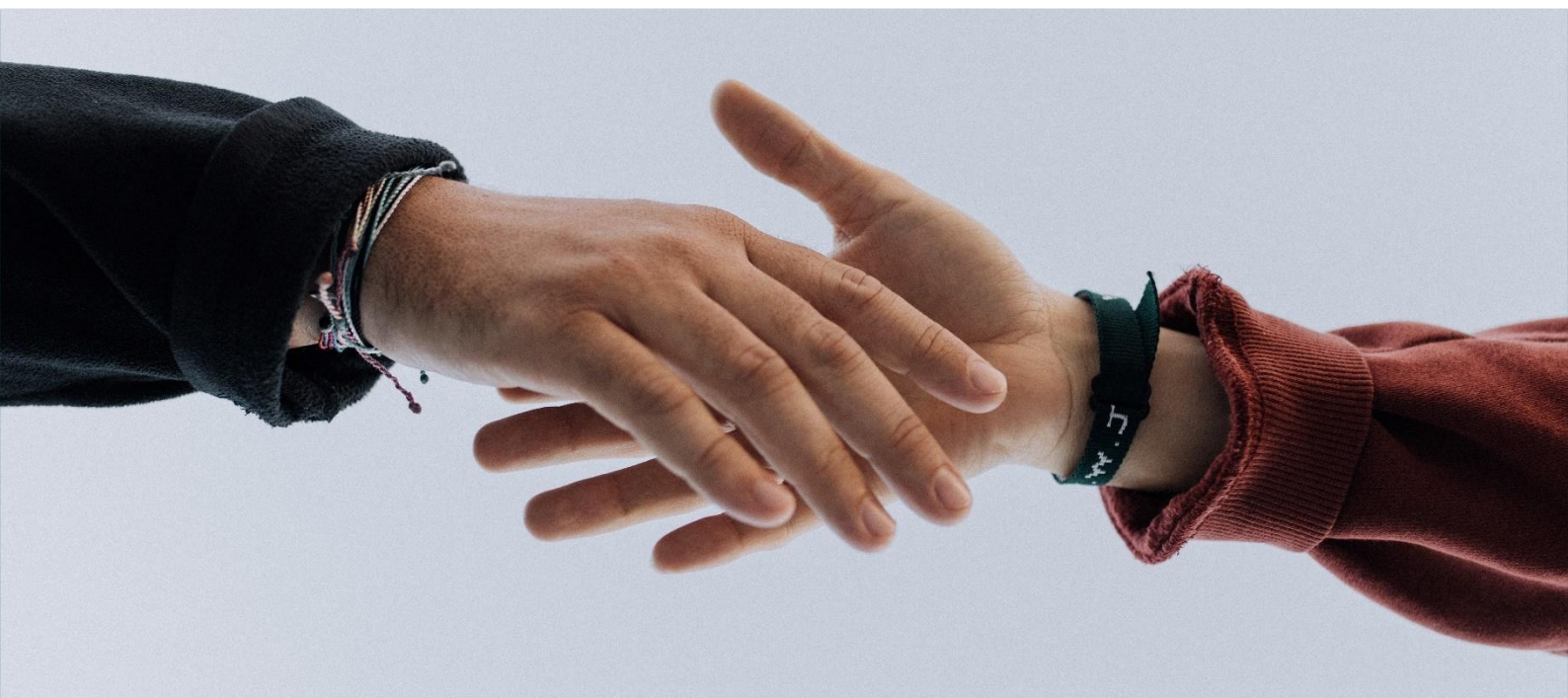# Sustainability report

Artelia Denmark

Creating solutions together

Table of contents

Statement from management

Sustainability as a strategic focal point in Artelia Denmark

At Artelia Denmark, sustainability is an integral part of our strategy and consulting. As part of Artelia Group, we are committed to creating solutions that support the green transition and a more responsible industry. In 2024, we have taken significant steps towards strengthening our advisory services, especially in the areas of carbon reduction and biodiversity.

