



Heidelberg Materials

# CDP Corporate Questionnaire 2026

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

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(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. .... 424

## 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

*For more than 150 years, Heidelberg Materials has offered a broad range of building materials, applications, and services. We execute a disciplined pure play strategy in the heavy building materials industry and concentrate on our core business in markets with high growth potential. Our core activities are the production and distribution of cement, aggregates, ready-mixed concrete, and asphalt. Heidelberg Materials also trades goods by sea worldwide, in particular cement and clinker, supplementary cementitious materials, and fossil and alternative fuels. Heidelberg Materials is one of the world's largest integrated manufacturers of building materials in terms of revenue and operates on five continents. Our products are used, among other applications, in the construction of houses, traffic routes, infrastructure projects, as well as commercial and industrial facilities. In this way, they meet the key needs of a growing world population for housing, mobility, and economic development. At the same time, they support key societal transformation processes such as the energy transition, (critical) infrastructure, urbanisation, and digitalisation. We drive sustainability, digitalisation, and technical excellence worldwide. Global benchmarking, the scaling of automation, AI applications, and uniform process standards support us in this endeavour. With innovative technologies and resource-efficient solutions, we are decarbonising our products. Furthermore, we create added value for our customers by combining low-carbon building materials with digital services. Our customers are mainly business customers (B2B), such as builders' merchants, construction companies, and the public sector. In the various market segments, we offer building materials and applications tailored to the specific needs and requirements of our customers. Heidelberg Materials' fully integrated business model encompasses the entire value chain, from the extraction of raw materials to further processing into*

cement all the way to the end product concrete and its recycling, as well as their sales and distribution to customers. Operating activities are supported by central competence centers for technology as well as by shared service centers in the regions and individual countries. Operating business processes include the geological exploration of raw material deposits, the purchase or lease of the land where the deposits are located, applying for mining concessions and environmental impact assessments, the construction of manufacturing facilities in cooperation with external service providers, as well as the production itself of building materials, including extracting raw materials, recycling building materials, and maintaining the facilities. Our core products cement, aggregates, ready-mixed concrete, and asphalt are homogeneous bulk goods. Their product characteristics are mostly standardised in order to ensure the required stability, reliability, and processability in the application. We operate around 130 cement plants (plus a further 9 as part of joint ventures), around 600 quarries and aggregates pits (plus around 30 locations of joint ventures), as well as around 1,300 ready-mixed concrete production sites (plus around 170 as part of joint ventures) worldwide. In total, the Group employs 48,973 people at around 2,350 producing locations on five continents. There are additionally almost 250 production sites belonging to joint ventures. In the past financial year, we sold or closed around 95 locations as part of our portfolio optimisation and acquired 96 new locations. In 2025, the Group revenue amounted to €21,460m. The Group is divided into four geographical Group areas: Europe, North America, Asia-Pacific, and Africa- Mediterranean-Western Asia. With its building materials and solutions, Heidelberg Materials has been contributing to global progress for more than 150 years. The corporate purpose adopted in 2020, “Material to build our future,” re-affirms our intention to develop and produce innovative (building) materials for the future and to play a material role going forward. Four culture principles form the basis for our activity: – Be stronger together! – Get the customer excited! – Unleash innovation! – Think and act long term! The purpose and four culture principles are integral to our Group strategy. Strategy 2030 Our new “Strategy 2030: Making a Material Difference” aims to create lasting value that benefits our customers, shareholders, and employees worldwide, as well as society as a whole. We also intend to limit the adverse effects of our business activities on the environment and society. We are committed to sustainable and profitable growth and innovation and are working to further expand our position as one of the world’s leading manufacturers of heavy building materials and set new global standards within our industry.

[Fixed row]

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

|  | End date of reporting year | Alignment of this reporting period with your financial reporting period | Indicate if you are providing emissions data for past reporting years |
|--|----------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|
|  | 12/30/2025                 | Select from:<br><input checked="" type="checkbox"/> Yes                 | Select from:<br><input checked="" type="checkbox"/> No                |

[Fixed row]

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

(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:<br><input checked="" type="checkbox"/> Yes                                                |

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

## CUSIP number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

42281P304

## Ticker symbol

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

HDLMY

## SEDOL code

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

B28J842

## LEI number

### (1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

### (1.6.2) Provide your unique identifier

LZ2C6E0W5W7LQMX5ZI37

### 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

☒ Benin

☒ China

☒ Egypt

☒ Ghana

☒ Italy

☒ Latvia

☒ Spain

☒ Canada

☒ France

☒ Greece

☒ Israel

☒ Croatia

- ☒ Norway
- ☒ Poland
- ☒ Sweden
- ☒ Belgium
- ☒ Hungary
- ☒ Iceland
- ☒ Liberia
- ☒ Morocco
- ☒ Romania
- ☒ Lithuania
- ☒ Singapore
- ☒ Bangladesh
- ☒ Kazakhstan
- ☒ Mozambique
- ☒ Russian Federation
- ☒ Bosnia and Herzegovina
- ☒ United States of America
- ☒ Congo (The Democratic Republic of)

- ☒ Czechia
- ☒ Denmark
- ☒ Estonia
- ☒ Germany
- ☒ Türkiye
- ☒ Bulgaria
- ☒ Malaysia
- ☒ Thailand
- ☒ Australia
- ☒ Netherlands
- ☒ Burkina Faso
- ☒ South Africa
- ☒ United Kingdom
- ☒ Brunei Darussalam

## **(1.8) Are you able to provide geolocation data for your facilities?**

### **(1.8.1) Are you able to provide geolocation data for your facilities?**

*Select from:*

- ☒ Yes, for some facilities

### **(1.8.2) Comment**

To ensure we maintain an updated evaluation of our land asset and physical operational footprint, Heidelberg Materials conducts by means of third-party and using the Integrated Biodiversity Assessment Tool (IBAT) geospatial data, a proximity assessment every 3 years. This assessment is conducted for all quarries as well as processing and production sites for which Heidelberg Materials owns or has a majority share.

[Fixed row]

### **(1.8.1) Please provide all available geolocation data for your facilities.**

#### **Row 1**

##### **(1.8.1.1) Identifier**

*Egypt, Suez Canal/ Red Sea*

##### **(1.8.1.2) Latitude**

*29.775861*

##### **(1.8.1.3) Longitude**

*32.208694*

##### **(1.8.1.4) Comment**

*The Suez Plant in Egypt is located in a region facing significant water scarcity and depletion risks, as identified by the World Resources Institute (WRI). Suez, situated in an arid area with limited freshwater resources, is highly vulnerable to water scarcity due to its dependence on the Nile River, which is under increasing pressure from population growth, agricultural demands, and upstream water use. The region's arid climate and infrequent rainfall exacerbate the challenge of water availability, potentially affecting the plant's operations, which rely on consistent water supply for production processes. Additionally, climate change is expected to worsen water scarcity in the region, further depleting already scarce resources. HM is acutely aware of these risks and takes proactive measures, such as optimizing water usage, implementing water recycling systems to reduce water consumption, and ensure the sustainability of the Suez Plant's operations in the face of water scarcity.*

#### **Row 2**

##### **(1.8.1.1) Identifier**

*Bangladesh, Karnaphuli River / Indian Ocean / Gulf of Benga*

#### (1.8.1.2) Latitude

40.47377

#### (1.8.1.3) Longitude

-75.88977

#### (1.8.1.4) Comment

*The Chittagong Plant in Bangladesh is located in a region highly vulnerable to flooding, as identified by the World Resources Institute (WRI). Chittagong, situated on the southeastern coast of Bangladesh, is prone to both coastal and riverine flooding due to its proximity to the Bay of Bengal and multiple river systems. The risk of flooding is exacerbated by heavy monsoon rains, rising sea levels, and storm surges. Flooding can disrupt plant operations, damage infrastructure, and lead to costly downtime. Additionally, climate change is likely to increase the frequency and severity of these flood events, further heightening the plant's vulnerability. Heidelberg Materials is aware of these risks and actively implements preventive measures, including flood defense systems and emergency plans, to mitigate the impact of potential flooding on the plant's operations.*

### Row 3

#### (1.8.1.1) Identifier

USA, Ontelaunee Lake

#### (1.8.1.2) Latitude

22.279847

#### (1.8.1.3) Longitude

91.795721

#### (1.8.1.4) Comment

*The Evansville Plant in the USA is located in a region that faces moderate risks of water scarcity, as identified by the World Resources Institute (WRI). Although Evansville is situated near the Ohio River, which provides a significant water source, the region can still experience water scarcity during periods of drought or high demand. Water scarcity risks are primarily driven by increasing agricultural and industrial demands, as well as climate change, which may lead to prolonged dry spells and reduced water availability. These factors can impact the plant's operations, which rely on a steady and sufficient water supply for production processes. HM is*

aware of these water scarcity risks and actively implements measures to mitigate them, such as optimizing water use efficiency, incorporating water recycling technologies, and developing strategies to reduce the overall water footprint of the Evansville Plant.  
[Add row]

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

*Select all that apply*

- |                                                           |                                                                                             |
|-----------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Blended cement        | <input checked="" type="checkbox"/> Portland cement manufacturing                           |
| <input checked="" type="checkbox"/> Clinker production    | <input checked="" type="checkbox"/> Concrete pavement / asphalt / tarmac                    |
| <input checked="" type="checkbox"/> Limestone quarrying   | <input checked="" type="checkbox"/> Alternative 'low CO2' cementitious materials production |
| <input checked="" type="checkbox"/> Concrete production   |                                                                                             |
| <input checked="" type="checkbox"/> Aggregates 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

### **(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

*Heidelberg Materials' business model necessitates cooperation with a variety of different and globally distributed suppliers. We currently work with more than 110,000 suppliers and business partners in over 100 countries in predominantly local business relationships (approximately 90% of all expenditure worldwide). In the reporting year, Heidelberg Materials procured goods and services with a total value of €13.9 billion. This corresponds to 64.9% of total revenue. It is extremely important for Heidelberg Materials to ensure that information is exchanged reliably at all levels of their supply chain. We take a transparent, sustainable, and forward-looking approach to our procurement of products and services by having a comprehensive overview of our suppliers, processes, and the flow of products and services throughout our supply chain. Our sourcing activities, risk management, and supplier relationship management are consolidated on the SAP Ariba platform as well as the IntegrityNext network.*

*[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)

1

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

*Short-term (0-1 year): within the risk management and the double materiality assessment framework, we define short-term as the current time frame, up to one year. This timeframe relates to our regular financial and business planning routines as well as existing and readily foreseeable regulatory requirements.*

### Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

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

*The medium-term (>1-3 years) is the time horizon that goes beyond our regular business planning cycles. This time horizon is within the framework of our Sustainability Commitments 2030, which were defined in line with the UN Sustainable Development Goals. We have drawn up a CO2 roadmap that sets out the path to CO2 reduction for each plant by 2030.*

## Long-term

### (2.1.1) From (years)

3

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

Select from:

☒ No

### (2.1.3) To (years)

30

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

*We define long-term as the time frame beyond 3 years and typically up to at least 2050. This includes investments in property, plants and equipment, research and development for new products, or strategic investments in new technologies, such as carrying out research into and scaling up carbon capture and recarbonation, i.e. returning CO2 to the cement and concrete material cycle by absorption CO2 from the ambient air, which is absorbed by the concrete. This time horizon is decisive for achieving the targets of the Paris Agreement as well as supporting our net zero transition objectives.*

*[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:<br><input checked="" type="checkbox"/> Yes | Select from:<br><input checked="" type="checkbox"/> Both dependencies and impacts |

[Fixed row]

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

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

[Fixed row]

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

#### Row 1

#### (2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

#### (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
- ☒ End of life management

#### (2.2.2.4) Coverage

*Select from:*

- ☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- ☒ Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

- ☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

#### (2.2.2.9) Time horizons covered

Select all that apply

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

#### (2.2.2.10) Integration of risk management process

Select from:

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

#### (2.2.2.11) Location-specificity used

Select all that apply

- ☒ Site-specific
- ☒ Local
- ☒ Sub-national
- ☒ National

#### (2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ Enterprise Risk Management
- ☒ ISO 31000 Risk Management
- ☒ Risk models
- ☒ Other enterprise risk management, please specify :Internal company methods

International methodologies and standards

- ☒ IPCC Climate Change Projections

☒ Life Cycle Assessment

Other

☒ Scenario analysis

**external insurance company, consideration of SSP scenarios)**

☒ External consultants

☒ Materiality assessment

☒ Internal company methods

☒ Partner and stakeholder consultation/analysis

☒ Other, please specify :**Assessment tool and Modelling software (provided by**

### (2.2.2.15) Risk types and criteria considered

Acute physical

☒ Drought

☒ Tornado

☒ Avalanche

☒ Heat wave

☒ Landslide

☒ Heavy precipitation (rain, hail, snow/ice)

☒ Flood (coastal, fluvial, pluvial, ground water)

☒ Storm (including blizzards, dust, and sandstorms)

☒ Wildfires

☒ Subsidence

☒ Cold wave/frost

☒ Glacial lake outburst

☒ Cyclone, hurricane, typhoon

Chronic physical

☒ Heat stress

☒ Soil erosion

☒ Solifluction

☒ Water stress

☒ Sea level rise

☒ Temperature variability

☒ Change in land/freshwater/ocean use

☒ Water quality at a basin/catchment level

☒ Coastal erosion

☒ Soil degradation

☒ Permafrost thawing

☒ Ocean acidification

☒ Changing wind patterns

☒ Water availability at a basin/catchment level

☒ Changing temperature (air, freshwater, marine water)

☒ Changing precipitation patterns and types (rain, hail, snow/ice)

- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events

#### Policy

- ☑ Carbon pricing mechanisms
- ☑ Changes to national legislation
- ☑ Poor coordination between regulatory bodies
- ☑ Poor enforcement of environmental regulation
- ☑ Increased difficulty in obtaining operations permits
- ☑ Changes to international law and bilateral agreements
- ☑ Lack of mature certification and sustainability standards

#### Market

- ☑ Changing customer behavior
- ☑ Lack of availability and/or increased cost of certified sustainable material
- ☑ 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)
- ☑ Stigmatization of sector
- ☑ Other reputation risk, please specify :Stakeholder conflicts concerning water resources at a basin/catchment level

#### Technology

- ☑ Dependency on water-intensive energy sources
- ☑ Lack of access to data or monitoring systems
- ☑ Transition to lower emissions technology and products
- ☑ Transition to water intensive, low carbon energy sources
- ☑ Unsuccessful investment in new technologies

## Liability

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

### (2.2.2.16) Partners and stakeholders considered

Select all that apply

- |                                               |                                                                                                     |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators                                                      |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities                                               |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> Indigenous peoples                                              |
| <input checked="" type="checkbox"/> Investors | <input checked="" type="checkbox"/> National and/or subnational governments                         |
| <input checked="" type="checkbox"/> Suppliers | <input checked="" type="checkbox"/> Other, please specify : <b>Users/producers at a local level</b> |

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

Select from:

- ☒ No

### (2.2.2.18) Further details of process

*The analysis of climate-related risks is part of our general risk management approach and climate related risks are fully integrated in the regular risk management process of the Group. The process of identifying risks is performed regularly. The analysis focuses on the impact on our own operations but also covers value chain risks, e.g. the impact on droughts or floods on receiving or delivering goods. a) Bottom-up approach: ESG coordinators were nominated in each country as experts for climate related risks. Based on the Group's risk policy, the risks are identified and assessed every quarter in a quantitative way whenever possible, based on impact reporting thresholds established at country level. The operational planning cycle is used as the period for the forecast. A specific risk reporting process was designed for physical climate risks. Each country should assess their physical climate risks at plant level regularly (including potential impact on financial items such as revenue or book value), covering short-term, mid-term and long-term time horizons. Specific plants were selected around the world based on multiples criteria (Munich RE Scoring, EU Taxonomy relevance, Total insured value). The results of this analysis are consolidated by the Sustainability department and flow into the Group's overall risk assessment. b) Top-down approach: climate-related risks are also identified and assessed annually at Group level by the departments GICR, Sustainability and Group Strategy and Development/M&A. We distinguish between physical and transition risks. For the physical risks, we developed a standardized approach to estimate the potential impact of chronic or acute physical events on selected plants, enabling us to get an estimate of our exposure to physical climate risks. Moreover, transition risks are analyzed annually at Group level in close collaboration between relevant departments and are assessed on a strategic level in a qualitative and quantitative way. Identified risks are discussed at local level by Country management and reported to Group to be consolidated into our risk aggregation, which is presented on a quarterly basis to the Managing Board. The Managing Board sets up and supervises the internal control and risk management system and has overall responsibility for the scope and organization of the established systems. The process of identification within the regular risk management*

process is supplemented with an ad-hoc risk report in the event of a sudden occurrence of serious risk. Additionally to this specific climate risk assessment process, we conduct a Double Materiality Assessment (DMA). Here, besides the climate risks also the dependencies, impacts and opportunities are being assessed and validated on a yearly basis. In this DMA, individual subject matter experts assess the three sub-topics climate change adaptation, climate change mitigation and energy along all value chain steps of our business model. The risks out of the overall risk management process are considered consistently. For impact materiality these are scale, scope, remediability & likelihood as evaluation criteria, and for the financial materiality magnitude & likelihood. If the calculated impact/financial materiality threshold exceeds a defined value a sub-topic is considered as substantial.

## Row 2

### (2.2.2.1) Environmental issue

Select all that apply

☒ 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

☒ End of life management

### (2.2.2.4) Coverage

Select from:

☒ Full

#### (2.2.2.5) Supplier tiers covered

*Select all that apply*

☒ Tier 1 suppliers

#### (2.2.2.7) Type of assessment

*Select from:*

☒ Qualitative and quantitative

#### (2.2.2.8) Frequency of assessment

*Select from:*

☒ Annually

#### (2.2.2.9) Time horizons covered

*Select all that apply*

☒ Short-term

☒ Medium-term

☒ Long-term

#### (2.2.2.10) Integration of risk management process

*Select from:*

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

#### (2.2.2.11) Location-specificity used

*Select all that apply*

☒ Not location specific

### (2.2.2.12) Tools and methods used

Commercially/publicly available tools

- ☒ WRI Aqueduct
- ☒ WWF Water Risk Filter

Enterprise Risk Management

- ☒ Risk models

International methodologies and standards

- ☒ Environmental Impact Assessment
- ☒ Other international methodologies and standards, please specify :WBCSD WASH Pledge Self-Assessment tool and Modelling software provided by external insurance company)

Other

- ☒ Scenario analysis
- ☒ Desk-based research
- ☒ Partner and stakeholder consultation/analysis
- ☒ Other, please specify :**WBCSD WASH Pledge Self-Assessment tool and**

**Modelling software provided by external insurance company**

- ☒ External consultants
- ☒ Materiality assessment
- ☒ Internal company methods

### (2.2.2.15) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Heat wave
- ☒ Toxic spills
- ☒ Cyclone, hurricane, typhoon
- ☒ Heavy precipitation (rain, hail, snow/ice)
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Other acute physical risk, please specify :**all WRI water risks**

## Chronic physical

- ☒ Water stress
- ☒ Sea level rise
- ☒ Saline intrusion
- ☒ Groundwater depletion
- ☒ Declining water quality
- ☒ Seasonal supply variability/interannual variability
- ☒ Changing precipitation patterns and types (rain, hail, snow/ice)
- ☒ Other chronic physical risk, please specify :**all risks considered by WRI**

## Policy

- ☒ Increased pricing of water
- ☒ Changes to national legislation
- ☒ Regulation of discharge quality/volumes
- ☒ Limited or lack of river basin management
- ☒ Poor enforcement of environmental regulation
- ☒ Statutory water withdrawal limits/changes to water allocation
- ☒ Mandatory water efficiency, conservation, recycling, or process standards
- ☒ Uncertainty and/or conflicts involving land tenure rights and water rights
- ☒ Increased difficulty in obtaining operations permits
- ☒ Changes to international law and bilateral agreements
- ☒ Changes to regulations of existing products and services
- ☒ Lack of mature certification and sustainability standards
- ☒ Increased difficulty in obtaining water withdrawals permits

## Market

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

## 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)
- ☒ Stakeholder conflicts concerning water resources at a basin/catchment level

- ☒ Stigmatization of sector

#### Technology

- ☒ Dependency on water-intensive energy sources
- ☒ Lack of access to data or monitoring systems
- ☒ Transition to water efficient and low water intensity technologies and products
- ☒ Transition to water intensive, low carbon energy sources
- ☒ Unsuccessful investment in new technologies

#### Liability

- ☒ Exposure to sanctions and litigation
- ☒ Moratoria and voluntary agreement
- ☒ Non-compliance with regulations and legislation

### (2.2.2.16) Partners and stakeholders considered

*Select all that apply*

- |                                               |                                                                                                   |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators                                                    |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities                                             |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> National and/or subnational governments                       |
| <input checked="" type="checkbox"/> Investors | <input checked="" type="checkbox"/> Other water users at the basin/catchment level                |
| <input checked="" type="checkbox"/> Suppliers | <input checked="" type="checkbox"/> Other, please specify : <b>Global Water Partnership (GWP)</b> |

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

*Select from:*

- ☒ No

### (2.2.2.18) Further details of process

*As part of our comprehensive risk management approach, we also conduct a thorough assessment of potential and actual water risks faced by Heidelberg Materials. Prior to establishing new operations, we conduct both environmental and conventional business assessments. Additionally, we utilize the WRI Aqueduct tool to assess water-related risks in our operations, providing insights into current river basin conditions and future scenarios. This risk assessment is conducted for all our*

facilities. When assessing the different water regions, care was taken to ensure that the focus was not only on water scarcity but also on water risk. Recently, physical water risks, water quality and groundwater depletion have also been taken into account. Water scarcity, water stress and water risk were prioritized. In line with the Task Force on Climate-related Financial Disclosures (TCFD) methodology, we have individually rated each of our global operations based on their exposure to key acute and chronic risks, including water-related risks such as flooding, drought, and extreme precipitation. To evaluate the physical risks based on different climate scenarios and time horizons, we employ a global modelling software developed by a leading insurance company. Furthermore, we utilize the WBCSD WASH Pledge Self-Assessment tool to assess risks related to access to safe water, sanitation, and hygiene for our global workforce. To ensure a decentralized approach, global risks are identified by country management and reported to the Managing Board on a quarterly basis. This reporting encompasses water-related risks within our own operations, as well as supply chain and customer market disruptions. It takes into account regulatory, physical, and transition implications. Additionally, to this specific climate risk assessment process there is the general Double Materiality Assessment (DMA). Here besides the water risks also the dependencies, impacts and opportunities are being assessed and validated yearly. In this DMA individual subject matter experts assess the five sub-sub-topics water consumption, water withdrawals, water discharges, water discharges in the oceans and extraction and use of marine resources along all value chain steps of Heidelberg Materials' business model. The risks out of the overall risk management process are considered consistently. The assessment is done along with certain evaluation criteria. For impact materiality these are scale, scope, remediability (all three together severity) and likelihood. For the financial materiality these are magnitude and likelihood. If the calculated impact materiality threshold or financial materiality threshold is exceeding a defined value a sub-topic is being considered as substantial material. Our ongoing partnership with the Global Water Partnership (GWP) connects us to a diverse pool of water professionals, regulatory bodies, and academics, enhancing our capabilities in sustainable and integrated water management. Engaging with GWP members and the network cultivates industry synergies and fosters pilot projects on water quality and innovative recycling solutions.

[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**

Our holistic resource management approach strengthens the circular economy by promoting responsible waste management, incinerating alternative fuels, the improvement of our products' life cycle as well as responsible water management. One goal of our circularity strategy is preserving virgin raw materials, so, reducing resource consumption. This includes recycling both inert materials (concrete, aggregates) and water. Water recycling is crucial to our sustainability commitments, offering significant opportunities for our plants: 1. Increase water efficiency 2. Preservation of natural resources 3. Ensured license to operate 4. Cost savings compared to town water consumption. Currently, 66% of our cement plants and 59% of our aggregate plants have water recycling systems in place, demonstrating our commitment to this initiative. For CSRD reporting purposes, we report on circularity, recycling, water recycling and CO2 reduction through energy recovery (RDF fuels) under section E1, E3, E5 as well as the IRO assessment of the double materiality analysis. This integrated approach reflects the interconnectedness of these practices in our overall sustainability strategy. By implementing water recycling management, we address environmental risks, capture sustainability opportunities, and enhance our operational resilience while contributing to resource and nature conservation.

[Fixed row]

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

### **(2.3.1) Identification of priority locations**

Select from:

☒ Yes, we are currently in the process of identifying priority locations

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

Select all that apply

☒ Upstream value chain

### **(2.3.3) Types of priority locations identified**

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

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

### **(2.3.4) Description of process to identify priority locations**

*To identify priority locations within the supply chain with a focus on water sustainability, a structured three-step framework was piloted. By evaluating environmental pressures and identifying high-impact commodities using the SBTN Materiality Screening Tool the impact was assessed. Procurement categories were aligned with ISIC groups for standardized reporting, prioritizing categories based on water-related environmental pressures, and determining spending per country and supplier for each prioritized category. Data was interpreted and suppliers ranked by using the WRI's Aqueduct Water Risk Atlas to consider water risk and prioritize suppliers in high-risk areas in line with Heidelberg Materials own Nature, in particular Water Strategy. This water-related pilot project raises awareness and encourages know-how within the upstream value-chain.*

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

Select from:

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

[Fixed row]

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

### Risks

#### (2.4.1) Type of definition

Select all that apply

- ☒ Qualitative
- ☒ Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

- ☒ EBITDA

#### (2.4.3) Change to indicator

Select from:

- ☒ Absolute decrease

#### (2.4.5) Absolute increase/ decrease figure

120

#### (2.4.6) Metrics considered in definition

Select all that apply

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

#### (2.4.7) Application of definition

*At Heidelberg Materials, we consider events that may have a negative impact on the achievement of short-term and long-term operational and strategic corporate targets to be risks. We distinguish between quantitative and qualitative risks. For short term quantitative risks (next 12 months), we consider an impact on the key parameters „Results from current operations“, „profit for the financial year“ or „cash flow“ as substantive financial impact for the Group if the effect is > €120 million.*

*For mid- to long-term risks of strategic nature, we consider an impact of > €300 million as a substantive impact. Those impacts thresholds were defined as tolerance limits in relation to current Group's RCOBD (result from current operations before depreciation and amortisation). While we strive for quantification of all risks, specific risks such as reputation risk are of qualitative nature. The potential extent of damage of non-financial risks is assessed according to qualitative criteria from low to critical in a top-down approach based on specific loss scenarios that could trigger the event. Those risks might represent a threat to our business model requiring a shift or adjustment in activity in the future and therefore might also be considered as significant. Most of the transition risks are of qualitative nature.*

## Opportunities

### (2.4.1) Type of definition

*Select all that apply*

- ☒ Qualitative
- ☒ Quantitative

### (2.4.2) Indicator used to define substantive effect

*Select from:*

- ☒ Direct operating costs

### (2.4.3) Change to indicator

*Select from:*

- ☒ Absolute increase

### (2.4.5) Absolute increase/ decrease figure

110

### (2.4.6) Metrics considered in definition

*Select all that apply*

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

### (2.4.7) Application of definition

*We give careful consideration to both the risks and opportunities of climate change for our industry. We see a key role for the cement industry in the transition to a low-carbon, climate-resilient global economy: our building materials enable the construction of robust infrastructure protected against the physical effects of climate change. The urbanisation trend and growing world population are also likely to increase the demand for cement and concrete. We therefore expect greater demand for sustainable products and are reviewing our entire product portfolio accordingly. Heidelberg Materials' target is to achieve net-zero emissions by 2050 at the latest. By 2030, we aim to generate more than half of the Group revenue from sustainable products. We also consider it our responsibility to actively convince customers of the quality of carbon-reduced products. Weather-related dependencies, the design of regulatory frameworks with regard to carbon pricing, and market risks arising from shifting consumer preferences are some of the risks we see as relevant to our company. The impact and risk assessment within our double materiality analysis categorizes risks on a scale from 0 to 5, with water consumption risks rated between 2 to 3 for activities such as quarrying, clinker and cement production, RMC, and precast/other, leading to a financial impact ranging from 30 to 120 million EUR for own operations. Given that water recycling cannot completely replace water usage, and considering the investment costs for recycling systems, a conservative estimate of 110 million EUR can be used to assess the financial opportunities from water recycling in reducing water consumption globally.*

*[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**

*Heidelberg Materials systematically identifies and classifies potential water pollutants at the site level in accordance with its Nature Policy, local regulatory requirements, and ISO 14001-certified environmental management systems. Plant-specific water management plans incorporate stakeholder analyses and risk assessments to identify potential impacts on water resources and ecosystems. Potential pollutants are classified based on applicable legal thresholds, permit conditions, and water quality standards. Water quality is monitored through regular sampling, laboratory analyses, and on-site controls, with oversight by competent authorities where required. This risk-based approach supports the prevention, monitoring, and mitigation of water pollution while ensuring compliance and protecting water resources across operations.*

*[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

*Due to the individual nature and circumstances of the individual plants, various water pollutants are taken into account. The machines/equipment and warehouses contain oils and/or greases that could spill if damaged and, in the worst case, contaminate the groundwater and soil, hence affecting water bodies, ecosystems and/or human health. This impacts the micro- and macrofauna as well as the population and imply potential impacts regarding toxicity, coverage and persistence which we also take into consideration. Water recycling is in the aspect crucial as it enables the treatment and reuse of wastewater and other sources, preventing the discharge of pollutants into natural water bodies. This conserves freshwater, reduces the need for additional withdrawals and maintains the ecological balance, minimizing the impact on ecosystems and human health. High water quality through recycling systems further reduces health risks. Our integrated water resource management promotes comprehensive planning, coordination, protection and prevention of pollution. Suppliers' compliance with our Supplier Code of Conduct and guidelines are an indicator for successfully measuring and evaluating accountability. To promote progress, we provide sustainability trainings and guidelines. Additional measures include reducing or eliminating the use of hazardous substances, ensuring compliance with regulations through permitting, and reducing the use of hazardous substances.*

### (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
- ☒ Resource recovery
- ☒ Improving wastewater treatment processes/capacity
- ☒ Water recycling
- ☒ Other, please specify :internal mandatory governance processes

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

Select all that apply

- ☒ 100% of wastewater treated
- ☒ Third-party audits and/or certification
- ☒ Receiving water body quality maintained or improved
- ☒ Compliance with discharge permits / regulatory limits
- ☒ Zero incidents (spills, exceedances, waterborne disease cases)
- ☒ Reduction in pollutant concentration or load against a baseline
- ☒ % of wastewater reused or recycled, please specify :**Water Recycling Systems**

#### (2.5.1.6) Please explain

*Heidelberg Materials minimizes the risk of oil pollution through preventive maintenance of equipment, secondary containment for fuel and oil storage, spill prevention measures, and site-specific emergency response procedures. Employees receive training on proper equipment usage to prevent spillages, while inspections and maintenance programs are implemented to reduce the likelihood of leaks and releases. Any incidents are promptly contained, investigated, and corrective actions are implemented to prevent recurrence. Performance is monitored through environmental incident reporting, including the number and severity of oil-related incidents, root cause analyses, implementation of corrective and preventive actions (CAPAs), and trends identified through the global Environmental Incident Reporting process. These indicators support continuous improvement, organizational learning, and strengthened risk management.*

### Row 2

#### (2.5.1.1) Water pollutant category

Select from:

- ☒ Pesticides

#### (2.5.1.2) Description of water pollutant and potential impacts

*It is very uncommon that we face water quality-related challenges since our production processes are well managed and do not pollute the water. In principle, our production processes do not release any water emissions, and our extraction and processing activities do not lead to nitrate, phosphate, or pesticides emissions. However, groundwater, which we also partly use, may carry some contamination originating from external sources, e.g. from agricultural activities causing pesticide residues. This is currently the only potential impact we see regarding pesticides. We do discuss this topic proactively with our key stakeholders, and also in initiatives such as The Global Water Partnership. Here, for example, water filters as a potential solution play a role. In the very specific case when using imported materials extracted from tunnels, washing the material may require nitrogen management. This is related to the nitrogen inherent to the use of explosives. Nevertheless, the topic is relevant to less than 1 % of our sites.*

#### (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
- ☒ Improving wastewater treatment processes/capacity
- ☒ Water recycling
- ☒ Other, please specify :internal mandatory governance processes

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

Select all that apply

- |                                                                             |                                                                                                                         |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> 100% of wastewater treated              | <input checked="" type="checkbox"/> Reduction in pollutant concentration or load against a baseline                     |
| <input checked="" type="checkbox"/> Third-party audits and/or certification | <input checked="" type="checkbox"/> % of wastewater reused or recycled, please specify : <b>Water Recycling Systems</b> |
- as KPI
- ☒ Receiving water body quality maintained or improved
  - ☒ Compliance with discharge permits / regulatory limits
  - ☒ Zero incidents (spills, exceedances, waterborne disease cases)

#### (2.5.1.6) Please explain

*Effectiveness is evaluated through compliance monitoring, tracking water- and pesticide-related environmental incidents, and implementing corrective and preventive actions through the global Environmental Incident Reporting process, supporting continuous improvement, regulatory compliance, and proactive risk management. Water recycling further minimizes adverse impacts by treating and reusing water, reducing pollutant discharges, preserving freshwater resources, limiting withdrawals, and maintaining high water quality to protect ecosystems and human health. Progress is measured through indicators such as investments in on-site water recycling systems, the number of sites equipped with water recycling infrastructure, and implementation of Integrated Water Resource Management (IWRM) plans. In addition, supplier engagement and compliance with water management requirements are monitored through supplier coverage and collaboration metrics, ensuring accountability and driving continuous improvement across the value chain.*

[Add row]

### C3. Disclosure of risks and opportunities

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

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ Yes, only within our direct operations

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

*Select from:*

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

##### **(3.1.3) Please explain**

*No risks with a substantive effect identified in the upstream/downstream value chain, only in direct operations*

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

☒ No

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

Select from:

☒ Environmental risks exist, but none with the potential to have a substantive effect on our organization

### (3.1.3) Please explain

*We recognize local water risks within our operations, including water scarcity, flooding, groundwater depletion, water quality, and regulatory constraints. Certain production sites in Spain, Italy, Turkey, Kazakhstan, and Belgium are located in areas where future water scarcity could become a concern according to WRI business as usual 2030. Coastal locations in Australia and France could face disruptions from extreme weather and flooding. We implement measures such as water management plans, recycling systems, and storing critical materials on higher ground. With around 2,350 producing locations on five continents worldwide, adverse impacts would likely affect less than 1% of our facilities, remaining below the substantive risk threshold in our risk catalogue. Our diversified operations therefore mitigate substantial impacts at Group level. As part of our risk management approach, we assess potential and actual water risks for all facilities. Prior to establishing new operations, we conduct environmental and business assessments and use the WRI Aqueduct tool to evaluate current river basin conditions and future scenarios. Water scarcity, water stress, and water risk are prioritized. In line with the TCFD methodology, all global operations are individually assessed for acute & chronic physical risks, including flooding, drought, and extreme precipitation, using global modelling software developed by a leading insurance company. We also apply the WBCSD WASH Pledge Self-Assessment tool to assess risks related to safe water, sanitation & hygiene. Global risks are identified by country management and reported quarterly to the Managing Board, covering water-related risks in operations, supply chains, and customer markets, including regulatory, physical & transition implications. The annual Double Materiality Assessment evaluates water-related dependencies, impacts, risks, and opportunities across five sub-topics and all value chain steps. Risks from the overall risk management process are consistently considered. Materiality is assessed using severity & likelihood for impacts, and magnitude and likelihood for financial effects. Sub-topics exceeding defined thresholds are considered material. We define risks as events that may negatively affect operational or strategic objectives. Financial risks are considered substantive if impacts exceed €120 million in the short term or €300 million in the medium to long term or exceed the threshold via the likelihood.*

[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

- |                                                            |                                                    |
|------------------------------------------------------------|----------------------------------------------------|
| <input checked="" type="checkbox"/> Italy                  | <input checked="" type="checkbox"/> Norway         |
| <input checked="" type="checkbox"/> Spain                  | <input checked="" type="checkbox"/> Poland         |
| <input checked="" type="checkbox"/> France                 | <input checked="" type="checkbox"/> Sweden         |
| <input checked="" type="checkbox"/> Greece                 | <input checked="" type="checkbox"/> Belgium        |
| <input checked="" type="checkbox"/> Latvia                 | <input checked="" type="checkbox"/> Croatia        |
| <input checked="" type="checkbox"/> Czechia                | <input checked="" type="checkbox"/> Romania        |
| <input checked="" type="checkbox"/> Denmark                | <input checked="" type="checkbox"/> Bulgaria       |
| <input checked="" type="checkbox"/> Estonia                | <input checked="" type="checkbox"/> Lithuania      |
| <input checked="" type="checkbox"/> Germany                | <input checked="" type="checkbox"/> Netherlands    |
| <input checked="" type="checkbox"/> Iceland                | <input checked="" type="checkbox"/> United Kingdom |
| <input checked="" type="checkbox"/> Bosnia and Herzegovina |                                                    |

### (3.1.1.9) Organization-specific description of risk

*We are present in around 50 countries and around 40% of the clinker production falls into the scope of emissions trading systems. The main markets affected by this type of risk are EU countries. The magnitude of this risk depends on the regulatory climate requirements, the market price for allowances, the volume of free allocations, and our cement or clinker production volume. The trading system that has established very detailed requirements for our operations is the EU ETS. The cost of CO<sub>2</sub> emissions is directly linked to the clinker production and the ability of Heidelberg Material plants to achieve a lower level than the benchmark (693 kg CO<sub>2</sub>/t clinker still valid in 2025). In 2025, the average price for EUAs was on average around €73. In the first quarter of 2026, the carbon price increased to an average of around €78. Then, it is expected that the CO<sub>2</sub> price keeps recovering and increasing due to the increase of EU ETS requirements, cut of free allowances and increase of EUAs demand. The emission rights that were allocated free of charge according to the benchmark rules and will be reduced after 2026 with the implementation of the Carbon Border Adjustment Mechanism. As announced by the EU the reduction of allowances will be as follows: 2026: 2.5%, 2027: 5%,*

2028:10%, 2029: 22.5%, 2030: 48.5%, 2031:61%, 2032:73.5%, 2033: 86%, and 2034: 100%. In The main risk is a competitive disadvantage with respect to producers from outside emissions trading (carbon leakage).

#### **(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

☒ Medium-term

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

Select from:

☒ Likely

#### **(3.1.1.14) Magnitude**

Select from:

☒ Medium-high

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

250000000

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

Select from:

☒ Yes

#### **(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)**

220000000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

2900000000

### (3.1.1.25) Explanation of financial effect figure

*The financial effect refers to the potential impact of the CO2 cost based on the carbon performance in the medium term. We have reviewed the shortage of CO2 rights and calculated the impact based on 2 different CO2 price curves, one that forecasts a stable price increase of 5% over the medium-term period, and a second scenario based on economic analyst projections. The current forecast related for the production expectations on the medium term, which could vary depending on market conditions.*

### (3.1.1.26) Primary response to risk

Engagement

☒ Engage with regulators/policy makers

### (3.1.1.27) Cost of response to risk

1800000000

### (3.1.1.28) Explanation of cost calculation

*The calculation of the cost for response to the risk are done in alignment with the requirements of the EU taxonomy CapEx reporting. Based on our CO2 roadmap, we expect a certain amount of plants to be fully taxonomy-aligned by 2030. The CapEx reported includes costs that are part of the plan to make these plants aligned. CapEx in this case, CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use. Besides additions from ordinary business operations, additions from business combinations are also included in the total CapEx.*

### (3.1.1.29) Description of response

*We have updated the investment planning on which our internal CO2 roadmap is based. To increase taxonomy-aligned revenue while complying with the technical screening criteria, Heidelberg Materials now expects to invest a total of €2,164 million and incur operating expenses of €79 million in the economic activity “CCM 3.7. Manufacture of cement” by 2030. The value includes actual investments of €358 million in 2023 and 2024, and €207 million for the reporting year 2025 as well as planned investments of €1,600 million for the years 2026–2030. The investment increased for the planning period 2023–2030, as there is a higher need for*

expenditure in major projects. In the reporting year, investments for the CapEx plan amounted to €207 million. The OpEx incurred under the CapEx plan for the 2025 financial year came to €16 million. The Capex related to the manufacture of cement will be mainly distributed across our 3 pillars 1) Products: Clinker incorporation/low carbon products 2) Process: alternative fuels incl. biomass initiatives 3) New emission reduction technologies, like CCUS To set up the transition plan, all countries have to develop a long-term plan to reduce CO2 emissions among these 3 pillars  
[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:

☒ Assets

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

0

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

Select from:

☒ Less than 1%

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

0

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

Select from:

☒ Less than 1%

### (3.1.2.7) Explanation of financial figures

*Transition risks: we considered the potential increased pricing of CO2 and its financial impact on all cement production sites falling into the scope of emission trading systems (requiring emission certificates in the present or in the future) worldwide. For the reporting period, this includes all cement sites in Europa and in the UK. We considered the asset monetary amount at risk as required by the CSRD. Currently we do not provide the amount of financial metric vulnerable to physical risks' and 'the % of total financial metric vulnerable to physical risks for' as this is a) sensitive company internal information and b) we stick to the CSRD requirements which do not request those figures so far.*

[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

*Heidelberg Materials conducted a group-wide survey focusing on material water-related regulatory violations, using the CSRD reporting approach and a materiality threshold of EUR 100,000 for fines and penalties. Based on this assessment, no material water-related fines, enforcement orders or other regulatory penalties were identified for the 2025 reporting year.*

[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

- ☒ Alberta TIER - ETS
- ☒ China national ETS
- ☒ EU ETS
- ☒ Ontario EPS - ETS

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

### **Alberta TIER - ETS**

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

0.97

#### **(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**

12/31/2024

#### **(3.5.2.5) Period end date**

12/30/2025

#### **(3.5.2.6) Allowances allocated**

240000

### (3.5.2.7) Allowances purchased

30000

### (3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

280000

### (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

*Refers to companies that we own and operate, which are financially consolidated.*

## China national ETS

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

0

### (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

12/31/2024

#### (3.5.2.5) Period end date

12/30/2025

#### (3.5.2.6) Allowances allocated

2500000

#### (3.5.2.7) Allowances purchased

0

#### (3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

2400000

#### (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

*The ETS system does not cover the emissions arising from Scope 2. China is categorized as non controlled JV, hence it is not included in the Scope 1 emissions.*

### 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**

12/31/2024

**(3.5.2.5) Period end date**

12/30/2025

**(3.5.2.6) Allowances allocated**

17300000

**(3.5.2.7) Allowances purchased**

0

**(3.5.2.8) Verified Scope 1 emissions in metric tons CO<sub>2</sub>e**

17600000

**(3.5.2.9) Verified Scope 2 emissions in metric tons CO<sub>2</sub>e**

0

**(3.5.2.10) Details of ownership**

Select from:

☒ Facilities we own and operate

### (3.5.2.11) Comment

*Figures have been adjusted and rounded as considered sensible information. The share refers to the actuals emissions vs the Global emissions total.*

## Ontario EPS - ETS

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

0.74

### (3.5.2.2) Scope 2 emissions approach

Select from:

☒ Location-based

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

100

### (3.5.2.4) Period start date

12/31/2024

### (3.5.2.5) Period end date

12/30/2025

### (3.5.2.6) Allowances allocated

500000

### (3.5.2.7) Allowances purchased

### (3.5.2.8) Verified Scope 1 emissions in metric tons CO2e

450000

### (3.5.2.9) Verified Scope 2 emissions in metric tons CO2e

50000

### (3.5.2.10) Details of ownership

Select from:

☒ Facilities we own and operate

### (3.5.2.11) Comment

*Figures have been adjusted and rounded as they are considered sensitive information*

*[Fixed row]*

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

*The different regulatory systems that apply to Heidelberg Materials entities have as a main purpose to incentivize companies to reduce the greenhouse gas emissions. Therefore, CO2 reduction ambition, and our transition plan, support us to comply with the different trading systems across the Group. To ensure that Heidelberg Materials reduces its CO2 footprint and at the same time complies with the requirements of the regulatory systems, our company focuses on three decarbonization levers to mitigate the climate impact from the production of building materials: measures at the clinker level, measures at the cement level, and breakthrough technologies. Our climate targets are part of our Sustainability Commitments 2030. By applying these measures, we ensure that our efforts to reduce CO2 in regulated markets have a positive financial impact. With the implementation of the referred measures, Heidelberg Materials will continuously reducing its emissions footprint, which will contribute to reduce the number of emission rights that need to be purchased in order to comply with the respective regulatory environment. The actions mentioned above fall into the scope of our 2030 CO2 Roadmap. The results of those actions can be tracked in our CO2 KPIs: CO2 /t cementitious, alternative fuels %, biomass %, clinker incorporation %, as well as the Carbon Capture pipeline projects which are published in the annual report. The leading KPI: specific emissions of CO2 /t cementitious materials shows an improvement from 527 in 2024 to 512 CO2/t cementitious materials in 2025, another clear result of our action is the increase of alternative fuel from 31.3% in 2024 to 34.1% in 2025; which directly shows the reduction of usage of fossil fuels. Risks associated with volatile prices of allowances are analysed and monitored by the CO2 experts. Once identified, the Group CO2 Strategy Manager collaborates with Group Insurance & Corporate Risk to mitigate any potential adverse impact on the Group. At country level, issues relating to ETS, or carbon tax are also part of the Quarterly Management Meetings, where country General Managers deliberate on all relevant business issues with their respective Area Board Member, ensuring that we are compliant with the regulatory environment and the financial risk are mitigated. The management of CO2 allowances is a collaboration between the Group and*

country CO2 Managers. By a continuous monitoring of production and CO2 performance they ensure that every year, the allowances needed are available across the Group ensuring compliance with the systems we are subject to. In addition, we use a dynamic internal carbon price to inform Capex decisions: The internal carbon price for all countries is used for the main Capex projects to ensure the potential financial impact of our investment are analysed. For example, when choosing the type of fuel, the CO2 cost could be associated with alternative fuels (with biomass) and discounted. This highlights the advantages of projects with a high reduction in CO2.

