including the biodiversity and ecosystems disclosures (ESRS E4); the Sustainability Committee approved the double materiality assessment, which covers biodiversity dependencies, impacts, risks and opportunities. In 2025 the Group also aligned its Enterprise Risk Management (ERM) process to the TNFD (Taskforce on Nature-related Financial Disclosures) framework: the TNFD recommendations were mainly applied to the Group's mining activities - around 40 sites globally - which represent the activities with the greatest potential impact on biodiversity and ecosystem health, and the Sustainability Committee was periodically informed about the TNFD implementation and the related results, reporting to the Board.

[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 CO₂ 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 CO₂ 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 CO₂ 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 2025–2027 Industrial Plan approved by the Board of Directors in February 2025 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 CO₂ 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 2025–2027 Industrial Plan, approved by the Board of Directors in February 2025. 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 25-27. 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 defined by 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 25-27. 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 defined by 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 CO₂ 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 2025–2027 Industrial Plan, approved by the Board of Directors in February 2025.

(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 CO₂ 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 2025–2027 Industrial Plan, approved by the Board of Directors in February 2025. 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 :Heads of Region (C-suite)

(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 2025–2027 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 2025–2027 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 CO₂ 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 CO₂ 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 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

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

- ☒ 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 Biodiversity & Nature Protection Policy commits Cementir Group to protecting and restoring biodiversity and nature across all its operations, integrating ecosystem considerations into strategic and operational decisions. Scope and objectives The policy applies to all Group activities and sites, including quarries, plants and associated infrastructure, with a focus on preventing and reducing negative impacts on ecosystems and species. It addresses both impacts and dependencies on nature, aiming for no net loss and, where feasible, a net positive effect on biodiversity. Key commitments Cementir pledges to comply with all applicable environmental and biodiversity laws and international conventions and to align with global best practices and sector roadmaps. The Group adopts the mitigation hierarchy (avoid, minimize, restore, offset) and embeds biodiversity considerations in project planning, land use, rehabilitation and closure plans. Implementation and governance The policy requires site-level biodiversity and rehabilitation plans, with specific biodiversity management plans for high-value or sensitive areas. It promotes stakeholder engagement, partnerships with experts, monitoring of performance, and periodic reviews, integrating biodiversity targets into the broader sustainability strategy reported in the Annual Report.

(4.6.1.5) Environmental policy content

Environmental commitments

☒ Commitment to comply with regulations and mandatory standards

☒ Commitment to respect legally designated protected areas

(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 another global environmental treaty or policy goal, please specify :Cementir Holding Group applies a science-based approach to biodiversity management, fully aligned with the principles of the Taskforce on Nature-related Financial Disclosures (TNFD) and the Science-Based Targets for Nature (SBTN)

(4.6.1.7) Public availability

Select from:

☒ Publicly available

(4.6.1.8) Attach the policy

CH_GPO_35_Group Biodiversity Nature Protection Policy_vsito.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

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

(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 Annual 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. TNFD In 2025, The ERM has been integrated and aligned to the recommendations of the Taskforce on Nature-related Financial Disclosures (TNFD), with the aim of strengthening the company's ability to identify, assess and manage dependencies and impacts on nature throughout the operating cycle.

[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

Yes

☒ 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

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

Select from:

☒ Yes, both my organization and the intermediary organization we engage through is registered

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Voluntary government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Cementir is registered directly through its subsidiary Aalborg Portland A/S (ID: 5036757100925-07), which engages in its own name with the European Commission on files where it has a direct stake (i.e. EU Innovation Fund linked to the danish CCS project in progress). In addition, Cement Europe (formerly CEMBUREAU), the representative organization of the European cement industry through which the Group engages at EU level, is registered under ID 93987316076-63 (first registered 24 June 2011)

(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

In Cementir, the Sustainability Committee is responsible for coordinating all activities that could influence policy, including oversight of the Group's participation in regional and global associations and public working groups. All Group representatives involved in external engagement — both the representatives of Aalborg Portland A/S, who engage directly with the European Commission in the company's own name, and the representatives participating in the working groups and bodies of Cement Europe and other associations — are required to act in accordance with the Group's positions, which are aligned with the Paris Agreement and with Sustainable Development Goal 6 on Clean Water and Sanitation. Cementir's climate targets have been validated by the Science Based Targets initiative (SBTi), ensuring alignment with the 1.5°C scenario, and through the WASH Pledge the Group has committed to action on water, sanitation and hygiene in pursuit of SDG 6. Representatives follow the guidance of the Sustainability Committee and the Committee is periodically updated on the policy commitments and activities of these associations and on relevant trends and upcoming climate legislation, allowing it to assess on an ongoing basis whether external engagement — whether direct or through intermediary organisations — remains aligned with Cementir's Sustainability Strategy and with these public commitments. Should any significant discrepancy arise between an association's direction and Cementir's strategy, the company disengages from the relevant activities; in extreme cases, Cementir resigns its membership. This governance framework is complemented by the Group Policy on Lobbying and Contributions to Political Parties, approved by the Board of Directors on 29 July 2024.

[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 climate transition. In 2019, the Danish Parliament adopted the Climate Act, which sets a legally binding target to reduce national greenhouse gas emissions by 70% by 2030 versus 1990 and achieve climate neutrality by 2050. In December 2019, the Danish Prime Minister appointed Aalborg Portland's Managing Director to lead the climate partnership for energy-intensive industries, which brings together major Danish companies from the refining, chemicals and food sectors. The partnership has supported the Danish government by providing technical assessments of feasible CO2 reductions and identifying the policy, research, innovation and subsidy measures needed to enable them. In line with Denmark's climate framework, Aalborg Portland has committed to reducing its CO2 emissions by at least 600,000 tons by 2030 and reaching net-zero emissions by 2050, equivalent to a 73% reduction versus its 2021 emissions. Aalborg Portland is the only company in Denmark to have signed a CO2 reduction agreement with the Danish Government committing to this level of reduction, and it is the single largest corporate contributor to Denmark's 2030 national reduction goals. A major milestone was the launch of ACCSION in 2024, a joint decarbonization project between Air Liquide and Cementir Group through Aalborg Portland. ACCSION aims to develop one of Europe's first fully onshore carbon capture and storage value chains and is expected to capture 1.4 million tons of CO2 emissions annually once operational. In October 2024, the European Commission selected the project for a €220 million grant from the EU Innovation Fund, and the grant agreement was signed in March 2025. The project is designed to capture, purify and liquefy about 95% of the CO2 emitted by Aalborg's cement kilns and transport it via new pipeline infrastructure to onshore storage facilities. In June 2026, Aalborg Portland signed an agreement with the Danish Energy Agency for a carbon capture subsidy of approximately €117 per ton of CO2 captured, covering up to 1.25 million tons per year from 2030. The subsidy is valued at up to about €146 million per year over 15 years, with a maximum cumulative amount of around €2.2 billion, indexed to inflation.

(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

CementEurope (formerly CEMBUREAU), the European Cement Association based in Brussels, is the representative organisation of the cement industry in Europe, acting as spokesperson for the sector before the EU institutions on technical, environmental, energy, health and safety and sustainability matters. CementEurope fully supports the goals of the Paris Agreement and, through its Net Zero Roadmap, has set out the European cement industry's ambition to reach net-zero emissions along the cement and concrete value chain by 2050. Cementir's position is fully consistent with this ambition. The Group has committed to reaching net GHG emissions across its value chain (Scope 1, 2 and 3) by 2050, supported by near- and long-term CO₂ reduction targets validated by the Science Based Targets initiative (SBTi) as aligned with limiting global warming to 1.5°C. The 2030 Roadmap targets a 42% reduction in Scope 1 emissions to 418 kg CO₂ per tonne of grey cement — below the thresholds of the EU Taxonomy — and a 20% reduction to 730 kg CO₂ per tonne of white cement, through higher alternative fuel use, clinker ratio reduction (including FUTURECEM® and D-Carb®) and the development of CCUS. Cementir actively contributes to shaping CementEurope's positions: the Group participates in the CementEurope Council and in the working bodies for Climate and Energy, Resources and Processes, Health and Safety, and Markets and Products. In 2025, this engagement covered emissions reduction and alignment with the EU ETS/CBAM framework, the circular economy and the use of alternative materials, and feedback to the European Commission on the EU Taxonomy and the CSRD. Cementir representatives actively participate in the working groups that define CementEurope'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)

46000

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

The funding is 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

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☒ Other global trade association, please specify :Global Cement and Concrete Association (GCCA)

(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

☒ Water

(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

The Global Cement and Concrete Association (GCCA) represents the cement and concrete industry globally and engages with international bodies (i.e. UNFCCC COP process) on decarbonisation and sustainability policy. On climate, the GCCA 2050 Net Zero Roadmap is aligned with the Paris Agreement and with Cementir's SBTi-validated targets and 2030 Roadmap. On water, the GCCA Sustainability Charter and its "Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing" set the industry framework for water accounting, water-stress assessment and reduction of withdrawals in water-stressed areas; Cementir's Group water-monitoring guidelines are aligned with these GCCA guidelines and the Group applies the WRI Aqueduct methodology recommended by GCCA to classify its sites. Cementir's positions are consistent with the GCCA on both issues. In 2025 Cementir participated in GCCA working groups developing industry guidelines and roadmaps and, through GCCA, in the Innovandi research network; it publicly promotes the GCCA position through its Annual Report and its own disclosures.

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

108000

(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 related to the membership fee. It supports the association's advocacy for policies enabling cement decarbonisation (CCS infrastructure, alternative fuels, low-clinker standards) and its work on industry sustainability guidelines, including water stewardship.

(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

☒ Sustainable Development Goal 6 on Clean Water and Sanitation

[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

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☒ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

- ☒ ESRS
- ☒ IFRS
- ☒ TCFD
- ☒ TNFD
- ☒ Other, please specify :EU Taxonomy

(4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.5) Status of the publication

Select from:

- ☒ Complete

(4.12.1.6) Content elements

Select all that apply

- | | |
|---|--|
| ☒ Strategy | ☒ Dependencies & Impacts |
| ☒ Governance | ☒ Biodiversity indicators |
| ☒ Risks & Opportunities | ☒ Public policy engagement |
| ☒ Water-related targets | ☒ Climate-related targets |
| ☒ Value chain engagement | ☒ Water accounting figures |
| ☒ Greenhouse gas emissions figures | |
| ☒ Content of environmental policies | |

(4.12.1.7) Page/section reference

Governance, pp. 44; Risks & opportunities, pp. 94–114 and 133; Dependencies & impacts, p. 133–143; Value chain engagement, pp. 146–148 and 255–257; Climate targets (SBTi), pp. 143–145 and 168–169; Scope 1, 2 and 3 emissions, pp. 172–174; Water targets, pp. 182–183; Water accounting figures, pp. 183–185; Biodiversity, pp. 186–200; Public policy engagement, pp. 269–271; Strategy, pp. 14–15, 124–126 and 155–157; environmental policies, pp. 165–168, 175–177, 180–182 and 196–197; TCFD pp. 155–157.

(4.12.1.8) Attach the relevant publication

Cementir_Annual Report 2025_ACC.pdf

(4.12.1.9) Comment

The 2025 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 390 of the 2025 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 an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5°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 milestone was the launch of ACCSION, a joint decarbonization initiative with Air Liquide. 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 1.4 million tons annually, starting from 2030. 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. In June 2026, Aalborg Portland signed an agreement with the Danish Energy Agency to receive a carbon capture subsidy of approximately €117 per ton of CO2 captured.

(5.1.1.11) Rationale for choice of scenario

The Paris Agreement and the IPCC 6th Assessment Report emphasize the need to limit global warming to a 1.5°C temperature rise. In response, Cementir has developed a climate transition plan that aligns with this 1.5°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) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 4.0°C and above

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2040

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

☒ 4.0°C and above

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2030

☒ 2040

☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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.

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Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☒ IEA B2DS

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
☒ Market
☒ Reputation
☒ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
☒ 2040
☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

As part of our TCFD assessment, we conducted an assessment on transition risks and physical risks. For transition risks, among other, we conducted an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5C without a temperature overshoot Time horizons: For transition risk we look at time horizon out to 2050. CO2 price (USD / tCO2): Advanced economies: 2030: 130, 2050: 250; Selected emerging markets (i.e. China): 2030: 90, 2050: 200 Other emerging markets: 2030: 15, 2050: 55 For the cement sector, the more CO2 emissions are constrained by regulatory framework and the more relevant are transitional risks, in the most constrained scenarios the need for breakthrough technology (i.e. carbon capture usage and storage) becomes fundamental. Because of the scenario analysis, in the last years. Cementir has investigated the potential for implementation of carbon capture at its cement plants. As part of this, the Group is completing/participating in projects, providing knowledge and experience in all relevant aspects for the value-chain from carbon capture to use or transport and storage of CO2. A major 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 CO₂ emissions from Aalborg Portland by capturing, purifying, and liquefying around 95% of its cement kiln CO₂. 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. In June 2026, Aalborg Portland signed an agreement with the Danish Energy Agency to receive a carbon capture subsidy of approximately €117 per ton of CO2 captured.

(5.1.1.11) Rationale for choice of scenario

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

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☒ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☒ Acute physical

☒ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

2021

(5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ 2040
- ☒ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

How the results of scenario have informed Risk and opportunities identification. As part of our TCFD assessment, we conducted an assessment on transition risks and physical risks. For transition risks, among other, we conducted an assessment of climate-related carbon pricing (policy) risk based on GHG and operational data of each plant of the Group, along with other climate related transition risks (market, reputation and technology using quantitative and qualitative comparisons. For example, for the policy risk, our assessment uses four scenarios proposed by IEA: Net-Zero emissions by 2050, High Carbon Price Scenario, Moderate Carbon Price Scenario, Low Price Scenario. Net-Zero emissions by 2050: it assumes that advanced economies will reach net zero in advance of 2050 and sets out an emissions trajectory consistent with a 50% chance of limiting the global temperature rise to 1.5C without a temperature overshoot Time horizons: For transition risk we look at time horizon out to 2050. CO2 price (USD / tCO2): Advanced economies: 2030: 130, 2050: 250; Selected emerging markets (i.e. China): 2030: 90, 2050: 200 Other emerging markets: 2030: 15, 2050: 55. 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, through its subsidiary Aalborg Portland in Denmark, launched ACCSION, a joint decarbonization initiative with Air Liquide. 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 1.4 million tons 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 by Cementir Holding and Air Liquide in March 2025. Through ACCSION, Cementir aims to capture, purify, and liquefy approximately 95% of the CO2 emitted by its cement kilns, using Air Liquide's Cryocap technology. The captured CO2 will be transported via new pipeline infrastructure to dedicated onshore storage facilities. ACCSION is scheduled to be operational by 2030. In June 2026, Aalborg Portland signed an agreement with the Danish Energy Agency to receive a carbon capture subsidy of approximately €117 per ton of CO2 captured, covering up to 1.25 million tons annually from 2030, when the CCS plant is expected to be operational. The subsidy is valued at up to approximately €146 million per year over 15 years, for a maximum cumulative amount of around €2.2 billion, indexed to inflation. As a full-chain CCS project, the successful completion of ACCSION will depend on the timely and coordinated commissioning of capture, transport, and storage infrastructure.

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 influence of the scenario analysis on the selected business processes

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. 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). In 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, through the ramp-up of operations at Gaurain and continued close collaboration with the local authorities and the water provider to minimize the Company's impact on the local community located in a high water-stress area.