We are also preparing for the increasing demands for sustainability reporting and governance. Although Artelia Group reports collectively at group level, we have chosen to prepare a supplementary sustainability report for Denmark. We do this to create greater transparency in our local sustainability efforts and to emphasize our ambition to actively contribute to the development of the industry in Denmark. We want to be responsible partners for our customers and business partners.

Our social responsibility goes beyond legal requirements. We actively engage in knowledge sharing, research collaborations and strategic partnerships because we believe we have a role in driving development forward. Our goal is not only to reduce our own footprint, but also to inspire and influence the industry in a more sustainable direction.

We are proud of the results we have achieved in 2024, but we know there is still much to do. In the coming years, we will continue to develop and implement concrete solutions that reduce climate impact, focus on biodiversity and promote a more responsible value chain, among other things. We look forward to continuing this journey in close collaboration with our customers, partners and employees - for a more sustainable future in Denmark and globally.

Alex Fraenkel
Managing Director
Artelia Denmark

1 About Artelia's sustainability report

At Artelia, we want to promote sustainability both in our consulting and internally in the company. This report provides an overview of our sustainability efforts in 2024 and describes our strategic goals and the concrete initiatives we have launched to reduce our climate footprint and strengthen our social responsibility, based on our CSR policy 2024. The information in the report follows the company's financial year for the period 1 January to 31 December 2024. Artelia Denmark has published a separate climate report since 2019.

This report presents Artelia Denmark's sustainability efforts in 2024, including our achievements, challenges and future ambitions and is primarily aimed at Danish stakeholders. The report should therefore be seen as a supplement to Artelia Group's consolidated Extra Financial Performance Report, as well as the publication Artelia Essentials 2024.

1.1 Legislation and international standards

Artelia's 2024 Sustainability Report has been prepared in accordance with the Danish Financial Statements Act (§ 99 a), and must also meet the expectations of Artelia's Danish stakeholders, especially potential and current employees and customers. Artelia Group is also committed to the Science Based Target Initiative (SBTi), SBTi Buildings, EcoVadis, and United Nations Global Compact. The climate accounts are prepared in accordance with the GHG protocol. Artelia also complies with the UN Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises.

Artelia Group is closely following developments in the EU in relation to the Commission's Omnibus proposal and is preparing to be covered by the Corporate Sustainability Reporting Directive (CSRD), the EU taxonomy and the Corporate Sustainability Due Diligence Directive (CSDDD).

1.2 Extended reporting in 2024

Artelia works continuously to develop both sustainability efforts and reporting, and to present information with a high degree of transparency and credibility. For the reporting of our climate accounts, we have continuously updated emission factors and values since our baseline year (2019), and since 2023 we have expanded the number of topics included in scope 3. This report includes a reporting of Artelia's activities related to climate and environment, social responsibility and governance, based on Artelia Denmark's CSR policy for 2024.

1.3 Data collection

Sustainability goals and results are monitored and reported to Artelia Denmark's senior management and Board of Directors on an ongoing basis. Sustainability data is reported locally in Denmark, and collected and validated at Group level. The Danish data collection is integrated into Artelia Group's consolidated reporting.

2 Sustainability in Artelia

Artelia aims to be among the leading consultants when it comes to developing and supporting the green transition in construction, infrastructure, energy and industry. As part of Artelia Group, a global, employee-owned consulting and engineering company with over 9,500 employees, including approximately 1,400 in Denmark, we work purposefully to promote the green transition and contribute to sustainable social development. Artelia is built on the core values of quality, simplicity, community, independence and passion.

Artelia Denmark's strategic framework for sustainability is built around a clear CSR policy that supports our ambition to create value for both customers and society. Based on our values and commitments, we focus on incorporating sustainability and responsibility as an integral part of our business. Artelia's sustainability work is focused on two strategic areas:
> 1) Sustainability in customer projects
> 2) Sustainability in Artelia's own business operations

Artelia's CSR Policy 2024 addresses key sustainability challenges and opportunities and is structured around three main areas: environment and sustainability, employees, and independence and ethics. The following sections present our initiatives, objectives and results in 2024 within these three main areas.