**(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?**

## Climate change

### (3.6.1) Environmental opportunities identified

Select from:

☒ Yes, we have identified opportunities, and some/all are being realized

## Water

### (3.6.1) Environmental opportunities identified

Select from:

☒ No

### (3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☒ Opportunities exist, but none anticipated to have a substantive effect on organization

### (3.6.3) Please explain

Heidelberg Materials has assessed water-related opportunities as part of its integrated enterprise risk management and annual Double Materiality Assessment (DMA). The identification process considers opportunities arising from our own operations, the value chain, and changes in the external environment. Country management identifies and evaluates water-related opportunities as part of the regular risk and opportunity reporting process, while subject matter experts assess water-related dependencies, impacts, risks, and opportunities annually within the DMA. Assessments are informed by site-level environmental evaluations, basin-level analyses using the WRI Aqueduct tool, climate scenario analyses aligned with the TCFD methodology, and local operational expertise. Opportunities related to

water efficiency, water recycling, circular water management, resilience to physical climate risks, regulatory developments, and customer demand for sustainable construction solutions are systematically considered. Heidelberg Materials defines a substantive opportunity as one that could have a significant positive effect on the achievement of operational or strategic objectives. Qualitative opportunities that could materially strengthen business resilience, improve market position, support compliance with future regulatory requirements, enhance access to water resources, or contribute to the long-term transformation of the business model may also be considered substantive, even where direct financial quantification is not possible.

[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

☒ Other products and services opportunity, please specify :Low-carbon products

##### **(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

☒ Italy

☒ Spain

☒ France

☒ Norway

☒ Poland

☒ Sweden

- ☒ Greece
- ☒ Latvia
- ☒ Czechia
- ☒ Denmark
- ☒ Estonia
- ☒ Germany
- ☒ Hungary
- ☒ United Kingdom
- ☒ Bosnia and Herzegovina

- ☒ Belgium
- ☒ Croatia
- ☒ Iceland
- ☒ Romania
- ☒ Bulgaria
- ☒ Lithuania
- ☒ Netherlands

### (3.6.1.8) Organization specific description

*Cement and concrete products with lower CO2 emissions to meet increasing demand for sustainable building materials and rising costs for CO2 emission (e.g., EU ETS). Sustainable building materials with low-carbon footprint are playing an increasingly important role for us and our customers. Our research and product innovation labs have developed various alternatives to traditional cement with reduced environmental impacts, including cement and concrete with improved carbon footprints as well as building materials with characteristics that support the use of less material and enable society to use sustainable products. We provide such resilient infrastructure solutions in over 50 countries. Our climate-related products imply a strong strategic impact on our business and offer a business opportunity for our company. We are observing an increasing demand for climate change adaptation products, which both address our overall sustainability commitment and enhance our sustainable revenue. Special concrete products' use includes flood barriers and other protective structures, hydraulic works and coastal defenses, sustainable urban drainage systems that can cope with heavy rainfall and protect the built environment against flash floods, water conservation and management in dams and reservoirs.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- ☒ Increased revenues resulting from increased demand for products and services

### (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
- ☒ Medium-term

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

Select from:

☒ Likely (66–100%)

### (3.6.1.12) Magnitude

Select from:

☒ High

### (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 upcoming years, we anticipate that our focus on climate resilience and infrastructure solutions will continue to positively impact our financial position, performance, and cash flows. As climate change drives an increasing demand for adaptive infrastructure, we assume that our specialized products will remain in high demand, generating sustained revenue growth. We expect our investments in innovative, climate-resilient technologies to enhance our competitive edge, leading to increased market share and profitability. The strategic expansion of our product portfolio will attract new clients and create long-term partnerships, ensuring a steady revenue stream. Our alignment with global sustainability trends and regulatory requirements will mitigate risks and open new market opportunities. This proactive approach will not only boost our financial performance but also ensure robust cash flow, supporting our long-term growth and stability. In summary, our commitment to addressing climate change through innovative solutions is projected to secure a strong financial future for our organization.*

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

Select from:

☒ Yes

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

0

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

6300000000

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

0

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

5500000000

### (3.6.1.23) Explanation of financial effect figures

*We expect growth in the quantity demand for sustainable products and concrete for building resilient infrastructure to adapt to climate change over the next decade or two. Our aim is for more than 50% of our total revenue to come from sustainable products and applications. Currently, our sustainable revenue represents 37% of our total revenue of €21.5bn, translating to approximately €8bn. By our target year of 2030, we expect, driven by inflation and GDP growth, our total revenue to reach €27bn. If we achieve our goal, sustainable revenue will exceed €13.5bn in 2030. The additional revenue from sustainable products and applications would therefore amount to at least €5.5bn (€13.5bn – €8bn = €5.5bn).*

### (3.6.1.24) Cost to realize opportunity

784000000

### (3.6.1.25) Explanation of cost calculation

*Costs associated with the management of this opportunity stem from R&D activities in the fields of customer-related development and technical service, which focus on developing special added value products, e.g. suited for special infrastructure purposes. In 2025, we spend 156.8 million on central R&D, mainly salary costs, as well as costs for equipment and testing applications as well as the own financial contribution in publicly funded research projects. The estimated cost to realize the opportunity is based on R&D expenditure supporting the development, optimization and scaling of low-carbon products and applications. Assuming constant annual R&D expenditure of €156.8 million over the five-year period to 2030, the cumulative estimated cost to realise the opportunity amounts to €784.0 million (€156.8 million × 5 years).*

### (3.6.1.26) Strategy to realize opportunity

*We are engaging in peer-group specific initiatives, e.g. via Concrete Europe. The initiative aims to better communicate to EU stakeholders and those within the construction value chain the capabilities of concrete to tackle future infrastructure and climate change challenges by disseminating information. Heidelberg Materials is actively engaged in Concrete Europe's Advocacy Committee and its Sustainability Committee. Furthermore, Heidelberg Materials has published how concrete can enhance thermal comfort by minimising or avoiding overheating during heat waves, especially when combined with natural ventilation and appropriate building architecture.*

*[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)

5.56

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

Select from:

☒ 31-40%

### (3.6.2.4) Explanation of financial figures

*In the reporting year 2025, Heidelberg Materials generated approximately €7,940 billion of revenue from sustainable products and solutions, corresponding to 37% of total Group revenue of approximately €21.46 billion. We use sustainable revenue as a financial metric to measure the proportion of our business generated from products and solutions that support our decarbonisation and circularity strategy, including low-carbon and circular building materials. We have set a strategic ambition to generate more than 50% of Group revenue from sustainable products by 2030. For the reporting year, the amount of financial metrics aligned with the substantive effects of environmental opportunities can be calculated as follows: Heidelberg Materials generated approximately €7.94 billion in revenue from sustainable products and solutions, representing 37% of total Group revenue. This revenue is considered aligned with the substantive effects of environmental opportunities, as it is generated from low-carbon and circular products and solutions. Looking ahead, Heidelberg Materials aims to generate more than 50% of Group revenue from sustainable products and solutions by 2030. Assuming total Group revenue of approximately €27 billion in 2030, this would correspond to approximately €13.5 billion in sustainable revenue. After deducting €7.94 billion generated in 2025, this would result in an opportunity of approx. €5.56 billion.*

[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

#### (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

*Our Board diversity and inclusion policy describes our diversity concept we have in place for our Board. As a leading producer of building materials, we are aware that part of our transformation process to a net-zero future is to also act as a social role model. The construction sector has traditionally been male dominated, with women facing certain challenges regarding hiring and gender biases across its value chain. As part of our transformation, it is therefore important to us to promote equality of opportunity in employment or occupation and strive for equal gender participation at all levels- regardless of aspects as age, gender, geography, education, ethnicity, and professional background. Through our Sustainability Commitments 2030, we are supporting the UN Sustainable Development Goals (SDGs). We are convinced that diversity in our workforce, in harmony with an appreciative corporate culture, has a positive effect on our innovative strength and the commitment of our employees. Hiring and professional development decisions must be made based on our own defined requirements regarding qualification, professional suitability, quality of work, and personal commitment, but they also need to be based on diversity factors.*

#### (4.1.6) Attach the policy (optional)

Board Diversity Policy.pdf  
[Fixed row]

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

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

[Fixed row]

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

##### Climate change

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

Select all that apply

- ☒ President
- ☒ Director on board
- ☒ Board-level committee

- ☒ Chief Procurement Officer (CPO)
- ☒ Chief Sustainability Officer (CSO)
- ☒ Other, please specify :**Director Group Procurement**

- ☒ Chief Executive Officer (CEO)
- ☒ Chief Compliance Officer (CCO)

#### **(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 Terms of Reference
- ☒ Board mandate
- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Climate Transition Plan, Climate Policy

#### **(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*

- |                                                                                                    |                                                                                            |
|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets                           | <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement        |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis                       | <input checked="" type="checkbox"/> Reviewing and guiding innovation/R&D priorities        |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets                    | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives        |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets                  | <input checked="" type="checkbox"/> Overseeing and guiding major capital expenditures      |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments                | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy |
| <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes        |                                                                                            |
| <input checked="" type="checkbox"/> Monitoring the implementation of a climate transition plan     |                                                                                            |
| <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy  |                                                                                            |
| <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures |                                                                                            |

- ☒ Monitoring supplier compliance with organizational requirements
- ☒ Monitoring compliance with corporate policies and/or commitments
- ☒ 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**

*As climate-related targets and activities are integral to our strategy, the CEO has overall responsibility for the sustainability transformation and related M&A decisions. The Chief Sustainability & New Technologies Officer (CSO), also a member of the Managing Board, has the highest-level direct responsibility for advancing our strategic net-zero pathway. The CSO's individual targets focus on increasing the commercialization and share of Sustainable Products. The CSO is briefed regularly by the Vice President Sustainability and relevant Group functions, with progress supported by oversight, regular review, and updates of the CO<sub>2</sub> roadmap and implementation of sustainability projects. The Sustainability and Innovation Committee oversees the audit of sustainability reporting, assessment of ESG-related risks and opportunities, relevant ESG ratings, and progress on and updates to the CO<sub>2</sub> roadmap. Six Group departments report to the CSO: Group Decarbonization steers HM's global decarbonization strategy across cement production and the value chain, leads key emissions-reduction levers such as alternative fuels and SCMs, aligns regions and functions behind a common roadmap, and drives progress toward climate targets. Group CCUS Business Development & Partnerships develops and scales HM's global CCUS business across capture, utilization, transport, and storage, builds strategic partnerships and commercial models for global deployment, and drives investment cases, strategic decisions, and stakeholder engagement supporting long-term decarbonization. Group Global Sales & Marketing evoZero and evoBuild develops the global commercial strategy for HM's near-zero cement products, including evoZero and evoBuild carbon capture, builds demand and customer value propositions, defines brand positioning and go-to-market strategies, and supports global adoption and commercialization to enable customer decarbonization. Group Sustainability leads the Group-wide sustainability and ESG agenda, including commitments and targets, reporting, stakeholder engagement, and performance management across CO<sub>2</sub>, biodiversity, water, circularity, and other topics. It integrates ESG into business decisions and strengthens HM's leadership in sustainable construction. Group Global R&D & Innovation leads research and innovation in next-generation cement, concrete, and low-carbon building materials; advances technologies supporting decarbonization, circularity, product performance, and competitiveness; and strengthens innovation through collaboration with operating units, universities, research institutes, and industry partners. Group Public Affairs & Funding represents HM with policymakers, regulators, and industry stakeholders, particularly at EU level; monitors policy developments and shapes advocacy aligned with business and sustainability priorities; and secures favorable regulatory frameworks and funding for strategic and decarbonization initiatives.*

## **Water**

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

*Select all that apply*

- ☒ Chief Sustainability Officer (CSO)
- ☒ President

#### **(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 Terms of Reference
- ☒ Board mandate
- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Water Policy

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

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

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

Select all that apply

- |                                                                                                                                      |                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets                                                             | <input checked="" type="checkbox"/> Reviewing and guiding innovation/R&D priorities               |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets                                                      | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives               |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets                                                    | <input checked="" type="checkbox"/> Overseeing and guiding major capital expenditures             |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments                                                  | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy        |
| <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement                                                  | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy |
| <input checked="" type="checkbox"/> Monitoring supplier compliance with organizational requirements                                  |                                                                                                   |
| <input checked="" type="checkbox"/> Monitoring compliance with corporate policies and/or commitments                                 |                                                                                                   |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities |                                                                                                   |

#### (4.1.2.7) Please explain

*Our Chief Sustainability & New Technologies Officer holds a comprehensive role in overseeing all ESG-related matters, including water management, and possesses a broad understanding of sustainability issues across various domains. Monthly meetings are held within Group Sustainability including the responsible water manager, where water-related topics are discussed, among other things. Part of the Sustainability Commitments 2030 is a strong commitment on water, the implementation and progress of which are tracked in these meetings and reported in board meetings through the CSO on a regular basis. At the same time, area*

board members follow up on the implementation of the sustainability commitments at country level together with the business managers during quarterly management meetings, including allocated budgets and business plans. Current events that may be related to water are also discussed at the monthly board meeting. The Heads of Competence Centers for our operations inform the Board, for example, on water issues related to cement, aggregates and ready-mixed concrete production, water-related due diligence for acquisitions, and innovation reviews, while the Vice President Sustainability updates the Managing Board on water policy issues and the implementation of Group-wide water targets and KPIs and the corporate sustainability strategy. General Managers inform the Board on plant- and country-specific water matters, for example water-related impacts on production or sales in a specific country.

## Biodiversity

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

Select all that apply

- ☒ Chief Sustainability Officer (CSO)

### (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 Terms of Reference
- ☒ Board mandate
- ☒ Individual role descriptions
- ☒ Other policy applicable to the board, please specify :Biodiversity Policy, Land use policy

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

Select from:

- ☒ Scheduled agenda item in some board meetings – less than annually

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

Select all that apply

- ☒ Reviewing and guiding annual budgets
- ☒ Overseeing the setting of corporate targets
- ☒ Monitoring progress towards corporate targets
- ☒ Approving corporate policies and/or commitments
- ☒ Overseeing and guiding public policy engagement
- ☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- ☒ Reviewing and guiding innovation/R&D priorities
- ☒ Approving and/or overseeing employee incentives
- ☒ Monitoring the implementation of the business strategy
- ☒ Overseeing and guiding the development of a business strategy
- ☒ Monitoring compliance with corporate policies and/or commitments

#### (4.1.2.7) Please explain

*Nature Positive forms a key chapter of our sustainability strategy. To support the achievement of our targets, we have established robust governance structures assigning responsibility and accountability for our nature targets to our Chief Sustainability & New Technologies Officer, who is a member of the Managing Board. The impact of operations on biodiversity is a material topic for Heidelberg Materials and is overseen by the Managing Board. Our Chief Sustainability & New Technologies Officer is responsible for the strategic management and implementation of all our biodiversity activities and has the overall target of biodiversity protection. Working together with national operations, Group Sustainability is responsible for the respective areas ensuring the highest level of management is engaged in the process with the target roadmap being presented to the Managing Board for approval. Progress is reviewed regularly to ensure that the targets are met. In our Group Sustainability department, our Senior Biodiversity Manager is jointly working with all our countries worldwide in order to both ensure a constant and consistent implementation of biodiversity-related activities and an integration of key priorities in our biodiversity agenda. We are committed to a long-standing partnership with the conservation NGO, BirdLife International, that provides both guidance and governance support in achieving our nature positive objectives. In line with the UN Sustainable Development Goals and the Kunming-Montreal Global Biodiversity Framework adopted at COP15 of the UN Convention on Biological Biodiversity, Heidelberg Materials commits to ensuring that all its quarries have integrated biodiversity into their site management. As part of our commitment to contributing to Nature Positive, we maintain a minimum of 15% space for nature within our active quarries, we are taking measures to become biodiversity net positive by 2030, and we contribute to global restoration targets.*

[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**

Academic

- ☒ Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Executive Education: Transformative Leadership for Sustainability and Resilience, School of Earth, Energy and Environmental Sciences, Andlinger Center for Energy and the Environment, Leadership in Energy Innovation and Environmental Consideration
- ☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Executive Education: Transformative Leadership for Sustainability and Resilience, School of Earth, Energy and Environmental Sciences, Andlinger Center for Energy and the Environment, Leadership in Energy Innovation and Environmental Consideration

Additional training

- ☒ Course certificate (relating to environmental issues), please specify

Experience

- ☒ Active member of an environmental committee or organization
- ☒ Experience in an academic role focused on environmental issues
- ☒ Staff-level experience in a role focused on environmental issues
- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

**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

Academic

- ☒ Undergraduate education (e.g., BSc/BA in environment and sustainability, climate science, environmental science, water resources management, environmental engineering, forestry, etc.), please specify :Executive Education: Transformative Leadership for Sustainability and Resilience, School of Earth, Energy and Environmental Sciences, Andlinger Center for Energy and the Environment, Leadership in Energy Innovation and Environmental Consideration
- ☒ Postgraduate education (e.g., MSc/MA/PhD in environment and sustainability, climate science, environmental science, water resources management, forestry, etc.), please specify :Executive Education: Transformative Leadership for Sustainability and Resilience, School of Earth, Energy and Environmental Sciences, Andlinger Center for Energy and the Environment, Leadership in Energy Innovation and Environmental Consideration

Additional training

- ☒ Course certificate (relating to environmental issues), please specify

Experience

- ☒ Active member of an environmental committee or organization
- ☒ Experience in an academic role focused on environmental issues
- ☒ Staff-level experience in a role focused on environmental issues
- ☒ Executive-level experience in a role focused on environmental issues
- ☒ Management-level experience in a role focused on environmental issues
- ☒ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

[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:<br><input checked="" type="checkbox"/> Yes      |
| Water          | Select from:<br><input checked="" type="checkbox"/> Yes      |
| Biodiversity   | Select from:<br><input checked="" type="checkbox"/> Yes      |

[Fixed row]

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

##### Climate change

##### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☒ Chief Sustainability Officer (CSO)

##### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

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

#### Engagement

- ☒ Managing public policy engagement related to environmental issues

#### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### 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

*Our Sustainability Commitments 2030 serve as guiding principles for the Heidelberg Materials sustainability strategy. They cover topics under four headings: Net Zero, Circular & Resilient, Safe & Inclusive, and Nature Positive. The overall responsibility for the achievement of this commitment lies with the Managing Board and in particular with the Chief Sustainability & New Technologies Officer. The CSO is heading six departments: Decarbonization (steering of HM's global decarbonization strategy across cement production and the value chain), CCUS Business Development & Partnerships, Global Sales & Marketing evoZero and evoBuild, Corporate Sustainability (Emissions, water, biodiversity, ESG ratings, sustainable communications), Global R&D and Innovation (development of innovative new materials and technologies and optimization of conventional products and processes), and Public Affairs and Funding. Our Climate Transition Plan outlines our path to net zero in 2050 in compliance with the 1.5°C target set out in the Paris Agreement. The Climate Transition Plan contains targets for Scope 1, 2, and 3 emissions, which have been validated by the Science Based Targets initiative (SBTi). It also describes the decarbonisation levers. These include modernising plants, increasing the use of alternative fuels and raw materials, introducing breakthrough technologies such as carbon capture and storage (CCUS), and working with suppliers to reduce emissions in the upstream value chain.*

### Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Sustainability Officer (CSO)

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing public policy engagement related to environmental issues

#### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

#### Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### 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:

- ☒ Quarterly

### (4.3.1.6) Please explain

*The Chief Sustainability & New Technologies Officer and the ESG department are responsible for the management of water, including implementing water-related strategies, monitoring progress toward goals via tangible key performance indicators, and supporting operational efforts in the area of water management. The CSO and Group Sustainability stay informed about latest trends and discussions on water, also through exchange with key external stakeholders. The CSO submits regular policies, commitments and reports on water-related issues to the Managing Board: These reports cover a range of topics, e.g. internal & external developments, risks & policy discussions, benchmarking, progress toward water-related targets, KPIs, and respective measures. The CSO enables the exchange*

*within the Sustainability Office and its underlying departments through monthly meetings. External representation of water-related topics in context of sustainability takes place through participation in global events, on conferences, political discussions, COP etc.*

## **Biodiversity**

### **(4.3.1.1) Position of individual or committee with responsibility**

Executive level

- ☒ Chief Sustainability Officer (CSO)

### **(4.3.1.2) Environmental responsibilities of this position**

Dependencies, impacts, risks and opportunities

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

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing annual budgets related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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:

- ☒ Quarterly

#### (4.3.1.6) Please explain

*Nature Positive is a key element of our sustainability strategy. Biodiversity is a material topic overseen by the Managing Board, with the Chief Sustainability & New Technologies Officer (CSO), a member of the Managing Board, holding overall responsibility for biodiversity strategy, targets, and implementation. The CSO and Group Sustainability together with a dedicated Senior Biodiversity Manager are jointly working with all our countries worldwide to both ensure a constant and consistent implementation of biodiversity-related activities and an integration of key priorities in our biodiversity agenda. They stay informed about latest trends and discussions on biodiversity, also through exchange with key external stakeholders. The CSO submits regular reports on biodiversity-related issues, to the Managing Board: These reports cover a range of topics, e.g. internal & external developments, risks & policy discussions, benchmarking, progress toward biodiversity-related targets, KPIs, and respective measures. The CSO enables the exchange within Group Sustainability and its underlying departments through regular meetings. External representation of biodiversity-related topics in context of sustainability takes place through participation in global events, on conferences, political discussions, COP etc. We are committed to integrating biodiversity into the site management of all its quarries. Key commitments include maintaining at least 15% space for nature within active quarries, taking measures to achieve biodiversity net positive by 2030, and contributing to global restoration targets, in line with the UN SDGs and the Kunming-Montreal Global Biodiversity Framework. Progress against biodiversity targets is reviewed regularly, with the target roadmap submitted to the Managing Board for approval. We also maintain a long-standing partnership with BirdLife International, which provides guidance and governance support in achieving our Nature Positive objectives.*

### 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

Policies, commitments, and targets

- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Managing annual budgets related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues
- ☒ Managing major capital and/or operational expenditures relating to environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

#### (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

*The acceleration of sustainability transformation is an integral part of the individual target achievement of the CEO. By focusing on our pathway to a net-zero future, the alignment of the corporate strategy and M&A activities and the increase of share of sustainable products are key. As climate-related targets and activities are an essential part of our overall Heidelberg Materials strategy, our CEO is ultimately responsible for sustainability and climate issues. Our CCUS (carbon capture, utilisation, and storage) roadmap as the key to decarbonisation describes our journey towards Net Zero and is a crucial tool for us when it comes to dealing with the process-related emissions that have been unavoidable up to now. The CEO is also responsible for M&A decisions which are strongly aligned with our climate-related targets. We have defined specific ESG criteria which serve as a basis for both our investment and divestment decisions. Our CEO has overall responsibility for our sustainability transformation with a focus on the commercialization of sustainable products. We aim to achieve a share of more than 50% of our Group revenue coming from sustainable products by 2030. The CEO is informed and briefed regularly by the CSO and our Vice President Sustainability. This might be in one-on-one meetings, board meetings or any kind of communication channel.*

## Climate change

### (4.3.1.1) Position of individual or committee with responsibility

Other

- ☒ Other, please specify :Vice President Group Sustainability

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Measuring progress towards environmental science-based targets
- ☒ Setting corporate environmental policies and/or commitments

Strategy and financial planning

- ☒ Developing a climate transition plan
- ☒ Implementing a climate transition plan
- ☒ Conducting environmental scenario analysis
- ☒ Managing annual budgets related to environmental issues
- ☒ Implementing the business strategy related to environmental issues
- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

Other

- ☒ Providing employee incentives related to environmental performance

#### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Sustainability Officer (CSO)

#### (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

*The Vice President Sustainability is responsible for the achievement of our net-zero targets and as well as for the successful implementation of our sustainability strategy and its defined commitments. As part of this, the improvement and development of our CO2 roadmaps, the setting and monitoring of corporate environmental policies and measuring progress towards environmental corporate targets are part of the individual target agreement of the Vice President Sustainability. He is heading Group Sustainability in which several sustainability experts are working on topics such as CO2, biodiversity, water, sustainability ratings and communications. The Vice President Sustainability is informed and briefed regularly by the employees of the Group Sustainability. This might be in one-on-one meetings or monthly meetings where all employees of Group Sustainability come together.*

### Climate change

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Procurement Officer (CPO)

#### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- ☒ Assessing environmental dependencies, impacts, risks, and opportunities

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

#### Engagement

- ☒ Managing supplier compliance with environmental requirements
- ☒ Managing value chain engagement related to environmental issues

#### Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Setting corporate environmental policies and/or commitments

#### Other

- ☒ Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- ☒ Reports to the Chief Financial Officer (CFO)

### (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

*Responsible sourcing plays a decisive role in meeting our Sustainability Commitments 2030 as well as supporting the UN's Sustainable Development Goals. We are working towards a transparent, sustainable, and forward-looking approach to procuring products and services by going beyond the legal requirements for our business activity. We select and evaluate our suppliers not only on the basis of economic criteria, but also integrate social, ethical, and environmental performance factors into the process. Most importantly, human and labour rights are non-negotiable for us when forming and maintaining a business relationship. The Chief Procurement Officer (CPO) is responsible for the achievement of CO2 emissions in the value chain by defining a clinker/cement substitution, use of alternative fuels, energy efficiency and CCUS related activities. Moreover, the engagement of suppliers on increasing transparency and compliance with Heidelberg Materials' ESG standards (including emissions) are part of individual targets of the CPO. The CPO is briefed by its Responsible Procurement team on a daily basis. The Responsible*

Procurement team is driving a focus on human rights and fostering a sustainable supply chain. This indicates the calls upon suppliers to commit to reducing greenhouse gases.

## Water

### (4.3.1.1) Position of individual or committee with responsibility

Other

- ☒ Other, please specify :Vice President Group Sustainability

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

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

Engagement

- ☒ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- ☒ Monitoring compliance with corporate environmental policies and/or commitments
- ☒ Measuring progress towards environmental corporate targets
- ☒ Setting corporate environmental policies and/or commitments
- ☒ Setting corporate environmental targets

Strategy and financial planning

- ☒ Implementing the business strategy related to environmental issues
- ☒ Managing annual budgets 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

*The Vice President Sustainability reports directly to the CSO. The Group department Sustainability plays a crucial role in overseeing the implementation of the Sustainability Commitments 2030, which encompasses water-related aspects. They are responsible for monitoring progress & ensuring alignment with goals and targets related to water stewardship. To stay abreast of water-related developments, the Vice President Sustainability and his team actively engage with NGOs, policy makers & trade associations. This allows them to keep a close watch on emerging topics & trends in the water domain. In regular meetings with the CSO or Sustainability Office in general, which take place at least twice a month & more frequently, the Vice President Sustainability provides comprehensive briefings on sustainability matters. Water-related topics are a part of the agenda regularly. The CSO is updated on internal and external developments related to water, such as ongoing political discussions, as well as the progress within the company aligned with water-related targets.*

[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

### (4.5.3) Please explain

*The CO2 component is part of the variable pay component of the majority of bonus-eligible employees. The absolute Group performance is the key indicator for the benefit of all management positions. On CEO and Board Management level CO2 is also key directive payment indicator as CO2 is an integral part of our sustainability commitments and associated KPIs. Within the short-term incentive pay component, 50% are based on company targets whose achievement depends on a CO2 multiplier that reflects the attainment of our annual CO2 reduction targets. Further 20% are based on the achievement of targets related to revenue with sustainable products. Within the long-term incentive pay component, 25% are based on CO2 reduction targets over a three-year span.*

## Water

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

Select from:

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

### (4.5.3) Please explain

*As water activities are an integral part of our sustainability commitments, we do measure them with the help of targeted KPIs, as e.g. the number and coverage of water management plans as well as water recycling systems. Success is being tracked and measured via variable pay components of ESG expert managers. Incentives to all Managing Board members for the management of climate-related issues are provided. Several Board members have further Sustainability-related incentives. Personal target agreements on water for other Top Management employees or similar are agreed upon, if it fits into the job profile. Pay for performance and the focus on the sustainable and long-term development of the company are central principles of the remuneration.*

*[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

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Board approval of climate transition plan
- ☒ Achievement of climate transition plan
- ☒ Shift to a business model compatible with a net-zero carbon future
- ☒ Increased proportion of revenue from low environmental impact products or services

Emission reduction

- ☒ Reduction in emissions intensity

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*The current remuneration system for the members of our Managing Board (2024+ Remuneration System) was approved by the 2024 AGM with an acceptance rate of 96.21%. The remuneration system of the Managing Board is aligned with our Group strategy. By selecting appropriate performance criteria for the performance-related remuneration, incentives are given to implement the Group strategy and to promote the long-term and sustainable development of our company. Both financial and non-financial performance criteria are used to represent the company's success as a whole. The consideration of ESG targets in the performance-related remuneration underlines the pursuit of excellent business performance combined with environmentally and socially responsible conduct. The remuneration of the company's Managing Board is based on the principle that members of the Managing Board should be remunerated appropriately*

according to their performance. With the high proportion of performance-related remuneration components, the Supervisory Board pursues a strict pay-for-performance approach. Pay for performance and the focus on the sustainable and long-term development of the company are central principles of the remuneration of its Managing Board. With these principles in mind, 79% of the target direct remuneration for the CEO and around 66% for the members of the Managing Board consists of performance-related remuneration components. The fixed annual salary thus accounts for 21% of the target direct remuneration for the CEO and around 34% for the members of the Managing Board. Sustainability is an important component of the performance criteria in both the annual bonus and the long-term bonus. Half of the overall target achievement for the annual bonus is measured by Group Performance and half by Sustainable Strategy Targets. Group Performance is measured on the basis of the profit for the financial year attributable to our shareholders and the CO<sub>2</sub> component, which takes into account the reduction in Group-wide CO<sub>2</sub> emissions in the cement business line. The target achievement is calculated by multiplying the target achievement for the profit for the financial year by the CO<sub>2</sub> component. The CO<sub>2</sub> component is intended to provide a meaningful incentive to achieve the CO<sub>2</sub> reduction targets set as part of the Group strategy. The aim is to promote long-term and sustainable development by orienting the business model towards resource-efficient production.

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

Heidelberg Materials' Climate Transition Plan comprises several commitments, with the Group-wide CO<sub>2</sub> Roadmap serving as a crucial component. The CEO's variable remuneration is directly linked to the achievement of this roadmap, while the remuneration system for the Managing Board incorporates sustainability and CO<sub>2</sub> reduction targets into both annual and long-term performance-related remuneration. The annual bonus includes a CO<sub>2</sub> component linked to the reduction of Group-wide CO<sub>2</sub> emissions in the cement business line, directly linking remuneration to progress against the Group's climate strategy and emissions-reduction targets. The incentivised KPIs reflect the main decarbonisation levers of Heidelberg Materials, including emissions reductions in operations, clinker and cement substitution, the use of alternative fuels, energy efficiency, and CCUS-related activities. These KPIs are aligned with the clear targets set out in the Sustainability Commitments 2030 and incentivise the implementation of key decarbonisation measures and the transition towards more resource-efficient production. In addition to the CEO and other senior management positions, the CO<sub>2</sub> component is included in the variable remuneration of the majority of bonus-eligible employees, thereby extending incentives for climate performance across the organisation. This pay-for-performance approach ensures that environmental performance is considered alongside financial performance and directly supports the implementation of Heidelberg Materials' environmental commitments, Climate Transition Plan, CO<sub>2</sub> Roadmap, and long-term net-zero ambition.

## **Climate change**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

☒ Chief Sustainability Officer (CSO)

#### **(4.5.1.2) Incentives**

Select all that apply

- ☒ Bonus - % of salary

### (4.5.1.3) Performance metrics

#### Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index
- ☒ Reduction in absolute emissions in line with net-zero target

#### Strategy and financial planning

- ☒ Board approval of climate transition plan
- ☒ Achievement of climate transition plan
- ☒ Shift to a business model compatible with a net-zero carbon future
- ☒ Increased investment in environmental R&D and innovation
- ☒ Increased proportion of revenue from low environmental impact products or services

#### Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption

### (4.5.1.4) Incentive plan the incentives are linked to

#### Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*The current remuneration system for the members of our Managing Board (2024+Remuneration System) was approved by the 2024 AGM with an acceptance rate of 96.21%. The remuneration system of the Managing Board is aligned with our Group strategy. By selecting appropriate performance criteria for the performance-related remuneration, incentives are given to implement the Group strategy and to promote the long-term and sustainable development of our company. Both financial and non-financial performance criteria are used to represent the company's success as a whole. The consideration of ESG targets*

*in the performance-related remuneration underlines the pursuit of excellent business performance combined with environmentally and socially responsible conduct. The remuneration of the company's Managing Board is based on the principle that members of the Managing Board should be remunerated appropriately according to their performance. With the high proportion of performance-related remuneration components, the Supervisory Board pursues a strict pay-for-performance approach. Pay for performance and the focus on the sustainable and long-term development of the company are central principles of the remuneration of its Managing Board. With these principles in mind, 79% of the target direct remuneration for the CEO and around 66% for the members of the Managing Board consists of performance-related remuneration components. The fixed annual salary thus accounts for 21% of the target direct remuneration for the CEO and around 34% for the members of the Managing Board. Sustainability is an important component of the performance criteria in both the annual bonus and the long-term bonus. Half of the overall target achievement for the annual bonus is measured by Group Performance and half by Sustainable Strategy Targets. Group Performance is measured on the basis of the profit for the financial year attributable to our shareholders and the CO<sub>2</sub> component, which takes into account the reduction in Group-wide CO<sub>2</sub> emissions in the cement business line. The target achievement is calculated by multiplying the target achievement for the profit for the financial year by the CO<sub>2</sub> component. The CO<sub>2</sub> component is intended to provide a meaningful incentive to achieve the CO<sub>2</sub> reduction targets set as part of the Group strategy. The aim is to promote the long-term and sustainable development of Heidelberg Materials by orienting the business model towards resource-efficient production.*

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

*Heidelberg Materials' Climate Transition Plan (CTP) comprises several commitments, with the Group-wide CO<sub>2</sub> Roadmap serving as a crucial component. The CEO's variable remuneration is directly linked to the achievement of this roadmap, while the remuneration system for the Managing Board incorporates sustainability and CO<sub>2</sub> reduction targets into both annual and long-term performance-related remuneration. The annual bonus includes a CO<sub>2</sub> component linked to the reduction of Group-wide CO<sub>2</sub> emissions in the cement business line, directly linking remuneration to progress against the Group's climate strategy and emissions-reduction targets. The incentivised KPIs reflect the main decarbonisation levers of Heidelberg Materials, including emissions reductions in operations, clinker and cement substitution, the use of alternative fuels, energy efficiency, and CCUS-related activities. These KPIs are aligned with the clear targets set out in the Sustainability Commitments 2030 and incentivise the implementation of key decarbonisation measures and the transition towards more resource-efficient production. In addition to the CEO and other senior management positions, the CO<sub>2</sub> component is included in the variable remuneration of the majority of bonus-eligible employees, thereby extending incentives for climate performance across the organisation. This pay-for-performance approach ensures that environmental performance is considered alongside financial performance and directly supports the implementation of Heidelberg Materials' environmental commitments, Climate Transition Plan, CO<sub>2</sub> Roadmap, and long-term net-zero ambition.*

## **Climate change**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

☒ Board/Executive board

### (4.5.1.2) Incentives

*Select all that apply*

- ☒ Bonus - % of salary

### (4.5.1.3) Performance metrics

Targets

- ☒ Progress towards environmental targets
- ☒ Achievement of environmental targets
- ☒ Organization performance against an environmental sustainability index
- ☒ Reduction in absolute emissions in line with net-zero target

Strategy and financial planning

- ☒ Achievement of climate transition plan taxonomy
- ☒ Increased alignment of capex with transition plan and/or sustainable finance
- ☒ Board approval of climate transition plan
- ☒ Increased investment in environmental R&D and innovation
- ☒ Shift to a business model compatible with a net-zero carbon future
- ☒ Increased proportion of revenue from low environmental impact products or services

Emission reduction

- ☒ Implementation of an emissions reduction initiative
- ☒ Reduction in emissions intensity
- ☒ Increased share of renewable energy in total energy consumption

### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

The current remuneration system for the members of our Managing Board (2024+ Remuneration System) was approved by the 2024 AGM with an acceptance rate of 96.21%. The remuneration system of the Managing Board is aligned with our Group strategy. By selecting appropriate performance criteria for the performance-related remuneration, incentives are given to implement the Group strategy and to promote the long-term and sustainable development of our company. Both financial and non-financial performance criteria are used to represent the company's success as a whole. The consideration of ESG targets in the performance-related remuneration underlines the pursuit of excellent business performance combined with environmentally and socially responsible conduct. The remuneration of the company's Managing Board is based on the principle that members of the Managing Board should be remunerated appropriately according to their performance. With the high proportion of performance-related remuneration components, the Supervisory Board pursues a strict pay-for-performance approach. Pay for performance and the focus on the sustainable and long-term development of the company are central principles of the remuneration of its Managing Board. With these principles in mind, 79% of the target direct remuneration for the CEO and around 66% for the members of the Managing Board consists of performance-related remuneration components. The fixed annual salary thus accounts for 21% of the target direct remuneration for the CEO and around 34% for the members of the Managing Board. Sustainability is an important component of the performance criteria in both the annual bonus and the long-term bonus. Half of the overall target achievement for the annual bonus is measured by Group Performance and half by Sustainable Strategy Targets. Group Performance is measured on the basis of the profit for the financial year attributable to our shareholders and the CO<sub>2</sub> component, which takes into account the reduction in Group-wide CO<sub>2</sub> emissions in the cement business line. The target achievement is calculated by multiplying the target achievement for the profit for the financial year by the CO<sub>2</sub> component. The CO<sub>2</sub> component is intended to provide a meaningful incentive to achieve the CO<sub>2</sub> reduction targets set as part of the Group strategy. At the same time, the aim is to promote the long-term and sustainable development by orienting the business model towards resource-efficient production.

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

Heidelberg Materials' Climate Transition Plan (CTP) comprises several commitments, with the Group-wide CO<sub>2</sub> Roadmap serving as a crucial component. The CEO's variable remuneration is directly linked to the achievement of this roadmap, while the remuneration system for the Managing Board incorporates sustainability and CO<sub>2</sub> reduction targets into both annual and long-term performance-related remuneration. The annual bonus includes a CO<sub>2</sub> component linked to the reduction of Group-wide CO<sub>2</sub> emissions in the cement business line, directly linking remuneration to progress against the Group's climate strategy and emissions-reduction targets. The incentivised KPIs reflect the main decarbonisation levers of Heidelberg Materials, including emissions reductions in operations, clinker and cement substitution, the use of alternative fuels, energy efficiency, and CCUS-related activities. These KPIs are aligned with the clear targets set out in the Sustainability Commitments 2030 and incentivise the implementation of key decarbonisation measures and the transition towards more resource-efficient production. In addition to the CEO and other senior management positions, the CO<sub>2</sub> component is included in the variable remuneration of the majority of bonus-eligible employees, thereby extending incentives for climate performance across the organisation. This pay-for-performance approach ensures that environmental performance is considered alongside financial performance and directly supports the implementation of Heidelberg Materials' environmental commitments, Climate Transition Plan, CO<sub>2</sub> Roadmap, and long-term net-zero ambition.