[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, with a net-zero target across the value chain by 2050 validated by the Science Based Targets initiative (SBTi). Cementir is committed to progressively replacing fossil fuels with biomass, waste-derived fuels and CO2-free fuels. However, as of the date of this disclosure, it is not yet technically possible to produce cement without any fossil fuels: cement production requires heating raw meal in rotary kilns up to approximately 1,450°C, and kilns remain partially powered by fossil fuels. By 2030 the Group plans to increase the share of alternative fuels in the grey cement fuel mix to 53% (from 37% in 2025), in line with the Roadmap disclosed in the 2025 Annual Report. Given current technology, fossil fuels cannot yet be entirely excluded from production, so in the short-to-medium term operational expenditure related to fossil fuels cannot be fully eliminated; for this reason the Group does not consider it credible to publish an explicit commitment to cease all such spending at this stage. Regarding revenues, Cementir does not generate revenues from petrochemical or fossil-fuel products, and no capital expenditure is directed at fossil-fuel extraction or new fossil-fuel power generation.

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

Select from:

☒ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

We collect feedback from shareholders through:

- Direct contact. The CEO is the second main shareholder of Cementir with the 5.51% 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 2025, Cementir filled both the CDP climate change and water security questionnaires and published a Group Sustainability Report with the limited assurance of external auditor to provide transparency about environmental disclosures. Through CDP questionnaires and Sustainability Report (documents available on the corporate website) any shareholders can collect the information about Cementir climate transition plan and its status of implementation. Any shareholder can provide its feedback through different channels as: shareholders meetings or direct contact as defined in the Policy for bilateral contacts with shareholders that is available in the corporate website.*
- 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.*

(5.2.12) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.13) 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 CO₂ 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 CO₂-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 1.4 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 MW 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.

(5.2.14) 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 CO₂ 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 CO₂ emissions, which are deployed annually at every plant and integrated into the Industrial Plan 2026 2028. The Roadmap also outlines major investments and initiatives required to support the Group's emissions reduction targets. As of September 2026, Cementir is progressing according to plan. In 2025, combined Scope 1, Scope 2, and biogenic emissions intensity decreased to 752 kg per ton (716 kg Scope 1, 36 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 1.4 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. In June 2026, an agreement with the Danish Energy Agency was signed to receive a carbon capture subsidy of approximately €117 per ton of CO₂ captured, covering up to 1.25 million tons annually from 2030, when the CCS plant is expected to be operational. 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 MW 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.

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

Cementir_Annual Report 2025_ACC.pdf

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

Select all that apply

☒ Water

(5.2.17) 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). In 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, through the ramp-up of operations at Gaurain and continued close collaboration with the local authorities and the water provider to minimize the Company's impact on the local community located in a high water-stress area.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☒ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

Cementir's Climate Transition Plan sets adaptation objectives to strengthen the resilience of Group assets against physical climate impacts. These are based on a plant-level physical climate risk assessment covering water stress, floods, heat and cold waves, hurricanes, wildfires and sea level rise, run under three IPCC

scenarios (RCP 8.5, RCP 4.5, RCP 2.6) using a 2020 baseline with projections to 2030 and 2050. Conducted per EU Taxonomy Regulation requirements, the assessment led to tailored adaptation solutions at each site. The main adaptation objectives are the following. 1) Water resilience. Water stress is the Group's most material chronic physical risk, with sites in Belgium, Türkiye and Egypt in high water-stress areas (baseline water stress above 40%, WRI Aqueduct). Cementir targets a 30% cut in specific water consumption in cement production by 2030 (2019 baseline), with a stricter 25% reduction target for high-stress plants. This is achieved through maximizing reuse and recycling, minimizing withdrawals, consumption and losses, and prioritizing efficiency in the most stressed regions via site-specific local action plans. 2) Basin-level resilience. In Belgium, where scenario analysis points to intensifying water stress, the Group recovers quarry water at Clypot and Gaurain and supplies it to the public drinking-water network (SWDE). Deliveries reached 2,117 thousand m³ in 2025, up from 1,627 thousand m³ in 2024, with a medium-term goal of about 4,000 thousand m³ per year. This lets local authorities close production wells, eases pressure on the shared aquifer, reduces conflict risk with other water users, and limits exposure to future usage restrictions. 3) Business continuity and asset resilience. Geographical diversification gives the Group strong inherent resilience, while structured business continuity management ensures adequate plant maintenance, limiting asset damage and enabling rapid restoration of operations after extreme weather or force majeure events. 4) People and communities. Since 2022, Cementir has signed the WASH Pledge, guaranteeing safe access to water, sanitation and hygiene for all employees and contractors. These adaptation objectives are periodically reviewed alongside scenario analysis and embedded into the Group's strategy and Industrial Plan, ensuring physical climate risks are managed in parallel with the mitigation pillars of the Climate Transition Plan.

[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

- ☒ Transition 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

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

Situation: Most climate experts agree that the escalating climate crisis is the defining issue this lifetime and that the world must take urgent action to cut CO₂ emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO₂ emissions into the atmosphere. Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. Climate change is thus reshaping the cement sector. Task: Cementir must develop product solution (i.e. new low carbon cement) to cut greenhouse emissions. Action: Cementir developed: 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 2021/2025 period, the roll-out of FUTURECEM occurred as planned. In 2024, Cementir started the production of D-Carb® in its Danish plant of Aalborg. In 2025, Cementir Group Extends D-Carb® Family in Aalborg Portland Malaysia, Supporting Decarbonization in the Asia Pacific Market.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Physical 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 2025, all of our cement and aggregates plants located in Belgium obtained the CSC Certification. In this way, our customers that produce ready-mix concrete can certify the sustainable practices applied by their supply chain in the procedures for the award of public works contracts. Therefore, our Belgian operations secured sales related to public works contracts. Without CSC certification, our Belgian operations could have lost this type of sales.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☒ Opportunities

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

Select all that apply

☒ Climate change

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

Situation: Most climate experts agree that the escalating climate crisis is the defining issue this lifetime and that the world must take urgent action to cut CO₂ emissions and we cannot deny that cement manufacturing is a process that makes intensive use of thermal energy, releasing both direct and indirect CO₂ emissions into the atmosphere. Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting

greenhouse gas emissions. Climate change is thus reshaping the cement sector. For this reason, in the last years, Cementir focused its R&D on low carbon products 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 CO₂), is a transitional solution for Cementir's path to net-zero emissions. Results: As part of this project, Aalborg plant has entered into an agreement with the state gas distribution company, Evida, to connect the plant to the gas distribution grid. 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

- ☒ Physical risks
- ☒ Transition 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 CO₂ 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 CO₂ 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 1.4 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 and Guarain 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. In 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, through the ramp-up of operations at Gaurain and continued close collaboration with the local authorities and the water provider to minimize the Company's impact on the local community located in a high water-stress area.

[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

☒ Transition risks

☒ Opportunities

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

Select all that apply

☒ Climate change

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

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

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☒ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☒ Physical 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 and Gaurain sites 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 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, through the

ramp-up of operations at Gaurain and continued close collaboration with the local authorities and the water provider to minimize the Company's impact on the local community located in a high water-stress area.
[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 adaptation

(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)

194584860

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

11.87

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

36.72

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

36.72

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

36.72

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

63.28

(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 (%) represents the proportion of our total turnover associated with the substantial contribution of our cement production and heat recovery activities to climate change mitigation in 2025. As disclosed in the 2025 annual report. We reported a percentage of turnover (11.87%) 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 2025, the turnover eligible according to the descriptions of eligible activities provided by the Climate Delegated Act (Annexes I and II) was 36.72%. Therefore, 36.72% is also the maximum amount of turnover theoretically aligned by Cementir with the technical screening criteria set out in the Climate Delegated Act (Annexes I and II) of the EU Taxonomy. As part of our net-zero commitment, by 2030, the Group will reduce the CO₂ per ton of grey cement to 418kg, which is below the limits required by the European Taxonomy. For this reason, we estimated the percentage for 2030, 2035 and 2050 as 36.72.

Row 2

(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 adaptation

(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:

☒ CAPEX

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

38014006

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

27.88

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

38.93

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

38.93

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

38.93

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

61.07

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

In 2025, 27.88% of total Group CapEx was Taxonomy-aligned, comprising: activity 3.7 Manufacture of cement under the climate change mitigation objective at Aalborg Portland A/S; activity 3.7 under the climate change adaptation objective at Compagnie des Ciments Belges S.A. and Çimento A.S. – Trakya; and activity 4.25 Production of heat/cool using waste heat. CapEx was extrapolated from the 2025 Statutory Book. Taxonomy-eligible CapEx was 38.93%; consistent with our Climate Transition Plan and the 2030 target of 418 kg CO₂ per ton of grey cement, we estimate the eligible share will be aligned by 2030. For this reason, we estimated the percentage for 2030, 2035 and 2050 as 38.93

Row 3

(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 adaptation

(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:

☒ OPEX

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

39956234

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

30.26

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

37.54

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

37.54

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

37.54

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

62.46

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

In 2025, 30.26% of total Group OpEx was Taxonomy-aligned, comprising: activity 3.7 Manufacture of cement under the climate change mitigation objective at Aalborg Portland A/S; activity 3.7 under the climate change adaptation objective at Compagnie des Ciments Belges S.A. and Çimentoş A.S. – Trakya; and activity 4.25 Production of heat/cool using waste heat. The OpEx KPI is limited to non-capitalised costs for research and development, repair and maintenance (including associated personnel costs), cleaning, building renovation measures and short-term leases, selected from the Group's 2025 managerial profit and loss statements. Taxonomy-eligible OpEx was 37.54%; consistent with our Climate Transition Plan, we estimate the eligible share will be aligned by 2030. For this reason, we estimated the percentage for 2030, 2035 and 2050 as 37.54.
[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

☒ CAPEX

☒ OPEX

(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)

188943775

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

11.52

(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

11.52

(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

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

37580112

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

27.56

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

14.64

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

12.92

(5.4.2.18) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

39552696

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

29.95

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

9.99

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

19.96

(5.4.2.24) Calculation methodology and supporting information

As a result of the 2025 alignment analysis, Cementir Group identified Taxonomy-aligned economic activities for three legal entities: (i) Aalborg Portland A/S, for activity 3.7 Manufacture of cement limited to grey cement production and for activity 4.25 Production of heat/cool using waste heat, both under the climate change mitigation objective; (ii) Compagnie des Ciments Belges S.A., for activity 3.7 limited to the grey cement segment, under the climate change adaptation objective; and (iii) Çimentoş A.S., limited to the Trakya plant, for activity 3.7 under the climate change adaptation objective. For these activities the Group met all applicable technical screening criteria of the Climate Delegated Act. For activity 3.7, the grey clinker production process at Aalborg Portland recorded specific emissions below the 0.722 tCO₂e per tonne of clinker threshold required for substantial contribution to climate change mitigation; the activity is classified as transitional. As part of our net-zero commitment, by 2030 the Group will reduce CO₂ per ton of grey cement to 418 kg, below the EU Taxonomy thresholds, enabling alignment at additional plants.

(5.4.2.25) Substantial contribution criteria met

Select from:

☒ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

Technical screening criteria set out in the Climate Delegated Act (Annexes I and II): for climate change mitigation, specific emissions of grey clinker at Aalborg Portland A/S below 0.722 tCO₂e/t clinker (transitional activity); for climate change adaptation, implementation of physical climate risk assessment and adaptation solutions at Compagnie des Ciments Belges S.A. and Çimentoş A.S. – Trakya, with compliance with the DNSH-to-mitigation emission thresholds.

(5.4.2.27) Do no significant harm requirements met

Select from:

☒ Yes

(5.4.2.28) Details of do no significant harm analysis

As required, all identified eligible economic activities were screened to assess the compliance with the Substantial Contribution criteria and the Do No Significant Harm criteria.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

(5.4.2.30) Attach any supporting evidence

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Row 2

(5.4.2.1) Economic activity

Select from:

☒ Production of heat/cool using waste heat

(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

☒ CAPEX

☒ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☒ Own performance

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

5641085

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

0.34

(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

0.34

(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

0

(5.4.2.12) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

433894

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

0.32

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

0.32

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

0

(5.4.2.18) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

403539

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

0.31

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

0.31

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

0

(5.4.2.24) Calculation methodology and supporting information

Despite representing a residual part of the Group's business, the heat recovered from Aalborg Portland's kiln operations and supplied for district heating in the surrounding area has been assessed as aligned with the EU Taxonomy, meeting all applicable technical screening criteria under the climate change mitigation objective.

(5.4.2.25) Substantial contribution criteria met

Select from:

☒ Yes

(5.4.2.26) Details of substantial contribution criteria analysis

(5.4.2.27) Do no significant harm requirements met

Select from:

☒ Yes

(5.4.2.28) Details of do no significant harm analysis

As required, all identified eligible economic activities were screened to assess the compliance with the Substantial Contribution criteria and the Do No Significant Harm criteria.

(5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

(5.4.2.30) Attach any supporting evidence

Cementir_Annual Report 2025_ACC.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 2025, the EU Taxonomy requires non-financial undertakings such as Cementir to disclose the proportion of Taxonomy-eligible, Taxonomy non-eligible and Taxonomy-aligned economic activities in terms of turnover, capital expenditure (CapEx) and operating expenditure (OpEx). Cementir Group identified Taxonomy-aligned economic activities for three legal entities: Aalborg Portland A/S (activity 3.7 Manufacture of cement, limited to grey cement, and activity 4.25 Production of heat/cool using waste heat, under the climate change mitigation objective), Compagnie des Ciments Belges S.A. (activity 3.7, grey cement segment, under the climate change adaptation objective) and Çimentoş A.S. – Trakya plant (activity 3.7, under the climate change adaptation objective). For these activities, the Group met all respective technical screening criteria detailed in the Delegated Acts of the EU Taxonomy Regulation. The 2025 Annual Report of Cementir includes a Sustainability Statement prepared in accordance with the European Sustainability Reporting Standards (ESRS) and fully compliant with the reporting requirements of Article 8 of Regulation (EU) 2020/852 (see chapter “EU Taxonomy”). Limited assurance on the Sustainability Statement was provided by the external auditor PwC, ensuring an independent review of the reported non-financial information. For detailed disclosures and relevant data, refer to page 390 of the 2025 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

(5.4.3.5) Attach any supporting evidence

Cementir_Annual Report 2025_ACC.pdf
[Fixed row]

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

(5.5.1) Investment in low-carbon R&D

Select from:

☒ Yes

(5.5.2) Comment

Cementir developed a new type of cement (FUTURECEM) with up to 30% CO2-reduction compared with existing, conventional cement types FUTURECEM is a patented technology based on limestone and calcined clay, developed by the Group. The combination of limestone and calcined clay in FUTURECEM can allow over than 35% clinker replacement in cement. Clinker is an interim product that is produced at high temperatures in cement kilns. Hence, replacing clinker with the combination of limestone and calcined clay means significant reductions in CO2. From 2014-2019, Cementir participated, together with researcher institutions and a range of stakeholders and customers from the construction industry, in the Danish project Green Concrete II with the aim of testing FUTURECEM in a wide range of actual ready-mix concrete applications. In March 2020, Bureau Veritas certified the compliance of FUTURECEM with the requirements in cement standard (EN 197-1:2011). On January 2021, Cementir started the distribution of FUTURECEM in Denmark. In 2022 started the distribution in France. In 2021, Cementir with the Danish Technological Institute has launched CALLISTE (Calcined Clay-Limestone Technology Extension) an applied research initiative, built on FUTURECEM technology, which is financed by the Danish Innovation Funds. The main goal of CALLISTE is to reach a CO2 reduction as high as 50% compared with conventional Portland cement 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:

☒ Large scale commercial deployment

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

25

(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 CO₂ 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 CO₂ 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 CO₂ footprint compared to reference Portland cement, while maintaining equivalent performance at short curing times. In 2025, Aalborg Portland Malaysia, a subsidiary of Cementir Group in Malaysia, has launched, under D-Carb® family, CEM II/A-LL 52.5N with 12% lower CO₂ emissions while maintaining the same high and consistent performance as Aalborg White CEM I 52.5N

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

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

25

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

Cementir's ambition is to reduce CO₂ emission intensity to achieve net-zero emissions (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 was completed 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

(5.5.1.5) 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 CO₂ emission intensity to achieve net-zero emissions (Scope 1, Scope 2, and Scope 3) along the value chain by 2050. To reduce Scope 1 emissions according to a net-zero pathway endorsed by the SBTi and the EU, Cementir's strategy is based on the following pillars: • Reduction of clinker content to lower the carbon intensity of cement products. • Replacement of fossil fuels with alternative fuels. • Implementation of Carbon Capture and Storage (CCS) technology. Carbon Capture Initiatives. Cementir has been investigating the potential for carbon capture at its cement plants for several years. The Group is involved in projects that provide knowledge and experience in all relevant aspects of the value chain, from carbon capture to the use, transport, and storage of CO₂. From October 2022 to September 2023, a pilot carbon capture unit was established and tested at the Aalborg Portland plant to gather information about CCS technology. The project, named CORT (Carbon capture Open tests and Review of Technologies), is part of the INNO-CCUS partnership and has been developed with the Technical University of Denmark (DTU) and more than fifty collaborators, including Aalborg University, Ørsted, and Pentair. In November 2023, a second carbon capture pilot plant was installed at the Aalborg Plant. The goal of this new plant is to test a more energy-efficient CCS technology that can potentially halve energy consumption compared to traditional methods by using an electrochemical method powered exclusively by electricity. Additionally, the new plant will explore converting the captured CO₂ into formic acid, a valuable resource for the chemical industry. This project has received funding from the EU's Horizon 2020 research and innovation programme under grant agreement No. 101022484. The test unit operated at Aalborg Portland from November 2023 to February 2024. Public deliverables of the project area available at the link <https://consensus.eu/demonstrations/> Moreover, starting in 2024, Cementir developed a CCS project for Aalborg plant (ACCSION) with the partner Air Liquid. In October 2024 the European Commission selected ACCSION for €220 million of support from the EU Innovation Fund, with the grant agreement signed in March 2025. Commissioning is planned for the end of 2029, with full operation expected in 2030; by then, Aalborg Portland aims to become Europe's first near-zero cement plant producing both grey and white cement.

[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)

4

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

3

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

4

(5.9.5) Please explain

In 2025, water-related CAPEX and OPEX totaled approximately €4.5 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 2025, 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, upgrades to measurement systems (meters, valves, etc.), and the optimization of water recovery and recycling systems (such as piping). In looking ahead, we anticipate that total CAPEX and OPEX will continue to increase by around 4% annually over the coming years, in line with our Industrial Plan 2026-2028.

[Fixed row]

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

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, but we plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☒ No standardized procedure

(5.10.3) Explain why your organization does not price this environmental externality

To date, Cementir Holding has not adopted an internal price on water because a standardized, group-wide methodology to assign a monetary value to water use beyond its direct market cost (tariffs and supply costs) has not yet been established. Water management is nevertheless fully embedded in the Group's strategy through physical, measurable targets rather than monetary pricing mechanisms: the 2030 Roadmap sets a 30% reduction in specific water consumption in cement production versus the 2019 baseline and a 25% reduction for plants located in high water stress areas. In 2025 specific consumption reached 356 l/TCE at Group level and 236 l/TCE in high water stress areas, in line with the improvement trajectory. Water-related risks are assessed periodically through the WRI Aqueduct Water Risk Atlas, with dedicated monitoring of sites exposed to high or extremely high water stress (Gaurain in Belgium, Izmir and Kars in Türkiye, Al Arish in Egypt), and financial resources (OpEx and CapEx) allocated to the water management plan are aligned with the 2030 Roadmap. Building on this framework, the Group plans to develop and introduce an internal water pricing mechanism (e.g., a shadow price) within the next two years, to be applied primarily to investment decisions and risk assessment at sites in water-stressed areas, translating physical water risk into a uniform monetary metric to further strengthen decision-making.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☒ No, and we do not plan to in the next two years

[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 CO₂ cost exposure in the coming years. In 2025, our analysis applied carbon price scenarios ranging from €74 to €130 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)

74

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

130

(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 CO₂ cost exposure in the coming years. In 2025, our analysis applied carbon price scenarios ranging from €74 to €130 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 CO₂ long-term price forecasts provided by third-party consultants such as Carbon Pulse and the CO₂ prices on the EU ETS. Situation: Climate action is at the heart of the European Green Deal and EU Taxonomy, an ambitious European package of measures for cutting greenhouse gas emissions. In recent years, Cementir has focused its R&D on low-carbon products, such as FUTURCEM (described in 5.5.1) and other projects aimed at reducing CO₂ emissions in the production process. Task: Develop projects to replace fossil fuels with alternative fuels to reduce CO₂ emissions related to the combustion of fuels for producing clinker, a semi-finished product for cement. Action: Following a feasibility study addressing the opportunity for conversion from fossil fuels (i.e., petcoke or coal) to natural gas, Cementir planned the utilization of natural gas at its Danish plant in Aalborg. Switching to natural gas, a fossil fuel with lower emissions than petcoke (estimated reduction of 20% of CO₂), is a transitional solution for Cementir's path to net-zero emissions. Results: Due to the reduction in CO₂ emissions, Cementir will need to buy fewer CO₂ quotas in the EU ETS. This reduction in CO₂ quotas has led to a positive financial impact, positively affecting the business case evaluation. Without the application of the carbon price, the mentioned investment would not have a positive NPV (net present value), and Cementir would likely not implement it. Therefore, the capital expenditure would be allocated differently. As part of this project, the Aalborg plant has entered into an agreement with the state gas distribution company, Evida, to connect the plant to the gas distribution grid. Following the implementation of the investment, a 20% reduction in CO₂ emissions is estimated for the Aalborg plant.

[Add row]

(5.11) 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
- ☒ Other, please specify :Dependence on ecosystem services/environmental assets

(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

(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 2025, n. 41 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

41

[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 CO₂ 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 2025, we invited 179 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 2025, we invited 179 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

As 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:

☒ Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Grievance mechanism/ Whistleblowing hotline

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

Select from:

☒ 100%

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

Select from:

☒ 100%

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

Select from:

☒ 100%

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

Select from:

☒ 100%

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

Select from:

☒ Exclude

(5.11.6.12) Comment

All Cementir suppliers must comply with the requirements stated in the Supplier Code of Conduct. According to our Supplier Code of Conduct, Cementir is committed to implementing the United Nations Framework and Guiding Principles on Business and Human Rights and ensuring these fundamental principles are upheld within our supply chain. We are also committed to conducting our business in line with the principles set out in the Universal Declaration of Human Rights and the International Labour Organization (ILO), based on respect for the dignity of the individual without distinction of any kind. We encourage our suppliers to embrace these international standards, respect the human rights of their employees in the workplace, and promote human rights within their value chain. Cementir has established a specific reporting mechanism (whistleblowing channel) through which employees, collaborators, and third parties in general can report, without fear of retaliation or intimidation, any information regarding potential violations, non-compliant or unlawful behaviors and practices. In the event of non-conformity, we will

require that suppliers promptly implement action plans to bring their performance in line with the requirements. If such actions are not implemented, we reserve the right to terminate the relationship early.

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%

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

Select from:

☒ Exclude

(5.11.6.12) Comment

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

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ 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:

☒ 100%

(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.

[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, a growing number of suppliers have been engaged through the CDP Supply Chain program to investigate the CO2 emissions of our supply chain, identify reduction opportunities and improve environmental practices. Engagement focuses on Top Group Suppliers, selected as strategic based on share of spend, geographic location and the raw materials or services provided. In 2025, 179 suppliers were invited to participate (55 in 2020, 173 in 2024) and 73 responded (41% response rate). Project targets and status: 1) Run an engagement campaign to educate suppliers about climate change and encourage emission reductions –target achieved: dedicated training webinars were held, and in 2025, 65 responding suppliers had a CO2 reduction target (17 in 2020) and 89% of respondents (65 of 73) had implemented emission-reduction initiatives; 42 respondents had targets approved by SBTi (35 in 2024), with a further 7 aligned but not yet approved; 54 suppliers engaged their own suppliers on climate. 2) Collect information to define a Scope 3 reduction target – target achieved: in 2022 Cementir set a Scope 3 target validated by SBTi as aligned with 1.5°C scenarios. 3) Increase the number of suppliers involved year by year – target in line with the roadmap: participation more than tripled since 2020 (55 to 179).

(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 water security, to investigate water risks along the supply chain and provide training and support to suppliers in mitigating them. In 2025, 179 suppliers were invited and 51 responded (response rate series: in 2023, 22%, in 2024, 31% and in 2025, 28.5%). Project targets and status: 1) Run an engagement campaign on climate adaptation and water risks – in line with the roadmap: dedicated supplier training webinars were held to communicate the importance and benefits of transparent reporting on water. 2) Collect information on how suppliers manage water risk – in line with the roadmap: in 2025, 100% of responding suppliers had a water risk assessment procedure in place, 85% reported withdrawals from water-stressed areas, 100% reported C-suite-level water governance, and 91% reported water-related targets or goals, predominantly WASH targets. 3) Increase participation year by year and reach a 50% response rate within three years – partially in line: participation grew to 179 invited suppliers, while the response rate decreased from 31% to 28.5%; to close the gap, additional reminder campaigns and one-to-one support sessions are planned for the 2026 cycle.

(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 years, the Group has moved towards a more customer-oriented approach. For this reason, the company's engagement activities are directed towards our customers. 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 2025, thanks to the results achieved. In 2025 the overall Customer Loyalty Score reached 98.1 (98.0 in 2024; 94.9 in 2023) and the overall Net Promoter Score rose to 58.1 (54.8 in 2024; 40.6 in 2023), confirming and strengthening the recovery trend begun 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 2026 cycle.

(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 2025. In 2025 the overall Customer Loyalty Score reached 98.1 (98.0 in 2024; 94.9 in 2023) and the overall Net Promoter Score rose to 58.1 (54.8 in 2024; 40.6 in 2023), confirming and strengthening the recovery trend begun in 2023. 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 CO₂ 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 20% of the Group's total turnover in 2025), 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 2025, 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
- ☒ Collaborate with stakeholders on implementing adaptation activities
- ☒ 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. 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 – At Clypot, the whole system has been operational since March 2021. Based on the experience of Clypot, for the another Belgian quarry (Gaurain), in 2022 we signed an agreement with the local authority to implement a similar water potabilization project, and the former Gaurain quarry began supplying water to the public network in late 2024/ yearly 2025. In 2025, the total volume of water from both quarries sent for drinking water treatment was 2,117 thousand m³ (1,627 thousand m³ in 2024). Our strategy is to maximise these flows to about 4,000 thousand m³ per year in the medium term, 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:

☒ Other value chain stakeholder, please specify :Aalborg 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 20,000 families. In 2025, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO₂ savings are estimated at approximately 187,000 tonnes, calculated on the basis of avoided emissions from natural gas boilers (62.40 gCO₂e/MJ, IPCC 2006) that would otherwise supply the district heating network. 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 2025, Aalborg Portland delivered approximately 1 million GJ of energy to the municipality of Aalborg. The annual CO₂ savings from this heat recovery system have been estimated at 187,000 tons. The calculation is based on the amount of CO₂ that is not emitted from the local coal-fired power station because the total needs are partially covered by the heat coming from the Aalborg plant. In this way, energy that has already been produced during cement production is recycled and delivered to the district heating system, so that the energy does not have to be produced twice.

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 to comply with all requirements of the WASH Pledge. By the end of 2024, the Group's average compliance with WASH standards was close to 95%. As of December 2025, all employees and contractors who are located at sites that are under the direct control of the Group's operating companies receive adequate standards of water supply and sanitation in accordance with the provisions of WASH

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 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 CO₂ 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.

(5.11.9.6) Effect of engagement and measures of success

The engagement has been successful because SBTi validated Cementir reduction target. As requested by CEO, Cementir Management updated its transition plan and set 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in January 2023 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. As of September 2026, the decarbonization process of the Cementir is progressing according to the plan.

[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

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?

(7.1.1.1) Has there been a structural change?

Select all that apply

☒ Yes, a divestment

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Kars Cimento A.S. (Türkiye)

(7.1.1.3) Details of structural change(s), including completion dates

On 1 December 2025 the Group sold 100% of Kars Cimento A.S. (Türkiye). Emissions data for 2025 include Kars for the period January–November 2025. The divestment is below significance threshold for base year recalculation.

[Fixed row]

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

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☒ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

The change refers exclusively to the inclusion of three additional Scope 3 categories in the Group's base-year (2021) emissions inventory disclosed in 7.5: Category 7 – Employee commuting, Category 10 – Processing of sold products, and Category 12 – End-of-life treatment of sold products. The Group's organizational boundary, consolidation approach, reporting year definition, and the calculation methodologies and emission factors applied to all previously reported categories are unchanged. Although these three categories are assessed as not relevant for the cement sector in accordance with CDP's Technical Note on the relevance of Scope 3 categories and the Cement Sector Scope 3 GHG Accounting and Reporting Guidance, they are calculated and disclosed for the reporting year in 7.8; to ensure full alignment and comparability between the base-year and reporting-year Scope 3 disclosures, the base year has been restated to include them. The update is not due to errors; it reflects a better understanding of our Scope 3 emissions and our intention to enhance the completeness of our disclosure. Taken together, the three categories amount to 51,963 t CO₂e, approximately 1.5% of total Scope 3 base-year emissions, below the Group's 5% significance threshold, and they are outside the boundary of the SBTi-validated Scope 3 targets; the restatement therefore has no impact on target base year, target values, or reported progress (see 7.1.3 and 7.53).

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☒ Yes

(7.1.3.2) Scopes recalculated

Select all that apply

☒ Scope 2, market-based

☒ Scope 3

(7.1.3.3) Scope 3 categories recalculated

Select all that apply

- ☒ Employee commuting
- ☒ Processing of sold products
- ☒ End of life treatment of sold products

(7.1.3.4) Base year emissions recalculation policy, including significance threshold

In line with the GHG Protocol, which requires each company to define and disclose its own significance threshold, we apply a threshold of 5%, consistent with the mandatory recalculation criterion of the SBTi applicable to the Group's validated targets (a change of 5% or more in base year emissions within the target boundary triggers a base year and target recalculation). The policy is applied consistently to changes that increase and decrease emissions. In the reporting year, three events were assessed against this threshold. (1) Divestment of Kars plant, sold on 1 December 2025: the plant's Scope 1&2 emissions represent about 4% of the Group's Scope 1&2, below the significance threshold; base year emissions have therefore not been recalculated. 2025 reporting-year data include Kars for the period January–November 2025, and the divestment will slightly reduce Group emissions from 2026. (2) Correction of the 2024 Scope 2 market-based figure (from 532,615 to 377,811 t CO₂e), due to Guarantees of Origin purchased by our Danish subsidiary that were not included in the original calculation: this error affected the 2024 figure only and has no impact on the Scope 2 market-based base year, which was calculated correctly; no base year recalculation is therefore required. The corrected 2024 figure has been restated in this response (7.7) and in the 2025 Annual Report. (3) Restatement of the Scope 3 base year disclosed in 7.5 to include three additional categories: employee commuting, processing of sold products, and end-of-life treatment of sold products. Although these categories are assessed as not relevant, they are calculated and disclosed for the reporting year in 7.8; to ensure full alignment and comparability between the base-year disclosure (7.5) and the reporting-year disclosure (7.8), we decided to restate the base year by including them. This update is not due to errors, but it reflects a better understanding of our Scope 3 and our intention to enhance the completeness of our disclosure. Taken together, these categories amount to 51,963 t CO₂e, approximately 1.5% of total Scope 3 base-year emissions — below the 5% significance threshold. Moreover, The three categories are outside the boundary of the Group's SBTi-validated Scope 3 targets; the restatement therefore has no impact on the target base year, target values, or reported progress in 7.53. Therefore, past years' recalculation occurred only for the Scope 2 market-based figure related to 2024.