## **Climate change**

#### **(4.5.1.1) Position entitled to monetary incentive**

Board or executive level

☒ Chief Procurement Officer (CPO)

### (4.5.1.2) Incentives

*Select all that apply*

☒ Bonus - % of salary

### (4.5.1.3) Performance metrics

Targets

☒ Progress towards environmental targets

☒ Achievement of environmental targets

☒ Reduction in absolute emissions in line with net-zero target

Emission reduction

☒ Reduction in emissions intensity

☒ Increased share of renewable energy in total energy consumption

☒ Reduction in absolute emissions

Resource use and efficiency

☒ Improvements in emissions data, reporting, and third-party verification

☒ Energy efficiency improvement

☒ Reduction in total energy consumption

Pollution

☒ Reduction/elimination of environmental incidents and/or environmental notices (notices of violation)

Policies and commitments

☒ Increased supplier compliance with environmental requirements

☒ New or tighter environmental requirements applied to purchasing practices

☒ Adopting UN International Labour Organization principles

## Engagement

- ☒ Increased engagement with suppliers on environmental issues
- ☒ Increased engagement with smallholders on environmental issues
- ☒ Increased value chain visibility (traceability, mapping)

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- ☒ Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*By selecting appropriate performance criteria for the variable remuneration, incentives (monetary rewards in form of a bonus) are given to implement the Group strategy and to promote the long-term and sustainable development of Heidelberg Materials (both short-term and long-term incentive plans). Both financial and non-financial performance criteria are used to represent the company's success. The consideration of ESG targets in the variable remuneration underlines our commitment towards a strategic and measurable sustainability management. The variable pay is linked with CO2 targets and KPIs which are set out in the Sustainability Commitments 2030. Climate-related activities are a crucial element of those commitments and our CSO as well as 6 members of our Board do have agreements on climate. The CPO ensures that climate-related requirements are integrated in our supply chain management.*

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

*KPIs are set out in the Sustainability Commitments 2030 with clear targets. Climate is an important component of the remuneration through a climate management component in the variable remuneration.*

[Add row]

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

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

[Fixed row]

#### (4.6.1) Provide details of your environmental policies.

##### Row 1

##### (4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

##### (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

☒ Upstream value chain

☒ Downstream value chain

##### (4.6.1.4) Explain the coverage

*The Heidelberg Materials Climate Policy refers to our commitment to address climate change and is part of our policy framework. It describes our commitment to net-zero emissions by 2050 and a medium-term target by 2030, our impact and reporting, the embedment of our CO2 ambitions in our corporate strategy and governance, the decarbonization of our operations, the decarbonization of our products (sustainable products and circularity), the cooperation with our suppliers, and the engagement with stakeholders and advocacy.*

#### **(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 take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Other environmental commitment, please specify :Our medium-term target, validated by SBTi under its new 1.5°C framework, is to reduce our specific Scope 1 CO2 emissions by 24% and our Scope 2 CO2 emissions – indirect emissions from purchased energy – by 65% between 2020 and 2030.

##### Climate-specific commitments

- ☒ Commitment to net-zero emissions
- ☒ Commitment to not funding climate-denial or lobbying against climate regulations
- ☒ Other climate-related commitment, please specify :Embedding our CO2 ambitions in our corporate strategy and governance

##### Additional references/Descriptions

- ☒ Description of environmental requirements for procurement
- ☒ Description of membership and financial support provided to organizations that seek to influence public policy
- ☒ Description of renewable electricity procurement practices
- ☒ Reference to timebound environmental milestones and targets

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

##### *Select all that apply*

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with another global environmental treaty or policy goal, please specify :SDGs

#### **(4.6.1.7) Public availability**

Select from:

☒ Publicly available

#### (4.6.1.8) Attach the policy

*Climate\_Policy.pdf*

### Row 2

#### (4.6.1.1) Environmental issues covered

Select all that apply

☒ Water

#### (4.6.1.2) Level of coverage

Select from:

☒ Selected facilities, businesses or geographies only

#### (4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

#### (4.6.1.4) Explain the coverage

*We recognise water as a valuable, shared natural resource essential to life, society, and our operations as well as within our value chain. We acknowledge access to clean water and sanitation as a human right, support the UN SDGs, and are committed to responsible water usage, minimising our impact on natural water resources, contributing to sustainable water management, and reducing pressures on freshwater systems. We engage with local stakeholders to promote water conservation, equitable distribution of water resources, and, where feasible, offer surplus water from quarry dewatering or rainwater harvesting through a permitted process. Our Nature policy covers our own operations and our value chain. We monitor water-related KPIs, comply with applicable laws, permits, and GCCA guidance, and use the data for performance management and continuous improvement, particularly at sites in high water risk and water stress contexts. We monitor water-related risks, implement adaptation measures, and will introduce water recycling systems and Water Management Plans at all water risk sites by 2030, wherever economically and technologically feasible. Water Management Plans include freshwater reduction targets, stakeholder engagement, and are reviewed every 3–5 years to promote continuous improvement in water protection, efficiency, conservation, nature-based solutions, and ecosystem resilience.*

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Other environmental commitment, please specify :2030 Sustainability Commitments

##### Water-specific commitments

- ☒ Commitment to reduce or phase out hazardous substances ☒ Other water-related commitment, please specify :WBCSD Wash Pledge and TNFD
- ☒ Commitment to control/reduce/eliminate water pollution
- ☒ Commitment to safely managed WASH in local communities
- ☒ Commitment to the conservation of freshwater ecosystems
- ☒ Commitment to water stewardship and/or collective action

##### Additional references/Descriptions

- ☒ Recognition of environmental linkages and trade-offs
- ☒ Description of environmental requirements for procurement
- ☒ Description of impacts on natural resources and ecosystems
- ☒ Acknowledgement of the human right to water and sanitation
- ☒ Reference to timebound environmental milestones and targets
- ☒ Description of dependencies on natural resources and ecosystems
- ☒ Description of membership and financial support provided to organizations that seek to influence public policy
- ☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

#### (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

*Heidelberg\_Materials\_Nature\_Policy\_EXT.pdf*

### Row 3

#### (4.6.1.1) Environmental issues covered

Select all that apply

☒ Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

☒ Selected facilities, businesses or geographies only

#### (4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

#### (4.6.1.4) Explain the coverage

*Biodiversity loss is at a critical point, and action is needed by everyone. However, this is not a new topic for Heidelberg Materials. We have a long history of biodiversity management in our quarries, and scientific studies have proved their value in habitat and species protection. Heidelberg Materials recognises that raw material extraction inevitably affects local biodiversity while altering the natural landscape. Biodiversity is an essential element of our Sustainability Commitments 2030. Contributing to a nature-positive future means restoring habitats and supporting species recovery. This includes integrating biodiversity into site management at all quarries, maintaining a minimum of 15% Space for Nature within active quarries, implementing biodiversity net positive reclamation actions, and contributing to*

global restoration targets. Biodiversity is integrated across all stages of the quarry lifecycle, from environmental assessments and site design through operation to reclamation and post-closure land use. We systematically assess baseline conditions, monitor biodiversity impacts and dependencies, and use the results to inform mitigation and restoration measures. Both active and former quarries are managed to contribute positively to local ecosystems and provide valuable habitats for protected and endangered species. Biodiversity performance is reported in accordance with ESRS E4, GCCA guidelines, and TNFD recommendations.

#### (4.6.1.5) Environmental policy content

##### Environmental commitments

- ☒ Commitment to a circular economy strategy
- ☒ Commitment to no trade of CITES listed species
- ☒ Commitment to comply with regulations and mandatory standards
- ☒ Commitment to take environmental action beyond regulatory compliance
- ☒ Commitment to avoidance of negative impacts on threatened and protected species
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☒ Other environmental commitment, please specify :Commitment to engage in integrated, multi-stakeholder landscape (including river-basin) initiatives to promote shared sustainability goals

##### Social commitments

- ☒ Adoption of the UN International Labour Organization principles
- ☒ Commitment to promote gender equality and women's empowerment
- ☒ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
- ☒ Commitment to respect internationally recognized human rights
- ☒ Commitment to secure Free, Prior, and Informed Consent (FPIC) of indigenous people and local communities

#### (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 Kunming-Montreal Global Biodiversity Framework

#### (4.6.1.7) Public availability

Select from:

☒ Publicly available

#### (4.6.1.8) Attach the policy

*Heidelberg\_Materials\_Nature\_Policy.pdf*

### Row 6

#### (4.6.1.1) Environmental issues covered

*Select all that apply*

☒ Climate change

#### (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

☒ Upstream value chain

☒ Downstream value chain

#### (4.6.1.4) Explain the coverage

*At Heidelberg Materials, we are dedicated to promoting circularity and contributing to a more sustainable development of the building materials industry. The Circularity Policy is part of our policy framework. Our policies are binding for Heidelberg Materials AG and all companies that Heidelberg Materials AG directly or indirectly control. Our Circularity Policy is an integral part of our commitment to the environment to protect resources and promote circularity. It guides our operations and decision-making processes. Through the implementation of the principles of a circular economy, we aim to continuously improve our processes, business operations, and value chain, with a focus on minimising our ecological footprint.*

#### (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 take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Other environmental commitment, please specify :2030 Sustainability Commitments

#### Climate-specific commitments

- ☒ Commitment to 100% renewable energy
- ☒ Commitment to net-zero emissions
- ☒ Commitment to not invest in fossil-fuel expansion
- ☒ Commitment to not funding climate-denial or lobbying against climate regulations

#### Additional references/Descriptions

- ☒ Description of dependencies on natural resources and ecosystems
- ☒ Description of impacts on natural resources and ecosystems
- ☒ Description of environmental requirements for procurement
- ☒ Recognition of environmental linkages and trade-offs
- ☒ Reference to timebound environmental milestones and targets

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

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with another global environmental treaty or policy goal, please specify :SDG

### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

### (4.6.1.8) Attach the policy

## Row 7

### (4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

### (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

☒ Upstream value chain

☒ Downstream value chain

### (4.6.1.4) Explain the coverage

*In the 2025 financial year, Heidelberg Materials created a Climate Transition Plan, which outlines Heidelberg Materials' path to net zero in 2050 in compliance with the 1.5°C target set out in the Paris Agreement. The Climate Transition Plan contains targets for Scope 1, 2, and 3 emissions, which have been validated by the Science Based Targets initiative (SBTi). It also describes the decarbonisation levers. These include modernising plants, increasing the use of alternative fuels and raw materials, introducing breakthrough technologies such as carbon capture and storage (CCUS), and working with suppliers to reduce emissions in the upstream value chain. Our Climate Transition Plan is aligned with the IFRS Sustainability Standards. However, Heidelberg Materials has not reported on the anticipated financial effects, as this is currently not possible without undue cost or effort. Our Climate Transition Plan has been approved by the Managing Board and Supervisory Board and is available on our website. The strategic relevance of implementing the Climate Transition Plan is highlighted by linking the reduction in specific net Scope 1 CO2 emissions to the remuneration of the Managing Board and the majority of bonus-eligible employees, as well as to the increase in the share of revenue generated by sustainable products, which is also a component of the remuneration of the Managing Board.*

### (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 take environmental action beyond regulatory compliance
- ☒ Commitment to stakeholder engagement and capacity building on environmental issues
- ☒ Other environmental commitment, please specify :Our medium-term target, validated by SBTi under its new 1.5°C framework, is to reduce our specific Scope 1 CO2 emissions by 24% and our Scope 2 CO2 emissions – indirect emissions from purchased energy – by 65% between 2020 and 2030.

#### Climate-specific commitments

- ☒ Commitment to net-zero emissions
- ☒ Commitment to not funding climate-denial or lobbying against climate regulations
- ☒ Other climate-related commitment, please specify :Embedding our CO2 ambitions in our corporate strategy and governance

#### Additional references/Descriptions

- ☒ Description of environmental requirements for procurement
- ☒ Description of membership and financial support provided to organizations that seek to influence public policy
- ☒ Description of renewable electricity procurement practices
- ☒ Reference to timebound environmental milestones and targets

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

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with another global environmental treaty or policy goal, please specify :SDGs, SBTi

### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

### (4.6.1.8) Attach the policy

## Row 8

### (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
- ☒ Upstream value chain
- ☒ Downstream value chain

### (4.6.1.4) Explain the coverage

*The Environmental Policy of Heidelberg Materials refers to our commitment to the environment and is part of our policy framework, which also includes underlying policies, such as our Nature Policy and Climate Policy. These policies apply to Heidelberg Materials AG and all companies that Heidelberg Materials AG directly or indirectly control. The Environmental policy covers our own operations and employees, as well as our interaction along the value chain and with the political landscape.*

### (4.6.1.5) Environmental policy content

Environmental commitments

- ☒ Commitment to No Net Loss

- ☑ Commitment to Net Positive Gain
- ☑ Commitment to a circular economy strategy
- ☑ Commitment to respect legally designated protected areas
- ☑ Commitment to comply with regulations and mandatory standards
- ☑ Commitment to take environmental action beyond regulatory compliance
- ☑ Commitment to avoidance of negative impacts on threatened and protected species
- ☑ Commitment to stakeholder engagement and capacity building on environmental issues
- ☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

#### Climate-specific commitments

- ☑ Commitment to 100% renewable energy
- ☑ Commitment to net-zero emissions
- ☑ Commitment to not invest in fossil-fuel expansion
- ☑ Commitment to not funding climate-denial or lobbying against climate regulations

#### Water-specific commitments

- ☑ Commitment to reduce or phase out hazardous substances
- ☑ Commitment to control/reduce/eliminate water pollution
- ☑ Commitment to safely managed WASH in local communities
- ☑ Commitment to the conservation of freshwater ecosystems
- ☑ Commitment to water stewardship and/or collective action

#### Additional references/Descriptions

- ☑ Recognition of environmental linkages and trade-offs
- ☑ Description of environmental requirements for procurement
- ☑ Description of biodiversity-related performance standards
- ☑ Description of impacts on natural resources and ecosystems
- ☑ Acknowledgement of the human right to water and sanitation
- ☑ Description of renewable electricity procurement practices
- ☑ Reference to timebound environmental milestones and targets

- ☒ Description of dependencies on natural resources and ecosystems
- ☒ Description of membership and financial support provided to organizations that seek to influence public policy
- ☒ Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

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

*Select all that apply*

- ☒ Yes, in line with the Paris Agreement
- ☒ Yes, in line with the Kunming-Montreal Global Biodiversity Framework
- ☒ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation
- ☒ Yes, in line with another global environmental treaty or policy goal, please specify :SDG15

#### (4.6.1.7) Public availability

*Select from:*

- ☒ Publicly available

#### (4.6.1.8) Attach the policy

*Heidelberg\_Materials\_Environmental\_Policy (5).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

- ☒ Business 4 Nature
- ☒ UN Global Compact
- ☒ We Mean Business
- ☒ Climate Action 100+
- ☒ Race to Zero Campaign
- ☒ Task Force on Climate-related Financial Disclosures (TCFD)
- ☒ Mission Possible Partnership
- ☒ Transition Pathway Initiative
- ☒ Science-Based Targets for Nature (SBTN)
- ☒ Science-Based Targets Initiative (SBTi)
- ☒ Task Force on Nature-related Financial Disclosures (TNFD)

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

*Heidelberg Materials is a member or supporter of multiple environmental collaborative initiatives. Our climate targets are validated under the SBTi 1.5 framework, and we have supported its developments. We are equally involved in the work for SBTN. We are closely engaged with the financial community in forums such as TCFD as well as TFND to drive reporting standards and transparency forward. HM is a long-time member of UN Global Compact and regular report on our progress. We are also a member of the Global Alliance for Buildings and Construction. We are cooperating closely with the Mission Possible Partnership, with the CEO of HM serving as member of their board. Finally, we are signatories of commitments/statements provided by We Mean Business, Race to Zero as well as Business for Nature.*  
[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
- ☒ Kunming-Montreal Global Biodiversity Framework
- ☒ Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.11.4) Attach commitment or position statement**

*HM\_Climate\_Advocacy\_Doc\_v2 (2).pdf*

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

*Select from:*

- ☒ Yes, my organization is registered

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

*Select all that apply*

- ☒ Mandatory government register

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

*EU Transparency register: 81970148701-15 Deutsches Lobbyregister: R001318*

#### **(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**

*Our commitment to the Paris agreement and our Group Climate Policy are binding and applicable company-wide and guide also our advocacy activities in the markets we operate in. This includes our direct political engagements as well as broader stakeholder outreach with associations, international and societal organisations, communities, and sectoral business partners. As a company, we have established governance structures to ensure our direct advocacy and engagement with main association are aligned with these commitments. The Global Group function 'Government and Public Affairs' is responsible to coordinate our*

direct political engagements as well as our work with key industry associations and strategic partnerships. The main task is to ensure the policy positions of our associations reflect our goals and ambition and that any engagement is conducted in a transparent and responsible manner. The process includes regular coordination meetings with company representatives engaged in political events and discussions as well as those involved in trade association meetings. There are also quarterly meetings with the company's Chief Sustainability and New Technologies Officer to discuss and review latest developments. In case of any misalignments, we have a structured mitigation process in place. In addition, we are conducting an annual climate advocacy and association review that involves a detailed survey with all our country managers and that is published on our website.

[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**

*Emission Trading Scheme(s), e.g. EU ETS Review*

##### **(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**

*Financial mechanisms (e.g., taxes, subsidies, etc.)*

☒ Carbon taxes

☒ Emissions trading schemes

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

*Select from:*

☒ Regional

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

Select all that apply

- ☒ Canada
- ☒ Asia, Australasia, Middle East and Africa
- ☒ Europe

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

Select from:

- ☒ Support with minor exceptions

#### (4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

*Regional ETS schemes need to be coupled with policies that ensure a level playing field with products from third countries that do not have the same CO2 costs. In addition, these instruments must be accompanied by demand side measures to ensure the uptake of near-zero products.*

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

Select all that apply

- ☒ Ad-hoc meetings
- ☒ Discussion in public forums
- ☒ Participation in working groups organized by policy makers
- ☒ Responding to consultations

#### (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

Heidelberg Materials supports the establishment of carbon pricing schemes globally and across all regions. A higher CO2 price is needed to incentivise investments into carbon abatement technologies. We consider our engagement as successful if governments and regional organisations implement carbon mitigation schemes that incentivizes the decarbonisation of energy-intensive industries while providing a competitive environment and level-playing field. Overall, we advocate that: 1. Price signals need to be reliable and allow net-zero production to become a business case. Speculation in the market and high price volatility need to be avoided. 2. Cost-effective carbon pricing systems should consider sectoral starting points and abatement costs to ensure emissions will fall below predetermined emissions targets. 3. A global framework is the best option to ensure a global level playing field. In absence of a global carbon price, national or regional carbon pricing schemes can also be effective.

#### **(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

### **Row 2**

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

Renewable Energy Directives

#### **(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**

Energy and renewables

☒ Electricity grid access for renewables

- ☒ Low-carbon, non-renewable energy generation
- ☒ Renewable energy generation

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

Select from:

- ☒ Global

#### (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

- ☒ Ad-hoc meetings
- ☒ Discussion in public forums
- ☒ Participation in working groups organized by policy makers
- ☒ Responding to consultations

#### (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

*Heidelberg Materials supports policies that ensure access to sufficient amount of affordable renewable energy. Decarbonisation technologies require an increased use of electricity which should come from green sources. Policy measures and targets must address generation capacity as well as appropriate grid networks, interconnection as well as energy storage. Access to a sufficient amount of renewables is a key policy ask which we advocate at all relevant discussions.*

**(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

### Row 3

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

*Construction and Building Codes*

**(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**

*Other*

☒ Construction and housing

**(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*

- ☒ Australia
- ☒ Africa
- ☒ Asia, Australasia, Middle East and Africa
- ☒ Europe
- ☒ North America

#### (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*

- ☒ Regular meetings
- ☒ Discussion in public forums
- ☒ Participation in working groups organized by policy makers
- ☒ Participation in voluntary government programs
- ☒ Responding to consultations

#### (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

*We engage with standardisation and building organisations at regional, national and local level to ensure sustainability requirements are taken properly into account. We also chair the Concrete Sustainability Council (CSC), which works on these legislations in many jurisdictions globally. Already today, Heidelberg Materials can*

*offer low-carbon building materials with reduced carbon footprint of up to 70% or a high content of recycled materials. To become more than a niche and rather a specialty product, stimulating demand measures will need to be put in place to ensure the uptake of more sustainable construction materials. Collaboration is necessary to overcome sector-specific limitations to create and make use of synergies, e.g., to get access to concrete demolition waste. Furthermore, users need to be made aware of circular products and their possible applications - Revised product and construction norms as well as building codes are needed. Implementing fiscal incentives for users or adapting green public procurement schemes considering the full life cycle, recyclability, and performance of products besides the price.*

#### **(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

### **Row 4**

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

*Waste framework directives and Alternative fuel legislation*

#### **(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**

Low-impact production and innovation

☒ Circular economy

#### (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

☒ Australia

☒ Africa

☒ Asia, Australasia, Middle East and Africa

☒ Europe

☒ North America

#### (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

☒ Ad-hoc meetings

☒ Discussion in public forums

☒ Participation in working groups organized by policy makers

☒ Responding to consultations

#### (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**

*Circular processes are a major sustainability level for Heidelberg Materials, both for secondary raw materials we use in the production processes as well as for alternative fuels in the combustion. We support an update of standards to allow for a higher content of circular materials. We also advocate for those being treated the same as primary materials, such as through improved end-of-waste criteria. Concerning Alternative Fuels, Heidelberg Materials actively advocates for co-processing to be widely acknowledged in waste management legislation. We advocate a ban on landfilling in many of our jurisdictions. Access to AF is also a main opportunity to reduce emissions in cement production in emerging countries.*

**(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

**Row 5**

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

*Construction Products Regulation*

**(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**

Low-impact production and innovation

- ☒ Circular economy
- ☒ Extended Producer Responsibility (EPR)
- ☒ Low environmental impact innovation and R&D
- ☒ Recycling and recyclability
- ☒ Sustainable production and consumption

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

*Select from:*

- ☒ Regional

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

*Select all that apply*

- ☒ Europe

#### **(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*

- ☒ Regular meetings
- ☒ Discussion in public forums
- ☒ Participation in working groups organized by policy makers
- ☒ Responding to consultations

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

#### (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

*Heidelberg Materials supports a stringent implementation of the revised Construction Products Regulation with the purpose of facilitating standardisation processes for new near-zero products. We also support additional sustainability performance requirements incl. on CO2. Finally, we are supportive of the establishment of Digital Product Passport, in line with information provided through the Environmental Product Declarations.*

#### (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

### Row 6

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

*Industrial Carbon Management Policies and CCUS*

#### (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:

☒ Global

#### (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

☒ Ad-hoc meetings

☒ Participation in working groups organized by policy makers

☒ Regular meetings

☒ Discussion in public forums

☒ Responding to consultations

☒ Submitting written proposals/inquiries

#### (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

*Carbon Capture, Utilisation, and Storage (CCUS) is a major climate mitigation technology for industries with unavoidable process emissions including cement production. We advocate for enabling policies that allow cross-border transport and storage of CO2. Based also on the learnings from our pioneering Brevik CCS*

project, we have started developing follow-up projects, some of which will come with much higher capture capacity. Heidelberg Materials participates in relevant events and panels on the role of CCUS in emission reduction for cement production.

#### **(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

### **Row 7**

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

*Sustainable Procurement Policies*

#### **(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**

Low-impact production and innovation

☒ Circular economy

☒ Recycling and recyclability

☒ Sustainable production and consumption

☒ Technology requirements

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

Select from:

☒ Regional

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

Select all that apply

☒ Africa

☒ Asia, Australasia, Middle East and Africa

☒ Europe

☒ North America

#### (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

☒ Regular meetings

☒ Discussion in public forums

☒ Responding to consultations

☒ Submitting written proposals/inquiries

☒ Participation in voluntary government programs

☒ 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**

*Heidelberg Materials supports a revision of traditional procurement policies and practices to include performance-based indicators focused on embodied carbon and circularity. Lead market initiatives are key to create a market for low-carbon and near-zero products. Public procurement plays a particular role as around 30% of all cement and concrete goes into public projects. We advocate for these positions in ongoing revisions of procurement policies such as the Industrial Accelerator Act or Sustainable Procurement Directive in Europe.*

#### **(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**

Global

☒ Other global trade association, please specify :Global Cement and Concrete Association, SDG6

#### **(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) has a 2050 Net Zero roadmap promoted by Heidelberg Materials. We support it as a basis for national cement decarbonization roadmaps across the globe that should also trigger the development of corresponding policies. In the GCCA, we are engaged in supporting low-carbon and renewable energy, demand for low-carbon products, advanced decarbonisation technologies, and carbon pricing schemes. In April 2025, we have supported the launch of global definitions and ratings for low-carbon and net-zero cement and concrete, which should educate and raise awareness among decision-makers, thereby supporting the development of national low-carbon procurement policies. We have also supported the work on new market mechanism, like Book and Claim for cement, intended to support the deployment of deep decarbonisation technologies.*

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

0

#### (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

Europe

☒ Other trade association in Europe, please specify :National Cement Associations, such as the German VDZ (Verein der deutschen Zementwerke)

#### (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, and they have changed their 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**

*In 2025, Heidelberg Materials financially contributed to trade associations and tax exempted groups with an estimated amount of €14.6 million globally. Contributions include Heidelberg Materials' memberships in cement, aggregates, and ready-mixed concrete associations. The largest financial contributions in 2025 were made to the German, French & U.S. cement trade associations (i.e. VDZ, France Ciment, ACA). On direct political engagements, the company spent a total of approx. €2.6 million for the same period. The company does not financially contribute to political parties, campaigns, or referendums.*

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

0

**(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 3**

#### (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, and they have changed their 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

*At European level, our cement association Cement Europe (formerly Cembureau) successfully published an update of its 2021 roadmap. The roadmap looks at how CO2 emissions can be reduced by acting at each stage of the value chain – clinker, cement, concrete, construction and (re)carbonation. By 2030, the roadmap projects a 37% reduction in CO2 emissions related to cement production, and 50% down the value chain. By 2050, the roadmap projects carbon neutral cement*

production in Europe, and looks at the potential to become carbon negative over the value chain. Heidelberg Materials' representatives supported the work on the roadmap update over a course of one year. In our engagement with Cement Europe, we are supporting topics as low-carbon and renewable energy, demand for low-carbon products, advanced decarbonisation technologies and carbon pricing schemes. In 2025, Heidelberg Materials financially contributed to trade associations and tax exempted groups with an estimated amount of €14.6 million globally. Contributions include Heidelberg Materials' memberships in cement, aggregates, and ready-mixed concrete associations. The largest financial contributions in 2025 were made to the German, French & U.S. cement trade associations (i.e. VDZ, France Ciment, PCA). On direct political engagements, the company spent a total of approx. €2.6 million for the same period. The company does not financially contribute to political parties, campaigns, or referendums.

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

0

#### (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 4

#### (4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via a trade association

#### (4.11.2.4) Trade association

North America

☒ Portland 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, and they have changed their 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**

*In 2025, Heidelberg Materials maintained a strong and constructive engagement with the American Cement Association (ACA, formerly PCA), working together to advance the decarbonisation of the cement and concrete sector. The association was assessed as aligned with Heidelberg Materials' climate advocacy objectives, including support for carbon pricing, advanced decarbonisation technologies such as CCUS, low-carbon products, and renewable energy.*

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

0

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

*Select all that apply*

☒ Paris Agreement

*[Add row]*

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

*Select from:*

☒ Yes

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

#### **Row 1**

##### **(4.12.1.1) Publication**

*Select from:*

☒ In voluntary communications

##### **(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 :ISSB

#### (4.12.1.4) Environmental issues covered in publication

*Select all that apply*

- ☒ Climate change

#### (4.12.1.5) Status of the publication

*Select from:*

- ☒ Complete

#### (4.12.1.6) Content elements

*Select all that apply*

- ☒ Content of environmental policies
- ☒ Governance
- ☒ Strategy
- ☒ Greenhouse gas emissions figures
- ☒ Climate-related targets

#### (4.12.1.7) Page/section reference

1-70

#### (4.12.1.8) Attach the relevant publication

Heidelberg Materials\_Capital Market Slides\_H1 2026.pdf

#### (4.12.1.9) Comment

Our Heidelberg Materials Capital Markets presentation provides an overview of Heidelberg Materials, its Strategy 2030, current business performance, and the company's attractiveness as an investment. It describes our pathway to a net-zero future by providing concrete examples, targets and KPIs for achieving this. Also our positioning in ESG ratings demonstrates our transparency and performance on climate change.

## Row 2

### (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

### (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

- |                                                                       |                                                                |
|-----------------------------------------------------------------------|----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy                          | <input checked="" type="checkbox"/> Biodiversity indicators    |
| <input checked="" type="checkbox"/> Governance                        | <input checked="" type="checkbox"/> Public policy engagement   |
| <input checked="" type="checkbox"/> Risks & Opportunities             | <input checked="" type="checkbox"/> Climate-related targets    |
| <input checked="" type="checkbox"/> Value chain engagement            | <input checked="" type="checkbox"/> Water accounting figures   |
| <input checked="" type="checkbox"/> Dependencies & Impacts            | <input checked="" type="checkbox"/> Water pollution indicators |
| <input checked="" type="checkbox"/> Greenhouse gas emissions figures  |                                                                |
| <input checked="" type="checkbox"/> Content of environmental policies |                                                                |

#### (4.12.1.7) Page/section reference

Climate: pp. 108-122 Water: pp. 135-140 Biodiversity: pp. 140-147

#### (4.12.1.8) Attach the relevant publication

HM\_ASR25\_en (1).pdf

#### (4.12.1.9) Comment

*With our “Strategy 2030: Making a Material Difference,” we are driving Heidelberg Materials towards innovation and sustainable value creation. In our 2025 Annual and Sustainability Report, we fully implement the requirements of the CSRD for the first time, offering our stakeholders a new level of transparency. We have expanded our TCFD report to include the IFRS S1 and S2 standards in order to present climate-related opportunities and risks even more comprehensively. For the first time, we are also reporting in line with the guidelines of the Taskforce on Nature-related Financial Disclosures. This report provides our stakeholders with an integrated view of our business model, our financial performance, and our impact on the environment and society.*

### Row 3

#### (4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability 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

☒ Other, please specify :SBTi

#### (4.12.1.4) Environmental issues covered in publication

Select all that apply

☒ Climate change

#### (4.12.1.5) Status of the publication

Select from:

☒ Complete

#### (4.12.1.6) Content elements

Select all that apply

☒ Strategy

☒ Governance

☒ Risks & Opportunities

☒ Value chain engagement

☒ Dependencies & Impacts

☒ Public policy engagement

☒ Climate-related targets

☒ Greenhouse gas emissions figures

☒ Content of environmental policies

☒ Other, please specify :**Customer Engagement**

#### (4.12.1.7) Page/section reference

**(4.12.1.8) Attach the relevant publication**

*Climate\_Transition\_Plan\_2026 (1).pdf*

**(4.12.1.9) Comment**

*In the 2025 financial year, Heidelberg Materials created a Climate Transition Plan, which outlines Heidelberg Materials' path to net zero in 2050 in compliance with the 1.5°C target set out in the Paris Agreement. The Climate Transition Plan contains targets for Scope 1, 2, and 3 emissions, which have been validated by the Science Based Targets initiative (SBTi). It also describes the decarbonisation levers. These include modernising plants, increasing the use of alternative fuels and raw materials, introducing breakthrough technologies such as carbon capture and storage (CCUS), and working with suppliers to reduce emissions in the upstream value chain. Our Climate Transition Plan is aligned with the IFRS Sustainability Standards.*

**Row 4****(4.12.1.1) Publication**

Select from:

☒ In voluntary sustainability 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 :SBTi, UN SDGs, Kunming-Montreal Global Biodiversity Framework, Access to Safe Water, Sanitation, and Hygiene at the Workplace (WASH Pledge) of the World Business Council for Sustainable Development (WBCSD) (COP15)

#### (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*

- |                                                                       |                                                                |
|-----------------------------------------------------------------------|----------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy                          | <input checked="" type="checkbox"/> Biodiversity indicators    |
| <input checked="" type="checkbox"/> Governance                        | <input checked="" type="checkbox"/> Public policy engagement   |
| <input checked="" type="checkbox"/> Risks & Opportunities             | <input checked="" type="checkbox"/> Climate-related targets    |
| <input checked="" type="checkbox"/> Value chain engagement            | <input checked="" type="checkbox"/> Water accounting figures   |
| <input checked="" type="checkbox"/> Dependencies & Impacts            | <input checked="" type="checkbox"/> Water pollution indicators |
| <input checked="" type="checkbox"/> Greenhouse gas emissions figures  |                                                                |
| <input checked="" type="checkbox"/> Content of environmental policies |                                                                |

#### (4.12.1.7) Page/section reference

1-6

#### (4.12.1.8) Attach the relevant publication

*Heidelberg\_Materials\_Nature\_Policy (1).pdf*

#### (4.12.1.9) Comment

Heidelberg Materials is committed to protecting nature, managing natural resources responsibly, and minimising environmental impacts across our value chain, contributing to a nature-positive<sup>1</sup> future in line with the UN SDGs and the Kunming-Montreal Global Biodiversity Framework (COP15). Nature serves as the cornerstone of our business operations and the communities in which we operate. As a global manufacturer of building materials, Heidelberg Materials relies on natural resources, ecosystems, and environmental services for raw material extraction, water usage, and land access. Our operations can consequently affect biodiversity, water resources, land systems, and the supply of virgin natural materials. The ongoing decline in biodiversity, rising global water stress, land degradation, and depletion of natural resources present systemic risks to ecosystems, communities, and economic stability over the long term.

## Row 5

### (4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability 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
- ☒ Other, please specify :SBTI, UNFCCC Paris agreement

### (4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change

### (4.12.1.5) Status of the publication

Select from:

☒ Complete

#### (4.12.1.6) Content elements

Select all that apply

- |                                                            |                                                                       |
|------------------------------------------------------------|-----------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy               | <input checked="" type="checkbox"/> Public policy engagement          |
| <input checked="" type="checkbox"/> Governance             | <input checked="" type="checkbox"/> Climate-related targets           |
| <input checked="" type="checkbox"/> Risks & Opportunities  | <input checked="" type="checkbox"/> Greenhouse gas emissions figures  |
| <input checked="" type="checkbox"/> Value chain engagement | <input checked="" type="checkbox"/> Content of environmental policies |
| <input checked="" type="checkbox"/> Dependencies & Impacts |                                                                       |

#### (4.12.1.7) Page/section reference

1-4

#### (4.12.1.8) Attach the relevant publication

*Climate\_Policy.pdf*

#### (4.12.1.9) Comment

*Heidelberg Materials' Climate Policy reflects our commitment to climate change mitigation. This commitment is also reflected in various activities relating to CO2 reduction, including the improvement of energy efficiency and the use of CCUS technologies. The Climate Policy underpins our climate targets relating to Scope 1, 2, and 3 CO2eq emissions, as well as our target of achieving net zero by 2050 by means of CCUS technologies, among other things. The policy addresses the impacts regarding the material topics climate change mitigation and climate change adaptation as well as the risk and opportunity related to the material topic climate change mitigation. The objectives of this policy are in line with the Paris Agreement.*

### Row 6

#### (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
- ☒ Other, please specify :UN Guiding Principles on Business and Human Rights, the core labour standards of the International Labour Organization (ILO) in our supply chain, and the German Act on Corporate Due Diligence Obligations in Supply Chains.

#### (4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water

#### (4.12.1.5) Status of the publication

Select from:

- ☒ Complete

#### (4.12.1.6) Content elements

Select all that apply

- |                                                                       |                                                                      |
|-----------------------------------------------------------------------|----------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy                          | <input checked="" type="checkbox"/> Public policy engagement         |
| <input checked="" type="checkbox"/> Governance                        | <input checked="" type="checkbox"/> Climate-related targets          |
| <input checked="" type="checkbox"/> Risks & Opportunities             | <input checked="" type="checkbox"/> Water accounting figures         |
| <input checked="" type="checkbox"/> Value chain engagement            | <input checked="" type="checkbox"/> Water pollution indicators       |
| <input checked="" type="checkbox"/> Dependencies & Impacts            | <input checked="" type="checkbox"/> Greenhouse gas emissions figures |
| <input checked="" type="checkbox"/> Content of environmental policies |                                                                      |

#### (4.12.1.7) Page/section reference

1-3

#### (4.12.1.8) Attach the relevant publication

*Supplier\_Code\_of\_Conduct\_English\_October\_2024.pdf*

#### (4.12.1.9) Comment

*Heidelberg Materials is committed to acting in accordance with internationally recognised human rights standards, applicable laws, and the regulations of the respective Group countries, and in accordance with our own corporate policies and guidelines. Our suppliers are required to comply with the principles of the Supplier Code of Conduct, in which Heidelberg Materials addresses precarious working conditions in the supply chain by setting clear guidelines. The code includes provisions designed to prevent forced labour, child labour, and human trafficking, and to ensure fair working conditions and adequate wages. Heidelberg Materials is committed to respecting the interests, views, and rights of workers in its value chain and their human rights in accordance with the following policies. In doing so, we strive to comply with international standards by implementing internal policies that address the negative impacts relating to working conditions and other work-related rights. The Supplier Code of Conduct includes the obligation of suppliers to conduct their business with integrity, to respect fundamental human rights, and not to offer inappropriate benefits such as payments or gifts that could influence decision-making. The code addresses impacts on the material topics of working conditions and other work-related rights. The focus is on the commitment to human rights matters including the prohibition of child and forced labour.*

#### Row 7

#### (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

☒ Other, please specify :The International Covenant on Civil and Political Rights The International Covenant on Social, Economic and Cultural Rights. The core labour standards of the ILO, The OECD Guidelines for Multinational Enterprises

#### (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

- |                                                              |                                                                       |
|--------------------------------------------------------------|-----------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy                 | <input checked="" type="checkbox"/> Water pollution indicators        |
| <input checked="" type="checkbox"/> Governance               | <input checked="" type="checkbox"/> Greenhouse gas emissions figures  |
| <input checked="" type="checkbox"/> Risks & Opportunities    | <input checked="" type="checkbox"/> Content of environmental policies |
| <input checked="" type="checkbox"/> Public policy engagement |                                                                       |
| <input checked="" type="checkbox"/> Water accounting figures |                                                                       |

#### (4.12.1.7) Page/section reference

1-18

#### (4.12.1.8) Attach the relevant publication

*Policy\_Statement\_on\_Human\_Rights.pdf*

#### (4.12.1.9) Comment

*The Policy Statement on Human Rights addresses the impacts regarding the material topics working conditions and other work-related rights. In addition to its own employees, it also applies to employees in the upstream and downstream value chain and it covers areas such as occupational safety, environmental protection, human rights and general compliance, which must be taken into account when evaluating new and existing supplier relationships.*

## Row 8

### (4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability 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
- ☒ TCFD
- ☒ Other, please specify :SBTI, GCCA

### (4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change

### (4.12.1.5) Status of the publication

Select from:

- ☒ Complete

### (4.12.1.6) Content elements

Select all that apply

- |                                                |                                                                      |
|------------------------------------------------|----------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy   | <input checked="" type="checkbox"/> Climate-related targets          |
| <input checked="" type="checkbox"/> Governance | <input checked="" type="checkbox"/> Greenhouse gas emissions figures |

- ☒ Risks & Opportunities
- ☒ Value chain engagement
- ☒ Public policy engagement

- ☒ Content of environmental policies

#### (4.12.1.7) Page/section reference

1-16

#### (4.12.1.8) Attach the relevant publication

HM\_Climate\_Advocacy\_Doc\_v2 (2).pdf

#### (4.12.1.9) Comment

*Heidelberg Materials is dedicated to driving meaningful transformation within our industry and operations. Our ambition firmly aligns the global Paris Agreement objective of limiting warming to 1.5°C. As an energy-intensive company, we acknowledge our responsibility to continuously reduce the carbon footprint of our production processes and are committed to achieving net-zero greenhouse gas (GHG) emissions across the value chain by 2050. Heidelberg Materials advocacy efforts are focused towards facilitating our transition to a net-zero built environment by championing policy frameworks that encourage both traditional and advanced decarbonisation solutions. We actively promote the adoption of innovative, low- and near-zero emission building materials, supporting not only our climate ambitions but also industrial competitiveness. Throughout 2025, we proactively engaged with policymakers, business partners, and societal stakeholders to help shape the political and regulatory landscape. Maintaining a transparent and responsible advocacy approach, we regularly review our memberships in trade associations and collaborations with strategic partners to ensure alignment with our climate objectives. We assess our engagement based on five core parameters of sustainable climate and energy policies, focusing on both aligned and non-aligned organisations, as well as our direct climate advocacy and related policy positions.*

### Row 9

#### (4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability 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
- ☒ TCFD
- ☒ TNFD
- ☒ Other, please specify :SBTI, SDGs

#### (4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change

#### (4.12.1.5) Status of the publication

Select from:

- ☒ Underway - this is our first year

#### (4.12.1.6) Content elements

Select all that apply

- |                                                              |                                                                                     |
|--------------------------------------------------------------|-------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Strategy                 | <input checked="" type="checkbox"/> Climate-related targets                         |
| <input checked="" type="checkbox"/> Governance               | <input checked="" type="checkbox"/> Greenhouse gas emissions figures                |
| <input checked="" type="checkbox"/> Risks & Opportunities    | <input checked="" type="checkbox"/> Content of environmental policies               |
| <input checked="" type="checkbox"/> Dependencies & Impacts   | <input checked="" type="checkbox"/> Other, please specify : <b>Workforce impact</b> |
| <input checked="" type="checkbox"/> Public policy engagement |                                                                                     |

#### (4.12.1.9) Comment

*We are currently developing a Just Transition Strategy paper which combines both our climate-related and social transformation. Climate change and urbanization are trends and challenges which are of highest priority for Heidelberg Materials, as we are operating in one of the key industries which have a major impact on these global challenges. On the one hand, we are conducting our business in a highly energy-intensive industry and on the other hand, we can significantly contribute to a sustainable urban development by providing materials to construct buildings which give people shelter, offer them space to work and live, and which serve education and health care. At Heidelberg Materials, we support the aim of the UNFCCC Paris Agreement to limit global warming to 1.5C. We have made a clear commitment to*

help build a net-zero future, which is why we are transforming our business and placing sustainability at the core of what we do. Our 1.5C aligned climate transition plan serves as a guiding principle and outlines our net-zero journey.

## Row 10

### (4.12.1.1) Publication

Select from:

- ☒ In voluntary sustainability 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  
☒ TCFD  
☒ Other, please specify :SBTi, SDGs

### (4.12.1.4) Environmental issues covered in publication

Select all that apply

- ☒ Climate change

### (4.12.1.5) Status of the publication

Select from:

- ☒ Complete

### (4.12.1.6) Content elements

Select all that apply

- ☑ Content of environmental policies
- ☑ Governance
- ☑ Strategy
- ☑ Greenhouse gas emissions figures
- ☑ Climate-related targets

#### (4.12.1.7) Page/section reference

1-4

#### (4.12.1.8) Attach the relevant publication

*Circularity\_policy\_1 (2).pdf*

#### (4.12.1.9) Comment

*The Circularity Policy is an essential part of our commitment to conserving resources, promoting the circular economy, and to minimising our ecological footprint. In order to conserve natural resources, we strive to continuously reduce material consumption and reuse materials. Additionally, we aim to further lower our CO2 emissions through enhanced circulation of materials. To achieve this, we are expanding our sustainable product portfolio and focusing, among other things, on the use of secondary raw materials in all business lines. Dialogue with political decision-makers, associations, communities, industry-specific business partners, and other stakeholders at Group and country level, ensured that the interests of stakeholders were considered.*

*[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:

☒ Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

☒ Yes

#### (5.1.2) Frequency of analysis

Select from:

☒ Annually

[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

Physical climate scenarios

☒ RCP 1.9

#### (5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP1

#### (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

☒ Liability

☒ 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

2025

### (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

☒ Changes to the state of nature

☒ Number of ecosystems impacted

☒ Changes in ecosystem services provision

☒ Speed of change (to state of nature and/or ecosystem services)

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

Finance and insurance

☒ Cost of capital

☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

☒ Consumer sentiment

☒ Consumer attention to impact

☒ Impact of nature footprint on reputation

☒ Impact of nature service delivery on consumer

☒ Sensitivity to inequity of nature impacts

Regulators, legal and policy regimes

☒ Global regulation

- ✓ Political impact of science (from galvanizing to paralyzing)
- ✓ Level of action (from local to global)
- ✓ Global targets
- ✓ Methodologies and expectations for science-based targets

Relevant technology and science

- ✓ Granularity of available data (from aggregated to local)
- ✓ Data regime (from closed to open)

Direct interaction with climate

- ✓ On asset values, on the corporate
- ✓ Perception of efficacy of climate regime

Macro and microeconomy

- ✓ Domestic growth
- ✓ Globalizing markets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Climate scenarios are models or representations of future climatic developments based on various assumptions and parameters. They are used to investigate possible developments of the climate system and to predict their impacts on the environment, society, and the economy. Climate scenarios facilitate a better understanding of the risks and opportunities of climate change and make it possible to plan policy decisions as well as adaptation and mitigation strategies. They provide insights into possible changes in temperature and precipitation, sea level rise, extreme weather events, and other climate-related trends that are critical when it comes to planning and developing strategies to manage climate change. There are significant geographical variations in climate risks within the Group countries. The impact of extreme weather scenarios, such as floods or droughts, can lead to damage to our production sites, interrupt the supply to our customers, or have adverse effects on the supply of upstream products to our operating units. Based on the SSP scenarios, we analysed our global exposure to material climate risks and assessed them over different time periods using a third-party tool. Based on the proportion of assets that are particularly exposed to the respective risks, we have classified the risks as low, medium, and high. The scenarios and assessments described do not represent conclusive findings for Heidelberg Materials. The scenario analysis is based on current assumptions that may or may not materialise. The scenarios may be influenced by additional factors that go beyond the assumptions taken into consideration. Heidelberg Materials has actively engaged in assessing climate transition risks as part of our commitment to sustainability and environmental stewardship. In our analysis, we have considered various assumptions, uncertainties, and constraints that could impact our climate scenarios. Assumptions: We assume a gradual increase in the adoption of green building materials, influenced by regulatory changes and a shift in consumer preferences. Our scenarios are based on the assumption that carbon pricing will become more stringent, reflecting global efforts to mitigate climate change. Uncertainties: The pace of technological advancements in alternative energy sources and carbon capture is uncertain and could significantly alter our risk landscape.*

### (5.1.1.11) Rationale for choice of scenario

*Climate scenarios have been steadily refined by climate scientists in recent decades. Since 2023, Heidelberg Materials uses the Shared Socioeconomic Pathways (SSP) scenarios. They focus on global social, demographic, and economic changes. Regarding the physical climate risks a total of three scenarios were chosen: SSP1, SSP2, and SSP5. For the SSP1 scenario, the 1-2.6 climate ensemble simulations were used, as extensive climate ensemble simulations have already been conducted for that scenario. Regarding the transitional risks a slightly different scenario was chosen for SSP1: SSP 1-1.9. This scenario is associated with radiative forcing of 1.9 W/m<sup>2</sup> by 2100, while the global average surface temperature is expected to increase by 1.4°C (1.0°C–1.8°C) by 2100.*

## Water

### (5.1.1.1) Scenario used

Water scenarios

☒ WRI Aqueduct

### (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

### (5.1.1.7) Reference year

2020

#### (5.1.1.8) Timeframes covered

Select all that apply

- ☒ 2030
- ☒ Other, please specify :current risks, as defined by WRI

#### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Other local ecosystem asset interactions, dependencies and impacts driving forces, please specify :water scarcity, water quality, physical water risks

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*As part of our assessment in accordance with TCFD and TNFD, we have conducted a comprehensive evaluation of climate-related risks, including water-related risks. Our assessment involves rating our global operations based on their exposure to physical risks, which encompass various acute and chronic water-related hazards such as flooding, drought, and extreme precipitation. These assessments help us understand the potential climate-related risks and their implications for our operations over the time horizons of 2030 and 2050. Additionally, our assessment encompasses transition risks, which include legal and market risks associated with the transition to a low-carbon economy. We also conduct a water stress analysis for each of our sites. Using the WRI Aqueduct tool, we evaluate the projected water stress levels expected by 2030. This analysis considers a business-as-usual scenario, allowing us to assess the potential risks associated with water scarcity and availability. By conducting these assessments and utilizing tools like the WRI Aqueduct tool, we gain valuable insights into the exposure of our operations to climate-related and water-related risks. This information enables us to develop robust strategies, implement necessary measures, and proactively address the identified risks to ensure the resilience and sustainability of our business.*

#### (5.1.1.11) Rationale for choice of scenario

*To comprehensively assess water-related risks and ensure the sustainability of our operations, we have adopted the WRI Aqueduct tool. The WRI Aqueduct tool is chosen for its comprehensive and reliable global water risk data, which provides detailed projections of future water stress levels. This tool's robust and updated methodology and widespread recognition make it an ideal choice for understanding potential water availability and identifying risks to our operations. We have focused on the 2030 business-as-usual scenario to understand the future water stress levels if current water management practices and policies remain unchanged. This scenario aligns with our strategic planning horizon, allowing us to implement necessary measures and adjust our operations to mitigate identified risks effectively. By projecting water stress levels for 2030, we can better prepare for continued trends in water usage and climate change impacts. Combining this with an analysis of current qualitative and quantitative water risks allows us to develop robust strategies, ensuring the resilience and sustainability of our business in the face*

of evolving climate and water challenges. By proactively addressing these risks, we are better equipped to maintain operational stability and contribute to global efforts in sustainable water management. Our evaluation considers both qualitative and quantitative water risks to provide a holistic understanding of the challenges we face. Qualitative risks include water quality, while quantitative risks involve specific metrics such as water scarcity, groundwater table decline, and projected physical water risk. This dual approach ensures we address immediate areas of concern and prioritize actions to mitigate both current and future risks.

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios

☒ Customized publicly available climate transition scenario, please specify :Climate Transition Plan (CTP)

### (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

☒ Liability

☒ 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

2025

#### (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

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital
- ☒ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☒ Consumer sentiment
- ☒ Consumer attention to impact
- ☒ Impact of nature footprint on reputation
- ☒ Impact of nature service delivery on consumer
- ☒ Sensitivity to inequity of nature impacts

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Political impact of science (from galvanizing to paralyzing)
- ☑ Level of action (from local to global)
- ☑ Global targets
- ☑ Other regulators, legal and policy regimes driving forces, please specify :Local carbon ETS / tax systems

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ☑ Data regime (from closed to open)

Direct interaction with climate

- ☑ On asset values, on the corporate
- ☑ Perception of efficacy of climate regime

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Climate scenarios are models or representations of future climatic developments based on various assumptions and parameters. They are used to investigate possible developments of the climate system and to predict their impacts on the environment, society, and the economy. Climate scenarios facilitate a better understanding of the risks and opportunities of climate change and make it possible to plan policy decisions as well as adaptation and mitigation strategies. They provide insights into possible changes in temperature and precipitation, sea level rise, extreme weather events, and other climate-related trends that are critical when it comes to planning and developing strategies to manage climate change. The scenarios and assessments described do not represent conclusive findings for Heidelberg Materials. The scenario analysis is based on current assumptions that may or may not materialise. The scenarios may be influenced by additional factors that go beyond the assumptions taken into consideration. Heidelberg Materials has actively engaged in assessing climate transition risks as part of our commitment to sustainability and environmental stewardship. In our analysis, we have considered various assumptions, uncertainties, and constraints that could impact our climate scenarios. Assumptions: We assume a gradual increase in the adoption of green building materials, influenced by regulatory changes and a shift in consumer preferences. Our scenarios are based on the assumption that carbon pricing will become more stringent, reflecting global efforts to mitigate climate change. Uncertainties: The pace of technological advancements in alternative energy sources and carbon capture is uncertain and could significantly alter our risk landscape. Market dynamics, such as the supply and demand for low-carbon products, present uncertainties that we continuously monitor. Constraints: There are constraints related to the availability of raw materials and the scalability of sustainable production methods. Regulatory constraints, including the variability of environmental*

policies across different regions, can affect our transition pathways. Heidelberg Materials recognizes these factors in our strategic planning and is committed to adapting our business model to navigate the transition towards a low-carbon economy effectively.

#### (5.1.1.11) Rationale for choice of scenario

Climate scenarios have been steadily refined by climate scientists in recent decades. Since 2023 Heidelberg uses the Shared Socioeconomic Pathways (SSP) scenarios. SSP scenarios focus on global social, demographic, and economic changes. SSP1-2.6 is based on achieving the Paris Agreement's 1.5 °C target, SSP2-4.5 is a moderate scenario, and SSP5-8.5 is a scenario based on the continued use of fossil fuels.

### Climate change

#### (5.1.1.1) Scenario used

Physical climate scenarios

☒ RCP 4.5

#### (5.1.1.2) SSPs used in conjunction with scenario

Select from:

☒ SSP2

#### (5.1.1.3) Approach to scenario

Select from:

☒ Qualitative

#### (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
- ☒ Liability
- ☒ Reputation
- ☒ Technology

- ☒ Acute physical
- ☒ Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- ☒ 2.5°C - 2.9°C

#### (5.1.1.7) Reference year

2025

#### (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

- ☒ Changes to the state of nature
- ☒ Number of ecosystems impacted
- ☒ Changes in ecosystem services provision
- ☒ Speed of change (to state of nature and/or ecosystem services)
- ☒ Climate change (one of five drivers of nature change)

Finance and insurance

- ☒ Cost of capital

- ☑ Sensitivity of capital (to nature impacts and dependencies)

Stakeholder and customer demands

- ☑ Consumer sentiment
- ☑ Consumer attention to impact
- ☑ Impact of nature footprint on reputation
- ☑ Impact of nature service delivery on consumer
- ☑ Sensitivity to inequity of nature impacts

Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Political impact of science (from galvanizing to paralyzing)
- ☑ Level of action (from local to global)
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ☑ Data regime (from closed to open)

Direct interaction with climate

- ☑ On asset values, on the corporate
- ☑ Perception of efficacy of climate regime

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

#### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*Climate scenarios are models or representations of future climatic developments based on various assumptions and parameters. They are used to investigate possible developments of the climate system and to predict their impacts on the environment, society, and the economy. Climate scenarios facilitate a better*

understanding of the risks and opportunities of climate change and make it possible to plan policy decisions as well as adaptation and mitigation strategies. They provide insights into possible changes in temperature and precipitation, sea level rise, extreme weather events, and other climate-related trends that are critical when it comes to planning and developing strategies to manage climate change. There are significant geographical variations in climate risks within the Group countries. The impact of extreme weather scenarios, such as floods or droughts, can lead to damage to our production sites, interrupt the supply to our customers, or have adverse effects on the supply of upstream products to our operating units. Based on the SSP scenarios, we analysed our global exposure to material climate risks and assessed them over different time periods using a third-party tool. Based on the proportion of assets that are particularly exposed to the respective risks, we have classified the risks as low, medium, and high. The scenarios and assessments described do not represent conclusive findings for Heidelberg Materials. The scenario analysis is based on current assumptions that may or may not materialise. The scenarios may be influenced by additional factors that go beyond the assumptions taken into consideration. Heidelberg Materials has actively engaged in assessing climate transition risks as part of our commitment to sustainability and environmental stewardship. In our analysis, we have considered various assumptions, uncertainties, and constraints that could impact our climate scenarios. Assumptions: We assume a gradual increase in the adoption of green building materials, influenced by regulatory changes and a shift in consumer preferences. Our scenarios are based on the assumption that carbon pricing will become more stringent, reflecting global efforts to mitigate climate change. Uncertainties: The pace of technological advancements in alternative energy sources and carbon capture is uncertain and could significantly alter our risk landscape.

#### (5.1.1.11) Rationale for choice of scenario

Climate scenarios have been steadily refined by climate scientists in recent decades. Since 2023, Heidelberg Materials uses the Shared Socioeconomic Pathways (SSP) scenarios. SSP scenarios focus on global social, demographic, and economic changes. Regarding the physical climate risks a total of three scenarios was chosen: SSP1, SSP2, and SSP5. For the SSP1 scenario, the 1-2.6 climate ensemble simulations were used, as extensive climate ensemble simulations have already been conducted for that scenario. Regarding the transitional risks a slightly different scenario was chosen for SSP1: SSP 1-1.9. This scenario is associated with radiative forcing of 1.9 W/m<sup>2</sup> by 2100, while the global average surface temperature is expected to increase by 1.4°C (1.0°C–1.8°C) by 2100.

### 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:

☒ SSP5

#### (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

☒ Liability

☒ 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

2025

#### (5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

☒ 2040

#### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- ☑ Changes to the state of nature
- ☑ Number of ecosystems impacted
- ☑ Changes in ecosystem services provision
- ☑ Speed of change (to state of nature and/or ecosystem services)
- ☑ Climate change (one of five drivers of nature change)

#### Finance and insurance

- ☑ Cost of capital
- ☑ Sensitivity of capital (to nature impacts and dependencies)

#### Stakeholder and customer demands

- ☑ Consumer sentiment
- ☑ Consumer attention to impact
- ☑ Impact of nature footprint on reputation
- ☑ Impact of nature service delivery on consumer
- ☑ Sensitivity to inequity of nature impacts

#### Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Political impact of science (from galvanizing to paralyzing)
- ☑ Level of action (from local to global)
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

#### Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)
- ☑ Data regime (from closed to open)

#### Direct interaction with climate

- ☑ On asset values, on the corporate
- ☑ Perception of efficacy of climate regime

Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

#### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Climate scenarios are models or representations of future climatic developments based on various assumptions and parameters. They are used to investigate possible developments of the climate system and to predict their impacts on the environment, society, and the economy. Climate scenarios facilitate a better understanding of the risks and opportunities of climate change and make it possible to plan policy decisions as well as adaptation and mitigation strategies. They provide insights into possible changes in temperature and precipitation, sea level rise, extreme weather events, and other climate-related trends that are critical when it comes to planning and developing strategies to manage climate change. There are significant geographical variations in climate risks within the Group countries. The impact of extreme weather scenarios, such as floods or droughts, can lead to damage to our production sites, interrupt the supply to our customers, or have adverse effects on the supply of upstream products to our operating units. Based on the SSP scenarios, we analysed our global exposure to material climate risks and assessed them over different time periods using a third-party tool. Based on the proportion of assets that are particularly exposed to the respective risks, we have classified the risks as low, medium, and high. The scenarios and assessments described do not represent conclusive findings for Heidelberg Materials. The scenario analysis is based on current assumptions that may or may not materialise. The scenarios may be influenced by additional factors that go beyond the assumptions taken into consideration. Heidelberg Materials has actively engaged in assessing climate transition risks as part of our commitment to sustainability and environmental stewardship. In our analysis, we have considered various assumptions, uncertainties, and constraints that could impact our climate scenarios. Assumptions: We assume a gradual increase in the adoption of green building materials, influenced by regulatory changes and a shift in consumer preferences. Our scenarios are based on the assumption that carbon pricing will become more stringent, reflecting global efforts to mitigate climate change. Uncertainties: The pace of technological advancements in alternative energy sources and carbon capture is uncertain and could significantly alter our risk landscape.*

#### (5.1.1.11) Rationale for choice of scenario

*Climate scenarios have been steadily refined by climate scientists in recent decades. Since 2023, Heidelberg Materials uses the Shared Socioeconomic Pathways (SSP) scenarios. SSP scenarios focus on global social, demographic, and economic changes. Regarding the physical climate risks, a total of three scenarios was chosen: SSP1, SSP2, and SSP5. For the SSP1 scenario, the 1-2.6 climate ensemble simulations were used, as extensive climate ensemble simulations have already been conducted for that scenario. Regarding the transitional risks a slightly different scenario was chosen for SSP1: SSP 1-1.9. This scenario is associated with radiative forcing of 1.9 W/m<sup>2</sup> by 2100, while the global average surface temperature is expected to increase by 1.4°C (1.0°C–1.8°C) by 2100.*  
[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

*Scenario analysis of physical climate risks has been integrated into our enterprise risk management and site-level risk management processes. All production plants have been screened for exposure to physical climate risks, with more detailed assessments conducted for sites with significant exposure, strategic relevance, high asset value or relevance from an EU Taxonomy perspective. The results are used to identify and prioritise site-specific adaptation measures. Plants have started to develop risk- and site-specific adaptation plans. Estimated potential costs associated with physical climate risks amount to up to €750 million by 2030. Climate scenario analysis informs our business strategy, Sustainability Commitments 2030 and Climate Transition Plan (CTP). The analysis supports the identification of potential transition risks and opportunities under different climate pathways and time horizons and is used to assess the resilience of our strategic objectives. It informs the prioritisation of decarbonisation measures and investments, including actions to reduce Scope 1 CO<sub>2</sub> emissions to below 400 kg per tonne of cementitious material, reduce our total CO<sub>2</sub> footprint in line with the SBTi 1.5°C pathway, and increase the share of revenue from sustainable products and solutions to more than 50% by 2030. Climate-related scenario analysis is increasingly incorporated into investment and capital allocation processes. For major investments, including the acquisition of new sites and companies, climate-related risks and opportunities under different climate scenarios are also taken into consideration. This supports the assessment of the long-term resilience and strategic value of assets and helps inform investment priorities, risk mitigation measures, and potential adaptation requirements. Scenario analysis has strengthened our assessment of changing market conditions and customer needs associated with the transition to a low-carbon and climate-resilient economy. In particular, the expected increase in demand for low-carbon and sustainable construction solutions informs the development and prioritisation of our product portfolio. At the same time, potential changes in building requirements and specifications resulting from increasing extreme weather events are considered in our assessment of future market opportunities and product development. Scenario analysis is used as a forward-looking tool to monitor the potential long-term effects of climate change and to test the resilience of our business against different physical and transition pathways. The results are incorporated into strategic planning and risk monitoring and are used to identify where additional mitigation, adaptation or business responses may be required.*

**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

*Scenario analysis has strengthened the integration of water-related risks into our risk management, operational planning and investment decisions. The assessment of physical water risks, including water scarcity, drought, flooding and high precipitation, informs site-specific water management and adaptation measures. Based on updated risk assessments, sites are implementing measures such as water-saving technologies, water recycling, improved drainage, and flood protection to enhance operational resilience and reduce the risk of production interruptions. The results also support prioritisation of investments, compliance with evolving regulatory requirements and stakeholder engagement. Water-risk findings are incorporated into site water management plans and our Sustainability Commitments 2030, helping to strengthen long-term water stewardship, resource efficiency, and business continuity.*

[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:

☒ Yes

#### (5.2.5) Description of activities included in commitment and implementation of commitment

*In the 2025 financial year, we created a Climate Transition Plan (CTP), which outlines Heidelberg Materials' path to Net Zero in 2050. Our Climate Transition Plan has been approved by the Managing Board and Supervisory Board and is available on our website. The strategic relevance of implementing the CTP is highlighted by linking the reduction in specific net Scope 1 CO<sub>2</sub> emissions to the remuneration of the Managing Board and the majority of bonus-eligible employees, as well as to the increase in the share of revenue generated by sustainable products, which is also a component of the remuneration of the Managing Board. The CTP contains targets for Scope 1, 2, and 3 emissions, which have been validated by the Science Based Targets initiative (SBTi). It also describes the decarbonisation levers. These include modernising plants, increasing the use of alternative fuels and raw materials, introducing breakthrough technologies such as carbon capture and storage (CCUS), and working with suppliers to reduce emissions in the upstream value chain. Our Climate Transition Plan is aligned with the IFRS Sustainability Standards. However, Heidelberg Materials has not reported on the anticipated financial effects, as this is currently not possible without undue cost or effort. Our CO<sub>2</sub> roadmap forms the strategic basis for achieving our 2030 climate targets. It forecasts the development of our CO<sub>2</sub>eq emissions and sets out the necessary measures. The roadmap was developed in consultation with our Group countries and takes into account technical, economic, and regulatory factors as well as assumptions about the market development of low-carbon products. Heidelberg Materials monitors and reviews the implementation of the CO<sub>2</sub> roadmap on a monthly basis. We have established robust governance structures that assign responsibility and accountability for our CTP to the Chief Sustainability & New Technologies Officer (CSO) who is a member of the Managing Board, while the Chairman of the Managing Board manages and monitors all climate-related targets in the CTP. The General Managers for all our operating units are equally responsible for successfully reducing Heidelberg Materials' environmental impact in line with our business strategy. At Group and country level, multidisciplinary teams have been established to develop, review, and implement our CO<sub>2</sub> reduction roadmaps.*

#### (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

*With the help of established feedback mechanisms, we ensure that we both track progress and engage with our key stakeholders regarding our climate transition activities on a regular basis. We initiate direct dialogue with them during, for example, our AGMs, regular Capital Markets Days, quarterly conference calls, investor*

roadshows, and conferences. About customers, we offer a broad variety of customer events in which we discuss and challenge our climate transition plan. Through these actions, we continuously share the latest developments in our low-carbon products with all customers and promote their usage in order to help reduce the carbon footprint of buildings and construction projects and cut emissions overall. We believe that engaging with all our customers is a must. Therefore, our country-level efforts address our full country portfolio. We take different approaches to our customers, tailored to the specific market. As a global company, we focus on each local market via our sales teams, who are in continuous contact with our customers to understand their needs and expectations. On the supplier side, we are conducting open feedback discussions and surveys, as well as pursuing targets in terms of external green ratings, which are clearly tailored to address our sustainability activities. To ensure the integration of climate transition into the political landscape, we are facilitating an open exchange with policymakers on a global scale. We actively engage with suppliers to learn about them and encourage them to take measures to reduce their carbon emissions, including to set science-based targets for CO<sub>2</sub> reduction.

### (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

Heidelberg Materials' Climate Transition Plan is integrated into the company's overall business strategy, capital allocation and risk management processes and is underpinned by plant-level decarbonization roadmaps. Its successful implementation depends on the timely deployment of key decarbonization technologies, particularly carbon capture, utilisation and storage (CCUS), as well as continued progress in alternative fuels, renewable electricity, energy efficiency and clinker substitution. The plan also relies on a supportive regulatory environment, including effective carbon pricing, streamlined permitting and the development of CO<sub>2</sub> transport and storage infrastructure. In addition, the transition assumes continued access to capital to finance decarbonization investments, growing market demand for low-carbon cement and concrete solutions, and close collaboration across the value chain with suppliers, customers, technology providers and policymakers. These assumptions and dependencies are regularly reviewed through the company's governance, strategic planning and enterprise risk management processes to ensure the transition plan remains aligned with Heidelberg Materials' net-zero ambition and evolving external conditions.

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

Based on our commitments in the Climate Transition Plan, we strongly progressed in several ways. With regard to sustainable revenues, we aim to generate more than 50% of our Group revenue from low-carbon and circular products and solutions by 2030, thereby contributing to our specific net Scope 1 CO<sub>2</sub> emission reduction target. In 2025, we improved and achieved a share of 37%. (+1.9 pp). The target achievement for the Sustainable Strategy Target "Increase of sustainable revenues" in the management remuneration in the 2025 financial year is calculated on the basis of the share of sustainable revenues in the cement business line relative to the corresponding total revenue. The target corridor is between 0% and 200%, whereby a target achievement of 100% is met if the percentage increase envisaged in the operational plan for the 2025 financial year is achieved, while a target achievement of 200% or 0% applies if the percentage increase is 2 percentage points above the operational plan or 2 percentage points below it, respectively. Between these measurements, a higher share of sustainable revenues relative to total revenue leads to a linear increase in the target achievement and a lower share leads to a decrease. Moreover, we are currently further developing our transition planning by also providing a Just Transition strategy paper which also incorporates social factors aiming to show the increasing requirements of addressing both environmental and social key assumptions and dependencies at the same time.

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

*Climate\_Transition\_Plan\_2026 (1).pdf*

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

*Select all that apply*

☒ Other, please specify :Circularity, pollution, R&D with incorporation of environmental factors, alternative fuels, biomass, process efficiency, clinker incorporation factor, etc

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

*Our Climate Transition Plan considers several environmental issues. Besides our decarbonization activities, we address environmental activities in both our supplier and customer activities. Our commitment to circularity shows that we consider our environmental contribution in many ways. Our principle is to avoid waste and pollution, using products and materials for as long as possible, and ensuring the regenerative capacity of natural systems. Circularity in terms of product development focusses on material reduction, reuse, recycling, and recovery. We strive to further optimise our processes to improve the quality of recycled materials, achieve high recovery rates, and thereby minimise waste disposal. We optimise our processes according to circular principles, enabling the recycling of materials in our operating business. We combine circularity with the reduction of CO<sub>2</sub> emissions where possible, for example through supplementary cementitious materials. The increased use of alternative fuels and biomass also contributes to reducing emissions. Our strong Innovation and R&D activities constantly incorporate environmental aspects into decision making processes.*

### (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

*Heidelberg Materials' Climate Transition Plan includes clearly defined, science-based, measurable, and time-bound climate objectives. The plan is aligned with a 1.5°C pathway and sets out the company's roadmap to achieve net-zero greenhouse gas emissions across its value chain by 2050. Climate objectives are integrated into the company's business strategy and supported by interim targets, governance, capital allocation, and performance monitoring. The plan commits to achieving net-zero greenhouse gas emissions by 2050 in line with the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard. Interim 2030 targets, using a 2020 baseline, include a 26.7% reduction in specific gross Scope 1 and 2 GHG emissions per tonne of cementitious material, a 25% reduction in absolute Scope 3 GHG emissions from purchased goods and services, and a reduction in specific net Scope 1 CO<sub>2</sub> emissions to below 400 kg CO<sub>2</sub> per tonne of cementitious material. Long-term 2050 targets include a 95% reduction in gross Scope 1 and 2 emissions per tonne of cementitious material and a 90% reduction in absolute Scope 3 emissions across the value chain. The Climate Transition Plan identifies the key decarbonisation levers to achieve these objectives, including carbon capture, utilisation and storage (CCUS), increased use of alternative fuels and biomass, lower clinker content through low-carbon cement products, improved energy efficiency, increased*

renewable electricity use, circular economy initiatives, and engagement with suppliers and customers to reduce value-chain emissions. Progress is overseen by the Board and Executive Management, integrated into strategic planning and capital investment decisions, and monitored through defined key performance indicators. Together, these climate-specific objectives provide a clear, measurable, and credible framework for implementing Heidelberg Materials' climate transition strategy.  
[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

☒ 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

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

*Environmental risks and opportunities, particularly those related to climate change and the transition to a low-carbon economy, are embedded in our product strategy and business model. Our strategy focuses on accelerating the decarbonisation of cement and concrete and expanding our portfolio of low-carbon and sustainable products under the evoBuild brand. We aim to increase the share of revenue generated from sustainable products and solutions while reducing the carbon intensity of our products in line with our 2030 climate targets. Climate-related opportunities also influence our production strategy, including the increased use of alternative fuels and raw materials, which reduces CO<sub>2</sub> emissions, dependence on fossil fuels and the use of virgin resources. Our plant-level CO<sub>2</sub> roadmap guides investments in decarbonisation technologies based on local conditions and available emission-reduction levers. In addition, resource efficiency and operational improvements across production, logistics and distribution support cost efficiency, resilience and margin improvement. These strategic priorities enable Heidelberg Materials to respond to changing customer demand, regulatory requirements and growing demand for low-carbon construction solutions. We drive the decarbonisation of our sector and provide low-carbon products. We aim to reduce the specific net Scope 1 CO<sub>2</sub> emissions to below 400 kg of CO<sub>2</sub> per tonne of cementitious material by 2030. We thus intend to reduce our specific gross Scope 1 CO<sub>2</sub>e emissions by 2030 by 24% compared with 2020. We aim to achieve net-zero emissions by 2050 at the latest. Our 2030 climate target is reviewed every two years to reassess the impact of the decarbonisation levers and optimise emission reduction where possible. As part of the SBTi, Heidelberg Materials committed to reduce specific gross Scope 1 and 2 CO<sub>2</sub>eq emissions by 26.7% per tonne of cementitious material by 2030 compared with the base year 2020. The company has also committed to reduce specific Scope 1 and Scope 2 gross CO<sub>2</sub>eq emissions by 95% per tonne of cementitious material by 2050 compared with base year 2020.5). The share of revenue generated with sustainable products serving sustainable construction has increased to 37% in 2025 (cement business line 47%). We are also making greater use of waste materials and by-products from other industries as valuable raw materials and fuels. We aim to increase the proportion of alternative fuels in the fuel mix to over 50% by 2030, thereby reducing both CO<sub>2</sub> emissions and our dependence on natural resources and fossil fuels. The consistent and ongoing implementation of measures to increase efficiency, reduce costs, and improve margins in production, logistics, and distribution is an integral part of our Group strategy. The opportunity exists for all projects to produce higher than anticipated results and margin improvements that exceed previous expectations.*

## Upstream/downstream value chain

### (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

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

*Environmental risks and opportunities, particularly physical climate risks such as flooding, drought and extreme weather events, influence our upstream and downstream value-chain strategy. We have experienced supply chain disruptions in the past, and such events can damage production sites, interrupt deliveries to customers, and adversely affect the supply of raw materials, fuels and other inputs. River flooding is currently a major concern. We respond through water-saving production techniques, optimised wastewater management and site-specific adaptation measures. Climate-related risks are integrated into supply chain, operational and procurement planning. We have conducted detailed assessments based on risk exposure and strategic importance. Those sites verify the findings against their own experience and develop location-specific adaptation measures and investment plans for critical risks. The analysis also supports the quantification of financial impacts and prioritisation of mitigation measures and investments. We aim to further develop and intensify this analysis and integrate it into accounting processes. The time horizon is primarily short-term (0–5 years), reflecting our regular financial and business planning horizon, as many climate-related risks already exist today. These risks are therefore incorporated into our short-term strategy to minimise negative impacts from supply chain interruptions and strengthen business continuity. A key example is our CCUS project at the Brevik cement plant in Norway, where carbon capture technology has been implemented to significantly reduce the plant's CO<sub>2</sub> emissions. With the official opening of Brevik CCS, we marked a turning point in the decarbonisation of our sector: the world's first industrial-scale carbon capture and storage (CCS) facility in the cement industry. Brevik CCS is expected to capture 400,000 tonnes of CO<sub>2</sub> annually, enabling the production of evoZero®, the world's first carbon captured near-zero cement. Across Europe, our customers are already using evoZero® in their pioneering flagship projects, and charting the course to a sustainable future. Climate-related risks and opportunities are also considered in our procurement strategy. Responsible procurement is the responsibility of Group Procurement, reporting to the Chief Financial Officer, and is supported by cross-functional working groups covering occupational safety, compliance, ESG and procurement. Through our Responsible Procurement initiative, we strengthen supplier engagement and responsible sourcing practices, respond to evolving regulatory and stakeholder expectations, and further embed responsible procurement across the organisation. Together, these activities strengthen value-chain resilience, ensure continuity of supply and support our long-term sustainability strategy.*

## Investment in R&D

### (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

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

*Environmental risks and opportunities, particularly those related to climate change, resource efficiency and the transition to a low-carbon economy, continue to shape our R&D strategy. We see opportunities in growing demand for low-carbon, resource-efficient and durable building materials that support resilient infrastructure. At the same time, the transition creates technological risks, including the need to develop and scale lower-emission products and technologies at sufficient volumes and competitive cost. Our R&D activities focus on reducing CO<sub>2</sub> emissions, energy consumption and resource use while strengthening circularity and product performance. Key areas include the development of low-carbon composite cements and concretes with reduced clinker content, innovative technologies for recycling concrete, carbon capture, utilisation and storage (CCUS), and innovative binders and concrete systems with optimised properties and functionalities. These activities support the development of our low-carbon product portfolio and our long-term decarbonisation strategy. We consider a short- to medium-term time horizon (0–5 years and to 2030), reflecting our ongoing investments in both market-ready low-carbon products and medium-term technologies such as CCUS. Our R&D strategy enables us to respond to evolving regulatory requirements, customer demand and climate-related risks while creating opportunities for new products, resource efficiency, circularity and resilient construction.*

## 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

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

*Environmental risks and opportunities, particularly those related to energy and raw material availability, climate regulation and the transition to a low-carbon economy, continue to influence our operational strategy. As an energy-intensive company, we are exposed to fluctuations in energy and raw material prices and availability, as well as increasing regulatory requirements. We manage these risks through Group-wide procurement and sourcing strategies, long-term mining concessions, and increased use of alternative fuels, alternative raw materials and renewable energy. These measures reduce exposure to price and supply risks while also contributing*

to CO<sub>2</sub> reduction and resource efficiency. Our CO<sub>2</sub> roadmap guides plant-level investments and operational improvements through 2030. Based on local conditions, it identifies and prioritises emission-reduction levers such as the use of alternative fuels, plant modernisation and energy-efficiency improvements. A key example is our CCUS project at the Brevik cement plant in Norway, where carbon capture technology has been implemented to significantly reduce the plant's CO<sub>2</sub> emissions. With the official opening of Brevik CCS, we marked a turning point in the decarbonisation of our sector: the world's first industrial-scale carbon capture and storage (CCS) facility in the cement industry. Brevik CCS is expected to capture 400,000 tonnes of CO<sub>2</sub> annually, enabling the production of evoZero®, the world's first carbon captured near-zero cement. Across Europe, our customers are already using evoZero® in their pioneering flagship projects, and charting the course to a sustainable future. Significant investments have already been made and will continue to support the transition of our operations and our target of reducing specific net CO<sub>2</sub> emissions to below 400 kg per tonne of cementitious material by 2030. We consider a short- to medium-term time horizon (0–5 years and to 2030). The transition to lower-carbon operations is increasingly influencing the competitiveness and long-term viability of our plants, while operational measures improve resilience, reduce costs and support compliance with evolving environmental regulations.

[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

- ☒ Revenues
- ☒ Indirect costs
- ☒ Capital expenditures

#### **(5.3.2.2) Effect type**

Select all that apply

- ☒ Physical risks
- ☒ 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

Our Climate Transition Plan clearly outlines our approach here. Climate-related risks and opportunities have influenced multiple elements of our financial planning. Revenue: Sustainable products and solutions are a revenue stream for us. We see Heidelberg Materials as strongly positioned to play a key role in the transition to a low-carbon and climate-resilient economy. In the medium-term, we see an opportunity in the increased demand for durable and sustainable building materials for the construction of robust infrastructure protected against the physical effects of climate change. In addition, we aim to offer a low-carbon or circular product portfolio. By 2030, we aim to generate more than half of our Group revenue from sustainable products. We expect an increased demand for sustainable products and are reviewing our entire product portfolio accordingly. Capex: Risk related to cap-and-trade schemes have impacted our Capex, especially in the EU where we are subject to the EU Emission Trading Scheme. With the announced measures within the EU ETS, a significant curtailment in the allocation of CO2 emission rights is to be expected within the fourth trading period. Prices for emission allowances have averaged around €73 in 2025. Although the EU ETS price has dropped in 2024 the prognosis is an expected increase in the future. Therefore, we continue to consider €100 as price for emission allowances in 2030. A further price increase in the fourth trading period could lead to additional costs for covering the required emission rights, accompanied by a decrease in the freely allocated allowances. So far, we have a sufficient number of emission rights across the Group for 2026. The time horizon of this planning is short- (0 to 5 years) to medium-term (until 2030), as we integrate projects like the modernisation/ construction of kilns completed in 2020, as well as medium-term projects like the investments in Carbon Capture until 2030.

### Row 2

#### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Acquisitions and divestments

#### (5.3.2.2) Effect type

Select all that apply

- ☒ Physical risks
- ☒ 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

*We take into account climate-related issues such as specific CO2 emissions when considering an acquisition. We especially focus on the potential to improve the acquisition target's CO2 performance. Indirect costs: Cap and trade schemes have already impacted our financial planning regarding indirect costs. The reform of the Emissions Trading System was adopted in December 2022. With the announced measures within the EU ETS, a significant curtailment in the allocation of CO2 emission rights is to be expected within the fourth trading period. Prices for emission allowances have averaged around 73€ in 2025. A further price increase in the fourth trading period could lead to additional costs for covering the required emission rights, accompanied by a decrease in the freely allocated allowances. So far, Heidelberg Materials has a sufficient number of emission rights across the Group for the next two years. The time horizon of this planning is short- (0 to 5 years) to medium-term (until 2030), as we integrate projects like the modernisation/ construction of kilns completed in 2020, as well as medium-term projects like the investments in Carbon Capture until 2030.*

### Row 3

#### (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
- ☒ 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

Water Recycling Systems require an initial capital expenditure, which can pose financial risks if the systems remain underutilized or inefficient. However, when strategically implemented, these systems offer substantial benefits, including the potential for considerable reductions in water-related operational costs. By recycling and reusing water, Heidelberg Materials can achieve greater sustainability, lower its environmental footprint, and enhance its resilience against water scarcity and rising utility costs.

[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:<br><input checked="" type="checkbox"/> Yes                                        | Select all that apply<br><input checked="" type="checkbox"/> A sustainable finance taxonomy   | Select from:<br><input checked="" type="checkbox"/> At both the organization and activity level                     |

[Fixed row]

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

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

Select from:

☒ A sustainable finance taxonomy

**(5.4.1.2) Taxonomy under which information is being reported**

Select from:

☒ EU Taxonomy for Sustainable Activities

#### (5.4.1.3) Objective under which alignment is being reported

Select from:

☒ Climate change mitigation

#### (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)

899.5

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

4.2

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

11

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

11

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

46.3

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

53.7

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

*The key figure for sustainable revenue pursuant to the Taxonomy Regulation is calculated on the basis of revenue related to the taxonomy-aligned economic activities (numerator) divided by total revenue (denominator). Revenue is defined as the revenue shown in the consolidated income statement that relates to revenue from contracts with customers pursuant to IFRS 15. The total revenue of the Group pursuant to the Taxonomy Regulation amounted to €21,460.2 million (previous year: €21,156.4 million), of which €9,802.2 million or 45.7% (previous year: €9,507.9 million or 44.9%) was attributable to taxonomy-eligible revenue for the cement business line (CCM 3.7) and €139.4 million or 0.6% (previous year: €125.6 million or 0.6%) to the recycled aggregates operating line (CE 2.7 and CCM 5.9). Due to additional taxonomy-aligned plants, the share of revenue with third parties increased to €890.7 million or 4.2% (previous year: €227.5 million or 1.1%) for the cement business line. In addition, taxonomy-aligned intra-Group eliminations were €238.3 million. The taxonomy-aligned share of revenue for the recycled aggregates operating line was €8.8 million or 0.04% (previous year: €10.1 million or 0.05%).*

### 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:

☒ Climate change mitigation

#### (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)

264.5

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

13.1

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

15

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

15

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

58.7

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

41.3

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

CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use as sets in the Notes to the balance sheet. Besides additions from ordinary business operations (see line "Additions"), additions from business combinations (see line "Business combinations") are also included in the total CapEx. Total CapEx pursuant to the Taxonomy Regulation amounted to €2,019.1 million (previous year: €1,926.1 million). Of this, €1,156.4 million or 57.3% (previous year: €817.0 million or 42.4%) was attributable to taxonomy-eligible CapEx for the cement business line and €28.4 million or 1.4% (previous year: €113.3 million

or 5.9%) to the recycled aggregates operating line. The taxonomy-aligned share of CapEx was €262.7 million or 13.0% (previous year: €258.1 million or 13.4%, reported: €277.7 million or 14.4%) for the cement business line. The taxonomy-aligned share of CapEx was €1.7 million or 0.1% (previous year: €3.8 million or 0.2%) for the recycled aggregates operating line. This taxonomy-aligned CapEx includes €257.0 million (previous year: €232.9 million, reported €252.6 million) from additions to property, plant and equipment as well as €5.6 million (previous year: €27.6 million) from additions to intangible assets and €1.9 million (previous year: €1.3 million) from additions to right-of-use assets and business combinations.