(7.1.3.5) Past years' recalculation

Select from:

- ☒ Yes

[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 (MRR) – 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 2025, the Scope 2 market-based figure adhere to the GHG protocol and was determined by using information coming from Power Purchase Agreements (PPAs) and Guarantee of Origin (GoO) certificates. For operations in Europe not covered by PPAs or GoO, we used the European Residual Mixes (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. "Renewable and zero/near-zero energy consumption figures reported in 7.30.1 are calculated consistently with the market-based Scope 2 emission factor hierarchy, as per CDP guidance: they include (i) volumes backed by contractual instruments (PPAs and Guarantees of Origin, disclosed in 7.30.15) and (ii) for the remaining consumption, the renewable and nuclear shares embedded in the applied emission factors — the AIB European Residual Mixes for European operations not covered by instruments, and national grid mixes elsewhere. Question 7.30.15 discloses only actively purchased volumes accounted for at a zero or near-zero emission factor; the difference versus the renewable total in 7.30.1 corresponds to the renewable share of the residual/grid mixes.

[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 excluded from your disclosure of climate-related data?

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

12/31/2021

(7.5.2) Base year emissions (metric tons CO₂e)

2472

(7.5.3) Methodological details

Emissions from employee commuting total 2.472 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.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2021

(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

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

37832

(7.5.3) Methodological details

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.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2021

(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

12/31/2021

(7.5.2) Base year emissions (metric tons CO2e)

11659

(7.5.3) Methodological details

This category includes emissions from the waste disposal and treatment of products sold by Cementir in the reporting period.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2021

(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

12/31/2021

(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

12/31/2021

(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

12/31/2021

(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

12/31/2021

(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)

7103019

(7.6.3) Methodological details

Scope 1 includes all emissions released directly from our operations. As a cement producer, these emissions are primarily related to the calcination of limestone. When heated in the kiln at high temperatures, limestone releases CO₂. Therefore, Scope 1 emissions are associated with both the raw materials used to produce clinker (mainly limestone) and the fuel combustion necessary to heat cement kilns. Our calculation adheres to the GHG protocol and the EU ETS rules. 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)

408012

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

390000

(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 using information coming from Power Purchase Agreements (PPAs) and Guarantee of Origin (GoO) certificates. For operations in Europe not covered by PPAs or GoO, we used the European Residual Mixes (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. "Renewable and zero/near-zero energy consumption figures reported in 7.30.1 are calculated consistently with the market-based Scope 2 emission factor hierarchy, as per CDP guidance: they include (i) volumes backed by contractual instruments (PPAs and Guarantees of Origin, disclosed in 7.30.15) and (ii) for the remaining consumption, the renewable and nuclear shares embedded in the applied emission factors — the AIB European Residual Mixes for European operations not covered by instruments, and national grid mixes elsewhere. Question 7.30.15 discloses only actively purchased volumes accounted for at a zero or near-zero emission factor; the difference versus the renewable total in 7.30.1 corresponds to the renewable share of the residual/grid mixes.

Past year 1

(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)

377811

(7.7.3) End date

12/31/2024

(7.7.4) Methodological details

it has to be noted that In the last year CDP questionnaire and 2024 Annual Report the data disclosed was equal to 532 615 tons, insted of 377811, becasue the calculation did not include the GoO that our danish legal entity bought to cover the 2024 electricity consumption. The correct data for 2024 is equal to 377,811 tons and it has been also disclosed in 2025 Annual Report of Cementir Holding.

[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)

1169496

(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

(7.8.6) 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) and EPD of the suppliers for cement 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)

59364

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average spend-based method

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

0

(7.8.6) 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 average spend-based emission factors derived from the Comprehensive Environmental Data Archive (CEDA) 2025. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

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

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

901873

(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

(7.8.6) Please explain

This category includes emissions related to the extraction, production, and transport of fuels, and energy purchased by Cementir in 2025 not already accounted for in Scope 1 or 2. The calculation was made by applying the emission factors “well-to-tank” of BEIS&DEFRA 2025, Ecoinvent v3.11 for fuels, IEA 2024, AIB, e-GRID, and Ecoinvent v3.11 for electricity. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

156709

(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

(7.8.6) Please explain

This category includes emissions deriving from upstream transportation by external cargo ships, trucks and freight trains of raw materials, semi-finished and finished products. The calculation considers freights (tonnes) and distances and uses BEIS&DEFRA 2025 emission factors, specific for the mean of transportation. The emission factors are WTW. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

452

(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

(7.8.6) Please explain

This category includes emissions from external wastewater treatment. The calculation uses BEIS&DEFRA 2025 emission factors. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

4447

(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

(7.8.6) Please explain

This category includes emissions from employee business travel. The estimation is based on average spend-based emission factors derived from the Comprehensive Environmental Data Archive (CEDA) 2025. Please be aware that the relevance of each scope 3 category has been determined according to CDP's Technical Note on the relevance of Scope 3 categories by sector (cement sector), to Cement Sector Scope 3 GHG Accounting and Reporting Guidance and to GHG Protocol Scope 3 standard.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

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

2500

(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

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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)

187964

(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

(7.8.6) 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 2025 emission factors, specific for the mean of transportation. The emission factors are WTW.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

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

23405

(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

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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)

14031

(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

(7.8.6) Please explain

This category includes emissions from the waste disposal and treatment of products sold by Cementir in the reporting period. Emission factors are BEIS&DEFRA 2025

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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.

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☒ Not applicable to our organization's activities

(7.8.6) Please explain

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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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) Reason for this category not being relevant

Select from:

☒ Emissions estimated to be insignificant

(7.8.6) 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: ☒ 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_Annual Report 2025_ACC.pdf

(7.9.1.5) Page/section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2025. See page 390 for Limited assurance report and page 172 for Scope 1 emissions related for the full Group.

(7.9.1.6) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

(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_Annual Report 2025_ACC.pdf

(7.9.2.6) Page/ section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2025. See page 390 for Limited assurance report and page 172 for Scope 2 emissions, location based, related for the full Group.

(7.9.2.7) Relevant standard

Select all that apply

☒ 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_Annual Report 2025_ACC.pdf

(7.9.3.6) Page/section reference

Limited assurance report of the independent auditor on the sustainability statement included in the Annual Report 2025. See page 390 for Limited assurance report and page 172 and 173 for Scope 3 emissions.

(7.9.3.7) Relevant standard

Select all that apply

☒ ISAE3000

(7.9.3.8) Proportion of selected emissions categories verified (%)

99

(7.9.3.9) Proportion of total reported scope 3 emissions verified (%)

99

[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:

☒ Increased

(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)

2185

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.03

(7.10.1.4) Please explain calculation

The consumption of renewable electricity increased of 7,164 Mwh in 2025 comparing 2024. To estimate the emissions saved to this increase, we multiply this amount of renewable electricity for the average CO2 intensity of electricity purchased in 2025 (305 kg CO2/MWh). In this way, we estimate a CO2 saving of 2,185 metric tons CO2e. The emission value (percentage) is 0.03 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year. $0.03\% = 2185 / (6900426 + 377811)$ [the 2024 data has been corrected as explained in 7.1.3]. In 2025 the scope 1 + scope 2 (market based) emissions increased of 214,781 tons. Scope 1 + Scope 2 in 2024: $7,278,237 = 6,900,426 + 377,811$. Scope 1 + Scope 2 in 2025: $7,493,019 = 7,103,019 + 390,000$. Out of a difference of 214,781: A) 2,185 is a reduction related to Change in renewable energy consumption; B) 135,286 is a reduction related to Other emissions reduction activities, as reported in 7.55.2; C) 286,135 is an increase related to Change in output produced; D) 66,117 is a increase related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. $C+D-B-A = 214,781$. So A, B, C and D explains the difference between 2025 and 2024.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

135286

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

1.86

(7.10.1.4) Please explain calculation

Initiatives implemented in 2025 as described in 7.55.2. The emission value (percentage) is 1.86 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year $1.86\% = 135,286 / 6,900,426 + 377,811$. [the 2024 data has been corrected as explained in 7.1.3]. In 2025 the scope 1 + scope 2 (market based) emissions increased of 214,781 tons. \n\nScope 1 + Scope 2 in 2024: $7,278,237 = 6,900,426 + 377,811$. Scope 1 + Scope 2 in 2025: $7,493,019 = 7,103,019 + 390,000$. Out of a difference of 214,781: A) 2,185 is a reduction related to Change in renewable energy consumption; B) 135,286 is a reduction related to Other emissions reduction activities, as reported in 7.55.2; C) 286,135 is an increase related to Change in output produced; D) 66,117 is a increase related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. $C+D-B-A = 214,781$. So A, B, C and D explains the difference between 2025 and 2024.

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

As reported in 7.1.3, in December 2025 the divestment of Kars Çimento A.Ş. (Türkiye) occurred. Since Kars is consolidated for January–November 2025 only, the effect on 2025 data (one month) is not material and is not separately allocated. The divestment will slightly reduce Group emissions from 2026 (Kars annual emissions were less than 4% of Group Scope 1 and 2 emissions).

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 2025, 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 2025, there was not any merger.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

286135

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

3.93

(7.10.1.4) Please explain calculation

In 2025, comparing 2024, the clinker production increased of 329,005 ton. Multiplying this amount with average emission factor of Cementir in 2025 (0.870 as reported in the question 7.47), this increasing in the production of clinker generated an increase in CO2 of 286,135. The emission value (percentage) is 3.93 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year. $3.93\% = 286,135 / 6,900,426 + 377,811$. [the 2024 data has been corrected as explained in 7.1.3]. In 2025 the scope 1 + scope 2 (market based) emissions increased of 214,781 tons.

Scope 1 + Scope 2 in 2024: 7,278,237 = 6,900,426 + 377,811. Scope 1 + Scope 2 in 2025: 7,493,019 = 7,103,019 + 390,000. Out of a difference of 214,781: A) 2,185 is a reduction related to Change in renewable energy consumption; B) 135,286 is a reduction related to Other emissions reduction activities, as reported in 7.55.2; C) 286,135 is an increase related to Change in output produced; D) 66,117 is a increase related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. $C+D-B-A = 214,781$. So A, B, C and D explains the difference between 2025 and 2024.

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 2025, 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 2025, 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 20245, 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)

66117

(7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

(7.10.1.3) Emissions value (percentage)

0.91

(7.10.1.4) Please explain calculation

Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. The emission value (percentage) is 0.91 because we divided the change in emission per the total Scope 1 and Scope 2 (market based) of the previous year. $0.91\% = 66,117 / 6,900,426 + 377,811$. [the 2024 data has been corrected as explained in 7.1.3]. In 2025 the scope 1 + scope 2 (market based) emissions increased of 214,781 tons.\\n\\nScope 1 + Scope 2 in 2024: $7,278,237 = 6,900,426 + 377,811$. Scope 1 + Scope 2 in 2025: $7,493,019 = 7,103,019 + 390,000$. Out of a difference of 214,781: A) 2,185 is a reduction related to Change in renewable energy consumption; B) 135,286 is a reduction related to Other emissions reduction activities, as reported in 7.55.2; C) 286,135 is an increase related to Change in output produced; D) 66,117 is a increase related to other. Difference that is not allocated to any specific reason because related to inherent interdependencies between various different levers. $C+D-B-A = 214,781$. So A, B, C and D explains the difference between 2025 and 2024. [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) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities
	<i>Select from:</i> ☒ Not evaluated

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	<i>Select from:</i> ☒ No, explanation provided	<i>Select from:</i> ☒ No relevant activities identified	<i>Select from:</i> ☒ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☒ No, and we do not plan to within the next two years

(7.15.2) Primary reason for not providing an emissions breakdown by greenhouse gas type

Select from:

☑ Only CO2 is relevant to our Scope 1 and Scope 2 emissions inventory

(7.15.3) Explain why your organization does not break down its Scope 1 or 2 emissions by greenhouse gas type

In the cement sector, carbon dioxide (CO2) is the only greenhouse gas considered relevant and material for the Scope 1 and Scope 2 emissions inventory. Scope 1 emissions derive almost entirely from the calcination of raw materials (process emissions) and from fuel combustion in the clinker production process, both of which release CO2. Emissions of other Kyoto Protocol greenhouse gases (CH4, N2O, HFCs, PFCs, SF6, NF3) are negligible and not material for our operations. This approach is consistent with the EU Emissions Trading System (EU ETS), under which cement clinker production installations are required to monitor, report and verify CO2 emissions only, as CO2 is the sole greenhouse gas deemed relevant for this activity under Annex I of the EU ETS Directive. Cementir Holding's Scope 1 emissions are monitored, reported and verified annually in accordance with the EU ETS Monitoring and Reporting Regulation for its European installations, and consistent methodologies are applied across the Group. Scope 2 emissions relate to purchased electricity and are reported in CO2e using emission factors that already incorporate the minor contributions of CH4 and N2O. Given the negligible materiality of non-CO2 gases, a breakdown by GHG type would not provide additional meaningful information to data users.