### 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:

☒ Climate change mitigation

#### (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)

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

7.5

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

20

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

20

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

58.1

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

41.9

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

*Pursuant to the EU taxonomy, the following non-capitalised direct expenses are considered to be OpEx: – Research and Development: Our Research and Development expenditure is a key driver of innovation. This includes central innovation hubs focused on the development of new technologies, improved processes, and breakthrough digital technologies, as well as the local optimisation of products and applications for an elevated customer experience. The total amount for all business lines corresponds to the presentation in the Research and development chapter. – Lease expenses for short-term leases and low-value assets: Expenses that meet the definition of IFRS 16 Leases but are not recognised as a right-of-use asset or lease liability because they relate to a short-term lease – Maintenance and repair/building renovation measures: Expenditure on repair materials, spare and wear parts, and repair services from external providers and employees. – All other direct expenditure relating to the daily maintenance of property, plant and equipment necessary to ensure the continuous and effective functioning of these assets Total OpEx pursuant to the EU taxonomy amounted to €1,659.5 million in the 2025 financial year (previous year: €1,720.2 million). Taxonomy-eligible OpEx was identified as €946.4 million or 57.0% (previous year: €940.7 million or 54.7%) for the cement business line and €18.4 million or 1.1% (previous year: €17.3 million or 1.0%) for the recycled aggregates operating line. For part of the taxonomy-eligible research and development expenditure in the cement business line, no direct assignment to the taxonomy-aligned plants is possible, hence they were assigned proportionally to all plants using a key based on total cement production. In total, €122.9 million or 7.4% (previous year: €50.8 million or 3.0%, reported: €53.5 million or 3.1%) of OpEx for the cement business line and €1.3 million or 0.1% (previous year: €1.1 million or 0.1%) for the recycled aggregates operating line was taxonomy-aligned*

and composed of €22.2 million (previous year: €18.3 million, reported: €21.0 million) from research and development expenditure, €98.2 million (previous year: €30.1 million, reported: €30.3 million) from maintenance and repair, and €3.8 million (previous year: €3.4 million) from short-term leases. The increase in taxonomy-aligned OpEx for the cement business line is due to the increased number of taxonomy-aligned plants.  
[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)**

890.7

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

4.2

**(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**

4.2

**(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)**

262.7

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

13

**(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**

13

#### **(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)**

122.9

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

7.4

#### **(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**

7.4

#### **(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**

*The key figure for sustainable revenue pursuant to the Taxonomy Regulation is calculated on the basis of revenue related to the taxonomy-aligned economic activities (numerator) divided by total revenue (denominator). Revenue is defined as the revenue shown in the consolidated income statement that relates to revenue from contracts with customers pursuant to IFRS 15. CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use assets in the Notes to the balance sheet. Besides additions from ordinary business operations (see line "Additions"), additions from business combinations (see line "Business combinations") are also included in the total CapEx. The following non-capitalised expenses are considered operating expenditure: – Research and development: Our research and development expenditure is a key driver of innovation. This includes central innovation hubs focused on the development of new technologies, improved processes, and breakthrough digital technologies, as well as the local optimisation of products and applications for an elevated customer experience. The total amount for all business lines corresponds to the presentation in the Research and development section. – Lease expenses for short-term leases and low-value assets: Expenses that meet the definition of IFRS 16 Leases but are not recognised as a right-of-use asset or lease liability because they relate to a short-term lease (<12 months) or a low-value asset. The total amount for all business lines corresponds to the lease expenses in the other operating expenses in – Repair and maintenance/building*

*renovation measures: Expenditure on repair materials, spare and wear parts, and repair services from external providers and employees. The total amount for all business lines differs from the expenses for third-party repairs and services in the other operating expenses in because of the different scope and resulting different inclusion of accounts (third-party repairs and third-party services in contrast to internal and external expenditure on repair and maintenance). – All other direct expenditure relating to the daily maintenance of property, plant and equipment necessary to ensure the continuous and effective functioning of these assets.*

#### **(5.4.2.25) Substantial contribution criteria met**

Select from:

☒ Yes

#### **(5.4.2.26) Details of substantial contribution criteria analysis**

*To review the criteria determining whether a substantial contribution to climate change mitigation (“substantial contribution” criteria) is made, internal reporting systems and data were used to verify compliance with the respective limit values at plant level. A distinction is made between the various types of plants (integrated plants, clinker plants, grinding plants) and is based on the reporting definitions set out by the GCCA industry association.*

#### **(5.4.2.27) Do no significant harm requirements met**

Select from:

☒ Yes

#### **(5.4.2.28) Details of do no significant harm analysis**

*For the more qualitative DNSH criteria, the individual (legal) requirements and their applicability to Heidelberg Materials were reviewed and potential approaches for proving the alignment of the individual plants were devised. For example, a location-based assessment for climate change adaptation was developed, covering various climate scenarios and time horizons. If risks are identified, the plants will be expected to implement appropriate adaptation measures. At the same time, for criteria such as “protection and restoration of biodiversity and ecosystems” or “sustainable use and protection of water and marine resources,” use is made of existing processes. We regularly assess the proximity of our operational sites to protected areas and, if necessary, develop biodiversity management plans. For the “sustainable use and protection of water and marine resources” criterion, we have extended our existing approach of creating water management plans and make use of the assessment of (potential) risks and impacts carried out for this purpose. For the “manufacture of cement” activity and the “pollution prevention and control” criterion, we use, among other things, our long-established processes for monitoring air pollutants to verify compliance. We have also examined the additional requirements for the products we manufacture, such as those relating to placing hazardous substances on the market. We conclude that these criteria have been fulfilled.*

#### **(5.4.2.29) Minimum safeguards compliance requirements met**

Select from:

☒ Yes

#### (5.4.2.30) Attach any supporting evidence

*HM\_ASR25\_en.pdf*

### Row 2

#### (5.4.2.1) Economic activity

*Select from:*

☒ Material recovery from non-hazardous waste

#### (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)**

8.8

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

0

**(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

**(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)**

1.7

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

0.1

**(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**

0.1

**(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)**

1.3

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

0.1

#### **(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**

0.1

#### **(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**

*The key figure for sustainable revenue pursuant to the Taxonomy Regulation is calculated on the basis of revenue related to the taxonomy-aligned economic activities (numerator) divided by total revenue (denominator). Revenue is defined as the revenue shown in the consolidated income statement that relates to revenue from contracts with customers pursuant to IFRS 15. CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use assets in the Notes to the balance sheet. Besides additions from ordinary business operations (see line “Additions”), additions from business combinations (see line “Business combinations”) are also included in the total CapEx. The following non-capitalised expenses are considered operating expenditure: – Research and development: Our research and development expenditure is a key driver of innovation. This includes central innovation hubs focused on the development of new technologies, improved processes, and breakthrough digital technologies, as well as the local optimisation of products and applications for an elevated customer experience. The total amount for all business lines corresponds to the presentation in the Research and development section. – Lease expenses for short-term leases and low-value assets: Expenses that meet the definition of IFRS 16 Leases but are not recognised as a right-of-use asset or lease liability because they relate to a short-term lease (<12 months) or a low-value asset. The total amount for all business lines corresponds to the lease expenses in the other operating expenses in – Repair and maintenance/building renovation measures: Expenditure on repair materials, spare and wear parts, and repair services from external providers and employees. The total amount for all business lines differs from the expenses for third-party repairs and services in the other operating expenses in because of the different scope and resulting different inclusion of accounts (third-party repairs and third-party services in contrast to internal and external expenditure on repair and maintenance). – All other direct expenditure relating to the daily maintenance of property, plant and equipment necessary to ensure the continuous and effective functioning of these assets.*

#### (5.4.2.25) Substantial contribution criteria met

Select from:

☒ Yes

#### (5.4.2.26) Details of substantial contribution criteria analysis

*The recovery rate plays a decisive role for the taxonomy-eligible recycling activities under CCM 5.9. We use internal material stream statistics to assess whether the substantial contribution has been achieved.*

#### (5.4.2.27) Do no significant harm requirements met

Select from:

☒ Yes

#### (5.4.2.28) Details of do no significant harm analysis

*For the more qualitative DNSH criteria, the individual (legal) requirements and their applicability to Heidelberg Materials were reviewed and potential approaches for proving the alignment of the individual plants were devised. For example, a location-based assessment for climate change adaptation was developed, covering various climate scenarios and time horizons. If risks are identified, the plants will be expected to implement appropriate adaptation measures. At the same time, for criteria such as “protection and restoration of biodiversity and ecosystems” or “sustainable use and protection of water and marine resources,” use is made of existing processes. We regularly assess the proximity of our operational sites to protected areas and, if necessary, develop biodiversity management plans. For the “sustainable use and protection of water and marine resources” criterion, we have extended our existing approach of creating water management plans and make use of the assessment of (potential) risks and impacts carried out for this purpose. For the “manufacture of cement” activity and the “pollution prevention and control” criterion, we use, among other things, our long-established processes for monitoring air pollutants to verify compliance. We have also examined the additional requirements for the products we manufacture, such as those relating to placing hazardous substances on the market. We conclude that these criteria have been fulfilled.*

#### (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 3

#### (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-eligible but not aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

8911.5

#### (5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

41.5

#### (5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

893.7

#### (5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

44.3

#### (5.4.2.22) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

823.5

#### (5.4.2.23) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

49.6

#### (5.4.2.24) Calculation methodology and supporting information

*The key figure for sustainable revenue pursuant to the Taxonomy Regulation is calculated on the basis of revenue related to the taxonomy-aligned economic activities (numerator) divided by total revenue (denominator). Revenue is defined as the revenue shown in the consolidated income statement that relates to revenue from contracts with customers pursuant to IFRS 15. CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use assets in the Notes to the balance sheet. Besides additions from ordinary business operations (see line "Additions"), additions from business combinations (see line "Business combinations") are also included in the total CapEx. The following non-capitalised expenses are considered operating expenditure: – Research and development: Our research and development expenditure is a key driver of innovation. This includes central innovation hubs focused on the development of new technologies, improved processes, and breakthrough digital technologies, as well as the local optimisation of products and applications for an elevated customer experience. The total amount for all business lines corresponds to the presentation in the Research and development section. – Lease expenses for short-term leases and low-value assets: Expenses that meet the definition of IFRS 16 Leases but are not recognised as a right-of-use asset or lease liability because they relate to a short-term lease (<12 months) or a low-value asset. The total amount for all business lines corresponds to the lease expenses in the other operating expenses in – Repair and maintenance/building renovation measures: Expenditure on repair materials, spare and wear parts, and repair services from external providers and employees. The total amount for all business lines differs from the expenses for third-party repairs and services in the other operating expenses in because of the different scope and resulting different inclusion of accounts (third-party repairs and third-party services in contrast to internal and external expenditure on repair and maintenance). – All other direct expenditure relating to the daily maintenance of property, plant and equipment necessary to ensure the continuous and effective functioning of these assets.*

#### (5.4.2.25) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.26) Details of substantial contribution criteria analysis

To review the criteria determining whether a substantial contribution to climate change mitigation (“substantial contribution” criteria) is made, internal reporting systems and data were used to verify compliance with the respective limit values at plant level. A distinction is made between the various types of plants (integrated plants, clinker plants, grinding plants) and is based on the reporting definitions set out by the GCCA industry association.

#### (5.4.2.27) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.28) Details of do no significant harm analysis

For the more qualitative DNSH criteria, the individual (legal) requirements and their applicability to Heidelberg Materials were reviewed and potential approaches for proving the alignment of the individual plants were devised. For example, a location-based assessment for climate change adaptation was developed, covering various climate scenarios and time horizons. If risks are identified, the plants will be expected to implement appropriate adaptation measures. At the same time, for criteria such as “protection and restoration of biodiversity and ecosystems” or “sustainable use and protection of water and marine resources,” use is made of existing processes. We regularly assess the proximity of our operational sites to protected areas and, if necessary, develop biodiversity management plans. For the “sustainable use and protection of water and marine resources” criterion, we have extended our existing approach of creating water management plans and make use of the assessment of (potential) risks and impacts carried out for this purpose. For the “manufacture of cement” activity and the “pollution prevention and control” criterion, we use, among other things, our long-established processes for monitoring air pollutants to verify compliance. We have also examined the additional requirements for the products we manufacture, such as those relating to placing hazardous substances on the market. We conclude that these criteria have been fulfilled.

#### (5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.30) Attach any supporting evidence

HM\_AS25\_en.pdf

### Row 4

#### (5.4.2.1) Economic activity

Select from:

☒ Material recovery from non-hazardous waste

#### (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-eligible but not aligned

#### (5.4.2.4) Financial metrics

Select all that apply

☒ Turnover

☒ CAPEX

☒ OPEX

#### (5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

130.7

#### (5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

0.6

#### (5.4.2.16) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

26.6

#### (5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

1.3

#### (5.4.2.22) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

17.1

#### (5.4.2.23) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

1

#### (5.4.2.24) Calculation methodology and supporting information

*The key figure for sustainable revenue pursuant to the Taxonomy Regulation is calculated on the basis of revenue related to the taxonomy-aligned economic activities (numerator) divided by total revenue (denominator). Revenue is defined as the revenue shown in the consolidated income statement that relates to revenue from contracts with customers pursuant to IFRS 15. CapEx comprises all additions of tangible and intangible assets, including leases but excluding goodwill and revaluations. CapEx thus results from the additions to intangible assets and from property, plant and equipment including right-of-use assets in the Notes to the balance sheet. Besides additions from ordinary business operations (see line "Additions"), additions from business combinations (see line "Business combinations") are also included in the total CapEx. The following non-capitalised expenses are considered operating expenditure: – Research and development: Our research and development expenditure is a key driver of innovation. This includes central innovation hubs focused on the development of innovative technologies, improved processes, and breakthrough digital technologies, as well as the local optimisation of products and applications for an elevated customer experience. The total amount for all business lines corresponds to the presentation in the Research and development section. – Lease expenses for short-term leases and low-value assets: Expenses that meet the definition of IFRS 16 Leases but are not recognised as a right-of-use asset or lease liability because they relate to a short-term lease (<12 months) or a low-value asset. The total amount for all business lines corresponds to the lease expenses in the other operating expenses in – Repair and maintenance/building renovation measures: Expenditure on repair materials, spare and wear parts, and repair services from external providers and employees. The total amount for all business lines differs from the expenses for third-party repairs and services in the other operating expenses in because of the different scope and resulting different inclusion of accounts (third-party repairs and third-party services in contrast to internal and external expenditure on repair and maintenance). – All other direct expenditure relating to the daily maintenance of property, plant and equipment necessary to ensure the continuous and effective functioning of these assets.*

#### (5.4.2.25) Substantial contribution criteria met

Select from:

☒ No

#### (5.4.2.26) Details of substantial contribution criteria analysis

*The recovery rate plays a decisive role for the taxonomy-eligible recycling activities under CCM 5.9. We use internal material stream statistics to assess whether the substantial contribution has been achieved.*

#### (5.4.2.27) Do no significant harm requirements met

Select from:

☒ No

#### (5.4.2.28) Details of do no significant harm analysis

*For the more qualitative DNSH criteria, the individual (legal) requirements and their applicability to Heidelberg Materials were reviewed and potential approaches for proving the alignment of the individual plants were devised. For example, a location-based assessment for climate change adaptation was developed, covering various climate scenarios and time horizons. If risks are identified, the plants will be expected to implement appropriate adaptation measures. At the same time, for criteria such as “protection and restoration of biodiversity and ecosystems” or “sustainable use and protection of water and marine resources,” use is made of existing processes. We regularly assess the proximity of our operational sites to protected areas and, if necessary, develop biodiversity management plans. For the “sustainable use and protection of water and marine resources” criterion, we have extended our existing approach of creating water management plans and make use of the assessment of (potential) risks and impacts conducted for this purpose. For the “manufacture of cement” activity and the “pollution prevention and control” criterion, we use, among other things, our long-established processes for monitoring air pollutants to verify compliance. We have also examined the additional requirements for the products we manufacture, such as those relating to placing hazardous substances on the market. We conclude that these criteria have been fulfilled.*

#### (5.4.2.29) Minimum safeguards compliance requirements met

Select from:

☒ Yes

#### (5.4.2.30) Attach any supporting evidence

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[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

*To comply with the minimum safeguards, we have closely coordinated with the Group Legal & Compliance department and compared our existing measures on human rights, anti-corruption, fair competition, and taxation with the requirements of the Taxonomy Regulation. As we have been implementing compliance processes*

*in these areas for many years and are continuously reviewing and expanding them, we have come to the conclusion that the minimum safeguards are being met. One current example of our continuous optimisation efforts is our work in the field of human rights to further expand our analysis of significant risks and their impact on potentially affected parties. Particularly with respect to our supply chains, we have supplemented our existing risk management with suitable processes (in the context of the requirements of the German Supply Chain Due Diligence Act (LkSG), among others)*

#### **(5.4.3.2) Additional contextual information relevant to your taxonomy accounting**

*We have outlined a long-term proposal in our CAPEX and OPEX planning as described above. The technical screening criteria for taxonomy alignment with the Climate Mitigation objective were reviewed by an interdisciplinary working group and with the involvement of further experts, in particular with regard to the interpretation of the “do no significant harm” (DNSH) criteria. The requirements of the Climate Change Adaptation Delegated Act were not pursued further, as we are currently unable to achieve taxonomy-aligned revenue, capital expenses, and operating expenses in accordance with the Taxonomy Regulation. To review the criteria determining whether a substantial contribution to climate change mitigation (“substantial contribution” criteria) is made, internal reporting systems and data were used to verify compliance with the respective limit values at plant level. A distinction is made between the various types of plants (integrated plants, clinker plants, grinding plants) and is based on the reporting definitions set out by the GCCA industry association. The recovery rate plays a decisive role for the taxonomy-eligible recycling activities under CCM 5.9. We use internal material stream statistics to assess whether the substantial contribution has been achieved.*

#### **(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**

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.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

*The aim of Research and Development (R&D) at Heidelberg Materials (HM) is to develop innovative products, new product formulations, and process improvements to lower energy consumption, conserve resources, strengthen the circular economy, and thereby reduce CO2 emissions and costs. Focus is the development of composite cement and concrete with less clinker and cement, and improved carbon footprints. Reducing the proportion of clinker in cement is the most important lever when it comes to minimising energy consumption and CO2 emissions during production and helps to preserve natural raw materials. We have made further progress in the development of cements containing less clinker, thereby reducing CO2 emissions. In several countries, the proportion of blast furnace slag, fly ash, and limestone in cement has been increased. We are also evaluating and developing the use of alternative cement components, such as natural pozzolans, calcined clays, or beneficiated ashes for various locations. Recently, one of the world's largest calcined clay plants with a capacity of more than 400,000 tpa, owned by HM and a local partner, started production. Clinker ratio, the proportion of clinker in cement, was ~68% in the financial year 2025. By 2030, we aim to generate more than 50% of our revenue from sustainable products, for which we expect increased demand. More details about our sustainable products and solutions can be found in the Non-financial statement chapter of the 2025 Annual Report. Our strategic position on climate protection and circularity is validation of our many years of research and the attention we have given to exploring possible uses for recycled concrete. Another focus is on the recarbonation of cement in recycled fractions. The aim of this process, called “enforced recarbonation”, is to store the same amount of CO2 in this material as was previously released during cement production. The results of our R&D efforts are encouraging, demonstrating a CO2 uptake potential close to the amount of process greenhouse gases emitted during clinker production. This can contribute immensely to the decarbonisation of the industry, and it gives us the opportunity to access new markets with recarbonated products. Building on our R&D results, we recently inaugurated the first-of-its-kind recycling plant for selective separation of demolition concrete in Poland.*

[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:

☒ Alternative low-CO2 cements/binders

### (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

10

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

15.68

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

10

#### (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

*In this project, we are currently in the transition phase from applied research and development to a concrete pilot demonstration. Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP). The R&D performed on non-Ordinary Portland clinker based alternative low-CO2 cements/binders is a cornerstone of Heidelberg Material's decarbonisation journey and will support achieving our approved SBTi 1.5°C target.*

### Row 2

#### (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:

☒ Full/commercial-scale demonstration

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

5

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

7.84

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

5

#### (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

*Our Climate Transition Plan (CTP) clearly outlines our CCUS activities. With the continuous expansion of our CCUS activities, we expect to reduce costs and increase revenue. Firstly, capturing and storing CO<sub>2</sub> removes the need to purchase emission allowances. The positive financial effect will increase as we emit less CO<sub>2</sub> and as the price of carbon allowances rises. Secondly, we expect a significant revenue effect in the medium term due to higher sales prices for sustainable products and for commodity certificates. We anticipate that these two effects will exceed the expected annual investment costs of expanding our CCUS projects.*

### Row 3

#### (5.5.1.1) Technology area

Select from:

☒ Low clinker cement

#### (5.5.1.2) Stage of development in the reporting year

Select from:

☒ Small scale commercial deployment

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

60

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

94.08

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

60

#### (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

*Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP). The production of clinker is the main source of CO2 emissions in cement production. This is why the development and implementation of low-clinker cements constitutes a very important lever to cut CO2 emissions. R&D at Heidelberg Materials explores a broad portfolio of approaches on low clinker cements including the development of multi-component cements and cements with elevated amounts of limestone, and pozzolana. Heidelberg Materials also develops process and product know-how on calcined clays. If calcined, many clay types can be transformed into reactive supplementary cementitious materials (SCMs) which can replace significant amounts of the clinker used for cement production. Building on our R&D results, we recently commissioned, together with a local partner, one of the world's largest calcined clay plants in Ghana with a capacity of more than 400,000 tonnes per year. R&D also addresses the beneficiation of alternative cementitious materials, such as ponded fly ashes or steel slags, to enable their use as SCM. R&D efforts to reduce the clinker content are also made at the level of concrete production, i.e. in dedicated research on low clinker concrete. Low clinker cement is an essential pillar of Heidelberg Material's CO2 roadmap which will lead to achieving our recently approved SBTi 1.5°C target and our 2030 Scope 1 emission target of <400 kgCO2/t cementitious material (net).*

#### Row 4

#### (5.5.1.1) Technology area

Select from:

☒ Other, please specify :Recycling and recarbonation of concrete

#### (5.5.1.2) Stage of development in the reporting year

Select from:

☒ Small scale commercial deployment

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

25

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

**(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**

*We perform significant R&D on recycling and recarbonation of concrete. These investments are completely aligned with our Climate Transition Plan (CTP). R&D on recycling of concrete supports the transition to a circular economy by means of enabling the reuse of all recycled concrete fractions: While recycled sand and aggregates are reused in fresh concrete, special recycling techniques permit to also extract the fine fraction mainly consisting of the recycled hardened cement paste. These recycled concrete fines can be used as a raw material component in clinker production and according to the European non-harmonized standard EN 197-6 as SCM in cement production. The use of the fines in clinker production reduces CO2 emissions related to the calcination of the raw material, while the use as SCM reduces the CO2 footprint of the cement. Heidelberg Materials has engaged into the recycling business and is scaling up its R&D findings at the level of first commercial plants in Germany and Poland. Our research on recarbonation of concrete enables further reduction of the process emissions. Enhanced CO2 uptake (enforced recarbonation) is achieved by exposing the recycled concrete fines to CO2 under well controlled conditions.*

**Row 5****(5.5.1.1) Technology area**

Select from:

☒ Fuel switching**(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**

0

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

0

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

0

#### (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

*Fuel switching know-how and technologies were developed by Heidelberg Materials in the past and are state-of-the art in our cement production process. Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP).*

### Row 6

#### (5.5.1.1) Technology area

Select from:

☒ Control systems

#### (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

0

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

0

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

0

#### (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

*Know-how and technologies on control systems were developed by Heidelberg Materials in the past and are state-of-the art in our cement production process. Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP).*

#### Row 7

#### (5.5.1.1) Technology area

Select from:

☒ Waste heat recovery

#### (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

0

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

0

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

0

#### (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

*Know-how and technologies on waste heat recovery were developed by Heidelberg Materials in the past and are state-of-the art in our cement production process. Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP).*

## Row 8

### (5.5.1.1) Technology area

Select from:

☒ High temperature heating

### (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

0

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

0

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

0

### (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

*Know-how and technologies on high temperature heating were developed by Heidelberg Materials in the past and are state-of-the art in our cement production process. Our low-carbon investments for cement production activities are completely aligned with our Climate Transition Plan (CTP).*

*[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)

14

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

0

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

0

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

0

#### (5.9.5) Please explain

*In 2025, water related CAPEX was higher than in 2024. We expect that the CapEx remains constant going forward in line with our overall CapEx projections. In 2025 we had around 130 individual CapEx water related projects, e.g. focusing on water monitoring or water recycling. OpEx is mainly related to maintenance of existing equipment and installations to ensure the regular operations of our production. Thus, we estimate a parallel development of CapEx and OpEx*  
[Fixed row]

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

|        | Use of internal pricing for this environmental externality | Primary reason for not pricing this environmental externality                       | Explain why your organization does not price this environmental externality           |
|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| Carbon | Select from:<br><input checked="" type="checkbox"/> Yes    |  |  |

|       | Use of internal pricing for this environmental externality                                                 | Primary reason for not pricing this environmental externality                                  | Explain why your organization does not price this environmental externality                           |
|-------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Water | <i>Select from:</i><br><input checked="" type="checkbox"/> No, and we do not plan to in the next two years | <i>Select from:</i><br><input checked="" type="checkbox"/> Not an immediate strategic priority | <i>As the CO2 emissions remain as the major climate challenge, a price for water has not been set</i> |
| Other | <i>Select from:</i><br><input checked="" type="checkbox"/> 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 low-carbon investment
- ☒ Incentivize consideration of climate-related issues in decision making
- ☒ Identify and seize low-carbon opportunities
- ☒ Influence strategy and/or financial planning

#### (5.10.1.3) Factors considered when determining the price

Select all that apply

- ☒ Alignment to scientific guidance
- ☒ Alignment with the price of allowances under an Emissions Trading Scheme
- ☒ Other, please specify :Include assessment of other market long term forecast (Economic analyst reports, banks)

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

*For the calculation of the price, different CO2 price forecasts have been assessed (Bloomberg, Moodys, S&P Global, Commerzbank, Vertis, etc.) The average of all price forecast is taken as starting point for the reporting year (2025) and as well as an end point for 2030. The difference between 2025 and 2030 is then distributed between the years 2026-2029. For the period 2030-2050 we calculate the overall price increase rate until 2030 considering a slight reduction between the periods 2030-2040 and 2040-2050; as we consider that the steep price increase will slowly reduce after 2030.*

#### (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

*As the price of CO2 is very volatile, we follow several investment and analyst forecasts, in which we can see an increase of more than 70% by 2030 reaching an increase of almost 200% by 2050.*

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

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

100

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

Select all that apply

- ☒ Capital expenditure
- ☒ Product and R&D
- ☒ Opportunity management
- ☒ Public policy engagement

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

Select from:

- ☒ Yes, for some decision-making processes, please specify :This is because the price is affecting directly countries under ETS systems. For other countries investments decisions the CO2 impact is assessed but not necessarily a CO2 cost impact as there is no cost in that specific country

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

40

#### (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

*The price has a direct impact on investment decisions. Heidelberg Materials takes into consideration the actual prices to calculate current impact due to CO2 cost. In consequence, projects that will have a CO2 reduction potential should account for the respective CO2 savings. During the reporting year, the price is monitored every quarter and it is reflected in the financial assessment. This information is distributed among the affected countries. For the long term, we assess the overall Group result and the need to comply with any CO2 obligations where there are no emissions rights available. The long-term price forecast is reviewed yearly, and it governs all investment projects evaluated during the respective reporting year. In the monitoring of the price several group functions are involved (Finance, ESG, Controlling) then the long-term assessment is reviewed by the CFO and CSO. The % of production covered by ETS reflects only the reporting year performance.*

[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                      | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes | <i>Select all that apply</i><br><input checked="" type="checkbox"/> Climate change<br><input checked="" type="checkbox"/> Water |
| Customers                      | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes | <i>Select all that apply</i><br><input checked="" type="checkbox"/> Climate change<br><input checked="" type="checkbox"/> Water |
| Investors and shareholders     | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes | <i>Select all that apply</i><br><input checked="" type="checkbox"/> Climate change<br><input checked="" type="checkbox"/> Water |
| Other value chain stakeholders | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes | <i>Select all that apply</i><br><input checked="" type="checkbox"/> Climate change<br><input checked="" type="checkbox"/> Water |

[Fixed row]

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

#### Climate change

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

Select from:

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

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

Select all that apply

☒ Contribution to supplier-related Scope 3 emissions

☒ Other, please specify :energy and water intensity, water pollution, biodiversity impacts, GHG and other emissions (NOx, SOx, PM) of processes, waste value

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

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

*We use our internal specialized risk matrix that considers factors such as the material category suppliers deliver and the country of origin to assess them and their impact on environment as well as human rights on a scale from 1 (low risk) to 6 (high risk). Combined risk value above 4.59 is considered "high risk"*

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

Select from:

☒ 1-25%

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

1518

### 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  
☒ Impact on pollution levels  
☒ Other, please specify :Water risk

#### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

- ☒ 100%

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

*To define a threshold for classifying suppliers with substantive environmental dependencies and/or impacts, Heidelberg Materials uses a structured approach: environmental pressures were assessed, and high-impact commodities identified via the SBTN Materiality Screening Tool; supplier locations and water risks were mapped with the WRI's Aqueduct Water Risk Atlas. This ensures focus on significant environmental impacts and compliance with SBTN standards.*

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

Select from:

- ☒ 1-25%

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

4837

[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

- ☒ Material sourcing
- ☒ Procurement spend
- ☒ Regulatory compliance
- ☒ Business risk mitigation
- ☒ Leverage over suppliers
- ☒ Product safety and compliance
- ☒ 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

*Heidelberg Materials currently has more than 110,000 suppliers and business partners from more than 100 countries. Owing to the complexity of global networks and the predominantly local business relationships (about 90% of all expenditure worldwide- the value is based on an analysis in the countries that use our central SAP system and relates to 68% of the annual procurement volume), it is extremely important to ensure that supplier engagement efforts remain effective and responsive to changing circumstances. Our supplier prioritization is based on an initial risk screening using a specialized risk matrix that considers factors such as the material category suppliers deliver and the country of origin. Each material category and country are assessed not only on environmental, but also on other criteria that include but not limited to energy, water, working conditions, waste, biodiversity, child labour etc. using sources and references recommended by UN Global Compact.*

### 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
- ☒ Product safety and compliance
- ☒ Regulatory compliance

#### (5.11.2.4) Please explain

*Heidelberg Materials uses a structured approach to define a threshold for classifying suppliers with substantive environmental dependencies and/or impacts: environmental pressures were assessed and high-impact commodities identified via the SBTN Materiality Screening Tool; supplier locations and water risks were mapped with the WRI's Aqueduct Water Risk Atlas; suppliers in high-risk areas and those accounting for at least 67% (2/3)\* of procurement spend were considered to have a priority in engagement activities. This ensures focus on significant environmental impacts and compliance with SBTN standards.*

[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

*Group-wide procurement guidelines provide clear instructions regarding our supplier relations and procurement activities. The most important tool used for this purpose is our Supplier Code of Conduct, which we communicate to our global and local suppliers so that they accept the principles defined in the Code and follow the guidelines. Suppliers are expected to commit to implementing appropriate environmental measures and to continuously improving their environmental performance. If a supplier does not comply with our sustainability standards, we together with local Human Rights and ESG coordinators will endeavour to work closely with the supplier to remedy the shortcomings and provide support in drawing up and implementing improvement plans. If corrective actions fail, Heidelberg Materials reserves the right to terminate the contractual relationship as a last resort.*

## 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

*Group-wide procurement guidelines provide clear instructions regarding our supplier relations and procurement activities. The most important tool used for this purpose is our Supplier Code of Conduct, which we communicate to our global and local suppliers so that they accept the principles defined in the Code and follow the guidelines. Our suppliers are obliged to fulfil the environmental standards of our Supplier Code of Conduct, including water management and conservation, as stated in the Heidelberg Materials Water Policy. Suppliers are expected to commit to implementing appropriate environmental measures and to continuously improving their environmental performance. If a supplier does not comply with our sustainability standards, we together with local Human Rights and ESG coordinators will endeavour to collaborate closely with the supplier to remedy the shortcomings and provide support in drawing up and implementing improvement plans. If corrective actions fail, Heidelberg Materials reserves the right to terminate the contractual relationship as a last resort.*

[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*

- ☒ First-party verification
- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

#### **(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:*

- ☒ 76-99%

#### **(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:*

- ☒ 76-99%

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

Select from:

☒ Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ 1-25%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

#### (5.11.6.12) Comment

*Heidelberg Materials requires its suppliers to comply with applicable laws and regulations pertaining to environmental standards. For example, suppliers must systematically control their environmental impacts with regard to emissions, energy, water, waste, and biodiversity and avoid, minimise, or compensate for any such impacts. This includes environmental impacts that affect access to food, drinking water, sanitation, or health. In addition, suppliers are expected to commit to implementing appropriate environmental measures and to continuously improving their environmental performance, among other things, via the Supplier Code of Conduct. This globally applicable Supplier Code of Conduct acts as a basis for all our contractual relationships. Therefore, all suppliers shall adhere to the principles set forth in this Supplier Code of Conduct and take reasonable efforts to implement these standards within their supply chains. Furthermore, suppliers shall take responsibility to require adherence to these principles from their direct suppliers and exercise diligence in verifying that these principles are being adhered to in their supply chains. Heidelberg Materials is collaborating with its suppliers towards compliance, but also reserves the right to discontinue the relationship with a supplier if all efforts to remedy an identified non-compliance with this Supplier Code of Conduct fail.*

### 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*

- ☒ First-party verification
- ☒ Grievance mechanism/ Whistleblowing hotline
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

#### **(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:*

- ☒ 76-99%

#### **(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:*

- ☒ 76-99%

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

*Select from:*

- ☒ Retain and engage

#### **(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

☒ 1-25%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

#### (5.11.6.12) Comment

*Heidelberg Materials requires its suppliers to comply with applicable laws and regulations pertaining to environmental standards. For example, suppliers must systematically control their environmental impacts with regard to emissions, energy, water, waste, and biodiversity and avoid, minimise, or compensate for any such impacts. This includes environmental impacts that affect access to food, drinking water, sanitation, or health. In addition, suppliers are expected to commit to implementing appropriate environmental measures and to continuously improving their environmental performance, among other things, via the Supplier Code of Conduct. This globally applicable Supplier Code of Conduct acts as a basis for all our contractual relationships. Therefore, all suppliers shall adhere to the principles set forth in this Supplier Code of Conduct and make reasonable efforts to implement these standards within their supply chains. Furthermore, suppliers should take responsibility to require adherence to these principles from their direct suppliers and exercise diligence in verifying that these principles are being adhered to in their supply chains.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

☒ Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ First-party verification

☒ Supplier scorecard or rating

☒ Supplier self-assessment

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

Select from:

☒ 51-75%

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

Select from:

☒ 26-50%

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

Select from:

☒ 26-50%

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

Select from:

☒ 51-75%

#### **(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:

☒ None

#### **(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

*Heidelberg Materials asks their suppliers to disclose GHG emissions in their organization (Scope 1, 2 and 3). This is done via our sustainability partner IntegrityNext. If a supplier does not measure their carbon emissions, we refer them to the partner offerings of IntegrityNext such as the carbon emission navigator which helps companies understand their CO2 footprint. We also ask our suppliers if they are climate neutral or have a goal towards climate neutrality. Moreover, our suppliers are asked if they have emission reduction targets or if they plan to have such targets in the future.*

## Climate change

### (5.11.6.1) Environmental requirement

*Select from:*

- ☒ Measuring product-level emissions

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

- ☒ Certification
- ☒ First-party verification
- ☒ Second-party verification
- ☒ Supplier scorecard or rating
- ☒ 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:

☒ 26-50%

#### (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:

☒ None

#### (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

*Heidelberg Materials requests their cement and clinker suppliers to provide information on product level emissions. This requirement goes in line with our 2030 carbon reduction targets and supports our journey to reduce the absolute GHG emissions from purchased goods and services (related to purchased cement and clinker) by 25% vs 2020."*

### Climate change

#### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Regular environmental risk assessments (at least once annually)

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ Certification
- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

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

*Select from:*

- ☒ 51-75%

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

*Select from:*

- ☒ 26-50%

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

*Select from:*

- ☒ 26-50%

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

*Select from:*

- ☒ 51-75%

#### (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

*Heidelberg Materials conducts regular environmental risk assessments on annual basis. The abstract risk assessment is based on a specialized risk matrix that considers factors such as the material category suppliers deliver and the country of origin. Concrete risk assessment is done via our sustainability partner IntegrityNext. In addition to supplier self-assessment, we ask our suppliers to provide an environmental certificate, where applicable, such as, but not limited to ISO 14001 and EMAS.*

### Water

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Regular environmental risk assessments (at least once annually)

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

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

Select from:

☒ 76-99%

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

Select from:

☒ 26-50%

**(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:

☒ 26-50%

**(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:

☒ 26-50%

**(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

*Heidelberg Materials conducts regular environmental risk assessments on annual basis. The abstract risk assessment is based on a specialized risk matrix that considers factors such as the material category suppliers deliver and the country of origin. Concrete risk assessment is done via our sustainability partner IntegrityNext. In addition to supplier self-assessment, we ask our suppliers to provide an environmental certificate, where applicable, such as, but not limited to ISO 14001 and EMAS.*

### Climate change

#### (5.11.6.1) Environmental requirement

Select from:

- ☒ Compliance with an environmental certification, please specify

#### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- ☒ Certification  
☒ Second-party verification  
☒ Supplier self-assessment

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

Select from:

- ☒ 76-99%

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

Select from:

- ☒ 51-75%

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

Select from:

☒ 26-50%

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

Select from:

☒ 51-75%

#### **(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**

*Heidelberg Materials requests suppliers to either complete the Environmental Questionnaire in IntegrityNext (INX) or provide a valid environmental certificate. The questionnaire covers topics such as environmental policies, regulatory compliance, energy management, emissions, and waste management. Suppliers with an existing certified environmental management system can upload a certificate instead of completing the questionnaire. ISO 14001 is the most common certificate used to demonstrate environmental compliance and management practices.*

## **Climate change**

#### **(5.11.6.1) Environmental requirement**

*Select from:*

- ☒ Setting a science-based emissions reduction target

#### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- ☒ First-party verification
- ☒ Supplier scorecard or rating
- ☒ Supplier self-assessment

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

*Select from:*

- ☒ 76-99%

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

*Select from:*

- ☒ 51-75%

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

*Select from:*

- ☒ 26-50%

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

*Select from:*

- ☒ 51-75%

#### (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

*Heidelberg Materials requests suppliers to either complete the Carbon Footprint Questionnaire in IntegrityNext (INX) or provide verified carbon emissions data. The questionnaire covers greenhouse gas (GHG) emissions, emissions calculation methods, and reduction targets. Suppliers that already measure and report their carbon footprint can upload their emissions data instead of completing the questionnaire. This information helps Heidelberg Materials assess and reduce carbon emissions across its supply chain. In parallel, Heidelberg Materials organizes an annual Supplier Day focused on a specific sustainability topic to raise awareness, share best practices, and encourage suppliers to continuously improve their sustainability performance.*

*[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:

☒ Adoption of the United Nation's International Labour Organization principles

#### (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

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:*

☒ 26-50%

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

*We collaborate proactively with our suppliers on sustainability topics and help them to meet the ESG requirements that they are expected to fulfill. In addition to individualized training and best-practice-sharing activities, we offer sustainability training videos, produced together with our ESG and Compliance experts. Suppliers are asked to watch these videos, distribute them in their organizations and their own value chain to increase awareness of and compliance with key aspects of human rights, environmental protection and occupational health and safety. To increase suppliers' awareness on sustainability, we also engage with suppliers at different get-together events and virtual supplier days on various ESG topics. As a campaign to encourage innovation to reduce environmental impacts on products and services, yearly Virtual Supplier Days focus on CO2 emissions reduction in the upstream supply chain. Those engagements have a positive impact on supplier compliance and ensure their commitment to the climate-related requirements addressed in our Supplier Code of Conduct. The success of this engagement is measured based on the percentage of contracts that are compliant with our Supplier Code of Conduct. This reporting year such percentage increased to 83% (previous year: 77%). Suppliers with elevated ESG risks are assessed by external partner (IntegrityNext) and classified into red, yellow, or green categories based on*

*their risk levels. Red suppliers are approached by HM Human Rights and ESG coordinators to annually collect environmental risk information and work together towards compliance. The questions are based on – among other standards – the United Nations Guiding Principles on Business and Human Rights, the core labour standards of the International Labour Organization as well as the fundamentals of the German Supply Chain Due Diligence Act. To ensure that both global and local requirements in the areas of human rights and environmental regulations are met, we require clear answers from our suppliers, which can be verified by Heidelberg Materials if necessary.*

#### **(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 :water & air pollution, mercury-related requirements, waste management, use of land, forest, and water etc., ILO conventions

#### **(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:

☒ Adoption of the United Nation's International Labour Organization principles

#### **(5.11.7.3) Type and details of engagement**

Capacity building

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

☒ Provide training, support and best practices on how to set science-based targets

Information collection

☒ Collect environmental risk and opportunity information at least annually from suppliers

#### Innovation and collaboration

- ☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services
- ☒ Incentivize collaborative sustainable water management in river basins
- ☒ Engage with suppliers to advocate for policy or regulatory change to address environmental challenges
- ☒ 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%

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

Select from:

- ☒ 26-50%

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

*We collaborate proactively with our suppliers on sustainability topics and help them to meet the ESG requirements that they are expected to fulfill. In addition to individualized training and best-practice -sharing activities, we offer sustainability training videos, produced together with our ESG and Compliance experts. Suppliers are asked to watch these videos, distribute them in their organizations and their own value chain to increase awareness of and compliance with key aspects of human rights, environmental protection and occupational health and safety. This engagement has a positive impact on compliance of those suppliers with substantive impacts and/or dependencies related to water and ensures their commitment to the environmental requirements addressed in our Supplier Code of Conduct. The success of this engagement is measured based on the percentage of contracts that are compliant with our Supplier Code of Conduct. This reporting year such percentage for suppliers with substantive impacts and/or dependencies related to water was at 95%. Additionally, suppliers with elevated ESG risks are assessed by external partner (IntegrityNext) and classified into red, yellow, or green categories based on their risk levels to annually collect environmental risk information and work together towards compliance. The questions are based on – among other standards – the United Nations Guiding Principles on Business and Human Rights, the core labour standards of the International Labour Organization as well as the fundamentals of the German Supply Chain Due Diligence Act. To ensure that both*

global and local requirements in the areas of human rights and environmental regulations are met, we require clear answers from our suppliers, which can be verified by Heidelberg Materials if necessary. Red suppliers are addressed separately by our ESG coordinators to mitigate the risks.