[Fixed row]

(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)

1058181

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

29659

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

32897

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

452602

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

44430

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

44430

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

1391166

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

25054

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

0

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

605256

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

51939

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

51939

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

310316

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

27777

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

27959

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

6024

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

53

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

3761

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

3725

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

87

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

0

Türkiye

(7.16.1) Scope 1 emissions (metric tons CO2e)

3061373

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

213212

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

213212

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

214376

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

15801

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

15801

[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)

1400915

Row 2

(7.17.1.1) Business division

Belgium Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

1058181

Row 3

(7.17.1.1) Business division

Turkey CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

3060684

Row 4

(7.17.1.1) Business division

Egypt CEM BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

605256

Row 5

(7.17.1.1) Business division

North American Region

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

214376

Row 6

(7.17.1.1) Business division

Asia Pacific

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

762918

Row 7

(7.17.1.1) Business division

Others BU

(7.17.1.2) Scope 1 emissions (metric ton CO2e)

689
[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)

310316

(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)

98587

(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)

605256

(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)

327733

(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)

781804

(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)

1040679

(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)

1382284

(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)

452602

(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)

1262176

(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)

687896

(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)

115293

(7.17.2.3) Latitude

39.96

(7.17.2.4) Longitude

-76.72

[Add row]

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

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Cement Production</i>	7064626
Row 2	<i>Aggregates and other products (concrete prefabricated products)</i>	15990
Row 3	<i>Concrete Production</i>	22402

[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	7064626	6759752	<i>We reported gross and net scope 1 emissions related to cement production.</i>

[Fixed row]

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

Select all that apply

- ☒ By business division
- ☒ By facility
- ☒ By activity

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

Row 1

(7.20.1.1) Business division

Nordic & Baltic Region

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

25194

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

3761

Row 2

(7.20.1.1) Business division

Belgium Region

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

29659

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

32897

Row 3

(7.20.1.1) Business division

Turkey CEM BU

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

212612

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

212612

Row 4

(7.20.1.1) Business division

North American Region

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

15801

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

15801

Row 5

(7.20.1.1) Business division

Asia Pacific

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

72207

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

72389

Row 6

(7.20.1.1) Business division

Egypt CEM BU

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

51939

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

51939

Row 7

(7.20.1.1) Business division

Waste Management and Others BU

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

600

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

600

[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)

24551

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

0

Row 2

(7.20.2.1) Facility

Belgium_1

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

25757

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

28414

Row 3

(7.20.2.1) Facility

Turkey_1

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

80828

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

80828

Row 4

(7.20.2.1) Facility

Turkey_2

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

59695

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

59695

Row 5

(7.20.2.1) Facility

Turkey_3

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

50545

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

50545

Row 6

(7.20.2.1) Facility

Turkey_4

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

19196

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

19196

Row 7

(7.20.2.1) Facility

Malesia

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

27777

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

27959

Row 8

(7.20.2.1) Facility

China

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

44430

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

44430

Row 9

(7.20.2.1) Facility

US_1

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

7510

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

7510

Row 10

(7.20.2.1) Facility

US_2

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

7765

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

7765

Row 11

(7.20.2.1) Facility

Egypt_1

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

51939

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

51939

[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	399992	378279
Row 2	Aggregates, waste management and recycling and other products (concrete prefabricated products)	4830	5357
Row 3	Concrete Production	3189	6363

[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	399992	378279	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)

7091643

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

406398

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

388147

(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)

11376

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

1614

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

(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 CEMENTS BELGES (SA)

(7.23.1.2) Primary activity

Select from:

☒ Cement

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☒ Other unique identifier, please specify :VAT number

(7.23.1.11) Other unique identifier

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

1040679

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

25757

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

28414

(7.23.1.15) Comment

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

Row 2

(7.23.1.1) Subsidiary name

Çimentoaş 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

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2043980

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

140522

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

140522

(7.23.1.15) Comment

We reported Scope 1 and 2 emissions for our subsidiary Çimentoş 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 20% but less than or equal to 25%

(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

1489107

(7.30.1.3) MWh from non-renewable sources

8409550

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

9898657.00

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

357687

(7.30.1.3) MWh from non-renewable sources

921526

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

295090

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

1279213.00

Consumption of purchased or acquired heat

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

999

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

999.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

170

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

170.00

Total energy consumption

(7.30.1.2) MWh from renewable sources

1846963

(7.30.1.3) MWh from non-renewable sources

9332075

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

295090

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

11179038.00

[Fixed row]

(7.30.2) Report your organization's energy consumption totals (excluding feedstocks) for cement production activities in MWh.

Consumption of fuel (excluding feedstocks)

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

1489107

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

8253578

(7.30.2.4) Total MWh

9742685.00

Consumption of purchased or acquired electricity

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

342360

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

877642

(7.30.2.3) MWh consumed from non-renewable zero or near-zero emission sources inside cement sector boundary

295090

(7.30.2.4) Total MWh

1220002.00

Consumption of other purchased or acquired energy (heat, steam and/or cooling)

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

0

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

0

(7.30.2.4) Total MWh

0.00

Total energy consumption

(7.30.2.1) MWh consumed from renewable sources inside cement sector boundary

1831467

(7.30.2.2) MWh consumed from non-renewable sources inside cement sector boundary

9131220

(7.30.2.3) MWh consumed from non-renewable zero or near-zero emission sources inside cement sector boundary

295090

(7.30.2.4) Total MWh

10962687.00

[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) Total fuel MWh consumed by the organization

1489107

(7.30.7.7) Comment

Cementir is committed to utilizing sustainable biomass in accordance with the European Renewable Energy Directive (RED III)

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.7) Comment

N/A

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.7) Comment

N/A

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

1753892

(7.30.7.7) Comment

Coal used by the Group.

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

135608

(7.30.7.7) Comment

Oil used by the Group

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

528843

(7.30.7.7) Comment

Natural gas used by the Group

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

5991207

(7.30.7.7) Comment

Other non-renewable fuels,, mainly petcoke for the kiln and gasoline for transports and equipment.

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

9898657

(7.30.7.7) 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) Total MWh fuel consumed for cement production activities

1489107

(7.30.8.2) MWh fuel consumed at the kiln

1489107

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

0

(7.30.8.6) 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) Total MWh fuel consumed for cement production activities

0

(7.30.8.2) MWh fuel consumed at the kiln

0

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

0

(7.30.8.6) Comment

N/A

Other renewable fuels (e.g. renewable hydrogen)

(7.30.8.1) Total MWh fuel consumed for cement production activities

0

(7.30.8.2) MWh fuel consumed at the kiln

0

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

0

(7.30.8.6) Comment

N/A

Coal

(7.30.8.1) Total MWh fuel consumed for cement production activities

1753892

(7.30.8.2) MWh fuel consumed at the kiln

1753892

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

0

(7.30.8.6) Comment

Coal used by the Group for the production of cement

Oil

(7.30.8.1) Total MWh fuel consumed for cement production activities

129822

(7.30.8.2) MWh fuel consumed at the kiln

129822

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

0

(7.30.8.6) Comment

Oil used by the Group for the production of cement.

Gas

(7.30.8.1) Total MWh fuel consumed for cement production activities

525305

(7.30.8.2) MWh fuel consumed at the kiln

525305

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

0

(7.30.8.6) 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) Total MWh fuel consumed for cement production activities

5844558

(7.30.8.2) MWh fuel consumed at the kiln

5789415

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

55143

(7.30.8.6) Comment

Other non-renewable fuels, mainly petcoke for the kiln and gasoline for transports and equipment.

Total fuel

(7.30.8.1) Total MWh fuel consumed for cement production activities

9742684

(7.30.8.2) MWh fuel consumed at the kiln

9687541

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

55143

(7.30.8.6) 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)

378

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

170

(7.30.9.3) Gross generation from renewable sources (MWh)

378

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

170

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 a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Belgium

(7.30.14.1) Consumption of purchased electricity (MWh)

248125

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

170

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

248295.00

China

(7.30.14.1) Consumption of purchased electricity (MWh)

67006

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

67006.00

Denmark

(7.30.14.1) Consumption of purchased electricity (MWh)

260164

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

260164.00

Egypt

(7.30.14.1) Consumption of purchased electricity (MWh)

110602

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

110602.00

Malaysia

(7.30.14.1) Consumption of purchased electricity (MWh)

44764

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

44764.00

Norway

(7.30.14.1) Consumption of purchased electricity (MWh)

5687

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

999

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6686.00

Sweden

(7.30.14.1) Consumption of purchased electricity (MWh)

6793

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6793.00

Türkiye

(7.30.14.1) Consumption of purchased electricity (MWh)

490820

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

490820.00

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

45081

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

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

45081.00
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Belgium

(7.30.15.2) Sourcing method

Select from:

☒ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Solar

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

12366

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

(7.30.15.14) Comment

Starting from 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. Belgian consumption beyond the PPA volumes is accounted at the AIB residual mix factor; its renewable share is included in 7.30.1 but not in this question, which covers active zero-EF purchases only

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Belgium

(7.30.15.2) Sourcing method

Select from:

☒ Direct line to an off-site generator owned by a third party with no grid transfers (direct line PPA)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Wind (technology type unknown)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

49567

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

(7.30.15.14) 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. Belgian consumption beyond the PPA volumes is accounted at the AIB residual mix factor; its renewable share is included in 7.30.1 but not in this question, which covers active zero-EF purchases only

Row 3

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

5400

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Sweden

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

Row 4

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

3155

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Sweden

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2019

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

Row 5

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

9345

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Sweden

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

Row 6

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Wind (technology type unknown)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

429

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Hungary

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2013

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

Row 7

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Wind (technology type unknown)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

6474

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Italy

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2025

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

Row 8

(7.30.15.1) Country/area of electricity consumption

Select from:

☒ Denmark

(7.30.15.2) Sourcing method

Select from:

☒ Unbundled procurement of energy attribute certificates (EACs)

(7.30.15.3) Low-carbon technology type

Select from:

☒ Nuclear

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

235361

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☒ GO [Europe]

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

Select from:

☒ Slovakia

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☒ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1998

(7.30.15.14) Comment

Certificate of origin purchased by our danish legal entity.

[Add 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

0.922

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

7493019

(7.45.3) Metric denominator

Select from:

☒ metric ton of product

(7.45.4) Metric denominator: Unit total

8122965

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

1.28

(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

(7.45.9) Please explain

In 2025 the intensity was 0.922 tCO₂e per clinker produced (7,493,019 tCO₂e Scope 1 + Scope 2 market-based / 8,122,965 ton of clinker), versus 0.934 in 2024 (7,278,237 tCO₂e / 7,793,959 ton of clinker), with the 2024 Scope 2 market-based figure restated as explained in 7.1.3). The 1,28% decrease reflects the emission-reduction initiatives (135,286 tCO₂e, 7.55.2) and increased renewable electricity

Row 2

(7.45.1) Intensity figure

0.00457

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

7493019

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

1639640086

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

5.9

(7.45.7) Direction of change

Select from:

☒ Increased

(7.45.8) Reasons for change

Select all that apply

☒ Change in output

☒ Change in revenue

(7.45.9) Please explain

In 2025 the intensity was 0.00457 tCO₂e per EUR of revenue (7,493,019 tCO₂e Scope 1 + Scope 2 market-based / EUR 1,639,640,086), versus 0.00431 in 2024 (7,278,237 tCO₂e / EUR 1,686,943,385, with the 2024 Scope 2 market-based figure restated as explained in 7.1.3). The 5.9% increase reflects higher clinker output (+329,005 t, see 7.10.1) combined with a 2.8% decline in revenue, partly offset by emission-reduction initiatives (135,286 tCO₂e, 7.55.2) and increased renewable electricity

[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 CO ₂ e per metric ton	Net Scope 1 emissions intensity, metric tons CO ₂ e per metric ton	Scope 2, location-based emissions intensity, metric tons CO ₂ e per metric ton
Clinker	0.87	0.832	0.05
Cement equivalent	0.669	0.64	0.039
Cementitious products	0.669	0.64	0.039
Low-CO ₂ 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

25

(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

8.7

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

In 2025, 25% of the thermal energy required for the production of grey and white cement was generated from alternative fuels. This marks an increase from 23% in 2024 and 22% in 2023. Compared to 2024, the use of alternative fuels rose by approximately 8.7% (from 23% to 25%). 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 53% for grey cement and 8% 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 2026-2028.

[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 1 or 2)

☒ Scope 3, Category 1 – Purchased goods and services

☒ Scope 3, Category 5 – Waste generated in operations

☒ Scope 3, Category 4 – Upstream transportation and distribution

☒ Scope 3, Category 9 – Downstream transportation and distribution

☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in

(7.53.1.11) End date of base year

12/31/2021

(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

12/31/2050

(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)

1169496

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

59364

(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)

901873

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

156709

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

452

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

4447

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

187964

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

2480305.000

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

2480305.000

(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

28.37

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTi IN FEBRUARY 2024. In line with the Cement science-based target setting guidance Cementir set an absolute target for Scope 3 emissions aligned with a 1.5°C decarbonization pathway. The Science Based Targets Initiative SBTi validated that the CO₂ reduction targets for the nearterm 2030 and longterm 2050 defined by Cementir are in line with the 1.5C Scenario. Cementir set the targets internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Overall NetZero Target: Cementir Holding NV commits to achieving netzero greenhouse gas GHG emissions across the value chain by 2050 NearTerm Targets Cementir Holding NV commits to reduce gross scope 1 and 2 GHG emissions 29.33% per ton of cementitious product by 2030 from a 2021 base year Cementir Holding NV commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. LongTerm Targets: Cementir Holding NV commits to reducing its gross Scope 1 and 2 GHG emissions by 96.1% per ton of cement by 2050 from a 2021 base year. Cementir Holding NV commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land related emissions and removals from bioenergy feedstocks. Please note that SBTi boundary did not include the three residual categories of employee commuting, processing of sold products, and end-of-life treatment of sold products that have been disclosed in 7.5/7.8, see also explanation provided in 7.1.2

(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 CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. We are dedicated to achieving net-zero greenhouse gas (GHG) emissions throughout our entire value chain by 2050. Meeting the targets set for Scope 3 emissions is essential for realizing our overarching net-zero goal. In recent years, Cementir has intensified its collaboration with suppliers by leveraging services such as the CDP Supply Chain program. Through these efforts, we aim to enhance transparency regarding suppliers' emission reductions and motivate them to actively decrease their emissions. This collaborative approach provides both a near-term and long-term perspective on emission reduction.

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

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5°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 CO₂ 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 CO₂ emissions data from suppliers. • Assessing suppliers' CO₂ reduction targets and educating them about the advantages of committing to a SBTi CO₂ 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

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

(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

12/31/2021

(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

12/31/2050

(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

0.716

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.036

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

0.7520000000

(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

10.46

(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 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the long-term (2050), Cementir is currently commits to reduce Scope 1 & 2 emissions 96.1% per ton of cement by 2050 from a 2021 base year. The target is company-wide, without any exclusions.

The target, expressed in CO₂ emissions per ton of cement equivalent, equate to a reduction from 836 kg in 2021 to 33 kg by 2050. In the target have been included, scope 1 emissions, scope 2 emissions (market-based) and biogenic emissions, as requested by SBTi guidelines.

(7.53.2.86) Target objective

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5°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 CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 1 and 2 emissions are a critical component of Cementir's Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 1 and 2 emissions is essential for realizing Cementir's overarching net-zero goal. Moreover, meeting the targets set for Scope 1 and 2 emissions will also help Cementir meet regulatory targets established by the EU Taxonomy and reduce compliance costs where emissions trading schemes are in place, such as in Europe. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year, included in the Industrial Plan 26-28.

(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 CO₂ emissions are embedded annually in every plant, included in the 2026–2028 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 CO₂-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 CO₂ reduction of 1.4 million tons annually at completion by 2030. The project received €220 million in funding from the EU Innovation Fund, with the grant agreement signed in March 2025. Progress by End 2025 Emission intensity (Scopes 1, 2, and biogenic combined) decreased to 752kg in 2025, down from 836kg in 2021 (with Scope 1 and biogenic now at 716kg and Scope 2 at 36kg, versus 772kg and 64kg in 2021). Notably, the clinker ratio for grey cement decreased from 81% to 76%, and the share of alternative fuels rose from 30% to 37%, 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 25MW 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

12/31/2021

(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

12/31/2030

(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

0.716

(7.53.2.61) Intensity figure in reporting year for Scope 2

0.036

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

0.7520000000

(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

34.26

(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 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the Near-Term (2030), Cementir is currently commits to reduce Scope 1 & 2 emissions 29.33% per ton of cement by 2030 from a 2021 base year. The target is company-wide, without any exclusions. The target, expressed in CO₂ emissions per ton of cement equivalent, equate to a reduction from 836 kg in 2021 to 591 kg by 2030. In the target have been included, scope 1 emissions, scope 2 emissions (market-based) and biogenic emissions, as requested by SBTi guidelines.

(7.53.2.86) Target objective

Cementir supports the UNFCCC Paris Agreement’s goal to limit global warming to 1.5°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 CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce “net zero emissions” cement. Scope 1 and 2 emissions are a critical component of Cementir’s Climate Transition Plan. Cementir is committed to achieving net-zero greenhouse gas (GHG) emissions throughout its entire value chain by 2050. Meeting the targets set for Scope 1 and 2 emissions is essential for realizing Cementir’s overarching net-zero goal. Moreover, meeting the targets set for Scope 1 and 2 emissions will also help Cementir meet regulatory targets established by the EU Taxonomy and reduce compliance costs where emissions trading schemes are in place, such as in Europe. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030.

Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year, included in the Industrial Plan 26-28

(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 CO₂ emission reductions. These annual targets are implemented at every plant, integrated into the 2026–2028 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 69% for grey cement and 80% 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 53% for grey cement and 8% 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 1.4 million tons of CO₂ emissions annually by the end of 2030. The ACCSION project secured €220 million from the EU Innovation Fund, with the grant signed in March 2025. Progress by End 2025 Emission intensity (Scopes 1, 2, and biogenic combined) decreased to 752kg in 2025, down from 836kg in 2021 (with Scope 1 and biogenic now at 716kg and Scope 2 at 36kg, versus 772kg and 64kg in 2021). Notably, the clinker ratio for grey cement decreased from 81% to 76%, and the share of alternative fuels rose from 30% to 37%, 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 25MW of renewable wind and solar power. 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

12/31/2021

(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

12/31/2030

(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

0.831

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

0.8310000000

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

0.8310000000

(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

20.92

(7.53.2.83) Target status in reporting year

Select from:

(7.53.2.85) Explain target coverage and identify any exclusions

TARGET VALIDATED BY SBTi. In line with the Cement Science-Based Target Setting Guidance, Cementir has set both near-term (2030) and long-term targets (2050) for Scope 3 emissions, aligned with a 1.5°C decarbonization pathway. The Science Based Targets initiative (SBTi) has validated that Cementir's CO₂ reduction targets for the near-term (2030) and long-term (2050) are in line with the 1.5°C scenario. Cementir set the targets internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. NearTerm Targets: Cementir commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. LongTerm Targets: Cementir commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land related emissions and removals from bioenergy feedstocks.

(7.53.2.86) Target objective

Cementir supports the UN Paris Agreement's goal to limit global warming to 1.5°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 CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Scope 3 emissions are a critical component of Cementir's Climate Transition Plan. Meeting the targets set for 2030 for Scope 3 emissions is essential interim step for realizing Cementir overarching net-zero goal. Meeting the target will also help to reduce compliance costs related to the Carbon Border Adjustment Mechanism (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 2025. In 2025, the Co2 emissions per ton of purchased clinker and cement decreased to 831 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

12/31/2021

(7.54.2.8) Figure or percentage in base year

70

(7.54.2.9) End date of target

12/31/2030

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

47

(7.54.2.11) Figure or percentage in reporting year

63

(7.54.2.12) % of target achieved relative to base year

(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 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the Near-Term (2030), Cementir is currently 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 CO₂ emission reductions. These annual targets are implemented at every plant, integrated into the 2026–2028 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 47%, and in white cement production from 97% to 92% by 2030 from the 2021 base year. This transition is essential for reducing dependence on fossil fuels and supporting Cementir's decarbonization strategy. In 2025 the percentage of fossil fuel in the fuel mix was 63% 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**

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(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 1.5°C-aligned science-based GHG emission reduction targets for the production of cement. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. Concerning the Near-Term (2030), Cementir is currently 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 CO₂ emission reductions. These annual targets are implemented at every plant, integrated into the 2026–2028 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 47%, and in white cement production from 97% to 92% by 2030 from the 2021 base year. This transition is essential for reducing dependence on fossil fuels and supporting Cementir's decarbonization strategy. In 2025 the percentage of fossil fuel in the fuel mix was 63% 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. To reach its 2030 targets, Cementir has defined a comprehensive Roadmap focusing on replacement of fossil fuels with alternative fuels, clinker ratio, and CO₂ emission reductions. These annual targets are implemented at every plant, integrated into the 2026–2028 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 47%, and in white cement production from 97% to 92% by 2030 from the 2021 base year. This transition is essential for reducing dependence on fossil fuels and supporting Cementir's decarbonization strategy. In 2025 the percentage of fossil fuel in the fuel mix was 63% for grey cement and 98% for white cement. The Group is implementing the climate transition roadmap as planned.

(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 CO₂ emissions. These annual targets are implemented at every plant, incorporated into the 2026–2028 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 47%, and in white cement production from 97% to 92% 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 2025, fossil fuels accounted for 63% 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.
[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

12/31/2022

(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

12/31/2050

(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

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(7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO₂)

(7.54.3.10) Explain target coverage and identify any exclusions

In line with the Cement science-based target setting guidance Cementir set a net-zero target aligned with a 1.5°C decarbonization pathway. Cementir set the target internally in December 2022 and submitted them to SBTi in July 2023. SBTi started the validation process in December 2023 and disclosed the approval of the target on February 29 2024. The target is company-wide, without exclusions. There is not any difference between the inventory base year emissions and this target's base year emissions. Following, the official net-zero science-based target language: Overall Net-Zero Target: Cementir. commits to reach net-zero greenhouse gas emissions across the value chain by 2050. Near-Term Targets: Cementir to reduce gross scope 1 and 2 GHG emissions 29.33% per ton of cement by 2030 from a 2021 base year. Cementir Holding N.V. commits to reduce gross scope 3 GHG emissions from purchased goods and services 23.00% per ton of purchased clinker and cement by 2030 from a 2021 base year. Long-Term Targets: Cementir commits to reduce gross scope 1 and 2 GHG emissions 96.1% per ton of cement by 2050 from a 2021 base year. Cementir Holding N.V. commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. The target boundary includes land-related emissions and removals from bioenergy feedstocks.

(7.54.3.11) Target objective

Cementir supports the UNFCCC Paris Agreement's goal to limit global warming to 1.5°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 CO₂ emissions by optimizing existing technologies and laying the foundations for innovations, such as Carbon Capture and Storage (CCS), to produce "net zero emissions" cement. Meeting the net-zero targets will also help Cementir face the potential impact of increased GHG emissions pricing and higher operating costs (e.g., compliance costs), as highlighted by the scenario analysis reported in questions 5.1 and 5.1.1. To achieve these targets, Cementir has defined a Roadmap until 2050 with an intermediate step in 2030. Targets for alternative fuels, clinker ratio, and CO₂ emissions have been established to accomplish the 2050 goals. These targets have been deployed in every single plant per year and are included in the Industrial Plan 2026-2028.

(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 CO₂ emissions from the Aalborg Portland cement plant. Upon completion, the project is expected to avoid 1.4 million tons of CO₂ 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 CO₂ emitted by its cement kilns. The captured CO₂ 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 2026, 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.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☒ Yes

[Fixed row]

(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	
To be implemented	1	1400000
Implementation commenced	2	100000
Implemented	2	135286
Not to be implemented	0	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Fuel switch

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

134286

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

20968878

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

64200000

(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 alternative fuel utilization in our plants.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☒ Other energy efficiency in production processes initiative, please specify :mechanical and electrical overhauls with reduced specific energy consumption

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

1000

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

118168

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

160000

(7.55.2.7) Payback period

Select from:

☒ 1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 3-5 years

(7.55.2.9) Comment

mechanical and electrical overhauls with reduced specific energy consumption

[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 CO₂ emissions, is typically used to reach this temperature. Task: Develop a project to replace petcoke with alternative fuels to reduce the CO₂ emissions associated with clinker production. Action: Following a feasibility study on converting from petcoke to natural gas, Cementir planned to use natural gas at the Aalborg plant. Switching to natural gas, a fossil fuel with lower emissions than

petcoke (estimated 20% reduction in CO₂), is a transitional solution on Cementir's path to net-zero emissions. Results: Due to the reduction in CO₂ emissions, Cementir will need to purchase fewer CO₂ quotas under the EU ETS. This reduction in CO₂ quotas has a positive financial impact, improving the business case evaluation. Without applying the carbon price, the investment would not have a positive NPV (net present value), and Cementir likely would not have implemented it. Consequently, capital expenditure would have been allocated differently. As part of this strategy, Aalborg Portland (the Danish legal entity of Cementir) has entered into an agreement with the Danish gas distribution company, Evida, to connect the Aalborg plant to the gas distribution grid. Following the investment, a 20% reduction in CO₂ emissions is estimated for the Aalborg plant.

Row 2

(7.55.3.1) Method

Select from:
☒ Internal incentives/recognition programs

(7.55.3.2) Comment

We provide monetary incentive to the Top Management and Middle Management for the achievement of climate-related targets. For example, the Head of Regions receive a monetary incentives, if their Regions or BUs accomplish targets related to CO2 emissions reductions, clinker/cement substitution, use of alternative fuels. Cementir set 2030 targets. Each target has been deployed per single plant and years. The interim targets have been included in the 2026-2028 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-calcliner	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 cement and concrete, please specify :EU Taxonomy-aligned Manufacture of cement

(7.74.1.4) Description of product(s) or service(s)

In 2025, grey cement produced at Aalborg Portland (Denmark) met the Substantial Contribution criteria for Climate Change Mitigation (Objective 1) of the EU Taxonomy Climate Delegated Act, with specific emissions from grey clinker production below the 0.722 tCO₂e/t clinker threshold (transitional activity)

(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, with the emission threshold defined by EU Taxonomy to met the Substantial Contribution criteria for Climate Change Mitigation (Objective 1)

(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

Ton CO2 eq. per ton of clinker produced

(7.74.1.9) Reference product/service or baseline scenario used

0.722 tCO2 per ton of clinker manufactured. Emissions threshold defined by EU Taxonomy to met the Substantial Contribution criteria for Climate Change Mitigation (Objective 1)

(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

0.018

(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 emitted 0,704 t CO2 eq,0,018 ton lower than the threshold defined by EU Taxonomy (0,722 t CO2 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

11.52

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 heat, 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 2025, Aalborg plant delivered 261,613 Mwh 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

0.34

[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:

☒ At least once a month

(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 2025, our data were subjected to external audit. In that year, 96% 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. All cement plants are currently ISO 14001 certified. and 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:

☒ At least once a month

(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 2025, the data has been subjected to external audit. The 96% 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.All cement plants are currently ISO 14001 certified. and 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:

☒ At least once a quarter

(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 2025, the data has been subjected to external audit. The 96% of total withdrawals occurred in sites ISO 14001 certified. The Group is working to increase the sites ISO 14001 certified. All cement plants are currently ISO 14001 certified. and 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:

☒ At least once a month

(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 2025, 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. All cement plants are currently 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:

☒ At least once a month

(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 2025, 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. All cement plants are currently ISO 14001 certified and 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:

☒ At least once a month

(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 2025, 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. All cement plants are currently ISO 14001 certified and 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:

- ☒ At least once a quarter

(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 2025, 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. All cement plants are currently ISO 14001 certified and 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 All cement plants are currently ISO 14001 certified and 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:

☒ At least once a quarter

(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 2025, 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. All cement plants are currently ISO 14001 certified and 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:

☒ At least once a month

(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 2025, the data has been subjected to external audit. The 90% 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.. All cement plants are currently ISO 14001 certified and 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:

☒ At least once a month

(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 2025, the data has been subjected to external audit. The percentage of total water reused/recycled in cement accounts to 32%. 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. All cement plants are currently ISO 14001 certified and 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:

☒ At least once a year

(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 December 2022 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 2025 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 2025, all employees and contractors who are located at sites that are under the direct control of the Group's operating companies receive adequate standards of water supply and sanitation in accordance with the provisions of WASH. 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)

15362

(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

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. These thresholds reflect the operational nature of our production processes: water withdrawals in cement, ready-mix concrete (RMC) and aggregates are subject to inherent year-on-year variability from production volumes, quarry activity, seasonality and weather (e.g. rainwater collection). Fluctuations within $\pm 5\%$ fall within normal operating range and don't reflect a structural change in the Group's water dependency, keeping reported categories meaningful and comparable over time. In 2025, cement production accounted for 56% of total water withdrawals, ready-mix concrete (RMC) for 5%, and aggregates for 40%. Compared to 2024, total withdrawals increased by 1.5% in 2025 (15,362 megaliters in 2025 versus 15,133 megaliters in 2024, an increase of 229 megaliters). Accordingly, this is classified as "about the same" compared to the previous year. Explanation of Changes: The slight increase is mainly due to the increase in production volumes of the cement business. 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)

10566

(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

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. These thresholds reflect the operational nature of our production processes: water withdrawals in cement, ready-mix concrete (RMC) and aggregates are subject to inherent year-on-year variability from production volumes, quarry activity, seasonality and weather (e.g. rainwater collection). Fluctuations within $\pm 5\%$ fall within normal operating range and don't reflect a structural change in the Group's water dependency, keeping reported categories meaningful and comparable over time. In 2025, cement production accounted for 46% of total water discharges, ready-mix concrete (RMC) for 1%, and aggregates for 53%. Compared to 2024, discharges decreased by 1% (10,566 megaliters in 2025 versus 10,715 megaliters in 2024, a reduction of 149 megaliters). Accordingly, this is classified as "About the same" compared to the previous year. Explanation of Changes: The slight decrease in water discharges is primarily due to multiple environmental efficiency initiatives implemented at our plants. 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.. 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)

4796

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

☒ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

(9.2.2.6) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. These thresholds reflect the operational nature of our production processes: water withdrawals in cement, ready-mix concrete and aggregates are subject to inherent year-on-year variability from production volumes, quarry activity, seasonality and weather (e.g. rainwater collection). Fluctuations within $\pm 5\%$ fall within normal operating range and don't reflect a structural change in the Group's water dependency, keeping reported categories meaningful and comparable over time. In 2025, cement production accounted for 76% of total water consumption, ready mix concrete (RMC) for 13%, and aggregates for 11%. Compared to 2024, total water consumption increased

by 8.6% in 2025 (4,796 megaliters in 2025 versus 4,418 megaliters in 2024, an increase of 378 megaliters). Accordingly, this is classified as " higher " compared to the previous year, as the change is greater than 5% but lower than 10%. Explanation of Changes: The increase in water consumption is primarily due to a rise in cement production (+5% compared to 2024), which accounts for 76% of total consumption. 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. For these reasons, we expect 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)