#### **(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 :promoting suitable measures in place to ensure that supplier is not causing water pollution & excessive water consumption

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

*Select from:*

☒ Yes

### **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

Information collection

☒ Collect GHG emissions data 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%

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

Select from:

☒ 26-50%

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

*HM's vision for a sustainable supply chain also means that we call upon our suppliers to commit to reducing greenhouse gases. Together with our business partners, Heidelberg Materials is already driving various innovative CO<sub>2</sub> reduction projects and initiatives (e.g. in cement and clinker production and transport) to address climate change. Since the end of 2021, we have been proactively reaching out to suppliers as part of our Responsible Procurement Initiative – not only at bilateral meetings, but also through virtual supplier days on the topic of sustainability, which are very well received. During yearly Virtual Supplier Days we give a clear message to suppliers that trusting business partnerships based on full transparency are essential for seamless cooperation and sustainable operational performance.*

#### (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 :Emissions reduction + transparency

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

Select from:

☒ Yes

### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

☒ Upstream value chain transparency and human rights

### (5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to make credible renewable energy usage claims

Information collection

- ☒ Collect environmental risk and opportunity 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:*

- ☒ 26-50%

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

*As our network of suppliers spans the globe, we collaborate with partners as e.g. IntegrityNext to efficiently engage with suppliers on different ESG aspects. This is done through standardized questionnaires for suppliers. The questions are based on – among other standards – the United Nations Guiding Principles on Business and Human Rights, the core labour standards of the International Labour Organization as well as the fundamentals of the German Supply Chain Due Diligence Act. To ensure that both global and local requirements in the areas of human rights and environmental regulations are met, we require clear answers from our suppliers, which can be verified by Heidelberg Materials if necessary.*

#### **(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 :water & air pollution, mercury-related requirements, waste management, use of land, forest, and water etc., ILO conventions

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

*Select from:*

☒ Yes

### **Climate change**

#### **(5.11.7.2) Action driven by supplier engagement**

*Select from:*

☒ Emissions reduction

#### **(5.11.7.3) Type and details of engagement**

Innovation and collaboration

☒ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☒ 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:*

☒ 1-25%

#### (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

*Heidelberg Materials is a front runner on the path to Net Zero in the building materials industry. We have several ongoing projects with our critical suppliers on emission reductions activities, especially on carbon capture, utilisation, and storage (CCUS). Heidelberg Materials and our business partner Linde have established a joint venture under the name Capture-to-Use (CAP2U) to build and operate a state-of-the-art carbon dioxide capture and liquefaction plant. Besides that, Heidelberg Materials has a collaboration agreement with Volvo Group with the potential to significantly reduce carbon emissions in the construction industry. As part of the agreement, Volvo Group's emission-free solutions, a mix of its electric trucks and construction equipment machines, will be put to work in several Heidelberg Materials' Northern European sites and quarries. Electrification of the Northern European fleet has the potential to reduce annual CO<sub>2</sub> emissions by up to 200.000 tonnes.*

#### (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 :Emissions reduction + transparency

#### (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

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Collaborate with stakeholders on implementing adaptation activities
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

### (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

*In Heidelberg Materials we set sustainability at the core of our activities. Therefore, we continuously share with all customers the latest developments in our low-carbon products, and we promote its usage to contribute to the reduction of their CO2 footprint in buildings, construction projects and overall emission reduction. We believe that engaging with all our customers is a must, therefore our country efforts are related to our full country portfolio. In terms of Scope 3 we aim to provide and*

*promote low-carbon products to ensure that our customers reduce their emissions, that's why we focus on the largest share of our customers, and we will narrow down this approach according to the needs and expectations that are communicated by them to us. We have different approaches to our customers tailoring the market in which we are present. We are in continuous contact with our customers to understand their needs and expectations. We aim to provide enough information to our customers so that they make informed decisions, especially when it comes to the CO2 footprint. We aim to contribute to our customers CO2 reduction by encouraging the usage of low-carbon products. The engagement with customers is in a first step market driven. We focus initially on markets in which there is a high incentive to use low-carbon products, and in countries which have regulatory requirements in terms of sustainability. So, in the first stage we are onboarding customers that are located in Europe as they would benefit more from the interactions in sustainability. Our "sustainability maturity tracker" brings us one step forward to our customers and provides a more tailored support in their sustainability development, from sharing information about the relevance of climate change and the relevance to engage, to form partnerships with our customers and to find new solutions that help to reduce our customers CO2 footprint.*

#### **(5.11.9.6) Effect of engagement and measures of success**

*We work with costumers to better understand and meet their needs and requirements. This collaboration takes place through face-to-face conversations, customer events, surveys, trade fair appearances, school and university events, social media, newsletters, podcasts, and digital services such as online consulting. In many countries, we offer online and live dialogue formats for contractors, architects, and construction companies to provide background knowledge and facilitate product comparison and use. Participants also learn about certification systems, guidelines, and funding options. Global R&D and Innovation and local innovation departments work with customers to develop new applications for sustainable products, using customer feedback to improve products already during the development phase. Responsible departments are integrated into the country organisations and work directly with customers to develop products adapted to local needs. Regular customer visits and satisfaction surveys enable us to optimise products and services, respond to market changes, and strengthen customer loyalty. Throughout the market launch and sales process, customers receive training and information to ensure proper product use, while dedicated local contacts handle complaints. Customer feedback is collected through complaint management systems, the net promoter system, and the CRM tool, providing real-time insights into customer satisfaction and improvement areas.*

## **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

☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☒ Share information about your products and relevant certification schemes

☒ Share information on environmental initiatives, progress and achievements

- ☒ Other education/information sharing, please specify :Sustainability/ESG roadshows with investors and shareholders, Annual General Meeting (AGMs)

### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

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

*We are exchanging on a regular basis with our investors/shareholders on our water-related exposure and our corresponding water-related initiatives, progress and achievements- be it during our Annual General Meetings (AGMs) or in the Roadshows with our Managing Board.*

### (5.11.9.6) Effect of engagement and measures of success

*The engagement with investors allows us to better understand what their major requirements in terms of water-related activities are. Our success can be measured by the feedback we receive from our investors/shareholders- be it in our Annual General Meetings (AGMs) or in the Roadshow sessions together with our CEO and Managing Board. We do learn from the dialogues with investors which water-related topic is the most pressing. Our success and the implementation of the Water Management Plans is strongly awarded by investors (measurable initiatives).*

## Climate change

### (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 about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements
- ☒ Other education/information sharing, please specify :Sustainability/ESG roadshows with investors and shareholders, Annual General Meeting (AGMs)

### (5.11.9.3) % of stakeholder type engaged

Select from:

☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

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

*We are exchanging on a regular basis with our investors/shareholders on our climate-related exposure and our corresponding climate-related initiatives, progress and achievements- be it during our Annual General Meetings (AGMs) or in the Roadshows with our Managing Board. Especially our climate transition plan is closely aligned with our investor's needs.*

### (5.11.9.6) Effect of engagement and measures of success

*The engagement with investors allows us to better understand what their major requirements in terms of climate-related activities are. Our success can be measured by the feedback we receive from our investors/shareholders- be it in our Annual General Meetings (AGMs) or in the Roadshow sessions together with our CEO and Managing Board. Our Climate Transition Plan is an excellent tool to measure und track our pathway to a net-zero future. Our investors are strongly asking for that and we receive a lot of positive feedback in this regard.*

## Water

### (5.11.9.1) Type of stakeholder

Select from:

☒ Customers

### (5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

#### Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Collaborate with stakeholders on implementing adaptation activities
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

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

*Our Sustainability Maturity Tracker (SMT) serves as an instrument enabling us to evaluate our customers' sustainability progress. This insight empowers us to devise strategies for expanding our sustainable portfolio and educating the market. With this knowledge, we can deliver personalized and tailored solutions that effectively address unique requirements of each customer. The SMT enables us to focus our efforts on specific customer segments that are ready to collaborate with us on initiatives, as well as those who are open to initiating conversations about sustainability. Investing early in educating these customers who are less mature in their sustainability journey is a wise decision. It positions us as experts in the field, solidifies our reputation as a leading sustainable brand, and ensures a revenue stream as they continue to grow. Additionally, we made significant strides in communicating with customers on sustainability topics through webinars, events, and dedicated software apps. These creative endeavours reinforce our position as pioneers in building a sustainable future. In the 2025 financial year, Heidelberg Materials continued to hold information events and to impart knowledge about our sustainability targets and sustainable products in various formats. These formats relate both to our own operational activities and to the downstream value chain, as the events are aimed at external target groups, such as private developers, architects, and construction companies, as well as internal stakeholders in various Group countries. These events contribute significantly to gaining an understanding of our customers' needs and how to take them into account when developing new, sustainable products. In addition, information is provided on certification systems, policies, as well as funding opportunities and criteria. Customer events also help to drive sales of sustainable products and achieve our target of generating more than half of our Group revenue from sustainable products by 2030.*

### (5.11.9.6) Effect of engagement and measures of success

*This engagement allows us to better understand where our customers are on their sustainability journey and to track how they mature over time. Given the information Heidelberg Materials can provide more personalised and tailored solutions, addressing unique requirements effectively. We aim for an early education on sustainability for a common ground. By qualitatively analysing our customers' standing we already receive valuable insides. By observing the behaviour of the*

individuals who have undergone the sustainability education program we can assess the impact and potential success. This may include a focus on changes in their daily practices related to sustainability, such as water recycling or reduction. Also, our success can be measured by repeated participation in the educational programs and the interest raised in water issues, which in turn could trigger changes in daily operations.

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :Employees

### (5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders on implementing adaptation activities
- ☒ Engage with stakeholders to advocate for policy or regulatory change
- ☒ Run a campaign to encourage innovation to reduce environmental impacts
- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

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

*We consistently share all CO2 relevant information with all our employees. As our transformation to a net-zero future is an essential part of our corporate business culture and strategy, it is broken down to several activities which are implemented in a targeted way. Our pathway to a net-zero future, our climate transition plan and our CO2 roadmaps are clearly communicated and on a corporate level. We also conduct specific initiatives for raising awareness for CO2-related topics among our employees. We are currently developing a Just Transition Strategy Paper for demonstrating that our decarbonization activities are implemented in a socially responsible and equitable manner. In particular, we want to ensure that the transformation process takes into account the needs and perspectives of our employees, supports a fair transition, and creates opportunities for sustainable employment and long-term value creation.*

#### (5.11.9.6) Effect of engagement and measures of success

*We ensure a consistent effect of engagement by virtual and on-site meetings, works meetings, intranet, social networks, in-house magazines, video messages, trainings, our employee newspaper and e-learning programmes on CO2-related topics. We do regular video postings on our carbon activities, and explicitly integrate it in our leadership trainings. For example, our CCUS plant in Brevik is an excellent example of how we combine operational excellence with sustainability leadership.*

### Water

#### (5.11.9.1) Type of stakeholder

Select from:

☒ Other value chain stakeholder, please specify :Employees

#### (5.11.9.2) Type and details of engagement

##### Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

##### Innovation and collaboration

- ☒ Engage with stakeholders to advocate for policy or regulatory change

- ☒ Incentivize collaborative sustainable water management in river basins
- ☒ Run a campaign to encourage innovation to reduce environmental impacts
- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Encourage collaborative work in multi-stakeholder landscape towards initiatives for sustainable land-use goals

#### (5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 100%

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

*We consistently share all water relevant information with all our employees. As water is an essential part of our sustainability strategy, all associated activities are broken down and implemented in a targeted way. We also conduct specific initiatives for raising awareness of water-related topics among our employees.*

#### (5.11.9.6) Effect of engagement and measures of success

*We ensure a consistent effect of engagement by virtual and on-site formats to engage with our employees on water-related aspects (e.g. works meetings, intranet, social networks, in-house magazines, video messages, trainings, our employee newspaper, e-learning programmes etc). We do regular video postings on all our water-related activities, and explicitly integrate it in our trainings. By using nature-based solutions, we are already incorporating the protection of biodiversity and water bodies into many of our projects. Our Swedish subsidiary operates a large quarry in Löten, which supplies the concrete industry in Stockholm with aggregates. A wetland is being created on the quarry site to purify the rock and the nitrogen-rich wastewater produced by the purification process. Various plants such as water lilies, reeds, and bulrushes are expected to thrive in three small lakes. Wetlands can reduce nitrogen in a natural and environmentally friendly way while also increasing biodiversity. Their water is also vital to birds, amphibians, lizards, and other reptiles, especially when wetlands are surrounded by a large agricultural area.*  
 [Add row]

**(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.**

**Row 1**

#### (5.12.1) Requesting member

Select from:

☒ Schlumberger Limited

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

#### (5.12.4) Initiative category and type

Change to supplier operations

☒ Assess life-cycle impact of products or services to identify efficiencies

#### (5.12.5) Details of initiative

*Lifecycle Assessment*

#### (5.12.6) Expected benefits

Select all that apply

☒ Increased transparency of upstream/downstream value chain

#### (5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

#### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

#### (5.12.9) Estimated lifetime CO2e savings

### (5.12.11) Please explain

*Heidelberg Materials collaborates with CDP Supply Chain members to improve the environmental performance of construction materials through lifecycle assessments (LCAs). Using verified Environmental Product Declarations (EPDs) and ISO-compliant LCAs, the company provides transparent product-specific data that helps customers identify opportunities to reduce embodied CO<sub>2</sub>e emissions and optimize material selection. These collaborations support the adoption of low-carbon cement and concrete solutions, improve environmental data transparency, and enable customers to meet their climate targets and green building requirements. By integrating LCA into customer engagement, Heidelberg Materials and its customers identify efficiencies that deliver measurable CO<sub>2</sub>e savings across the value chain.*

[Add row]

### (5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

|  | Environmental initiatives implemented due to CDP Supply Chain member engagement                         | Primary reason for not implementing environmental initiatives                                                                               | Explain why your organization has not implemented any environmental initiatives |
|--|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
|  | Select from:<br><input checked="" type="checkbox"/> No, and we do not plan to within the next two years | Select from:<br><input checked="" type="checkbox"/> Lack of internal resources, capabilities, or expertise (e.g., due to organization size) | Currently under development                                                     |

[Fixed 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

*For Heidelberg Materials the biggest part of its climate impact comes from direct emissions (Scope 1), in consequence, the greater opportunity to have a positive impact is by acting in its own operations. By using the financial control approach Heidelberg Materials ensure that all entities that are contributing to the financial results and in which it has full control of operations are reporting its emissions and comply with the CO2 Roadmap ambitions. This also allows a better allocation of resources and the opportunity to share knowledge and best practices.*

#### Water

##### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

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

*For Heidelberg Materials, the main rationale for applying the financial control approach to water management stems from the company's significant influence and operational control over its units. This approach ensures comprehensive reporting and compliance with water consumption and conservation targets in all units that contribute to the company's financial results. Heidelberg Materials can directly manage and mitigate water consumption and its impact on the environment, ensuring consistent and accurate reporting. This alignment ensures that water conservation strategies are implemented and tracked consistently. The financial control approach facilitates efficient resource allocation by prioritizing investments in areas with the greatest potential for water savings. It also promotes the sharing of successful water management practices within the organization, leading to widespread implementation of conservation measures. This unified approach ensures regulatory compliance and alignment with strategic water management goals and supports Heidelberg Materials' broader environmental and sustainability objectives.*

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

☒ Financial control

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

*For Heidelberg Materials, having a physical footprint due to our extraction and processing operations means managing our interface with biodiversity. To ensure we mitigate any potential impacts, we implement Biodiversity Management Plans (BMP) at all sites where there is potentially a high biodiversity sensitivity. These sites are identified by means of a proximity study conducted on a 3-yearly cycle. Sites within 1 km proximity are prioritised to have a BMP and hence better allocation of resources. We develop reclamation plans for all our quarries we own or have the major share to ensure we can forecast potential reclamation provisions to meet asset retirement obligations, and practice progressive reclamation, reporting annually on reclamation activities, land area and expenditures.*

*[Fixed row]*

C7. Environmental performance - Climate change

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

Select from:

☒ No

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

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

[Fixed row]

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

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

[Fixed row]

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

*Select all that apply*

- ☒ The Greenhouse Gas Protocol: Scope 2 Guidance
- ☒ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
- ☒ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- ☒ Defra Environmental Reporting Guidelines: Including streamlined energy and carbon reporting guidance, 2019
- ☒ European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MRR) – General guidance for installations
- ☒ Other, please specify :The Cement CO2 and Energy Protocol from the Global Cement and Concrete Association

## **(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**

*Location-based emissions are calculated using country-specific emission factors from the IEA (International Energy Agency) database, based on purchased electricity at financially consolidated Heidelberg Materials Aggregates and Cement sites. Market-based emissions are also based on purchased electricity at these sites, using supplier-specific emission factors as defined in contracts. If supplier data is unavailable and the site is located in the EU, residual mix factors are applied. In countries with regulated energy markets—where the government is the sole energy provider—location-based and market-based emissions are identical. This applies to certain regions in Africa and Asia.*

[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:*

☒ Yes

**(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.**

**Row 1**

**(7.4.1.1) Source of excluded emissions**

*Ready-mixed concrete, asphalt, precast and recycling operations.*

**(7.4.1.2) Scope(s) or Scope 3 category(ies)**

*Select all that apply*

☒ Scope 1

☒ Scope 2 (location-based)

☒ Scope 2 (market-based)

**(7.4.1.3) Relevance of Scope 1 emissions from this source**

*Select from:*

☒ Emissions are not relevant

**(7.4.1.4) Relevance of location-based Scope 2 emissions from this source**

*Select from:*

☒ Emissions are not relevant

**(7.4.1.5) Relevance of market-based Scope 2 emissions from this source**

Select from:

☒ Emissions are not relevant

#### (7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

3

#### (7.4.1.10) Explain why this source is excluded

*For Heidelberg Materials the major contributor to Scope 1 and 2 is the business line cement. Cement activities account for more than 95% of the total of emissions of Scope 1 and Scope 2. The Scope 1 and 2 emissions generated by other business lines, such as: Ready-mixed concrete, asphalt, precast and recycling operations, will represent around 3% of total Scope 1 and 2 emissions from Heidelberg Materials. However, Heidelberg Materials aims to improve this reporting and calculate the exact emissions within the next 4 years.*

#### (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

*We reviewed the production process of each business line identifying the source of Scope 1 and 2 emissions. Then we reviewed the standard carbon footprint of the products produced to understand in more detail the sources of CO2. As a result, we distinguished between the emissions that are already accounted (as those products use the cement that we produced) and approximate the overall % of emissions compared with the cement emissions.*  
[Add row]

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

#### Scope 1

##### (7.5.1) Base year end

12/31/2020

##### (7.5.2) Base year emissions (metric tons CO2e)

67986511

##### (7.5.3) Methodological details

Calculated based on the • WBCSD: The Cement CO2 and Energy Protocol. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.

## Scope 2 (location-based)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

5093192

### (7.5.3) Methodological details

Calculated based on the • WBCSD: The Cement CO2 and Energy Protocol, and the Electricity Survey for Aggregate sites.

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

4991956

### (7.5.3) Methodological details

Calculated based on the • WBCSD: The Cement CO2 and Energy Protocol, and the Electricity Survey for Cement and Aggregate sites.

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

8871138.0

### (7.5.3) Methodological details

*Calculated based on the GHG Protocol. Via volumes and Emission factors associated with the relevant products. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

674636

### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

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

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

3521129.0

### (7.5.3) Methodological details

*Calculated based on the GHG Protocol, utilizing DEFRA factors. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

## **Scope 3 category 4: Upstream transportation and distribution**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

1100926.0

### **(7.5.3) Methodological details**

*Calculated based on the GHG Protocol. Using the distance-based method. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

## **Scope 3 category 5: Waste generated in operations**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

204894.0

### **(7.5.3) Methodological details**

*Calculated based on the GHG Protocol according to the volumes and specific Emission factors from DEFRA. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

## **Scope 3 category 6: Business travel**

### **(7.5.1) Base year end**

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

24389

#### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

### Scope 3 category 7: Employee commuting

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

104040.0

#### (7.5.3) Methodological details

*Calculated via quantis tool. Comment: In 2020, there was no data collection for our Aggregates business line, therefore only cement values were indicated.*

### Scope 3 category 8: Upstream leased assets

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0

#### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

7777367.0

### **(7.5.3) Methodological details**

*Calculated based on the GHG Protocol, based on the distance based method*

## **Scope 3 category 10: Processing of sold products**

### **(7.5.1) Base year end**

12/31/2020

### **(7.5.2) Base year emissions (metric tons CO2e)**

108212.0

### **(7.5.3) Methodological details**

*Calculated based on the GHG Protocol. According to the volumes of cement sold and the internal Emission factor as reference.*

## **Scope 3 category 11: Use of sold products**

### **(7.5.1) Base year end**

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

#### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry*

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

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

1199126

#### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry*

### Scope 3 category 13: Downstream leased assets

#### (7.5.1) Base year end

12/31/2020

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

#### (7.5.3) Methodological details

*Considered not material according to the WBSCD for the cement industry*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

### (7.5.3) Methodological details

*Not applicable to Heidelberg Materials*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

6839740

### (7.5.3) Methodological details

*Includes Scope 1 and 2 according to the WBSCD for the cement industry*

## Scope 3: Other (upstream)

### (7.5.1) Base year end

12/31/2020

### (7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Not applicable to Heidelberg Materials

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2020

(7.5.2) Base year emissions (metric tons CO2e)

0.0

(7.5.3) Methodological details

Not applicable to Heidelberg Materials  
[Fixed row]

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

|                | Gross global Scope 1 emissions (metric tons CO2e) | Methodological details                                                                               |
|----------------|---------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Reporting year | 61302090                                          | The reporting scope includes all business lines, as well as emissions from own-fleet transportation. |

[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)

4823496

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

4440839

### (7.7.4) Methodological details

*Location based: the total amount of energy consumed is multiplied by the grid factor based on the IEA factors, from the country where the plant is located. For market base: the total amount of energy consumed is multiplied by: 1. Supplier Information specific, or 2. use the standard factors, or 3.- use of residual mixes, if none of the above emissions are calculated with IEA factors.*

*[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)

8626458

#### (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

24

#### (7.8.6) Please explain

*For the category of clinker and cement purchased materials, Heidelberg Materials collect supplier information, hence a portion used primary data based on EPD values. For other categories, the respective standard emission factors are used, based on GCCA standard factors.*

### Capital goods

#### (7.8.1) Evaluation status

*Select from:*

☒ Not relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

2490322

#### (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

*Spend based method used. Considered the capital expenditure in tangible assets*

### 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)

3715979

### (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

*DEFRA factors are used as standard factors*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

2892833

### (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Distance-based method
- ☒ Other, please specify :Average method

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

0

#### (7.8.6) Please explain

Use standard factors from EPD tool, it takes into consideration transport type EF from EPD Tool ton-km from ERP Systems, distance traveled and tonnage.

### Waste generated in operations

#### (7.8.1) Evaluation status

Select from:

- ☒ Not relevant, calculated

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

220697

#### (7.8.3) Emissions calculation methodology

Select all that apply

- ☒ Other, please specify :Average data method (Waste landfilled) + Proxy (Waste Combusted)

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

0

#### (7.8.6) Please explain

Hybrid calculation, considering the volumes of waste generated. EF for different types of disposal and assuming a respective share for each type.

## Business travel

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

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

32361

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :single emission factor per headcount

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

0

### (7.8.6) Please explain

Calculated based on the number of employees in Heidelberg Materials during the reporting year.

## Employee commuting

### (7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

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

16756

### (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

*Based on the total number of employees, and the average distance, differentiating country averages*

### Upstream leased assets

### (7.8.1) Evaluation status

*Select from:*

☒ Not relevant, calculated

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

36031

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☒ Other, please specify :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

*Spend-based emission factors from climate used as reference*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

*Select from:*

☒ Relevant, calculated

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

2400765

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☒ Distance-based method

☒ Other, please specify :Average method

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

0

### (7.8.6) Please explain

*Use standard factors from EPD tool, it takes into consideration transport type EF from EPD Tool ton-km from ERP Systems, distance traveled and tonnage.*

## Processing of sold products

### (7.8.1) Evaluation status

*Select from:*

☒ Relevant, calculated

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

### (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

*It refers only to products sold to 3rd parties that can be further processed, example clinker into cement or RMC.*

## 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:

☒ Not applicable to our organization's activities

### (7.8.6) Please explain

*The usage of construction products does not generate additional emissions. On the contrary it absorbs CO2. However we do not record removals in this section.*

## 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)

508267

### (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

*Based on the EF of the different disposal methods.*

## 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:

☒ Not applicable to our organization's activities

### (7.8.6) Please explain

*Currently there is no activities that refer to leased assets.*

## Franchises

### (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

*Heidelberg Materials doesn't operate on a Franchise model*

## Investments

### (7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

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

6897972

### (7.8.3) Emissions calculation methodology

Select all that apply

☒ Other, please specify :Direct data, as Heidelberg materials receives operational data

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

100

### (7.8.6) Please explain

*Data correspond to Scope 1 and 2, as reported by the JV, according to the CO2 protocol from the Global Cement and Concrete Association*

### 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:*

☒ Not applicable to our organization's activities

### (7.8.6) Please explain

*No activities identified in this area*

### 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:*

☒ Not applicable to our organization's activities

### (7.8.6) Please explain

*No activities identified in this area*

[Fixed row]

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

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

[Fixed row]

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

**Row 1**

**(7.9.1.1) Verification or assurance cycle in place**

Select from:

☒ Annual process

**(7.9.1.2) Status in the current reporting year**

Select from:

☒ Complete

### (7.9.1.3) Type of verification or assurance

Select from:

☒ Reasonable assurance

### (7.9.1.4) Attach the statement

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.pdf

### (7.9.1.5) Page/section reference

117ff

### (7.9.1.6) Relevant standard

Select all that apply

☒ European Sustainability Reporting Standards (ESRS)

☒ ISAE3000

### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

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

**Row 1**

### (7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

#### (7.9.2.5) Attach the statement

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.pdf

#### (7.9.2.6) Page/ section reference

118ff

#### (7.9.2.7) Relevant standard

Select all that apply

☒ European Sustainability Reporting Standards (ESRS)

☒ ISAE3000

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

**Row 2**

### (7.9.2.1) Scope 2 approach

Select from:

- ☒ Scope 2 market-based

### (7.9.2.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

### (7.9.2.3) Status in the current reporting year

Select from:

- ☒ Complete

### (7.9.2.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

### (7.9.2.5) Attach the statement

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.pdf

### (7.9.2.6) Page/ section reference

118ff

### (7.9.2.7) Relevant standard

Select all that apply

- ☒ European Sustainability Reporting Standards (ESRS)  
☒ ISAE3000  
☒ Other, please specify :The CO2 and energy Protocol from the Global Cement and Concrete Association

#### (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: Purchased goods and services
- ☒ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☒ Scope 3: Upstream transportation and distribution
- ☒ Scope 3: Investments
- ☒ Scope 3: Downstream transportation and distribution

##### (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

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.pdf

#### (7.9.3.6) Page/section reference

119ff

#### (7.9.3.7) Relevant standard

Select all that apply

☒ European Sustainability Reporting Standards (ESRS)

☒ ISAE3000

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

100

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

100

[Add row]

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

Select from:

☒ Decreased

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

**Change in renewable energy consumption**

#### (7.10.1.1) Change in emissions (metric tons CO2e)

454290

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

0.7

#### (7.10.1.4) Please explain calculation

*Increase of biogenic emissions compared to fossil emissions in 2024*

#### Other emissions reduction activities

#### (7.10.1.1) Change in emissions (metric tons CO2e)

550672

#### (7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

#### (7.10.1.3) Emissions value (percentage)

0.8

#### (7.10.1.4) Please explain calculation

*Effect of change in clinker incorporation from bridge calculation*

## 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

N/A

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO2e)

949282

### (7.10.1.2) Direction of change in emissions

Select from:

☒ Increased

### (7.10.1.3) Emissions value (percentage)

1.4

### (7.10.1.4) Please explain calculation

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

N/A

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

244755

(7.10.1.2) Direction of change in emissions

Select from:  
☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.4

#### (7.10.1.4) Please explain calculation

*Change in total cementitious products multiplied by 2024 specific gross emissions*

#### 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

N/A

#### 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

N/A

**Change in physical operating conditions**

(7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

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

N/A

**Unidentified**

(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

N/A

[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                             | Indicate if these activities are only related to forest lands and/or non-productive, non-forest lands                                              | Specify the reason for no significant activities                                                                    |
|--|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
|  | Select from:<br><input checked="" type="checkbox"/> Yes, in our direct operations | Select from:<br><input checked="" type="checkbox"/> Yes, these activities are only related to forest lands and/or non-productive, non-forest lands | Select from:<br><input checked="" type="checkbox"/> No relevant activities related to agricultural lands identified |

[Fixed row]

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

|  | CO2 emissions from biogenic carbon (metric tons CO2) | Comment                                             |
|--|------------------------------------------------------|-----------------------------------------------------|
|  | 4181544                                              | from the use of biomass and mixed fuels in CEM BL/n |

[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 | Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years |
|--|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|  | Select from:<br><input checked="" type="checkbox"/> Yes, in our direct operations      | Select from:<br><input checked="" type="checkbox"/> No                                                             |

[Fixed row]

**(7.13.1) Which of the following removals accounting subcategories are relevant to your organization in the reporting year?**

**Captured biogenic CO2 with geologic storage**

**(7.13.1.1) Scope 1**

Select from:

☒ Relevant, calculated

**(7.13.1.4) Please explain**

*The Carbon Capture installation in the cement plant Brevik started its operations in 2025, capturing the emissions from the clinker production. This plant operates using alternative fuels that contain biogenic CO2, hence once the emissions are captured, a share of it corresponds to the biogenic content of the fuels used in combustion.*

**Technological CO2 removals with geologic storage**

**(7.13.1.1) Scope 1**

Select from:

☒ Not relevant, explanation provided

#### (7.13.1.4) Please explain

*The removals generated by Heidelberg Materials are considered in the Captured biogenic CO<sub>2</sub> with geological storage. Hence there is no information to report or account as technological removals.*

### TCDR-based product CO<sub>2</sub> emissions (as gross CO<sub>2</sub> fluxes)

#### (7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

#### (7.13.1.4) Please explain

*Heidelberg Materials does not procure products that absorb or remove CO<sub>2</sub>.*

### Gross CO<sub>2</sub> emissions from geologic storage

#### (7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

#### (7.13.1.4) Please explain

*Not applicable. Heidelberg Materials is not the owner of the geological storage.*

### Reversals of CO<sub>2</sub> removals with geologic storage

#### (7.13.1.1) Scope 1

Select from:

☒ Not relevant, explanation provided

#### (7.13.1.4) Please explain

*Not applicable to Heidelberg Materials*

*[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 CO<sub>2</sub> 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

*Heidelberg Materials does not provide a separate breakdown of Scope 1 and Scope 2 emissions by greenhouse gas because CO<sub>2</sub> accounts for the vast majority of its emissions. The emissions profile is dominated by CO<sub>2</sub> from cement clinker production (calcination) and fuel combustion, while non-CO<sub>2</sub> gases, such as CH<sub>4</sub> and N<sub>2</sub>O, are immaterial. Where relevant, these gases are quantified using appropriate emission factors and included in the reported CO<sub>2</sub>e totals in accordance with the GHG Protocol. Reporting on a CO<sub>2</sub>e basis provides a complete and accurate representation of the company's climate impact. Given the immaterial contribution of non-CO<sub>2</sub> gases, a separate gas-by-gas breakdown is not considered necessary.*

*[Fixed row]*

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

*Select all that apply*

☒ By business division

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

|       | Business division                     | Scope 1 emissions (metric ton CO2e) |
|-------|---------------------------------------|-------------------------------------|
| Row 1 | CEM                                   | 60170854                            |
| Row 2 | AGG                                   | 638283                              |
| Row 3 | Off Site Transport Own Fleet Other BL | 193312                              |

[Add row]

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

### Cement production activities

#### (7.19.1) Gross Scope 1 emissions, metric tons CO2e

59408437

#### (7.19.2) Net Scope 1 emissions , metric tons CO2e

55032309

#### (7.19.3) Comment

Gross Scope 1 emissions include own power generation with fossil fuels. Net emissions consider neutral the emissions arising from alternative fuels used in production

[Fixed row]

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

Select all that apply

☒ By business division

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

|       | Business division | Scope 2, location-based (metric tons CO2e) | Scope 2, market-based (metric tons CO2e) |
|-------|-------------------|--------------------------------------------|------------------------------------------|
| Row 1 | <i>CEM</i>        | <i>4496512</i>                             | <i>4113496</i>                           |
| Row 2 | <i>AGG</i>        | <i>246983</i>                              | <i>247343</i>                            |
| Row 3 | <i>Other BL</i>   | <i>80000</i>                               | <i>80000</i>                             |

[Add row]

**(7.21) Break down your organization's total gross global Scope 2 emissions by sector production activity in metric tons CO2e.**

**Cement production activities**

**(7.21.1) Scope 2, location-based, metric tons CO2e**

*4496512*

**(7.21.2) Scope 2, market-based (if applicable), metric tons CO2e**

*4113496*

**(7.21.3) Comment**

*Location based: the total amount of energy consumed is multiplied by the grid factor based on the IEA factors, from the country where the plant is located. For market base: the total amount of energy consumed is multiplied by 1. Supplier Information specific, or 2. use the standard factors, or 3.- use of residual mixes, if none of the above emissions are calculated with IEA factors. All cement operations, consolidated financially are reported.*

[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)**

61302090

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

4823496

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

4440839

**(7.22.4) Please explain**

*Emissions correspond to all consolidated entities of Heidelberg Materials. No other companies are included in the reporting.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

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

0

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

#### (7.22.4) Please explain

*Only consolidated entities are included in Heidelberg Materials response. Not consolidated entities are not part of the GHG inventory. JVs used to be reported in investment category according to the participation shares.*

*[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

*Africa & Mediterranean-Western Asia (AMWA)*

##### (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

☒ No unique identifier

##### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

14967204

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

1140224

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

847561

#### (7.23.1.15) Comment

*Currently, we are not providing emission data for single subsidiaries but rather on a regional/area basis. For direct CO2 emissions (Scope 1) for the cement business line, process emissions as well as fuel-related emissions are considered. In accordance with the GCCA guidelines, all alternative fuels are considered carbon-neutral. For our aggregates business line we report our Scope 1 emissions based on the fuel consumptions on site and apply appropriate emission factors to derive the associated CO2 emissions. We report separately the emissions generated by transporting raw materials and products in our own vehicles. To calculate indirect emissions related to the purchase of energy and electricity (Scope 2) for our cement and aggregates business lines we apply the Greenhouse Gas Protocol Scope 2 Guidance (2015) and report location-based emissions by making use of emission factors provided by the International Energy Agency (IEA). For the 2023 financial year, we also report the emissions resulting from the electricity mix actually purchased using the market-based method for the first time, drawing on 59% primary and 41% secondary data for the cement business line.*

### Row 2

#### (7.23.1.1) Subsidiary name

*Asia-Pacific (APAC)*

#### (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

☒ No unique identifier

#### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

18740465

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

2046947

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

2079239

#### (7.23.1.15) Comment

*Currently, we are not providing emission data for single subsidiaries but rather on a regional/area basis. For direct CO2 emissions (Scope 1) for the cement business line, process emissions as well as fuel-related emissions are considered. In accordance with the GCCA guidelines, all alternative fuels are considered carbon-neutral. For our aggregates business line we report our Scope 1 emissions based on the fuel consumptions on site and apply appropriate emission factors to derive the associated CO2 emissions. We report separately the emissions generated by transporting raw materials and products in our own vehicles. To calculate indirect emissions related to the purchase of energy and electricity (Scope 2) for our cement and aggregates business lines we apply the Greenhouse Gas Protocol Scope 2 Guidance (2015) and report location-based emissions by making use of emission factors provided by the International Energy Agency (IEA). For the 2023 financial year, we also report the emissions resulting from the electricity mix actually purchased using the market-based method for the first time, drawing on 59% primary and 41% secondary data for the cement business line.*

### Row 3

#### (7.23.1.1) Subsidiary name

Europe

#### (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

☒ No unique identifier

#### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

19375537

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

1057926

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

893096

#### (7.23.1.15) Comment

*Currently, we are not providing emission data for single subsidiaries but rather on a regional/area basis. For direct CO2 emissions (Scope 1) for the cement business line, process emissions as well as fuel-related emissions are considered. In accordance with the GCCA guidelines, all alternative fuels are considered carbon-neutral. For our aggregates business line, we report our Scope 1 emissions based on the fuel consumptions on site and apply appropriate emission factors to derive the associated CO2 emissions. We report separately on the emissions generated by transporting raw materials and products in our own vehicles. To calculate indirect emissions related to the purchase of energy and electricity (Scope 2) for our cement and aggregates business lines we apply the Greenhouse Gas Protocol Scope 2 Guidance (2015) and report location-based emissions by making use of emission factors provided by the International Energy Agency (IEA). For the 2023 financial year, we also report the emissions resulting from the electricity mix actually purchased using the market-based method for the first time, drawing on 59% primary and 41% secondary data for the cement business line.*

### Row 4

#### (7.23.1.1) Subsidiary name

North America (USA, Canada)

#### (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

☒ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

7129155

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

577605

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

620150

### (7.23.1.15) Comment

Currently, we are not providing emission data for single subsidiaries but rather on a regional/area basis. For direct CO2 emissions (Scope 1) for the cement business line, process emissions as well as fuel-related emissions are considered. In accordance with the GCCA guidelines, all alternative fuels are considered carbon neutral. For our aggregates business line, we report our Scope 1 emissions based on the fuel consumptions on site and apply appropriate emission factors to derive the associated CO2 emissions. We report separately on the emissions generated by transporting raw materials and products in our own vehicles. To calculate indirect emissions related to the purchase of energy and electricity (Scope 2) for our cement and aggregates business lines we apply the Greenhouse Gas Protocol Scope 2 Guidance (2015) and report location-based emissions by making use of emission factors provided by the International Energy Agency (IEA). For the 2023 financial year, we also report the emissions resulting from the electricity mix actually purchased using the market-based method for the first time, drawing on 59% primary and 41% secondary data for the cement business line.

## Row 5

### (7.23.1.1) Subsidiary name

Off-Site Transport without area breakdown

### (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

☒ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

1089729

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

0

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

0

### (7.23.1.15) Comment

Currently we have only a value for Scope 1 off-site transportation across all areas.

[Add row]

**(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**

**Row 1**

### (7.26.1) Requesting member

Select from:

☒ Schlumberger Limited

### (7.26.2) Scope of emissions

Select from:

☒ Scope 1

### (7.26.4) Allocation level

Select from:

☒ Company wide

### (7.26.6) Allocation method

Select from:

☒ Allocation not necessary due to type of primary data available

### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0

### (7.26.10) Uncertainty (±%)

0

### (7.26.11) Major sources of emissions

*Product-related CO<sub>2</sub> emissions*

### (7.26.12) Allocation verified by a third party?

Select from:

☒ No

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*We have a large customer base and tracking the emissions at each customer level is quite ambitious. But we are on the right track. ESG is an integral part of our customer activities. Our goal is to continuously communicate with our customers to determine what's valuable to them. As we learn of what is of value, we will align the entire organisation to act, develop and implement to be the supplier of choice for our customers. The conversations are perpetual with the ultimate goal of improving all aspects of our customer offering for the ultimate benefit of Heidelberg Materials and its customers. The voice of the customer is captured through a survey which is managed by an external agency. Our Sustainability Maturity Tracker is added as a mandatory question asked to all respondents. This helps us to a) better understand the customers and their level of experience on the sustainability topics now, to b) track how individual customers mature over time and how the maturity shifts per area and overall and to c) provide framework for utilizing insights on the road to achieving our ambitious CO2 targets. With over 40,000 monthly users, our HConnect product suite gives us direct digital access to over 10,000 cement and aggregates customers and over 15,000 construction companies worldwide. Going forward, we intend to use this channel to offer our customers bundled products and services consisting of sustainable building materials and digital solutions from our partners that aim to reduce CO2 emissions and increase efficiency. Examples include Giatec's app-supported sensor technology and AI-based formulation optimisation for the concrete sector accordingly.*

#### **(7.26.14) Where published information has been used, please provide a reference**

*We aim to use the HConnect digital product suite to cover more than 75% of our global sales volume via digital interfaces to customers. We aim to offer our customers solutions with a lower carbon footprint, good performance, and the possibility of reusing at the end of their service life. Examples of these products include cement and concrete with improved carbon footprints, as well as building materials with characteristics that support the use of less material and enable society to implement climate-conscious solutions. Heidelberg Materials focuses on three decarbonisation levers to mitigate the climate impact from the production of building materials: measures at the clinker level, measures at the cement level, and breakthrough technologies. Our climate targets are part of our Sustainability Commitments 2030.*

*[Add row]*

### **(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

#### **Row 1**

#### **(7.27.1) Allocation challenges**

Select from:

☒ Customer base is too large and diverse to accurately track emissions to the customer level

#### **(7.27.2) Please explain what would help you overcome these challenges**

*Heidelberg Materials addresses the challenge of tracking emissions at customer level across a large and diverse customer base by continuously improving its data management systems, digital capabilities, and customer engagement processes. The company is expanding the availability of product-specific environmental data,*

including verified Environmental Product Declarations (EPDs) and lifecycle assessment (LCA) data, to enable more accurate allocation and reporting of embodied CO<sub>2</sub> emissions. Digital tools and standardized data processes support the efficient exchange of emissions information with customers while ensuring scalability across a broad customer portfolio. Heidelberg Materials operates around 130 cement plants (plus a further 9 as part of joint ventures), around 600 quarries and aggregates pits (plus around 30 locations of joint ventures), as well as around 1,300 ready-mixed concrete production sites (plus around 170 as part of joint ventures) worldwide. We have a large customer base and tracking the emissions on each customer level is quite ambitious. But we are on the right track. ESG is an integral part of our customer activities. Our goal is to continuously communicate with our customers to determine what's valuable to them. As we learn of what is of value, we will align the entire organisation to act, develop and implement to be the supplier of choice for our customers. The conversations are perpetual with the ultimate goal of improving all aspects of our customer offering for the ultimate benefit of Heidelberg Materials and its customers. The voice of the customer is captured through a survey which is managed by an external agency.

[Add row]

## **(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

### **(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Select from:

☒ Yes

### **(7.28.2) Describe how you plan to develop your capabilities**

Heidelberg Materials is enhancing the availability and accuracy of product-level greenhouse gas emissions data to support customers in managing and reporting their Scope 3 emissions. The company provides product-specific carbon footprint information through mechanisms such as Environmental Product Declarations (EPDs) and product carbon footprint assessments. As part of its decarbonization strategy, Heidelberg Materials is investing in more granular emissions accounting, improved primary data across its value chain, and digital product information to increase the transparency and reliability of emissions data provided to customers. This approach enables customers to quantify the embodied carbon of purchased cement and concrete products for their own climate reporting and decarbonization efforts while ensuring consistency with recognized greenhouse gas accounting principles and avoiding double counting of emissions reductions or carbon attributes. With over 40,000 monthly users, our HConnect product suite gives us direct digital access to over 10,000 cement and aggregates customers and over 15,000 construction companies worldwide. Going forward, we intend to use this channel to offer our customers bundled products and services consisting of sustainable building materials and digital solutions from our partners that aim to reduce CO<sub>2</sub> emissions and increase efficiency. Examples include Giatec's app-supported sensor technology and AI-based formulation optimisation for the concrete sector.

[Fixed row]

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

Select from:

☒ More than 15% but less than or equal to 20%

**(7.30) Select which energy-related activities your organization has undertaken.**

|                                                    | Indicate whether your organization undertook this energy-related activity in the reporting year |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Consumption of fuel (excluding feedstocks)         | Select from:<br><input checked="" type="checkbox"/> Yes                                         |
| Consumption of purchased or acquired electricity   | Select from:<br><input checked="" type="checkbox"/> Yes                                         |
| Consumption of purchased or acquired heat          | Select from:<br><input checked="" type="checkbox"/> No                                          |
| Consumption of purchased or acquired steam         | Select from:<br><input checked="" type="checkbox"/> No                                          |
| Consumption of purchased or acquired cooling       | Select from:<br><input checked="" type="checkbox"/> No                                          |
| Generation of electricity, heat, steam, or cooling | Select from:<br><input checked="" type="checkbox"/> Yes                                         |

[Fixed row]

**(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

**Consumption of fuel (excluding feedstock)**

**(7.30.1.1) Heating value**

Select from:

☒ LHV (lower heating value)

#### **(7.30.1.2) MWh from renewable sources**

12248233

#### **(7.30.1.3) MWh from non-renewable sources**

67021503

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

79269736.00

### **Consumption of purchased or acquired electricity**

#### **(7.30.1.2) MWh from renewable sources**

2292503

#### **(7.30.1.3) MWh from non-renewable sources**

9617009

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

1107059

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

11909512.00

### **Consumption of self-generated non-fuel renewable energy**

#### **(7.30.1.2) MWh from renewable sources**

85593

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

85593.00

**Total energy consumption**

**(7.30.1.2) MWh from renewable sources**

14626329

**(7.30.1.3) MWh from non-renewable sources**

76638512

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

1107059

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

91264841.00

[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**

12222650

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

64240180

#### **(7.30.2.4) Total MWh**

76462830.00

### **Consumption of purchased or acquired electricity**

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

2139354

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

8723922

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

1107059

#### **(7.30.2.4) Total MWh**

10863276.00

### **Total energy consumption**

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

14362004

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

72964102

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

**(7.30.2.4) Total MWh**

87326106.00

*[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   | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes      |
| Consumption of fuel for the generation of heat          | <i>Select from:</i><br><input checked="" type="checkbox"/> Yes      |
| Consumption of fuel for the generation of steam         | <i>Select from:</i><br><input checked="" type="checkbox"/> No       |
| Consumption of fuel for the generation of cooling       | <i>Select from:</i><br><input checked="" type="checkbox"/> No       |
| Consumption of fuel for co-generation or tri-generation | <i>Select from:</i><br><input checked="" type="checkbox"/> No       |

*[Fixed row]***(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.****Sustainable biomass**

#### (7.30.7.1) Total fuel MWh consumed by the organization

12248233

#### (7.30.7.2) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.3) MWh fuel consumed for self-generation of heat

12248233

#### (7.30.7.7) Comment

*As alternative fuels, Heidelberg Materials uses waste streams that otherwise will be landfill. By using these waste streams, we ensure reducing pollution and impact in environment. Additionally other types of biomass that are used are considered sustainable as we aligned our consumption to the RED directives in Europe, which requires that the fuels are sustainable.*

#### Other biomass

#### (7.30.7.1) Total fuel MWh consumed by the organization

0

#### (7.30.7.2) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.3) MWh fuel consumed for self-generation of heat

0

#### (7.30.7.7) Comment

*Not used*

## Other renewable fuels (e.g. renewable hydrogen)

### (7.30.7.1) Total fuel MWh consumed by the organization

0

### (7.30.7.2) MWh fuel consumed for self-generation of electricity

0

### (7.30.7.3) MWh fuel consumed for self-generation of heat

0

### (7.30.7.7) Comment

*Not used*

## Coal

### (7.30.7.1) Total fuel MWh consumed by the organization

23539273

### (7.30.7.2) MWh fuel consumed for self-generation of electricity

63399

### (7.30.7.3) MWh fuel consumed for self-generation of heat

23475875

### (7.30.7.7) Comment

*In some countries due to market conditions, coal needs to be used. However, Heidelberg Materials is increasingly adding more alternative fuels to their energy streams; so the usage of fossil fuels is reduced.*

## Oil

### (7.30.7.1) Total fuel MWh consumed by the organization

19460080

### (7.30.7.2) MWh fuel consumed for self-generation of electricity

10464

### (7.30.7.3) MWh fuel consumed for self-generation of heat

19449616

### (7.30.7.7) Comment

*In some countries due to market conditions, oil needs to be used. However, Heidelberg Materials is increasingly adding more alternative fuels to their energy streams; so the usage of fossil fuels is reduced.*

## Gas

### (7.30.7.1) Total fuel MWh consumed by the organization

10049843

### (7.30.7.2) MWh fuel consumed for self-generation of electricity

403984

### (7.30.7.3) MWh fuel consumed for self-generation of heat

9645859

### (7.30.7.7) Comment

*In some countries due to market conditions, gas needs to be used, which is also considered as less CO2-intensive in terms of carbon footprint when compared to fossil sources.*

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

### **(7.30.7.1) Total fuel MWh consumed by the organization**

13972306

### **(7.30.7.2) MWh fuel consumed for self-generation of electricity**

0

### **(7.30.7.3) MWh fuel consumed for self-generation of heat**

13972306

### **(7.30.7.7) Comment**

*In this category we include the fossil part of the waste fuel used.*

## **Total fuel**

### **(7.30.7.1) Total fuel MWh consumed by the organization**

79269736

### **(7.30.7.2) MWh fuel consumed for self-generation of electricity**

477847

### **(7.30.7.3) MWh fuel consumed for self-generation of heat**

78791889

### **(7.30.7.7) Comment**

*Includes all the fuels used from financially consolidated plants.  
[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**

12222650

#### **(7.30.8.2) MWh fuel consumed at the kiln**

12113416

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

109233

#### **(7.30.8.4) MWh fuel consumed for the self-generation of electricity**

0

#### **(7.30.8.6) Comment**

*As alternative fuels, Heidelberg Materials uses waste streams that would otherwise will be landfill. By using these waste streams we ensure reducing pollution and impact in environment. Additionally other types of biomass that are used are consider sustainable as we aligned our consumption to the RED directives in Europe, that requires that the fuels are sustainable.*

### **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

(7.30.8.4) MWh fuel consumed for the self-generation of electricity

0

(7.30.8.6) Comment

*Not used*

**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

(7.30.8.4) MWh fuel consumed for the self-generation of electricity

0

(7.30.8.6) Comment

Not used

## Coal

### (7.30.8.1) Total MWh fuel consumed for cement production activities

23530856

### (7.30.8.2) MWh fuel consumed at the kiln

22341082

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

1189774

### (7.30.8.4) MWh fuel consumed for the self-generation of electricity

63399

### (7.30.8.6) Comment

*In some countries due to market conditions, coal needs to be used. However, Heidelberg Materials is increasingly adding more alternative fuels to their energy streams; so, the usage of fossil fuels is reduced.*

## Oil

### (7.30.8.1) Total MWh fuel consumed for cement production activities

16761486

### (7.30.8.2) MWh fuel consumed at the kiln

16058563

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

702923

#### (7.30.8.4) MWh fuel consumed for the self-generation of electricity

10464

#### (7.30.8.6) Comment

*In some countries due to market conditions, oil needs to be used. However, Heidelberg Materials is increasingly adding more alternative fuels to their energy streams; so, the usage of fossil fuels is reduced.*

### Gas

#### (7.30.8.1) Total MWh fuel consumed for cement production activities

9976072

#### (7.30.8.2) MWh fuel consumed at the kiln

8798861

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

1177211

#### (7.30.8.4) MWh fuel consumed for the self-generation of electricity

403984

#### (7.30.8.6) Comment

*In some countries due to market conditions, gas needs to be used, which is also considered as less CO<sub>2</sub>-intensive in terms of carbon footprint when compared to fossil sources.*

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

#### (7.30.8.1) Total MWh fuel consumed for cement production activities

13971765

#### (7.30.8.2) MWh fuel consumed at the kiln

12904164

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

1067601

#### (7.30.8.4) MWh fuel consumed for the self-generation of electricity

0

#### (7.30.8.6) Comment

*In this category, we include the fossil part of the waste fuel used.*

### Total fuel

#### (7.30.8.1) Total MWh fuel consumed for cement production activities

76462830

#### (7.30.8.2) MWh fuel consumed at the kiln

72216087

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

4246743

#### (7.30.8.4) MWh fuel consumed for the self-generation of electricity

**(7.30.8.6) Comment**

*Includes all fuels used from financially consolidated plants on the cement business line.*

*[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)**

232273

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

211077

**(7.30.9.3) Gross generation from renewable sources (MWh)**

94123

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

85593

**Heat****(7.30.9.1) Total Gross generation (MWh)**

78791889

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

78791889

**(7.30.9.3) Gross generation from renewable sources (MWh)**

12248233

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

12248233

## **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 | 93501                                                          | 85116                                                               |
| Heat        | 76462830                                                       | 76462830                                                            |
| Steam       | 0                                                              | 0                                                                   |

[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:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

#### (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)

1802

#### (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:

☒ Belgium

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

Select from:

☒ No

#### (7.30.15.14) Comment

Same country generation

## Row 2

### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Morocco

### (7.30.15.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

### (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)

25198

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

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

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

Select from:

☒ Morocco

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

Select from:

☒ No

#### (7.30.15.14) Comment

*I-RECs are not supplied yet but supply is negotiated with generator (Morocco and Africa)*

#### Row 3

#### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Italy

#### (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)

19664

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

Select from:

☒ GO [Europe]

#### (7.30.15.14) Comment

*generated in Europe*

#### Row 5

#### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ United Kingdom

#### (7.30.15.2) Sourcing method

Select from:

☒ Purchase from an on-site installation owned by a third party (on-site 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)

12275

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

Select from:

☒ Other, please specify :Supplier contract

#### (7.30.15.14) Comment

*generated in Europe*

### Row 6

#### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Spain

### (7.30.15.2) Sourcing method

Select from:

☒ Physical power purchase agreement (physical PPA) with a grid-connected generator

### (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)

68170

### (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:

☒ Spain

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

Select from:

☒ No

### (7.30.15.14) Comment

*generated in Europe*

**Row 7**

#### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Poland

#### (7.30.15.2) Sourcing method

Select from:

☒ Financial (virtual) power purchase agreement (VPPA)

#### (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)

53917

#### (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:

☒ Poland

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

Select from:

☒ No

#### (7.30.15.14) Comment

generated in Europe

## Row 8

### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Romania

### (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:

☒ Renewable electricity mix, please specify :Stated: Renewable

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

76273

### (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:

☒ Romania

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

Select from:

☒ No

#### (7.30.15.14) Comment

*generated in Europe*

#### Row 9

#### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Morocco

#### (7.30.15.2) Sourcing method

Select from:

☒ Purchase from an on-site installation owned by a third party (on-site 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)

202378

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

Select from:

☒ Other, please specify :Supplier Contract

#### (7.30.15.14) Comment

Supplier contract

## Row 10

### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Belgium

### (7.30.15.2) Sourcing method

Select from:

☒ Purchase from an on-site installation owned by a third party (on-site 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)

3618

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

Select from:

☒ No EACs redeemed, retired, or cancelled by your organization or on its behalf

### (7.30.15.14) Comment

*Direct connection to solar power generated*

## Row 11

### (7.30.15.1) Country/area of electricity consumption

Select from:

☒ Germany

#### (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:

☒ Renewable electricity mix, please specify :solar, wind

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

21857

#### (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:

☒ Germany

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

Select from:

☒ No

#### (7.30.15.14) Comment

generated in Europe

[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**

3.107

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

65742929

**(7.45.3) Metric denominator**

Select from:

☒ unit total revenue

**(7.45.4) Metric denominator: Unit total**

21460.2

**(7.45.5) Scope 2 figure used**

Select from:

☒ Market-based

**(7.45.6) % change from previous year**

3.76

**(7.45.7) Direction of change**

Select from:

☒ Decreased

### (7.45.8) Reasons for change

Select all that apply

☒ Other, please specify :Reduction of CO2 emissions in clinker and cement production

### (7.45.9) Please explain

Less incorporation of clinker in cement

[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,<br>metric tons CO2e per metric ton | Net Scope 1 emissions intensity, metric<br>tons CO2e per metric ton | Scope 2, location-based emissions<br>intensity, metric tons CO2e per metric<br>ton |
|-----------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Clinker               | 0.802                                                                 | 0.744                                                               | 0.0596                                                                             |
| Cement equivalent     | 0.564                                                                 | 0.524                                                               | 0.0425                                                                             |
| Cementitious products | 0.551                                                                 | 0.512                                                               | 0.0416                                                                             |
| Low-CO2 materials     | 0.472                                                                 | 0.433                                                               | 0.0416                                                                             |

[Fixed row]

### (7.52) Provide any additional climate-related metrics relevant to your business.

#### Row 1

#### (7.52.1) Description

Select from:

☒ Other, please specify :Alternative Kiln-fuel Rate

#### (7.52.2) Metric value

34.1

#### (7.52.3) Metric numerator

*Total energy consumed from alternative kiln-fuels*

#### (7.52.4) Metric denominator (intensity metric only)

*Total energy consumed kiln-fuels*

#### (7.52.5) % change from previous year

9

#### (7.52.6) Direction of change

Select from:

☒ Increased

#### (7.52.7) Please explain

*In this indicator we show the usage of Alternative fuels vs fossil usage. The increase in usage of Alternative Fuels has a positive climate impact.*

### Row 2

#### (7.52.1) Description

Select from:

☒ Other, please specify :Clinker Incorporation Factor

#### (7.52.2) Metric value

68.2

#### (7.52.3) Metric numerator

*Total clinker consumed*

#### (7.52.4) Metric denominator (intensity metric only)

*Total cement produced*

#### (7.52.5) % change from previous year

2

#### (7.52.6) Direction of change

Select from:

☒ Decreased

#### (7.52.7) Please explain

*This indicator shows the usage of clinker in cement production. By reducing the amount of clinker used, we are reducing the emissions due to clinker production, hence reducing the climate impact.*

*[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

*Heidelberg Materials SBTi Certificate.pdf*

### (7.53.1.4) Target ambition

Select from:

☒ Well-below 2°C aligned

### (7.53.1.5) Date target was set

*05/23/2022*

### (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 1 – Purchased goods and services

## (7.53.1.11) End date of base year

12/30/2020

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

8164937

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

8164937.000

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

8164937.000

## (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)

92

## (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)

27

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

92

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

25

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

6123702.750

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

6224217

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

6224217.000

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

6224217.000

**(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

95.08

### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*In line with the SBTi Cement guideline, Heidelberg Materials set an absolute target for purchased clinker and cement, which is part of category 1 (Purchased goods and services). Other materials that are also included in this category and reported in the Annual & Sustainability Report are excluded from this target setting.*

### (7.53.1.83) Target objective

*The objective is to ensure that the emissions from suppliers of clinker and cement are as well reduced. In addition, this supports Heidelberg Materials' overall reduction strategy on clinker utilization, as we aim to improve the sustainable product portfolio, and reduce the clinker usage in cement recipes.*

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

*Keep improving the clinker incorporation factor, to reduce the usage of clinker. Improve transparency on CO2 accounting that materials with a better CO2 footprint are used in Heidelberg Materials operations.*

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ Yes

## Row 2

### (7.53.1.1) Target reference number

Select from:

☒ Abs 2

### (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

Heidelberg Materials\_\_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

12/19/2024

### (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 15 – Investments
- ☒ Scope 3, Category 2 – Capital goods
- ☒ Scope 3, Category 6 – Business travel
- ☒ Scope 3, Category 7 – Employee commuting
- ☒ Scope 3, Category 11 – Use of sold products
- ☒ Scope 3, Category 9 – Downstream transportation and distribution
- ☒ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
- ☒ Scope 3, Category 1 – Purchased goods and services
- ☒ Scope 3, Category 10 – Processing of sold products
- ☒ Scope 3, Category 5 – Waste generated in operations
- ☒ Scope 3, Category 12 – End-of-life treatment of sold products
- ☒ Scope 3, Category 4 – Upstream transportation and distribution

#### **(7.53.1.11) End date of base year**

12/30/2020

#### **(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

8871138

#### **(7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

674636

#### **(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)**

3521129

#### **(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

1100926

#### **(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

204894

**(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

24389

**(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

104040

**(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

7777367

**(7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

108212

**(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

0

**(7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

1199126

**(7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

6839740

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

30425597.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

**(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)**

90

**(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)**

0

**(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (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

**(7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)**

100

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

100

**(7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)**

100

**(7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (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)**

97.7

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

97.7

**(7.53.1.54) End date of target**

12/30/2050

**(7.53.1.55) Targeted reduction from base year (%)**

90

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

3042559.700

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

6224217

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

2490322

**(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)**

3715979

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

2892833

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

220697

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

32361

**(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

16756

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

2400765

**(7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

542495

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

0

**(7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

508267

**(7.53.1.73) Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

6897972

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

25942664.000

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

25942664.000

#### (7.53.1.78) Land-related emissions covered by target

Select from:

☒ Yes, it covers land-related emissions only (e.g. FLAG SBT)

#### (7.53.1.79) % of target achieved relative to base year

16.37

#### (7.53.1.80) Target status in reporting year

Select from:

☒ Underway

#### (7.53.1.82) Explain target coverage and identify any exclusions

*The absolute net-zero target refers to all scope 3 emissions, covering all categories from Heidelberg Materials. Currently most of the categories cannot be calculated with direct data from suppliers, therefore a hybrid method between volumes, standard factors and spend based method are used. It covers scope 3 of all entities consolidated under Heidelberg Materials. General note on acquisitions: only entities fully consolidated will be reflected as soon as it has been integrated for 1 full year.*

#### (7.53.1.83) Target objective

*The objective is to ensure that the emissions of the value chain are as well reducing its emissions. For the specific case of clinker and cement, it also supports Heidelberg Materials overall reduction strategy on clinker utilization, as we aim to improve the sustainable product portfolio. By setting a full scope 3 target, we aim to increase engagement among the value chain and support the transition to Net Zero across industries.*

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

Keep improving data quality and collaboration with the value chain.

#### (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

Heidelberg Materials SBTi Certificate.pdf

#### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

#### (7.53.2.5) Date target was set

05/23/2020

#### (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

#### (7.53.2.11) Intensity metric

Select from:

☒ Other, please specify :Metric tons of CO2/ t cementitious

#### (7.53.2.12) End date of base year

12/30/2020

#### (7.53.2.13) Intensity figure in base year for Scope 1

0.576

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

0.5760000000

#### (7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

100

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2030

**(7.53.2.56) Targeted reduction from base year (%)**

30.5

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.4003200000

**(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions**

-30.5

**(7.53.2.60) Intensity figure in reporting year for Scope 1**

0.512

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

0.5120000000

**(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**

36.43

### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

### (7.53.2.85) Explain target coverage and identify any exclusions

*Under the Scope 1 target, Heidelberg Materials is committed to reduce its specific net CO2 emissions to below 400 kg/t of cementitious materials by 2030. This includes all integrated plants and grinding centers across the Group, which are consolidated in the financial statement. It refers to all company operations where clinker, cement and other cementitious materials are produced.*

### (7.53.2.86) Target objective

*To reduce the emissions from Scope 1, because this is the biggest share of emissions within Heidelberg Materials inventory, which accounts for >70% of total CO2 emissions, and more than 95% of Direct Emissions*

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

*The climate transition plan and the CO2 roadmap of Heidelberg Materials contain the required decarbonization levers and the milestones that must be achieved to reach the 2030 and 2050 targets. Small progress has been already made in the reporting year. It is expected that in the next years the speed for decarbonization is accelerated to fully deliver 2030 targets.*

### (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

*Heidelberg Materials SBTi Certificate.pdf*

### (7.53.2.4) Target ambition

Select from:

☒ 1.5°C aligned

### (7.53.2.5) Date target was set

05/23/2020

### (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 (CO<sub>2</sub>)

### (7.53.2.8) Scopes

Select all that apply

☒ Scope 2

### (7.53.2.9) Scope 2 accounting method

Select from:

☒ Market-based

### (7.53.2.11) Intensity metric

Select from:

☒ Other, please specify :Metric tonnes CO2/ ton of cementitious

### (7.53.2.12) End date of base year

12/30/2020

### (7.53.2.14) Intensity figure in base year for Scope 2

0.044

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

0.0440000000

### (7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure

100

### (7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

100

### (7.53.2.55) End date of target

12/30/2030

### (7.53.2.56) Targeted reduction from base year (%)

65

### (7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0154000000

#### (7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-65

#### (7.53.2.61) Intensity figure in reporting year for Scope 2

0.044

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

0.0440000000

#### (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

0.00

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

#### (7.53.2.85) Explain target coverage and identify any exclusions

*Our Scope 2 target refers to the electricity used in our operations. And refers to the financial consolidation scope. As for now there is still a hybrid approach in some of the countries in which information from the supplier is not easily available, some of the countries are still calculated as location-based.*

#### (7.53.2.86) Target objective

*To contribute to promoting green electricity and reducing Heidelberg Materials Scope 2 emissions.*

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

*The climate transition plan and the CO2 roadmap of Heidelberg Materials contain the required decarbonization levers and the milestones that must be achieved to reach the 2030 and 2050 targets. Although small progress has been made in the reporting year, it is expected that in the next years the speed for decarbonization is accelerated to fully deliver 2030 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**

*Heidelberg Materials\_\_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**

*05/23/2022*

#### **(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:

☒ Other, please specify :Metric tons CO2/t cementitious

### (7.53.2.12) End date of base year

12/30/2020

### (7.53.2.13) Intensity figure in base year for Scope 1

0.576

### (7.53.2.14) Intensity figure in base year for Scope 2

0.044

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

0.6200000000

**(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure**

100

**(7.53.2.35) % of total base year emissions in Scope 2 covered by this Scope 2 intensity figure**

100

**(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure**

100

**(7.53.2.55) End date of target**

12/30/2050

**(7.53.2.56) Targeted reduction from base year (%)**

95

**(7.53.2.57) Intensity figure at end date of target for all selected Scopes**

0.0310000000

**(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**

0.512

#### (7.53.2.61) Intensity figure in reporting year for Scope 2

0.044

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

0.5560000000

#### (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

10.87

#### (7.53.2.83) Target status in reporting year

Select from:

☒ Underway

#### (7.53.2.85) Explain target coverage and identify any exclusions

*Under the Scope 1 and 2 target, Heidelberg Materials commits to reach Net Zero by 2050. This includes all integrated plants and grinding plants across the Group. It refers to all company operations where clinker, cement and other cementitious materials are produced.*

#### (7.53.2.86) Target objective

*To contribute to promoting green electricity and reducing Heidelberg Materials Scope 2 emissions.*

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

*The climate transition plan and the CO2 roadmap of Heidelberg Materials contain the required decarbonization levers and the milestones that must be achieved to reach the 2030 and 2050 targets. For Scope 1 Heidelberg Materials is well on track, while Scope 2 will require higher efforts in the years to come.*

### (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

☒ Targets to increase or maintain low-carbon energy consumption or production

☒ Net-zero targets

☒ Other climate-related targets

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

#### (7.54.1.1) Target reference number

Select from:

☒ Low 1

#### (7.54.1.2) Date target was set

05/27/2025

#### (7.54.1.3) Target coverage

Select from:

☒ Business activity

#### (7.54.1.4) Target type: energy carrier

Select from:

☒ Heat

#### (7.54.1.5) Target type: activity

Select from:

☒ Consumption

#### (7.54.1.6) Target type: energy source

Select from:

☒ Low-carbon energy source(s)

#### (7.54.1.7) End date of base year

12/30/2020

#### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

20577222

#### (7.54.1.9) % share of low-carbon or renewable energy in base year

25.7

#### (7.54.1.10) End date of target

12/30/2030

#### (7.54.1.11) % share of low-carbon or renewable energy at end date of target

50

#### (7.54.1.12) % share of low-carbon or renewable energy in reporting year

34.1

#### (7.54.1.13) % of target achieved relative to base year

34.57

#### (7.54.1.14) Target status in reporting year

Select from:

☒ Underway

#### (7.54.1.16) Is this target part of an emissions target?

*Yes. Target Int 1 (scope 1) and Int 3 (Net Zero scope 1 and 2) Heat for Heidelberg Materials come from the fuels that are used in the production process. We use alternative fuels and aim to increase the share vs fossil fuels in the production of clinker cement. In this way, we are helping to conserve resources and solve the problems associated with waste disposal faced by municipalities and industrial companies near our plants. At the same time, these efforts are reducing our CO2 emissions. Our Alternative Fuel Master Plan project was launched in mid-2018 and is followed up and updated on a bi-annual basis and aims to increase the proportion of alternative fuels across the Group, helping us to meet our commitment to reduce CO2 emissions by 2030.*

#### (7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☒ Science Based Targets initiative

#### (7.54.1.18) Science Based Targets initiative official validation letter

*Heidelberg Materials\_\_SBTi Net-Zero Approval Letter-compressed.pdf*

#### (7.54.1.19) Explain target coverage and identify any exclusions

*It covers the operations of all our integrated cement plants.*

#### (7.54.1.20) Target objective

*To reduce the usage of fossil fuels*

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

Heidelberg Materials aims to increase the usage of alternative fuels and sustainable biogenic fuels, to reduce the reliance on fossil sources. All countries across the Group are required to increase the usage of alternative materials, hence the company is continuously investing in machinery and equipment to increase the usage of different types of fuels.

[Add row]

## **(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**

01/01/2023

#### **(7.54.2.3) Target coverage**

Select from:

☒ Organization-wide

#### **(7.54.2.4) Target type: absolute or intensity**

Select from:

☒ Intensity

#### **(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)**

Energy consumption or efficiency

☒ Other energy consumption or efficiency, please specify :NOx g/t clinker

#### (7.54.2.6) Target denominator (intensity targets only)

Select from:

☒ Other, please specify :gram per tonne of clinker

#### (7.54.2.7) End date of base year

12/31/2024

#### (7.54.2.8) Figure or percentage in base year

1258

#### (7.54.2.9) End date of target

12/30/2030

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

1258

#### (7.54.2.11) Figure or percentage in reporting year

1314

#### (7.54.2.13) Target status in reporting year

Select from:

☒ New

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

*This target is not related to CO2 emissions. This is a target set to reduce NOx emissions that are generated due to clinker production. We have committed to ensuring that our specific NOx and SOx emissions do not exceed the respective average value for the years 2022 to 2024 by 2030. The unit of measurement is g/t clinker.*

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

Select all that apply

☒ No, it's not part of an overarching initiative

#### (7.54.2.18) Please explain target coverage and identify any exclusions

*This target refers to all Heidelberg Materials operating clinker plants*

#### (7.54.2.19) Target objective

*Reduce any other air emissions apart from CO2*

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

*Implement continuous monitoring of air pollutant emissions from the rotary drum kilns at all cement plants by 2030 in accordance with GCCA guidelines. We aim to further decrease air pollutants through the use of innovative process technology and emission abatement systems. This will be achieved in particular by investing in equipment designed to reduce nitrogen oxides and sulphur oxides in exhaust gases.*

### Row 2

#### (7.54.2.1) Target reference number

Select from:

☒ Oth 2

#### (7.54.2.2) Date target was set

01/01/2023

#### (7.54.2.3) Target coverage

Select from:

☒ Organization-wide

#### (7.54.2.4) Target type: absolute or intensity

Select from:

☒ Intensity

#### (7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Energy consumption or efficiency

☒ Other energy consumption or efficiency, please specify :SOx g/t clinker

#### (7.54.2.6) Target denominator (intensity targets only)

Select from:

☒ Other, please specify :gram per tonne of clinker

#### (7.54.2.7) End date of base year

12/31/2024

#### (7.54.2.8) Figure or percentage in base year

312

#### (7.54.2.9) End date of target

12/30/2030

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

312

#### (7.54.2.11) Figure or percentage in reporting year

239

### (7.54.2.13) Target status in reporting year

Select from:

☒ New

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

*This target is not related to CO2 emissions. This is a target set to reduce SOx emissions that are generated due to clinker production. We have committed to ensuring that our specific NOX and SOX emissions do not exceed the respective average value for the years 2022 to 2024 by 2030. The unit of measurement is g/t clinker*

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

Select all that apply

☒ No, it's not part of an overarching initiative

### (7.54.2.18) Please explain target coverage and identify any exclusions

*This target refers to all Heidelberg Materials operating clinker plants*

### (7.54.2.19) Target objective

*Reduce any other air emissions apart from CO2*

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

*Implement continuous monitoring of air pollutant emissions from the rotary drum kilns at all cement plants by 2030 in accordance with GCCA guidelines. We aim to further decrease air pollutants through the use of innovative process technology and emission abatement systems. This will be achieved in particular by investing in equipment designed to reduce nitrogen oxides and sulphur oxides in exhaust gases.*

*[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

05/23/2022

### (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

☒ Int1

☒ Int2

☒ Int3

### (7.54.3.5) End date of target for achieving net zero

12/30/2050

### (7.54.3.6) Is this a science-based target?

Select from:

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

### (7.54.3.7) Science Based Targets initiative official validation letter

Heidelberg Materials\_\_SBTi Net-Zero Validation Report-compressed.pdf

### (7.54.3.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2
- ☒ Scope 3

#### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

- ☒ Carbon dioxide (CO2)

#### (7.54.3.10) Explain target coverage and identify any exclusions

*Heidelberg Materials aims to achieve net-zero emissions on Group level by 2050 at the latest. In its CO2 decarbonization roadmap all financially consolidated entities, integrated plants and grinding centers that are producing clinker and cement are included. Joint ventures that are not financially consolidated in Heidelberg Materials group are excluded from the Scope 1 target. Joint ventures are considered in Scope 3 category 15 and will be relevant for our net-zero target.*

#### (7.54.3.11) Target objective

*Heidelberg Materials aims to reduce its climate footprint to the minimum towards 2050. Since Scope 1 remains around 70% of total CO2 emissions, most of the efforts in short and long term are to ensure the direct emissions are reduced according to the Net Zero standards. To achieve this, tried-and-tested techniques and measures, such as maximising the use of alternative fuels, optimising the product mix, and improving the efficiency of our plants which are key conventional levers to achieve emissions reduction improvement. In addition, we are focusing on developing large-scale use and application of innovative technologies such as the carbon capture, utilisation, and storage (CCUS), to ensure that hard-to-abate emissions can be also reduced.*

#### (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, but we 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

☒ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

#### (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*Due to the utilization of alternative fuels with biogenic content and the establishment of CCS, Heidelberg Materials will effectively remove CO2 that we expect will serve to mitigate other emissions not yet abated. Although for the moment we are not using carbon credits to abate beyond the value chain emissions, Heidelberg Materials is considering on how to act on this area and ensure a direct impact.*

#### (7.54.3.17) Target status in reporting year

Select from:

☒ Underway

#### (7.54.3.19) Process for reviewing target

*The target will be reviewed in the case that significant acquisitions have an impact on the emissions that could have an influence of more than 5% on the baseline value. Additionally, Heidelberg Materials will assess the execution of the projects highlighted as necessary to achieve its net-zero targets, ensuring a steady reduction and adjustments in case external factors do not materialize as expected.*

[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:<br><input checked="" type="checkbox"/> 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      | 120                   |                                                           |
| To be implemented        | 172                   | 2220000                                                   |
| Implementation commenced | 40                    | 660000                                                    |
| Implemented              | 78                    | 1610000                                                   |
| 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

Other  
☒ Other, please specify :Clinker and cement measures

(7.55.2.2) Estimated annual CO<sub>2</sub>e savings (metric tonnes CO2e)

1610000

(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)

0

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

265000000

#### (7.55.2.7) Payback period

Select from:

☒ 1-3 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ 6-10 years

#### (7.55.2.9) Comment

*Alignment with Climate Transition Plan (CTP) ensured. For Heidelberg Materials the measures and initiatives are projects that last several years, therefore by reporting the money spent on the reporting year we aim to support a better understanding of the needs and requirements of the industry. These group of measures refer to the changes required to increase the usage of alternative fuels, and the preparation and handling of raw materials. The cost associated with the implemented measures is allocated to the year when the CAPEX was spent. For most of the initiatives, the cost is spread over several years. The present view does not constitute a direct relation between the total cost of a project and the implementation timeline. Figures are rounded. Due to the volatile energy market prices, there have not been monetary savings that can be reported yet.*

[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:

☒ Dedicated budget for low-carbon product R&D

#### (7.55.3.2) Comment

*By using composite cements – mixtures of clinker, SCMs, and other additives, such as pulverised limestone – the proportion of energy-intensive Portland cement clinker can be significantly reduced. In Belgium and the Netherlands, two new types of composite cements based on calcined clay were approved in the reporting year. These cements reduce the clinker content from around 95% to as little as 65%. Further developments, such as the use of blast furnace slag, even enable the clinker content to be reduced to as little as 35%. For certain applications, the clinker content in blast-furnace slag cements can even be reduced to as little as 5%. Thanks to the measures outlined above, the clinker ratio was reduced by 1.1 percentage points to 68.2% during the reporting year.*

### Row 2

#### (7.55.3.1) Method

Select from:

☒ Internal price on carbon

#### (7.55.3.2) Comment

*We have introduced a dynamic internal carbon price, used for the main Capex projects for the next strategic planning exercise (2026-2028) as well as in the financial assessment informing our due diligence e.g., new installations or capacity increases in the cement business line, as this is our most energy- and CO2-intensive business line. For instance, when choosing the type of fuel, the cost of alternative fuels is discounted because of the biomass content that is carbon-neutral. This increases the business case for the choice of alternative fuel installations and therefore drives investments in those, which leads to emission reductions.*

### Row 3

#### (7.55.3.1) Method

Select from:

☒ Partnering with governments on technology development

### (7.55.3.2) Comment

Heidelberg Materials aim to develop other technologies to ensure the full decarbonization of the cement sector. In such cases significant investments are required; however, we are constantly looking for opportunities to collaborate with governments and seek their support via funding.

[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 | 91                                     |
| Pre-calciner          | 70                                     |

[Fixed row]

### (7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

### (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:

☒ Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☒ Other, please specify :Green Business Council for Concrete, GCCA transition pathway for Cement

### (7.74.1.3) Type of product(s) or service(s)

Buildings construction and renovation

☒ Other buildings construction and renovation, please specify :(Cement, RMC)

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

*Sustainable building materials with the lowest possible carbon footprint are playing an increasingly key role for us and our customers. In line with our Sustainability Commitments 2030, we are making substantial investments in researching and developing innovative low-carbon production technologies and products. In dialogue with our customers, the staff responsible in the Group countries explore the need for new sustainable products for their respective markets. The development of these products is often supported by the Global Research & Development department. The topic of sustainable products is assigned to the Group Sustainability department in the Sustainability Office. A significant part of our research and development work is aimed at developing new cement and concrete formulations to minimise energy consumption and CO2 emissions, and thereby also reduce our environmental impact & costs. The use of by-products from other industrial sectors for the production of clinker and cement and the recycling of demolition concrete allow us to manufacture concrete in a more resource-efficient way and with lower CO2 emissions. In 2024, we launched evoBuild® our global brand for low-carbon and circular products. evoBuild products are characterized by their clear sustainability credentials, and each product must meet strict requirements to become part of the range (see methodology used).*

### (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 :Based on Global GCCA CO<sub>2</sub> emission data, cement is considered sustainable with 30% emission reduction compared to a CEMI based on 2020 industry average. Concrete is considered sustainable with less than 5.5kgCO<sub>2</sub>/m<sup>3</sup>/MPa

#### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☒ Cradle-to-gate

#### (7.74.1.8) Functional unit used

*All HM low-carbon cement and cementitious products produced*

#### (7.74.1.9) Reference product/service or baseline scenario used

*Cement: CEM I with specific emissions of 788 kg CO<sub>2</sub>eq / ton Concrete with 7.88 kgCO<sub>2</sub>eq /(m<sup>3</sup> \* MPa)*

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☒ Cradle-to-gate

#### (7.74.1.11) Estimated avoided emissions (metric tons CO<sub>2</sub>e per functional unit) compared to reference product/service or baseline scenario

19100000

#### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*Low-carbon cements: CO<sub>2</sub> emission reductions  $\geq$  30% vs CEM I in 2020 (2020 Global Cement and Concrete Association (GCCA) data representing global average). This translates to a threshold of 552 kg CO<sub>2</sub>/t cementitious. Depending on level of decarbonization, the use of low-carbon cement and cementitious leads to avoided emissions ranging from 236 kgCO<sub>2</sub>/t to 709 kgCO<sub>2</sub>/t when compared to CEM I, and to 17.3 mio. t CO<sub>2</sub> in total for the 54.8 mio. of low-carbon cement produced by HM in 2025. Low-carbon concrete: CO<sub>2</sub> emission reductions  $\geq$  30% vs. CEM I based concrete in 2020. This translates to a threshold of 5.5 kg CO<sub>2</sub>/m<sup>3</sup>/MPa. Depending on the level of decarbonization, the use of low-carbon concrete leads to avoided emissions ranging from 71 kgCO<sub>2</sub>/m<sup>3</sup> to 212 kgCO<sub>2</sub>/m<sup>3</sup>, when compared to using CEM I based concrete mixes with a typical cement content of 300kg/m<sup>3</sup>, and to 1.8 mio t CO<sub>2</sub> in total for the 16.9 mio. m<sup>3</sup> low-carbon concrete produced by HM in 2025.*

**(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

37

[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:

☒ 76-99

##### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

##### (9.2.3) Method of measurement

*We monitor water withdrawals across all business lines, following the GCCA guidelines for water monitoring. At the site level, we use a variety of methodologies, including measurement and estimation, to track water withdrawal. Our continuous water monitoring systems are categorized into three methods: (1) direct measurement, (2) calculation based on measurements, and (3) calculation by estimation. We prioritize direct measurements as they provide the most accurate data for water accounting.*

##### (9.2.4) Please explain

*To ensure a comprehensive understanding of our water withdrawals, we utilize indicators provided by the Global Cement and Concrete Association (GCCA). Recognizing the increasing scarcity of renewable water sources, especially in specific regions, we emphasize proactive water management. Monitoring water usage is the first step in effectively managing this vital resource. It enables us to identify areas for improvement and enhance efficiency, thereby reducing our water footprint. This includes activities such as detecting and fixing leaks, as well as benchmarking our operations against industry-leading practices for continuous improvement. All*

our sites are required to identify key areas of water withdrawal, consumption, discharge, and recycling, ensuring comprehensive management and oversight of water resources as part of the Water Management Plan (WMP). This systematic approach allows us to manage water resources effectively, supporting sustainability and operational efficiency.

## Water withdrawals – volumes by source

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

### (9.2.3) Method of measurement

ESG Controlling and Group Sustainability reviews water withdrawals & volumes from all business lines. Comprehensive information about water sources and recordings is available for all sites. Each plant tracks the sources of water withdrawals. Most sites use continuous water monitoring systems rather than periodic monitoring. Every site has a water monitoring plan detailing the plant's water network and sampling points, with data either estimated or calculated.

### (9.2.4) Please explain

Given the increasing scarcity of renewable water sources, particularly in certain regions, we recognize that water monitoring is the essential first step in effective resource management. This practice enables us to identify opportunities for improving efficiency and reducing our water footprint, such as detecting leakages and benchmarking against best-in-class operations. Considering the increasing scarcity of renewable water sources, especially in certain regions, we recognize the importance of water monitoring as the initial step towards resource management. It allows us to identify potential areas for enhancing efficiency and reducing our water footprint, such as identifying leakages and benchmarking against best-in-class operations.

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

☒ Not relevant

#### (9.2.4) Please explain

*Withdrawn water is primarily used for production and must meet relatively low-quality standards for this purpose. Consequently, quantity is the key variable in our process, and we do not report data on the quality of water withdrawn at the Group level. However, at selected plants, we measure water quality parameters when required by the source of withdrawal. Since we typically purchase pre-treated water, further quality measurements are not needed. The increased use of cross-industry water recycling systems may necessitate more quality controls in the future. We are closely monitoring this development to make adjustments as needed.*

### Water discharges – total volumes

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

#### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

#### (9.2.3) Method of measurement

*Our ESG Controlling department reviews water discharges and volumes from all business lines continuously with the support from Group Sustainability. At each plant, we track the volumes of discharged water and their destinations in accordance with the GCCA Guidelines. We observe a clear trend towards installing water measurement devices for discharges, prioritizing sites in water risk areas. These measurements typically utilize flow meters or counters.*

#### (9.2.4) Please explain

*For the cement, aggregates, and ready-mixed concrete production process, water quantity is more important than quality to meet the operational requirements. Recognizing the growing scarcity of renewable water sources, particularly in certain regions, we understand the importance of effective water management. Monitoring water usage is the initial step in resource management and allows us to identify areas for efficiency improvement. This may involve detecting and addressing leakages, as well as identifying exemplary practices and benchmarking against industry leaders to enhance our water footprint.*

### Water discharges – volumes by destination

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

### (9.2.3) Method of measurement

*Water discharges and volumes from cement, aggregates, and concrete sites are reviewed by our ESG Controlling department. Data is consolidated at Group level annually. Information about water destinations and respective recordings is available for all sites. At each plant, we track volumes of water discharges and destinations, following the guidelines outlined in the “GCCA Sustainability Guidelines for water monitoring and reporting in cement manufacturing.”*

### (9.2.4) Please explain

*As we anticipate the increasing scarcity of renewable water sources, particularly in specific regions, we recognize the need for proactive measures. Water monitoring serves as the initial step in resource management, enabling us to identify areas for improvement and efficiency enhancement. Through this process, we can detect and address issues such as leakages and inefficiencies, while also learning from industry leaders and benchmarking against best-in-class operations. Our aim is to continuously improve our water footprint and contribute to sustainable water management practices.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

### (9.2.3) Method of measurement

*We ensure comprehensive monitoring of water discharges at our cement, aggregates, and ready-mixed concrete sites. Our ESG Controlling department consolidates data on volumes of water discharged by treatment method at Group level annually. We monitor the amount of water discharged to off-site water treatment facilities. On-site treatment methods are in general employed to address total suspended solids (TSS) reduction, pH- level adjustment, and oil separation.*

#### **(9.2.4) Please explain**

*A portion of our discharge, consisting of natural minerals that are chemically inert, does not undergo treatment. These practices align with the GCCA Sustainability Guidelines for monitoring and reporting water in cement manufacturing. Recognizing the future scarcity of renewable water sources, particularly in certain areas, we prioritize water monitoring as a crucial step in resource management. This allows us to identify areas for efficiency enhancement, such as detecting and addressing leakages, and learning from industry leaders through benchmarking best-in-class operations. By taking these measures, we aim to continuously improve our water footprint and contribute to sustainable water management practices.*

### **Water discharge quality – by standard effluent parameters**

#### **(9.2.1) % of sites/facilities/operations**

Select from:

☒ 76-99

#### **(9.2.2) Frequency of measurement**

Select from:

☒ Continuously

#### **(9.2.3) Method of measurement**

*We adhere to global and local permit requirements & measure discharge quality data accordingly. This includes indicators such as total suspended solids (TSS) reduction, pH-level adjustment, oil separation & temperature control. On selected sites, a specific demand for further wastewater treatment might be needed to separate heavy metals (done by flocculation).*

#### **(9.2.4) Please explain**

*For operations that require permits, we diligently submit data as mandated. We ensure 100% compliance across all respective sites, prioritizing full adherence to permit regulations. By closely monitoring and complying with permit requirements, we strive to uphold the highest standards of environmental responsibility in our water discharge practices. ISO 14001 is a globally recognized standard for environmental management systems. It promotes environmental protection, reduction of impacts, and the implementation of environmental objectives. Water-related aspects, such as usage, pollution prevention, and conservation, are typically covered*

under ISO 14001. It provides guidelines for addressing water-related aspects and impacts, including water quantity and quality. It takes a holistic approach to water management, considering its effects on ecosystems, biodiversity, and human well-being. The standard is applicable to the vast majority of our sites.