9821

(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 business activity

(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

63.93

(9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

(9.2.4.9) Please explain

Thresholds applied for comparison columns: The Group applies the following internally defined criteria, consistently across the "Comparison with previous reporting year" and "Five-year forecast" columns: "About the same" refers to changes equal to or lower than 5%; "Higher"/"Lower" applies to changes above 5% and up to 10%; "Much higher"/"Much lower" applies to changes greater than 10%. These thresholds have been calibrated to reflect the operational characteristics of our production processes: water withdrawals in the cement, ready-mix concrete and aggregates businesses are subject to inherent year-on-year variability driven by production volumes, quarry activity, seasonality and weather conditions (e.g. rainwater collection). Fluctuations within $\pm 5\%$ therefore fall within the normal operating range of our facilities and do not reflect a structural change in the Group's water dependency, ensuring that the categories reported remain meaningful and comparable over time. Reported volume: In 2025, water withdrawals in areas with high water stress amounted to 9,821 megaliters, compared with 9,508 megaliters in 2024, an increase of 313 megaliters (+3.3%). In line with the thresholds above, the comparison with the previous reporting year is therefore classified as "About the same". Of total withdrawals in high water stress areas in 2025, cement production accounted for 35%, ready-mix concrete (RMC) for 5% and aggregates for 60%. Withdrawals in these areas remained broadly stable: the limited increase versus 2024 mainly reflects higher business activity in the aggregates segment, driven by additional and new quarry operations (e.g. in Türkiye), largely offset by environmental efficiency initiatives implemented at our plants, including increased water recycling and reuse. Identification methodology: A comprehensive water risk assessment is carried out annually at all plants using the WRI Aqueduct Water Risk Atlas, complemented by an S&P study. Each site's location is entered into the tool to assess potential water risks based on indicators such as baseline water stress, drought severity and seasonal variability. Areas are classified as high water stress where baseline water stress exceeds 40%, meaning total water withdrawals exceed 40% of available renewable surface and groundwater supply. Between 2024 and 2025, the high water stress areas in which the Group operates remained unchanged (notably Belgium, Türkiye and Egypt). However starting from December 2025, Kars plant, located in a High water stress area is no longer part of Cementir Group. Therefore this will structurally reduce future HWS withdrawals. 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, followed by tailored action plans for each facility. The resulting five-year roadmap addresses water withdrawals, discharges and consumption, and projects that withdrawals at plants located in high water stress areas will decrease in the coming years, in line with the thresholds defined above. The Group has established specific targets for cement production: by 2030, a 30% reduction in specific water consumption per ton of cement equivalent versus 2019 levels, and a 25% reduction in high water stress areas. 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)

8914

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ 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

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025, cement production accounted for 44% of total surface freshwater withdrawals (including rainwater), ready-mix concrete (RMC) for 1%, and aggregates for 55%. Total surface

freshwater withdrawals decreased by 8% (9,676 megaliters in 2024 vs. 8,914 megaliters in 2025), thus classified as "Lower" than the previous year. Approximately 85% of withdrawals come from on-site quarry water. The decrease vs 2024 mainly reflects lower quarry-water use and lower rainwater collection due to weather conditions, supported by environmental efficiency initiatives at our plants. We apply the GCCA Sustainability Guidelines; in 2025 data were subject to external audit and 96% of total withdrawals occurred at ISO 14001-certified sites

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)

5928

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

In 2025, withdrawals of renewable groundwater amounted to 5,928 megaliters vs 5,032 megaliters in 2024 (+896 ML, +17.8%), classified as “Much Higher”. All groundwater withdrawn by the Group comes from renewable (shallow) aquifers, under abstraction permits granted by the competent local authorities; no fossil (non-renewable) groundwater is used. By segment, cement accounted for 75% of groundwater withdrawals, RMC for 6% and aggregates for 19%. The increase is mainly attributable to higher business activity: cement production grew by around 5% (tonnes of cement equivalent) and aggregates activity expanded significantly (+18% production), including additional and new quarry operations (e.g. in Türkiye) and increased dewatering at the Clypot quarry in Belgium, where extracted groundwater is returned to the public network. We apply the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing; in 2025 data were subject to external audit.

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)

520

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

In 2025, withdrawals from third-party sources amounted to 520 megaliters vs 425 megaliters in 2024 (+95 ML, +22.4%), classified as “Much higher”. Third-party water consists almost entirely of municipal/potable supplies purchased from public utilities; we do not withdraw wastewater from other organisations. The increase is primarily due to higher business activity at sites that rely on municipal supply, notably the York plant (United States), whose water withdrawals rose in line with higher production volumes, and RMC operations in the Nordic region. Third-party sources nevertheless remain a marginal share of the Group’s water balance (3.4% of total withdrawals), which relies predominantly on quarry water and groundwater, limiting pressure on public supply. We apply the GCCA Sustainability Guidelines; in 2025 data were subject to external audit and 96% of total withdrawals occurred at ISO 14001-certified sites.

[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)

5384

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.8.5) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025, discharges to fresh surface water decreased by 8% compared to 2024 (5,877 megaliters in 2024 versus 5,384 megaliters in 2025, a reduction of 493 megaliters). Accordingly, this is classified as "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)

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Lower**(9.2.8.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Increase/decrease in efficiency**(9.2.8.5) Please explain**

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025, discharges to Brackish surface water/seawater decreased by 8% compared to 2024 (2,620 megaliters in 2024 versus 2,409 megaliters in 2025, a reduction of 211 megaliters). Accordingly, this is classified as "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)**

129

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025, discharges to Groundwater increased to 129 megaliters from a very low base, 16 megaliters in 2024, therefore, this is classified as "much higher" compared to the previous year.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☒ Relevant

(9.2.8.2) Volume (megaliters)

2644

(9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.8.5) Please explain

Thresholds applied: "About the same" = changes ≤5%; "Higher"/"Lower" = changes >5% up to 10%; "Much higher"/"Much lower" = changes >10%. In 2025, discharges to third-party destinations increased by 20% compared to 2024 (2,644 megaliters in 2025 versus 2,201 megaliters in 2024, an increase of 443 megaliters), classified as "much higher" versus the previous year. Explanation of changes: Third-party destinations comprise water sent to external treatment plants (very limited quantity), domestic sewage (200 ML), and water transferred to the public water network — including dewatering water from the Clypot quarry (Belgium). The increase in dewatering water transferred to the public network from the Clypot quarry accounts for the overall rise recorded in this category.
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

Water discharge at Cementir is managed in compliance with local regulations, permits, sector standards and internal guidelines, taking into account the required treatment level, discharge volumes and their potential impact on other users. Quaternary wastewater treatment is not applicable to Cementir's operations. Our production processes do not generate wastewater streams that require advanced polishing and removal of trace micro-pollutants typically associated with quaternary treatment (such as advanced oxidation, specialized adsorption or membrane processes used for drinking water production or other highly sensitive discharges). Wastewater from our sites is treated to comply with applicable regulatory requirements through primary, secondary and, where relevant, tertiary treatment systems operated either by Cementir or by third parties (e.g. municipal wastewater treatment plants). As none of our wastewater undergoes quaternary treatment, the volume reported under this treatment level is therefore zero.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

7

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Internally developed water quality standards or guidelines

☒ Sector-specific standards

☒ The water discharge impacts

☒ The needs of other water users

(9.2.9.6) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. Water discharge at Cementir is managed in compliance with local regulations, permits, sector standards and internal guidelines, taking into account the required treatment level, discharge volumes and their potential impact on other users. 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. 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, 100% of our total cement production is manufactured in ISO 14001-certified plants.

Secondary treatment

(9.2.9.1) Volume (megaliters)

61

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Internally developed water quality standards or guidelines

☒ Sector-specific standards

☒ The water discharge impacts

☒ The needs of other water users

(9.2.9.6) Please explain

"About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025, 61 megaliters of water were treated, compared to 57 megaliters in 2024, representing an increase of 4 megaliters ($+7\%$), 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. Water discharge at Cementir is managed in compliance with local regulations, permits, sector standards and internal guidelines, taking into account the required treatment level. 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, 100% of our total cement production is manufactured at ISO 14001-certified plants.

Primary treatment only

(9.2.9.1) Volume (megaliters)

10303

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☒ Internally developed water quality standards or guidelines

☒ Sector-specific standards

☒ The water discharge impacts

☒ The needs of other water users

(9.2.9.6) Please explain

"About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In Water discharge at Cementir is managed in compliance with local regulations, permits sector standards, taking into account the required treatment and discharge volumes by destination. In 2025, compared to 2024, the volume of water undergoing primary treatment decreased by $1,2\%$ (10,303 megaliters in 2025 versus 10,432 megaliters in 2024), classified as 'about the same' under the threshold above. This small 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, 100% of our total cement production is carried out at ISO 14001-certified plants

No treatment

(9.2.9.1) Volume (megaliters)

195

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☒ Much lower

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☒ 100

(9.2.9.6) Please explain

"About the same" = changes ≤5%; "Higher"/"Lower" = changes >5% up to 10%; "Much higher"/"Much lower" = changes >10%. Water discharge at Cementir is managed in compliance with local regulations, permits, sector standards and internal guidelines, taking into account the required treatment level, discharge volumes and their potential impact on other users. In 2025, discharge without treatment was Much lower, decreasing by about 11% compared to 2024 (195 megaliters vs. 218 megaliters). This discharge predominantly involves domestic sewage. 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, 100% of our total cement production occurs at ISO 14001-certified plants.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

N/A

[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 substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

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

Select from:

☒ 1-25

(9.3.4) Please explain

The analysis to identify 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 76% of the Group’s total water consumption in 2025, 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 substantive 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)

Ipoh

(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)

167

(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

157

(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

10

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

29

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Much higher

(9.3.1.23) Discharges to fresh surface water

11

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

12

(9.3.1.26) Discharges to third party destinations

6

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

138

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. 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)

Anging

(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)

396

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Lower

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

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

31

(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)

396

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Lower

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. 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 2024, withdrawals, and consumption were lower.

Row 3

(9.3.1.1) Facility reference number

Select from:

☒ Facility 3

(9.3.1.2) Facility name (optional)

Aalborg

(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)

3802

(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

1130

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

2592

(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

80

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

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Lower**(9.3.1.23) Discharges to fresh surface water**

0

(9.3.1.24) Discharges to brackish surface water/seawater

2409

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

158

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

1235

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Higher**(9.3.1.29) Please explain**

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. 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 and discharges is primarily due to the implementation of various environmental efficiency initiatives and the optimization of production activities. Despite this reduction in withdrawals and discharges, water consumption at the plant increased, reflecting a higher share of water retained within the production process (e.g., lost to evaporation) rather than being withdrawn from or discharged back to external sources.

Row 4

(9.3.1.1) Facility reference number

Select from:

☒ Facility 4

(9.3.1.2) Facility name (optional)

Gaurain

(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)

2236

(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

2215

(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

22

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

1967

(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

1967

(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

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

269

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher**(9.3.1.29) Please explain**

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 total withdrawals decreased by 10.8% (2,236 ML vs 2,506 ML in 2024) and discharges by 14.6% (1,967 ML vs 2,302 ML), both classified as 'Much lower'. The plant relies mainly on quarry water used on site (1,916 ML, $\sim 86\%$ of withdrawals) and harvested rainwater (298 ML), so volumes are also affected by quarry dewatering needs and rainfall. This plant has the Group's highest recycling performance: reused/recycled water equalled 59% of withdrawals (1,317 ML). Water consumption rose to 269 ML ('Much higher'), reflecting a larger share of water retained in the process (e.g. evaporation in kiln-gas conditioning) rather than discharged. The site is located in a high water stress area (WRI Aqueduct) and is covered by the 2030 target to cut specific water consumption by 25% vs 2019 in high water stress areas and by a site-specific action plan (maximizing reuse/recycling, minimizing freshwater withdrawals). For third-party withdrawals, we report only potable water supplied.

Row 5**(9.3.1.1) Facility reference number**

Select from:

☒ Facility 5**(9.3.1.2) Facility name (optional)**

Al Arish

(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)

645

(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

642

(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

3

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

201

(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

109

(9.3.1.26) Discharges to third party destinations

92

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

444

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 withdrawals (645 ML, +50%), discharges (201 ML vs 60 ML) and consumption (444 ML, +20%) were all 'Much higher' than 2024, driven by the increase in cement production due to the reactivation of the second production line in this plant. All water is withdrawn from renewable groundwater under abstraction permits granted by the competent authorities, plus a marginal potable supply (3 ML). The plant is located in an arid, high water stress area and is therefore covered by the 2030 target to reduce specific water consumption by 25% vs 2019 in high water stress areas; despite higher volumes, the site's specific consumption remains monitored against its dedicated roadmap. Around 20% of withdrawals were recycled/reused in 2025, and actions focus on further increasing reuse and minimizing losses. Discharges are

directed to ground and to third-party destinations including domestic sewage, in compliance with permit limits. For third-party withdrawals, we report only potable water supplied.

Row 6

(9.3.1.1) Facility reference number

Select from:

☒ Facility 6

(9.3.1.2) Facility name (optional)

Izmir

(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

Türkiye

☒ 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)

415

(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

26

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

(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)

61

(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

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

354

(9.3.1.28) Comparison of total consumption with previous reporting year*Select from:*☒ Lower**(9.3.1.29) Please explain**

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 total withdrawals decreased by 10.3% (415 ML vs 462 ML in 2024) and discharges by 18.7% (61 ML vs 74 ML), both 'Much lower'; consumption decreased by 8.7% (354 ML, 'Lower'). The reductions reflect environmental efficiency initiatives, including rainwater harvesting and recycling and reuse. The site is located in a high water stress area (WRI Aqueduct 'extremely high') and is covered by the 2030 target to reduce specific water consumption by 25% vs 2019 in high water stress areas, with a site-specific action plan. Discharges consist of domestic sewage routed to third-party destinations.

Row 7**(9.3.1.1) Facility reference number***Select from:*☒ Facility 7**(9.3.1.2) Facility name (optional)**

Edirne

(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

Türkiye

- ☒ 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)

259

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Lower

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

86

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

173

(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)

52

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☒ Higher

(9.3.1.23) Discharges to fresh surface water

52

(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)

207

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much lower

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 withdrawals decreased by 7.3% (259 ML vs 279 ML, 'Lower') and consumption by 10.2% (207 ML, 'Much lower'), thanks to efficiency initiatives including rainwater harvesting and increased reuse (33% of withdrawals recycled/reused). Discharges increased by 6.4% (52 ML vs 49 ML, 'Higher'), reflecting a higher share of water returned to fresh surface water after on-site primary treatment rather than consumed. The plant is not located in a water stress area but it is covered by the Group plan to reduce water consumption by 30% vs 2019.

Row 8

(9.3.1.1) Facility reference number

Select from:

☒ Facility 8

(9.3.1.2) Facility name (optional)

Elazig

(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

Türkiye

☒ 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)

201

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☒ Lower

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

31

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

170

(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:

☒ 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

10

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

191

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Lower

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes ≤5%; "Higher"/"Lower" = changes >5% up to 10%; "Much higher"/"Much lower" = changes >10%. In 2025 withdrawals decreased by 6.2% (201 ML vs 214 ML) and consumption by 6.3% (191 ML vs 204 ML), both 'Lower', driven by efficiency measures and rainwater harvesting. Discharges were 'About the same' (−3%). Withdrawals are mainly renewable groundwater under permit. The plant is not located in a water stress area; nevertheless, it applies the Group practices on recycling and reuse (15% of withdrawals in 2025) and it is covered by the Group plan to reduce water consumption by 30% vs 2019.

Row 9

(9.3.1.1) Facility reference number

Select from:

☒ Facility 9

(9.3.1.2) Facility name (optional)

Kars

(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

Türkiye

☒ 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)

106

(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

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

94

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

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

9

(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**

9

(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)

97

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 withdrawals (106 ML, -2.6%) and consumption (97 ML, -4.4%) were 'About the same' as 2024. Discharges increased to 9 ML from 7 ML ('Much higher' in percentage terms, $+24\%$, but from a very small absolute base of less than 2 ML of change), consisting of water returned to fresh surface water after primary treatment. The plant is located in a high water stress area and was covered by the dedicated 25% specific-consumption reduction target. The plant was divested on December 2025 and from 2026 the facility will exit the reporting boundary, structurally reducing the Group's withdrawals in high water stress areas.

Row 10

(9.3.1.1) Facility reference number

Select from:

☒ Facility 10

(9.3.1.2) Facility name (optional)

York

(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)

172

(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

4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

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

101

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

4

(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

4

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

168

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ Much higher

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes ≤5%; "Higher"/"Lower" = changes >5% up to 10%; "Much higher"/"Much lower" = changes >10%. In 2025 withdrawals (172 ML, +76%), discharges (4 ML, +13%) and consumption (168 ML, +78%) were 'Much higher' than 2024. Consumption increased during the reporting period due to leakage-related losses. The issue has since been identified and corrected, and consumption is expected to be reduced in the next year. The site relies mainly on municipal supply (101 ML — for third-party withdrawals we report only potable water supplied) and renewable groundwater under permit (67 ML), with marginal rainwater harvesting (4 ML). Nearly all withdrawn water is consumed in the process (evaporation in gas conditioning and dust suppression), with minimal discharge routed to domestic sewage. The plant is not located in a water stress area but it is covered by the Group plan to reduce water consumption by 30% vs 2019.

Row 11

(9.3.1.1) Facility reference number

Select from:

☒ Facility 11

(9.3.1.2) Facility name (optional)

Waco

(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)

140

(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

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

136

(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

4

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

0.8

(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

0.2

(9.3.1.26) Discharges to third party destinations

0.6

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

139

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

(9.3.1.29) Please explain

Thresholds applied: "About the same" = changes $\leq 5\%$; "Higher"/"Lower" = changes $> 5\%$ up to 10% ; "Much higher"/"Much lower" = changes $> 10\%$. In 2025 withdrawals (140 ML, -4.6%) and consumption (139 ML, -4.6%) were 'About the same' as 2024, as were discharges (0.8 ML, -2.4%). The plant is not located in a water stress area but it is covered by the Group plan to reduce water consumption by 30% vs 2019.

[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

Select all that apply

☒ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☒ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☒ ISAE 3000

[Fixed row]

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

(9.5.1) Revenue (currency)

1639640000

(9.5.2) Total water withdrawal efficiency

106733.50

(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) Value chain stage where low water impact is assessed

Select all that apply

☒ Direct operations

(9.14.3) Indicator used to assess water impact

Water quantity

☒ Lower water withdrawal/consumption than conventional processes

(9.14.4) Have you used a certification standard to classify your products/services as low water impact?

Select from:

☒ Yes, please specify standard :EPD - (Environmental Product Declaration)

(9.14.5) 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.

(9.14.7) 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 FUTURECEM® 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) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☒ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☒ No, and we do not plan to in the next two years

Water withdrawals

(9.15.1) Target set in this category

Select from:

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

(9.15.4) Explain why you do not have a target set in this category

Cementir is currently developing a dedicated water withdrawal target, complementing the water consumption target already approved by the Board and embedded in the 2030 Roadmap. The Group has not yet disclosed a quantified withdrawal target because a credible target must reflect the water-balance impact of the carbon capture and storage (CCS) projects at the core of its climate transition plan, and this impact is still under evaluation by the Group. The most advanced project is ACCSION at the Aalborg Portland plant (Denmark), selected in October 2024 for EUR 220 million of EU Innovation Fund support, with the grant agreement signed in March 2025; commissioning is planned for 2030, capturing ~1.4 Mt CO₂/yr.

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☒ Yes

Other

(9.15.1) Target set in this category

Select from:

☒ Yes

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☒ Water target 3

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) 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

(9.15.1.4) Date target was set

07/24/2022

(9.15.1.5) End date of base year

07/24/2022

(9.15.1.6) Base year figure

75

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

100

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.1.11) % of target achieved relative to base year

100

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

☒ Other, please specify :Wash Pledge Global compact

(9.15.1.13) Explain target coverage and identify any exclusions

The target is applied to all our employees, without no exclusions.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

All employees and contractors who are located at sites that are under the direct control of the Group's operating companies receive adequate standards of water supply and sanitation in accordance with the provisions of WASH

(9.15.1.18) Further details of target

All employees and contractors who are located at sites that are under the direct control of the Group's operating companies receive adequate standards of water supply and sanitation in accordance with the provisions of WASH. At some sites (e.g. Gaurain in Belgium) we have implemented specific actions in cooperation with local communities for the improvement of drinking water supply.

Row 2

(9.15.1.1) Target reference number

Select from:

☒ Water target 1

(9.15.1.2) Target coverage

Select from:

☒ Business division

(9.15.1.3) Category of target & Quantitative metric

Water consumption

☒ Reduction per unit of production

(9.15.1.4) Date target was set

07/12/2021

(9.15.1.5) End date of base year

12/31/2019

(9.15.1.6) Base year figure

480

(9.15.1.7) End date of target year

12/31/2030

(9.15.1.8) Target year figure

335

(9.15.1.9) Reporting year figure

356

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

86

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

The target is applied to all Group's cement plants, the cement total water consumption, in 2025, account for about the 76% of the total water consumption of the Group. Therefore the target is focused only on cement business.

(9.15.1.14) 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 2025 accounted about 76% 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 2025 (356 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.

(9.15.1.18) 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

(9.15.1.1) Target reference number

Select from:

☒ Water target 2

(9.15.1.2) Target coverage

Select from:

☒ Business activity

(9.15.1.3) Category of target & Quantitative metric

Product water intensity

☒ Reduction per unit of production

(9.15.1.4) Date target was set

07/12/2021

(9.15.1.5) End date of base year

12/31/2019

(9.15.1.6) Base year figure

291

(9.15.1.7) End date of target year

12/31/2030

(9.15.1.8) Target year figure

219

(9.15.1.9) Reporting year figure

236

(9.15.1.10) Target status in reporting year

Select from:

☒ Underway

(9.15.1.11) % of target achieved relative to base year

76

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) 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 2025, in high-water stress areas account for the 32% of the total water consumption in cement.

(9.15.1.14) 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 2025 (236 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.

(9.15.1.18) 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 4

(9.15.1.1) Target reference number

Select from:

☒ Water target 4

(9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.1.3) Category of target & Quantitative metric

Water pollution

☒ Reduction in concentration of pollutants

(9.15.1.4) Date target was set

12/30/2018

(9.15.1.5) End date of base year

12/31/2018

(9.15.1.6) Base year figure

99

(9.15.1.7) End date of target year

12/31/2025

(9.15.1.8) Target year figure

100

(9.15.1.9) Reporting year figure

100

(9.15.1.10) Target status in reporting year

Select from:

☒ Achieved

(9.15.1.11) % of target achieved relative to base year

100

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☒ Sustainable Development Goal 6

(9.15.1.13) Explain target coverage and identify any exclusions

The objective is to maintain effluent parameters (e.g., TSS, pH, temperature, BOD, COD).below the thresholds established by the applicable water regultaions and discharge permits.

(9.15.1.15) Actions which contributed most to achieving or maintaining this target

Minimize discharge volume and nutrient load by repurposing treated water for operational uses such as cooling systems, dust suppression, and raw material processing.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☒ No

(9.15.1.18) Further details of target

The target is to ensure that concentrations of effluent parameters (e.g., TSS, pH, temperature, BOD, COD). consistently remain below the maximum allowable thresholds defined by site-specific environmental permits, in alignment with national regulatory frameworks. No sanctions and/or penalties related to water management were received during the year.

[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

☒ Species 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?	Indicators used to monitor biodiversity performance
	Select from: ☒ Yes, we use indicators	Select all that apply ☒ Pressure indicators ☒ Response indicators

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
		☒ Other, please specify

[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:

☒ Yes

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans. In some cases, sites have at least one legally designated protected area within the 5 km area of influence. Assessment tool: IBAT (WDPA, Oct 2024 release), 5 km buffer, complemented by national designations; distances measured from the quarry centroid. For this disclosure cycle, we report some examples in 11.4.1, while the full details of activities located in or near areas important for biodiversity will be disclosed during the next cdp questionnaires.

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:

☒ No

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans. No UNESCO World Heritage site was identified within 5 km of any extraction site (IBAT/WDPA screening, October 2025). The Group Biodiversity & Nature Protection Policy prohibits new extraction projects in UNESCO World Heritage Sites and IUCN Category Ia–Ib areas.

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:

☒ No

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening

confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans. No MAB Biosphere Reserve was identified within 5 km of any extraction site (IBAT/WDPA screening, October 2025).

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:

☒ No

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans. No Ramsar wetland was identified within 5 km of any extraction site (IBAT/WDPA screening, October 2025).

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:

☒ Yes

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans. In some cases, sites lie in or near KBAs. Assessment tool: IBAT (World Database of KBAs, Oct 2023 release), 5 km buffer. For this disclosure cycle, we report some examples in 11.4.1, while the full details of activities located in or near areas important for biodiversity will be disclosed during the next cdp questionnaires.

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:

☒ No

(11.4.2) Comment

In 2025 Cementir carried out its first Group-wide nature assessment in line with the TNFD LEAP approach, covering 100% of the Group's quarries across Denmark, Sweden, Belgium, Türkiye, Egypt, Malaysia and China. In the "Locate" phase each quarry was geolocated and screened for proximity to areas important for biodiversity using IBAT (World Database on Protected Areas, Key Biodiversity Areas, IUCN Red List and STAR metrics) within a 5 km radius, consistent with the area of influence of extractive activities, complemented by the WWF Biodiversity Risk Filter, WRI Aqueduct and ENCORE. The results were consolidated into a TNFD Score based on four equally weighted criteria (ecosystem integrity, importance of biodiversity, physical water risk and relevance of ecosystem services), combined with an operational relevance score (70/30) to identify priority quarries for in-depth evaluation of dependencies, impacts, risks and opportunities. The screening confirmed that some quarries are located near areas important for biodiversity; none was found to overlap a protected area. Priority quarries (26% of the total) were subject to a detailed site-level assessment, including habitat mapping and the identification of threatened species from environmental impact assessments, which informs site Biodiversity Management and Rehabilitation Plans.

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☒ Category IV-VI

(11.4.1.4) Country/area

Select from:

☒ Denmark

(11.4.1.5) Name of the area important for biodiversity

§3 protected habitats (lakes, bogs, streams, meadows, salt marshes) under the Danish Nature Protection Act

(11.4.1.6) Proximity

Select from:

☒ Up to 5 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Aalborg Portland manages 1,200 ha at Rørdal. The IBAT screening (5 km buffer) identifies two §3 protected-habitat units. Aalborg is the highest-ranked priority quarry in the TNFD assessment. Extraction is governed by a mining permit with stringent rehabilitation conditions; a Rehabilitation Plan is implemented in parallel with extraction, with a long-term vision of a recreational landscape; in 2025 the quarry extension was integrated in the Regional Mining Plan with advanced rehabilitation measures and community workshops (2024–2025). Absence/minimisation of impacts is verified through periodic monitoring of sensitive species and habitats (EIA species: autumn gentian EN, early marsh orchid VU, broad-leaved marsh orchid VU), control of dust, noise and water, internal environmental audits and comparison with the EIA baseline.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- ☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- ☒ Operational controls
☒ Abatement controls
☒ Restoration

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Potential negative impacts: progressive excavation of the chalk pit changes land use and topography, generates dust and noise. Assessment: the potential impacts were identified through the Group TNFD LEAP process (Locate phase: IBAT/WDPA/KBA/STAR screening with a 5 km area of influence, October 2025; Evaluate phase: ENCORE sector dependencies/impacts, site Environmental Impact Assessment, habitat mapping and importance/condition scoring), and through the ESRS double-materiality assessment, which identified land-use change and soil degradation from extraction, air emissions and water abstraction as the material impact drivers for the Group. Aalborg is the highest-ranked priority quarry. Mitigation implemented: the mining permit and the 2025 update of the Regional Mining Plan set stringent conditions on excavation phasing and rehabilitation (project design/scheduling); a structured Rehabilitation Plan is executed in parallel with extraction, with safety distances from operations and a long-term recreational-landscape design agreed with the community through 2024–2025 workshops (restoration); the 1,010 ha of non-operational land are managed for nature (lakes, woodland, meadows, salt flats); measures include clearing of encroaching vegetation, re-establishment of grazing through fencing and agreements with livestock owners, control of invasive species and management of amphibian ponds; dust, noise and water parameters are controlled (abatement controls) and internal environmental audits are performed (operational controls). Absence/minimisation of impact is verified by periodic monitoring of sensitive species and habitats (autumn gentian, marsh orchids) against the EIA baseline.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- ☒ Key Biodiversity Areas

(11.4.1.4) Country/area

Select from:

☒ Türkiye

(11.4.1.5) Name of the area important for biodiversity

Nif Mountain

(11.4.1.6) Proximity

Select from:

☒ Up to 5 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

Çimentoş operates raw-material quarries supplying the Izmir cement plant. Proximity was determined by IBAT geospatial screening (5 km buffer, October 2025). Izmir is one of the priority quarries of the TNFD LEAP assessment; a site environmental assessment was carried out in 2025 and monitoring targets four EIA-listed species (Greek tortoise VU, lapwing EN, turtle dove VU, Verbascum sp. VU). 2025 actions: progressive rehabilitation of exhausted benches with native species, employee tree planting, construction of two water basins for wildlife in the extraction area.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☒ Operational controls

☒ Abatement controls

☒ Restoration

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Potential negative impacts: progressive removal of vegetation and soil on the quarry benches, dust deposition on surrounding vegetation, noise and vibration from blasting and haulage that can disturb fauna, alteration of run-off in a water-stressed landscape, and indirect pressure from the adjacent cement plant. Assessment: the potential impacts were identified through the Group TNFD LEAP process (Locate phase: IBAT/WDPA/KBA/STAR screening with a 5 km area of influence, October 2025; Evaluate phase: ENCORE sector dependencies/impacts, site Environmental Impact Assessment, habitat mapping and importance/condition scoring), and through the ESRS double-materiality assessment, which identified land-use change and soil degradation from extraction, air emissions and water abstraction as the material impact drivers for the Group. Izmir is one of the priority quarries; a site environmental assessment was carried out. Mitigation implemented: Rehabilitation Plan with planting of native, site-appropriate species on completed benches; two water basins built in 2025 inside the extraction area to support fauna during drought; dust suppression, noise and water monitoring under the site environmental permit and ISO 14001 system (abatement controls); operational rules for contractors (operational controls); targeted monitoring of the four EIA-listed threatened species. These measures reduce the extent and duration of habitat loss, limit indirect pollution effects on the KBA and support recovery of local ecosystems. Progress is tracked with the Group biodiversity metrics (land disturbed, % rehabilitated, dust, species monitoring) and reviewed in the annual LEAP cycle.

[Add 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

Environmental performance – Climate change

☒ Progress against targets

☒ Year on year change in absolute emissions (Scope 1 and 2)

☒ Year on year change in absolute emissions (Scope 3)

- ☒ Year on year change in emissions intensity (Scope 1 and 2)
- ☒ Year on year change in emissions intensity (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 2025 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 2025 annual report.

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

Cementir_Annual Report 2025_ACC.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 discharges – volumes by destination
- ☒ Water withdrawals– total volumes

☒ Water withdrawals – volumes by source

(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 2025 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 2025 annual report.

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

Cementir_Annual Report 2025_ACC.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

Business strategy

☒ Other data point in module 5, please specify :Eu Taxonomy

(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 2025 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 2025 annual report.

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

Cementir_Annual Report 2025_ACC.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 2025 Annual Report.	Cementir_Annual Report 2025_ACC.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 to facilitate collective action in priority basins.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