## 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

*In principle, our production processes do not release any water emissions, hence it may be that random checks are required to verify that our water discharged is not contaminated with the listed emissions such as nitrates, phosphates, pesticides, and/or other priority substances - but this is the exception. In consideration of evolving water requirements, we are preparing to measure the quality of our discharged water and follow up on new developments that may arise through our expansion in the recycling business. Nevertheless, some regularly measured characteristics, such as temperature, ensure that the quality of our wastewater is safe. Although, we do not anticipate any changes within our business activities that could lead to a degradation of water quality, we expect increasingly stringent regulations and guidelines to ensure adequate water quality.*

## Water discharge quality – temperature

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 51-75

### (9.2.2) Frequency of measurement

Select from:

☒ Continuously

### (9.2.3) Method of measurement

*Our Group ESG Controlling and Sustainability oversee the monitoring of water discharge destinations and quality at our cement, aggregates, and ready-mixed concrete sites. The data collected is consolidated at the Group level on an annual basis. As part of our commitment to compliance, we measure discharge quality data in accordance with permit requirements.*

#### (9.2.4) Please explain

*In cases where our permits stipulate the monitoring of water discharge temperature, we ensure strict adherence to these requirements. We monitor the discharge temperature in 100% of our operations where such demand exists from local authorities and permit obligations are in place. This approach guarantees full compliance across all our sites. By actively monitoring and meeting permit requirements, including the measurement of discharge temperature, we demonstrate our dedication to environmental responsibility and regulatory compliance in our water management practices.*

### Water consumption – total volume

#### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

#### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

#### (9.2.3) Method of measurement

*Our ESG Controlling department closely reviews the total water consumption across our cement, aggregates, and ready-mixed concrete sites. This data is consolidated at the Group level on an annual basis. Our consumption calculation follows the guidelines set forth by the Global Cement and Concrete Association (GCCA) for monitoring and reporting water in cement manufacturing.*

#### (9.2.4) Please explain

*To determine our water consumption, we subtract the total water discharge from the total water withdrawals, creating a closed-loop system. The difference between these two figures is the water consumed during our operations. This approach ensures that we have a comprehensive understanding of our water usage and allows us to manage this vital resource efficiently. Recognizing the increasing scarcity of renewable water sources, particularly in certain areas, we prioritize water monitoring as the initial step in resource management. This practice enables us to identify potential efficiency enhancements, such as detecting leaks and benchmarking against best-in-class operations. By continuously improving our water footprint, we contribute to sustainable water management and address the challenges posed by water scarcity and further water-related risks.*

### Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

☒ 76-99

### (9.2.2) Frequency of measurement

Select from:

☒ At least once a month

### (9.2.3) Method of measurement

*To support our water conservation strategy, we maintain a log of whether each site has its own water recycling system in place. With most of our sites equipped with water recycling systems, we do report the amount of water we recycle at each site either with water meters, estimates or calculations.*

### (9.2.4) Please explain

*This KPI reflects our efforts to reduce freshwater withdrawals by increasing the recycling and reuse of water across our operations.*

## 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:

☒ Continuously

### (9.2.3) Method of measurement

*We guarantee compliance with WASH-Pledge by regular spot checks.*

#### (9.2.4) Please explain

*This KPI ensures that all employees have access to adequate drinking water, sanitation and hygiene services in line with the WASH Pledge 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)

194120

##### (9.2.2.2) Comparison with previous reporting year

*Select from:*

☒ Much lower

##### (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☒ Change in accounting methodology

##### (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

*The reporting scope for 2025 year's disclosure covers all business lines, in 2024 only Cement, Aggregates and Ready-mixed Concrete were covered. Within the same scope, the Cement business line increased water withdrawal to 73,096 megalitres in 2025 compared to 60,932 megalitres in 2024 (increase of 20%) due to the commissioning of the CCS plant in Brevik, for which water is withdrawn from the North Sea for cooling and then returned. The 2024 Cement figures were restated due to a water withdrawal that was not recorded for one site and a change in water accounting methodology for another site. Aggregates business line reduced the amount of water withdrawal in 2025 by 39.3% compared to 2024, due to a change in the accounting methodology of the quarry water withdrawal reporting. The Ready-mixed concrete business line reduced the amount of water withdrawal by 20.4%, also due to a change in the methodology. Instead of a central estimation site-level data was reported in 2025 for ready-mix plants.*

### Total discharges

#### (9.2.2.1) Volume (megaliters)

116369

#### (9.2.2.2) Comparison with previous reporting year

Select from:

☒ Much lower

#### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

#### (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

*The reporting scope for 2025 year's disclosure covers all business lines, in 2024 only Cement, Aggregates and Ready-mixed Concrete were covered. Within the same scope, the Cement business line increased water discharge to 45,173 megaliters in 2025 compared to 33,942 megaliters in 2024 (increase of 33.1%) due to the commissioning of the CCS plant in Brevik, for which water is withdrawn from the North Sea for cooling and then returned. The 2024 Cement figures were restated due to a water discharge that was not recorded for one site and a change in water accounting methodology for another site. Aggregates business line reduced the amount of water discharge in 2025 by 49.6% compared to 2024, due to a change in the accounting methodology of the quarry water reporting. The Ready-mixed concrete business line reduced the amount of water discharge by 84.5%, also due to a change in the methodology. Instead of a central estimations, site-level data was reported in 2025 for ready-mix plants.*

## Total consumption

### (9.2.2.1) Volume (megaliters)

77751

### (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

*We calculate consumption as total withdrawal - total discharge according to the GCCA Sustainability Guidelines for water monitoring and reporting. We have been constantly working on improving water efficiency to decrease our specific water consumption per tonne of product. The result of Specific Water Consumption for Aggregates demonstrated our water efficiency progress in 2025 compared to 2024. We managed to reduce the Specific Water Consumption for Aggregates figure from 165.6 l/t in 2024 to 150.1 l/t in 2025. Specific Water Consumption for Ready-mixed concrete increased to 235.7 l/t in 2025 compared to 169 l/t in 2024, due the change in the data collection. For the Cement business line, Specific Water Consumption increased from 255.5 l/t in 2024 to 264.4 l/t in 2025.*

[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)

20304

#### (9.2.4.3) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.4.5) Five-year forecast

Select from:

☒ About the same

#### (9.2.4.6) Primary reason for forecast

Select from:

☒ Increase/decrease in efficiency

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

10.46

#### (9.2.4.8) Identification tool

Identification tool used

☒ WRI Aqueduct

#### (9.2.4.9) Please explain

*The withdrawal in water-stressed areas is only including the Cement business line. In 2025, Heidelberg Materials' cement business line withdrew 20.3 million m<sup>3</sup> of water from water-stressed areas, a decrease from the 20.9 million m<sup>3</sup> withdrawn in 2024. The 2024 figures were restated due to an update of the water stress analysis. We now use the WRI tool's standard weighing for the overall water risk and water stress, instead of applying a company specific weighing of the WRI indicators. This reduction reflects our ongoing commitment to improving water efficiency and minimizing reliance on water from stressed regions. The decrease also indicates the success of water-saving measures and increased use of alternative sources, such as recycled and harvested rainwater. Given the localized nature of water stress, Heidelberg Materials prioritizes sustainable water management practices in these areas, aligning with global trends and investor expectations for transparency and responsible water usage. The reduction in withdrawal volumes demonstrates our proactive approach to mitigating business risks associated with water stress. Looking forward, we forecast continued reductions in water withdrawal from stressed areas as we enhance our water efficiency technologies and implement more stringent conservation practices across our operations.*

[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)

106312

### (9.2.7.3) Comparison with previous reporting year

Select from:

☒ Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

### (9.2.7.5) Please explain

*This includes 42,339 megaliters Surface Water, 37,004 megaliters Quarry Water Used, and 26,969 megaliters Harvested Rainwater. We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. It is relevant as we use part of our quarry water that accumulates, water from rivers or lakes and harvested rainwater for processes in our plants, like cooling, aggregates washing or cleaning. The total fresh surface water withdrawal from Cement, Aggregates, and Ready-Mixed Concrete has decreased by 39.2 % in 2025 compared to 2024 mostly due to changes in the reporting of quarry water.*

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

Select from:

☒ Relevant

### (9.2.7.2) Volume (megaliters)

**(9.2.7.3) Comparison with previous reporting year**

Select from:

☒ Higher**(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

☒ Facility expansion**(9.2.7.5) Please explain**

*We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. Compared to 2024, the Brackish Surface Water Withdrawal increased by 119.4% in 2025. This is due to the commissioning of the CCS plant in Brevik, for which water is withdrawn from the North Sea for cooling and then returned. In addition, a water flow in one site was missing in previous reporting which is why the 2024 figures were restated.*

**Groundwater – renewable****(9.2.7.1) Relevance**

Select from:

☒ Relevant**(9.2.7.2) Volume (megaliters)**

45438

**(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

*We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. In accordance with the guidelines, we do not distinguish between renewable and non-renewable groundwater. This metric is relevant as we use groundwater at our sites e.g. for cooling purposes, aggregates washing and concrete production. Compared to the previous year, in 2025, Ground Water withdrawal for the Aggregates business line reduced by 20% while the Cement business line increased slightly by 7.5%.*

### Groundwater – non-renewable

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*As per the GCCA Sustainability Guidelines for water monitoring and reporting in cement manufacturing, we do not differentiate between renewable and non-renewable groundwater sources. As defined by GCCA, groundwater includes onsite and offsite groundwater sources such as water from wells, boreholes, etc. without distinction between renewable and non-renewable.*

### Produced/Entrained water

#### (9.2.7.1) Relevance

Select from:

☒ Not relevant

#### (9.2.7.5) Please explain

*Following the GCCA Sustainability Guidelines for monitoring and reporting water in cement manufacturing, we do not track this withdrawal indicator as we do not withdraw any produced water for our operations.*

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters)

20244

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

(9.2.7.5) Please explain

We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. This includes 10,373 megaliters of municipal water and 9,871 megaliters of external wastewater. This indicator is relevant for us as we use municipal water for example for our sanitary facilities on site or for the production of concrete, and wastewater from other organizations in processes in the production plants, such as cooling. In 2025, the purchased municipal water volume increased by 26.0% compared to 2024, mainly reflected in Ready-mix business line, as plant data is now collected instead of estimations. 2025 External wastewater withdrawal volume has decreased by 12.0% compared to 2024, also mainly due to decreases in the Aggregates business line. [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)

69756

#### (9.2.8.3) Comparison with previous reporting year

Select from:

☒ Much lower

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Change in accounting methodology

#### (9.2.8.5) Please explain

*We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. This discharge is relevant to us as we discharge water to fresh surface water sources, such as rivers or lakes, after the water has been used for instance for cooling in our cement plants or for aggregates washing. After successfully reduced Fresh surface water discharge in 2024 by 8.5% compared to previous year, we have been continuously making progress. In 2025, the majority of the Fresh surface water reduction discharge was due to a change in the reporting of quarry water.*

### 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:

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

Select from:

☒ Facility expansion**(9.2.8.5) Please explain**

*We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. This discharge is relevant to us as we discharge some of our water to the sea in our plants that are by the sea. In 2025, the Brackish Surface Water discharge volumes were 70.2% higher compared to 2024. This is due to the commissioning of the CCS plant in Brevik, for which water is withdrawn from the North Sea for cooling and then returned. In addition, a water flow in one site was missing in previous reportings which is why the 2024 figures were restated.*

**Groundwater****(9.2.8.1) Relevance**

Select from:

☒ Relevant**(9.2.8.2) Volume (megaliters)**

15806

**(9.2.8.3) Comparison with previous reporting year**

Select from:

☒ Higher

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.8.5) Please explain

*We measure this indicator in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. This discharge is relevant to us as we discharge some of our water to the groundwater after the water has been used for instance for cooling in our cement plants or for washing purposes in the aggregates business line. In 2025 groundwater discharge increased by 89%, mainly due to increases in the Aggregates business line.*

### Third-party destinations

#### (9.2.8.1) Relevance

Select from:

☒ Relevant

#### (9.2.8.2) Volume (megaliters)

7379

#### (9.2.8.3) Comparison with previous reporting year

Select from:

☒ About the same

#### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in efficiency

#### (9.2.8.5) Please explain

*This includes 2,084 megaliters discharged to off-site water treatment facilities and 5,295 megaliters discharged to beneficial or other usage. As we discharge water from different third-party destinations after the water has been used e.g. for cooling in our cement plants or in the aggregates production, measuring this indicator and the destinations is relevant to us. We measure it in accordance with the GCCA Sustainability Guidelines for the monitoring and reporting of water in cement manufacturing. Compared to 2024, 2025 had a 3.7% decrease regarding water volume discharged to third-party destinations. We expect this metric to stay the same in line with both our water efficiency measures but also our efforts to provide water for beneficial use.*  
[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**

*The characteristics of Heidelberg Materials' wastewater do not require biological or advanced treatment processes. Our operations do not generate wastewater containing significant loads of biodegradable organic matter, nutrients (nitrogen or phosphorus), pharmaceuticals, PFAS, microplastics, or other micropollutants that would necessitate secondary, tertiary or quaternary wastewater treatment. Consequently, advanced treatment technologies designed to remove such contaminants are not applicable to our operations. Primary treatment is sufficient to address the principal constituents of our process wastewater and to comply with applicable discharge permit requirements.*

**Tertiary treatment**

**(9.2.9.1) Volume (megaliters)**

0

**(9.2.9.6) Please explain**

*Water is essential in various stages of our production processes. It is used for tasks such as washing gravel and sand, cooling equipment and cleaning transport vehicles. In addition, water serves as a raw material for concrete production. In cement production, water is needed for emission control systems such as wet scrubbers and older wet kilns (which are being phased out). Water extracted from quarries for dewatering and quarrying purposes is usually untreated, as natural*

minerals are considered chemically inert. The water extracted for the production process either evaporates (e.g. in gas conditioning towers) or becomes part of our concrete product. A smaller portion is used for indirect cooling of heavy equipment in closed cooling water circuits. The heated cooling water is usually recooled in evaporative coolers. However, some of the water must be constantly renewed and is discharged as wastewater. Water used for washing and cleaning aggregates is usually recycled, used in closed cycles or added to the final concrete product. Wastewater generated during production processes undergoes primary treatment on site, which includes settling tanks and oil separation to reduce suspended solids and oil contamination. Water samples are taken regularly and analyzed in accordance with permit requirements. In addition to water used in production, we also consume water for sanitary and domestic purposes in our corporate buildings. Domestic wastewater generated at our facilities is transferred to municipal wastewater systems, which treat it at the point of discharge so that we do not have to treat it ourselves. Given the nature of our water consumption and the chemically inert properties of natural minerals, tertiary treatment is not relevant for our wastewater discharges.

## Secondary treatment

### (9.2.9.1) Volume (megaliters)

0

### (9.2.9.6) Please explain

Water plays a key role in various phases of our production processes. It is used for tasks such as washing gravel and sand, cooling plants and cleaning transport vehicles. In addition, water serves as a raw material for concrete production. In cement production, water is needed for emission control systems such as wet scrubbers and older wet kilns (which are being phased out). Water extracted from quarries for dewatering and quarrying purposes is usually untreated, as natural minerals are considered chemically inert. The water extracted for the production process either evaporates (e.g. in gas conditioning towers) or becomes part of our concrete product. A smaller portion is used for indirect cooling of heavy equipment in closed cooling water circuits. The heated cooling water is normally recooled in evaporative coolers. However, some of the water must be constantly renewed and is discharged as wastewater. Water used for washing and cleaning aggregates is usually recycled, used in closed cycles or added to the final concrete product. Wastewater generated during production processes undergoes primary treatment on site, which includes settling tanks and oil separation to reduce suspended solids and oil contamination. Water samples are taken regularly and analyzed in accordance with permit requirements. In addition to water used in production, we also consume water for sanitary and domestic purposes in our corporate buildings. Domestic wastewater generated at our facilities is transferred to municipal wastewater systems that treat it at the point of discharge, so we do not have to treat it ourselves. Given the nature of our water use and the chemically inert properties of natural minerals, secondary treatment of our wastewater is not required.

## Primary treatment only

### (9.2.9.1) Volume (megaliters)

114285

### (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:

☒ Change in accounting methodology

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

Select from:

☒ 91-99

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

Select all that apply

☒ Sector-specific standards

☒ The needs of other water users

### (9.2.9.6) Please explain

Water plays a crucial role in various phases of our production processes. It is used for activities such as washing gravel and sand, cooling plants, dust removal and cleaning transport vehicles. Water extracted from quarries for dewatering purposes and mining activities is not treated because natural minerals are considered chemically inert. Water taken for the production process either evaporates during the process, e.g. in gas treatment towers, or becomes part of our concrete product. A smaller portion is used for indirect cooling of heavy machinery in closed cooling water circuits. The heated cooling water is then recooled in evaporative coolers. Water used for washing and cleaning aggregates is often reused in closed cycles, recycled or added to the final concrete product. Wastewater generated during production processes undergoes primary treatment on site, which includes the use of settling tanks and oil separation techniques to reduce suspended solids and oil contamination. Water samples are taken regularly and analysed in accordance with permit requirements. The number of discharges with primary treatment remained stable since 2021, considering a similar volume of sites. This is due to the fact that our production processes and the number of sites operated have not changed significantly. In the future, we expect this value to remain constant or decrease due to the water efficiency measures implemented at our sites. All plants must comply with the requirements of their permit in relation to water, otherwise they may face penalties in terms of fines or the withdrawal of their license to operate. We also voluntarily follow the guidelines of Germany's global water strategy, which was adopted in March 2023 and ISO standards for a majority of sites. In our Nature Policy, we also highlight the guidelines we adhere to.

**No treatment**

#### (9.2.9.1) Volume (megaliters)

2084

#### (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:

☒ 91-99

#### (9.2.9.6) Please explain

*A significant proportion of water managed by Heidelberg Materials does not require treatment before discharge or reuse because it has not been materially altered during use. This primarily includes quarry dewatering water and contact water associated with naturally occurring, chemically inert minerals. As these water streams do not contain contaminants that necessitate treatment and are managed in accordance with applicable permit requirements, they are reported as water with no treatment.*

#### Unknown

#### (9.2.9.1) Volume (megaliters)

0

#### (9.2.9.6) Please explain

*There are no wastewater discharges for which the treatment level is unknown. All reported wastewater discharges are classified according to the applicable level of treatment.*

[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**

590

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

Select from:

☒ 26-50

##### **(9.3.4) Please explain**

*According to the external WRI tool, 590 of our cement, aggregates and ready-mix plants are located in water risk areas, incl. water stressed regions. The majority of these plants already have and use water recycling systems and will have implemented water management plans by the end of 2030.*

#### **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

*We have not yet assessed our upstream value chain for the number of facilities with substantive water-related dependencies, impacts, risks, and opportunities. However, recognizing the critical importance of water as a local issue, we plan to assess our supplier's sustainability strategy including water management practices. This evaluation will help to identify and understand our reliance on water-related resources, the potential impacts of our suppliers on local water systems, and the associated risks and opportunities. This approach aligns with our sustainability commitment to responsible water stewardship and responsible procurement.*

[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)

*Suez Plant in Egypt*

##### (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

☒ Risks

##### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☒ Yes, withdrawals only

#### (9.3.1.6) Reason for no withdrawals and/or discharges

*Some of our sites do not discharge water due to a combination of environmental regulations, site-specific water management strategies, and sustainability practices. These sites may use closed-loop systems to recycle water, reducing the need for discharge. Additionally, some locations may rely on evaporation, infiltration, or reuse within the production process to manage water responsibly, ensuring minimal environmental impact and conserving local water resources. This applies to the Suez Plant in Egypt, where no water is discharged.*

#### (9.3.1.7) Country/Area & River basin

Egypt

☒ Other, please specify :Suez Canal/ Red Sea

#### (9.3.1.8) Latitude

29.775861

#### (9.3.1.9) Longitude

32.208694

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

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

392.53

#### (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**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

392.53

**(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

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

395.53

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ Lower

**(9.3.1.29) Please explain**

*The Suez Plant in Egypt is located in a region facing significant water scarcity and depletion risks, as identified by the World Resources Institute (WRI). The region's arid climate and infrequent rainfall exacerbate the challenge of water availability, potentially affecting the plant's operations, which rely on consistent water supply for production processes. Additionally, climate change is expected to worsen water scarcity in the region, further depleting already scarce resources. Heidelberg Materials is acutely aware of these risks and takes proactive measures, such as optimizing water usage, implementing water recycling systems to reduce water consumption, and ensuring the sustainability of the Suez Plant's operations in the face of water scarcity.*

## Row 2

### (9.3.1.1) Facility reference number

Select from:

☒ Facility 3

### (9.3.1.2) Facility name (optional)

*Evansville Plant in the USA*

### (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

☒ Risks

### (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 :Lake Ontelaunee

**(9.3.1.8) Latitude**

41

**(9.3.1.9) Longitude**

-75.88977

**(9.3.1.10) Located in area with water stress**

Select from:

☒ No

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

775.73

**(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**

775.73

**(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**

0

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

4.41

**(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**

4.41

**(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)**

771.32

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

☒ About the same**(9.3.1.29) Please explain**

*The Evansville Plant in the USA is located in a region identified by the World Resources Institute (WRI) as facing moderate risks of water scarcity. While the area has access to local water sources, it can still experience water shortages during droughts or periods of high demand. Importantly, the plant does not extract water or use the lake as a water source for any of its operations. The risks of water scarcity in the region are mainly driven by increasing agricultural and industrial demands, along with the effects of climate change, which may result in extended dry spells and reduced water availability. Heidelberg Materials is aware of these risks and actively implements measures to mitigate them, such as optimizing water use efficiency, incorporating water recycling technologies, and developing strategies to reduce the overall water footprint of the Evansville Plant.*

**Row 3****(9.3.1.1) Facility reference number**

Select from:

☒ Facility 2**(9.3.1.2) Facility name (optional)***Chittagong Plant in Bangladesh***(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

☒ Risks

#### (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

Zimbabwe

☒ Other, please specify :Karnaphuli River / Indian Ocean / Gulf of Bengal

#### (9.3.1.8) Latitude

22.279506

#### (9.3.1.9) Longitude

91.79576

#### (9.3.1.10) Located in area with water stress

Select from:

☒ Yes

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

26.68

#### (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**

26.68

**(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)**

19.13

**(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

19.13

#### (9.3.1.24) Discharges to brackish surface water/seawater

0

#### (9.3.1.25) Discharges to groundwater

0

#### (9.3.1.26) Discharges to third party destinations

0

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

9.55

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☒ About the same

#### (9.3.1.29) Please explain

*The Chittagong Plant in Bangladesh is located in a region highly vulnerable to flooding, as identified by the World Resources Institute (WRI). Chittagong, situated on the southeastern coast of Bangladesh, is prone to both coastal and riverine flooding due to its proximity to the Bay of Bengal and multiple river systems. The risk of flooding is exacerbated by heavy monsoon rains, rising sea levels, and storm surges. Flooding can disrupt plant operations, damage infrastructure, and lead to costly downtime. Additionally, climate change is likely to increase the frequency and severity of these flood events, further heightening the plant's vulnerability. Heidelberg Materials is aware of these risks and actively implements preventive measures, including flood defense systems and emergency plans, to mitigate the impact of potential flooding on the plant's operations.*

[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*

☒ Other, please specify :PwC Limited Assurance Audit

**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*

☒ Other, please specify :PwC Limited Assurance Audit

**Water withdrawals – quality by standard water quality parameters**

**(9.3.2.1) % verified**

*Select from:*

☒ Not verified

### (9.3.2.3) Please explain

*In our direct operations, we do not currently implement a standardized, group-wide third-party verification process for water accounting data. However, almost 100% of our facilities are ISO 14001 certified, which ensures that robust environmental management systems, including water management practices, are in place. While we do not verify water withdrawals based on standard water quality parameters at the group level, third-party verification of water accounting data is performed at specific sites in accordance with local regulatory requirements and permits. These verifications are conducted on a case-by-case basis, depending on the local context and legal obligations. In summary, our approach to third-party verification is tailored to local needs, with compliance ensured through ISO 14001 certification across nearly all sites, and additional third-party verifications as mandated by local authorities.*

## Water discharges – total volumes

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

Select all that apply

☒ Other, please specify :PwC Limited Assurance Audit

## 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

☒ Other, please specify :PwC Limited Assurance Audit

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*Our approach to managing water discharges by final treatment level is designed to ensure compliance with local regulations and address the unique environmental contexts of each facility. As a result, we rely on site-specific mechanisms rather than a centralized, group-wide verification process. This strategy allows us to effectively meet the diverse regulatory requirements and environmental conditions across our global operations. Each facility is responsible for monitoring and categorizing water discharges by their final treatment level, such as untreated, primary treatment, secondary treatment, tertiary treatment, or advanced treatment. The diversity in treatment technologies and local regulatory frameworks means that a standardized, group-wide approach may not capture the specific needs and conditions of each site. Instead of implementing a universal verification process, we use site-specific mechanisms that align with local laws and environmental regulations. These mechanisms include monitoring, reporting, and verification practices that are tailored to the specific treatment processes and discharge conditions at each location. Where required by local authorities, third-party verification is conducted to ensure compliance with regional standards. While we do not have an official group-wide verification process for water discharges at the final treatment level, our decentralized approach allows for more precise and context-appropriate management. We continuously review and enhance our water management practices, ensuring that all facilities operate sustainably and in full compliance with local regulations, for example with internal audits or environmental self-assessments.*

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

☒ Not verified

### (9.3.2.3) Please explain

*In our approach to managing water discharge quality, we prioritize compliance with local regulations and standards through site-specific mechanisms tailored to the unique environmental and regulatory contexts of each facility. This decentralized approach allows us to effectively address the specific needs and requirements of the regions in which we operate. At the majority of our facilities, water discharge quality is rigorously monitored against key parameters such as pH, temperature, total suspended solids (TSS), and specific pollutants as dictated by local regulations. The diversity of regulatory frameworks and environmental conditions across our global operations necessitates a localized approach to monitoring and compliance. Rather than implementing a one-size-fits-all verification process at the group level, we rely on site-specific verification mechanisms that are aligned with local legal requirements. This approach ensures that water discharges are assessed and verified in the context of local environmental standards, which may vary significantly across different regions. Third-party verification is conducted where mandated by local regulations, ensuring that our facilities meet or exceed the required standards. While we do not currently implement an official group-wide verification process, we are committed to continuously improving our water management practices. We regularly assess the effectiveness of our site-specific mechanisms and explore*

opportunities to enhance water quality management across our operations. This tailored approach ensures that our water discharges are managed responsibly and sustainably, meeting the specific needs of the communities and environments where we operate.

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

☒ 76-100

### (9.3.2.2) Verification standard used

Select all that apply

☒ Other, please specify :PwC Limited Assurance Audit

[Fixed row]

## (9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ This is confidential

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

### (9.5.1) Revenue (currency)

21460161100

### (9.5.2) Total water withdrawal efficiency

110551.01

### (9.5.3) Anticipated forward trend

We anticipate that our total water withdrawal efficiency will either remain stable or improve in the future. This expectation aligns with the water efficiency measures we implement at our sites, aimed at increasing water reuse and recycling, reducing water consumption, and consequently decreasing the total volume of water withdrawn. We expect the total water withdrawal efficiency to remain the same or decrease in the future in line with the water efficiency measures that we apply at our sites.

[Fixed row]

**(9.12) Provide any available water intensity values for your organization’s products or services.**

**Row 1**

**(9.12.1) Product name**

Aggregates

**(9.12.2) Water intensity value (m3/denominator)**

165.6

**(9.12.3) Numerator: Water aspect**

Select from:

☒ Water consumed

**(9.12.4) Denominator**

Ton of final product

**(9.12.5) Comment**

Our water intensity for aggregates is 165.6 l / ton produced aggregates. This is about the same compared to previous year from 167.5 l / t. Monitoring and improving water intensity is crucial for sustainable resource management, reducing environmental impact, and aligning with our water efficiency measures. Understanding these values helps us identify areas for improvement and enhance our water stewardship efforts.

[Add 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**

*As a manufacturer of building materials, we comply with the relevant regulations & standards on the safety and labelling of its products. The classification of substances as hazardous may vary depending on the respective regulatory authority, the intended use of the product and its actual ingredients through production processes. Also, certain cement-based products, may contain substances that can be classified as hazardous under certain circumstances. However, these substances are usually present in very low concentrations and are subject to strict regulations to ensure safe handling and use. We strive to provide clear and accurate information on the safe handling, storage, and disposal of its products through safety data sheets and product labelling. These materials are intended to help customers and users understand and manage the potential risks associated with the products.*

[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

☒ Downstream value chain

### **(9.14.3) Indicator used to assess water impact**

Water quantity

☒ Other water quantity indicator used, please specify :EPD

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

Select from:

☒ No

#### (9.14.5) Definition used to classify low water impact

*"Products with a low water impact" refers to products that have a reduced negative or even positive effect on water resources, water quality, and ecosystems compared to the market norm or the company's previous products. Heidelberg Materials classifies its product i.idro DRAIN as having a low water impact due to its enhanced draining capacity, which is up to 100 times higher than silt and clay. This improved draining capacity allows for effective water drainage, resulting in reduced runoff and hydroplaning, while also supporting groundwater replenishment. The exceptional draining capacity of i.idro DRAIN has been demonstrated through comparative tests conducted by Politecnico di Milano. These tests revealed that the product's drainage capacity matches or even surpasses that of naturally available loose materials like sand, clay, and silt, as well as traditional water-draining asphalt pavements. The European Standard, EN 12697-40:2012, outlines a method for determining the in-situ relative hydraulic conductivity of permeable road surfacing at specific locations. This test measures the surfacing's ability to effectively drain water in real-world conditions. Detailed information about this testing methodology and the product's environmental attributes can be found in its Environmental Product Declaration.*

#### (9.14.7) Please explain

*Heidelberg Materials has developed a unique concrete formula for continuous flooring that exhibits an exceptionally high draining capacity. Through a careful selection of aggregate size and the use of an air entrainment agent, the product, known as i.idro DRAIN, achieves a draining capacity that is 100 times greater than that of silt and clay. This drainage performance rivals or even surpasses that of naturally occurring loose materials like sand, clay, and silt, as well as traditional water-draining asphalt pavements. i.idro DRAIN is accompanied by an Environmental Product Declaration (EPD) that outlines its technical and environmental characteristics, helping customers make informed decisions based on its properties. Permeable pavements like i.idro DRAIN effectively manage stormwater, recharge groundwater, control runoff, and reduce imperviousness. They benefit localized ecosystems and promote sustainable water management practices.*  
[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:

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

### (9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Judged to be unimportant or not relevant

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

*In our processes no fresh water is contaminated. We take all compliance measures which we ensure by drawing up and implementing water management plans. We also pursue the goal of ensuring that all plants have water recycling facilities, which also improves water quality avoiding any contamination. The water management plans pursued as part of our water strategy further address the corresponding water quality tailored to the individual plants. Quality standards for water discharged into surface- or groundwater bodies must comply with our standards (e.g. license to operate/permits) at all our sites. During all these processes, we continuously strive to prevent pollution. As the production process in quarries and gravel pits does not chemically alter the water that is used there, these sites contain no pollutants. As part of their water management plans, which set site specific water targets, the countries are increasingly addressing water pollution and ways to combat it.*

## Water withdrawals

### (9.15.1) Target set in this category

Select from:

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

### (9.15.3) Primary reason for not setting a target in this category

Select from:

☒ Other, please specify :Due to local nature of the business, a global target makes no sense, strategic decision

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

*A quantitative target aimed at reducing water use can be problematic in areas with limited water resources. If water availability is already scarce, further reductions could lead to significant disruptions in water supply and fail to meet the needs of people as we transfer surplus or treated water to third parties. In countries, where we*

have a water positivity score, we have also distanced ourselves from a quantitative water reduction target for the time being to take regional differences in terms of climate and water resources into account. A rigid target that applies equally to all areas could be inappropriate and lead to unrealistic and unachievable targets balanced by water-rich countries that are not a sustainable solution. It is therefore important for us not to pursue a global quantitative goal, but to contribute to water saving & efficiency with effective measures such as water recycling systems. We are however looking into site-specific water reduction opportunities.

## 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 1

### (9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

### (9.15.1.3) Category of target & Quantitative metric

Other

☒ Other, please specify :All sites in water risk areas have Water Recycling Systems

### (9.15.1.4) Date target was set

12/31/2023

### (9.15.1.5) End date of base year

12/31/2023

### (9.15.1.6) Base year figure

0

### (9.15.1.7) End date of target year

12/30/2030

### (9.15.1.8) Target year figure

100

### (9.15.1.9) Reporting year figure

66

### (9.15.1.10) Target status in reporting year

Select from:

☒ Underway

### (9.15.1.11) % of target achieved relative to base year

### (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 :Science Based Targets for Nature

### (9.15.1.13) Explain target coverage and identify any exclusions

*The target covers all Heidelberg Materials production sites located in water-risk areas, as identified through our corporate water risk assessment. Water recycling systems include technologies and processes that enable the reuse of processed water, such as aggregate wash water recycling, closed-loop process water systems and rainwater reuse. Sites outside identified water-risk areas are not included in the scope of this target.*

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

*Heidelberg Materials is progressively implementing water recycling systems as part of its broader water stewardship strategy. Roll-out is prioritized according to water risk, with implementation targeted for all sites in water-risk areas by 2030. Progress is supported through site-specific assessments, capital investments, technical guidance and training of site personnel. By the end of the reporting year, 66% of cement sites and 59% of aggregates sites located in water-risk areas had implemented water recycling systems, progressing towards the target of 100% coverage by 2030. Year-on-year changes in reported progress may also reflect updates to the methodology used to identify sites in water-risk areas, which did change the population of sites within the target scope. These methodological refinements do not affect the overall ambition or implementation plan, and the target remains on track.*

### (9.15.1.18) Further details of target

*Water recycling systems are a key component of Heidelberg Materials' water stewardship strategy, helping to reduce freshwater withdrawals, increase operational resilience in water-risk areas and support compliance with local water management requirements. The target is integrated into our global Water Management Programme and is monitored through regular reporting and review. Implementation is tailored to local site conditions and operational needs while maintaining a consistent global objective of achieving water recycling systems at all sites located in water-risk areas by 2030.*

## Row 2

### (9.15.1.1) Target reference number

Select from:

☒ Water target 2

#### (9.15.1.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

#### (9.15.1.3) Category of target & Quantitative metric

Other

☒ Other, please specify :All sites in water risk areas have Water Management Plans

#### (9.15.1.4) Date target was set

12/31/2023

#### (9.15.1.5) End date of base year

12/31/2023

#### (9.15.1.6) Base year figure

0

#### (9.15.1.7) End date of target year

12/30/2030

#### (9.15.1.8) Target year figure

100

#### (9.15.1.9) Reporting year figure

23

### (9.15.1.10) Target status in reporting year

Select from:

☒ Underway

### (9.15.1.11) % of target achieved relative to base year

23

### (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 :Science Based Targets for Nature

### (9.15.1.13) Explain target coverage and identify any exclusions

*The target covers all Heidelberg Materials production sites located in water-risk areas, as identified through our corporate water risk assessment together with our external partner BirdLife. Water Management Plans (WMPs) provide a structured framework for assessing site-specific water risks, identifying mitigation measures and monitoring water performance. Sites outside identified water-risk areas are currently excluded from the target scope but are encouraged to leverage the advantages of a WMP.*

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

*Heidelberg Materials updated and strengthened its water stewardship commitments in 2022, introducing an accelerated target for the implementation of Water Management Plans (WMPs). Following pilot implementation in 2022 and 2023, WMPs are being rolled out globally with priority given to sites in water-risk areas by 2030. Implementation is supported through technical guidance, standardized methodologies, and dedicated training for site personnel, like the Nature Readiness program. By the end of the reporting year, 23% of cement sites and 44% of aggregates sites located in water-risk areas had implemented WMPs, progressing towards the target of 100% coverage. Year-on-year changes in reported progress reflect updates to the methodology used to identify sites in water-risk areas, which did change the population of sites within the target scope. These methodological refinements do not affect the overall ambition or implementation plan, and the target remains on track.*

### (9.15.1.18) Further details of target

As the Water Management Plans are site-specific and community-related the plans have to be reviewed regularly and revised accordingly, with the commitment being continuous.

### Row 3

#### (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

☒ Other WASH, please specify :% of sites that comply with WASH pledge

#### (9.15.1.4) Date target was set

12/30/2022

#### (9.15.1.5) End date of base year

12/30/2022

#### (9.15.1.6) Base year figure

60

#### (9.15.1.7) End date of target year

12/30/2030

#### (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 and maintained

#### (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 deemed to have been achieved for all consolidated plants and is regularly checked for continuous compliance.*

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

*With the help of a self-assessment tool provided by the WBCSD, Heidelberg, as a signatory, had to review its success in implementation. Compliance with local regulations and laws, the supply of drinking water in the workplace, the provision of sanitary facilities and hygiene conditions in the workplace were assessed. The results of this self-assessment were published and used for ideal regulatory compliance.*

#### (9.15.1.18) Further details of target

*Despite the achievement of the target, we are always behind in guaranteeing the information and necessary measures to maintain and comply with the WASH pledge.*

[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

☒ Law & policy

☒ Species management

☒ Education & awareness

☒ Land/water protection

☒ Land/water management

☒ Livelihood, economic & other incentives

[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                                                          |
|--|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
|  | <div>Select from:</div> <div><input checked="" type="checkbox"/> Yes, we use indicators</div> | <div>Select all that apply</div> <div><input checked="" type="checkbox"/> State and benefit indicators</div> |

|  | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance                                                                |
|--|----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|  |                                                                            | <input checked="" type="checkbox"/> Pressure indicators<br><input checked="" type="checkbox"/> Response indicators |

[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

*We evaluate our operational sites on a 3-5 yearly cycle in terms of their proximity to such biodiversity important areas, providing management plans to mitigate potential impacts of sites within a 1km proximity.*

### 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:

☒ Yes

### (11.4.2) Comment

*We evaluate our operational sites on a 3-5 yearly cycle in terms of their proximity to such biodiversity important areas, providing management plans to mitigate potential impacts of sites within a 1km proximity.*

## 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:

☒ Yes

### (11.4.2) Comment

*We evaluate our operational sites on a 3-5 yearly cycle in terms of their proximity to such biodiversity important areas, providing management plans to mitigate potential impacts of sites within a 1km proximity.*

## 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:

☒ Yes

### (11.4.2) Comment

*We evaluate our operational sites on a 3-5 yearly cycle in terms of their proximity to such biodiversity important areas, providing management plans to mitigate potential impacts of sites within a 1km proximity.*

## 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

*We evaluate our operational sites on a 3-5 yearly cycle in terms of their proximity to such biodiversity important areas, providing management plans to mitigate potential impacts of sites within a 1km proximity.*

#### 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

*Not applicable.  
[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

- ☒ UNESCO World Heritage sites
- ☒ UNESCO Man and the Biosphere Reserves
- ☒ Ramsar sites
- ☒ Key Biodiversity Areas

#### (11.4.1.3) Protected area category (IUCN classification)

Select from:

- ☒ Category Ia-III

#### (11.4.1.4) Country/area

Select from:

- ☒ Belgium

#### (11.4.1.5) Name of the area important for biodiversity

*The official name of the protected or internationally recognized biodiversity area located within or adjacent to the Heidelberg Materials operational site includes the recognized designation of the area (e.g., Natura 2000 site, National Park, Ramsar Site, UNESCO Biosphere Reserve, UNESCO World Heritage Site, Key Biodiversity Area, or nationally designated protected area), using the official name as published by the relevant competent authority.*

#### (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

*Heidelberg Materials operates quarrying, cement manufacturing, aggregates, ready-mixed concrete, asphalt, and related logistics activities at or near the selected biodiversity area. Quarrying involves the extraction of limestone, sand, gravel, or other mineral resources that are essential raw materials for cement and aggregates production. Depending on the site, activities may also include crushing and processing of raw materials, clinker and cement production, concrete and asphalt manufacturing, material storage, internal transport, and associated infrastructure. Operations are conducted under applicable environmental permits and are supported by site-specific biodiversity management measures designed to avoid, minimize, restore, and, where appropriate, compensate for potential impacts on biodiversity throughout the operational lifecycle.*

#### (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

☒ Site selection

#### (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 impacts on biodiversity were assessed through site-specific environmental and biodiversity risk assessments undertaken during project planning, permitting, operational reviews, and, where relevant, quarry extension or closure planning. Assessments considered the proximity of operations to protected areas and other areas important for biodiversity, the presence of protected species and habitats, ecological connectivity, potential impacts on water resources, and operational activities such as extraction, processing, transport, and land disturbance. Where required, baseline ecological surveys, environmental impact assessments (EIAs), biodiversity action plans, and ongoing ecological monitoring were conducted in accordance with applicable regulatory requirements and company standards. Mitigation measures are implemented following the mitigation hierarchy to avoid, minimize, restore, and, where appropriate, compensate for impacts on biodiversity. Measures include avoiding operations in ecologically sensitive areas where feasible; establishing buffer zones around protected habitats and water bodies; applying controls for dust, noise, vibration, lighting, and water management; scheduling activities to avoid sensitive periods for protected species; implementing invasive species management; carrying out progressive quarry rehabilitation and habitat restoration using native species; creating or enhancing habitats where appropriate; and undertaking regular ecological monitoring to evaluate the effectiveness of mitigation measures and adapt management practices where necessary. These measures are supported by site-specific environmental management systems, stakeholder engagement, and compliance with permit conditions and applicable biodiversity legislation.*

[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:<br><input checked="" type="checkbox"/> Yes                                                   |

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

☒ All data points in module 1

(13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

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

*All percentages of conventional and alternative fuels are verified. Furthermore, the heat generated with those fuels (in TJ/year) is verified and broken down by fuel.*

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

*DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.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

Introduction

☒ All data points in module 1

#### (13.1.1.3) Verification/assurance standard

General standards

☒ ISAE 3000

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

*We have conducted verification of water consumption figures for the cement business line, including absolute quantities and specific consumption per tonne of cement and clinker. Additionally, we have verified total water withdrawal and discharge. As per GCCA definitions, total water withdrawal refers to the cumulative amount of water drawn into the organization's boundaries from various sources, while water discharge encompasses the volume of water released through different*

channels. Water consumption is calculated by subtracting total water discharge from total water withdrawal. The data has undergone independent limited assurance by PwC, following the International Standard on Assurance Engagements (ISAE) 3000 (Revised). The definitions used are based on the methodology of the Global Cement and Concrete Association (GCCA).

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

DEE00174677.1.1 - EN Prüfungsvermerk\_Sustainability Report Heidelberg Materials 2025.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.**

#### (13.2.1) Additional information

*In our 2025 Annual and Sustainability Report, we fully implement the requirements of the CSRD for the first time offering our stakeholders a new level of transparency. We have expanded our TCFD report to include the IFRS S1 and S2 standards to present climate-related opportunities and risks even more comprehensively. For the first time, we are also reporting in line with the guidelines of the Taskforce on Nature-related Financial Disclosures. This report provides with an integrated view of our business model, our financial performance, and our impact on the environment and society.*

#### (13.2.2) Attachment (optional)

HM\_ASR25\_en (1).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 Sustainability and New Technologies Officer

#### (13.3.2) Corresponding job category

Select from:

☒ Chief Sustainability Officer (CSO)

*[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:*

☒ No