3 Climate and Environment - Together for good solutions

3.1 Climate targets in line with the Paris Agreement

Artelia has committed to the Paris Agreement targets through the Science Based Targets Initiative (SBTi). Specifically, this means that we have committed to the following absolute reductions (compared to baseline year 2019):

- Reduce GHG emissions in **scope 1 and 2 by 46.2%** by 2030
- Reduce GHG emissions in **scope 3 by 27.5%** by 2030

We have launched a comprehensive effort to reduce our climate impact, both in our own operations and in the projects, we advise on. Our efforts in Artelia Denmark are an extension of the [Environment Artelia Group Policy](#).

Strategic focus area	2024 goals	2024 performance
Climate and environment	Define Artelia's Reduction Roadmap to achieve our goal of Net Zero CO_2 emissions[1] by 2035	Roadmap towards 2035 is defined according to SBTi targets. SBTi objectives, and a process has been initiated to include the emissions of customer projects in Artelia's downstream value chain.

---

[1] Throughout the report, when "CO_2" is written, it means $CO_{2\,equivalents}$.

	Train 100% of our project and discipline leaders in Artelia's methods and LCA tools to promote low-carbon design.	In 2024, two new courses have been developed in Artelia Academy; "*LCA and climate requirements for client consultants, project and design managers*" and "*CO_2 in design for structural engineers*". Both of these courses equip participants to use Artelia's LCA tools. The development of courses focusing on sustainability in infrastructure, energy and industry is underway. The courses will not be held until 2025. Project and discipline leaders are continuously informed about Artelia's methods and LCA tools through online communities and knowledge sharing forums.
	All employees must complete the Artelia Academy e-learning module on sustainability	571 employees (approx. 40%) have completed the online module "Sustainability in Artelia" in 2024
	Define a green procurement policy	This work started in 2024.
	Reduce greenhouse gas emissions from our own operations by 50% compared to 2019	Greenhouse gas emissions from our own operations were reduced by 47% in 2024 compared to 2019.
	Develop an understanding of integrating biodiversity into projects	This work is ongoing across the business tracks. We have a high level of competence in this area.
	Carbon offsetting for air travel	This work was initiated in 2024.

3.2   Sustainability in customer projects

Artelia's ambition is to be a responsible company that actively takes part in shaping a better future for everyone. With our engineering consultancy and professional contributions to development, we continuously work to implement new initiatives that can contribute to the sustainable development of society. We take a holistic approach to sustainability, paying attention to the balance between environmental, economic and social aspects, while recognizing that our industry plays an important role in the climate and biodiversity crises. Therefore, CO_2 reduction and biodiversity are a strategic focus that is also reflected in our CSR policy.

At Artelia, we want to be at the forefront of taking climate science seriously, and we take pride in contributing to pioneering projects where we raise the level of ambition. Examples include Denmark's tallest wooden building TRÆ and Velux Living Places, a housing concept with a focus on indoor climate and a climate footprint of 3.8 kg CO_2-eq/m^2/year. At the same time, we have a strong focus on enhancing our knowledge and competencies in the field of sustainability across the organization

and ensuring that advice on sustainability initiatives becomes an integral part of our advice across business areas and geographies.

We have more than 65 skilled specialists working with energy, sustainability and indoor climate nationwide. With solid competencies in life cycle assessment (LCA) and other disciplines, we are well equipped to identify how to reduce the climate impact of building and construction projects. The same applies to off-site and on-site biodiversity considerations. In addition, many of our projects contribute to supporting the green transition nationally, for example through the development of district heating networks, climate low-lying projects and green mobility plans.

In construction, we can cover all relevant parameters in the various certification schemes and create holistic solutions for both renovation and new construction. In addition to our extensive experience with DGNB, we also advise Nordic Swan Ecolabel, WELL, BREEAM and LEED certifications, as well as the EU taxonomy. We have helped put timber construction on the agenda, we are exploring the use of recycled materials, we are developing brand new tools for sustainability analysis, and we have extensive experience with energy-efficient solutions. In 2024, we have also focused on strengthening our strategic sustainability advisory services, where we support our customers' work within Environmental, Social and Governance (ESG) reporting, climate accounting, preparation of sustainability strategy, policies, etc. A number of dialogue tools have been developed to help customers prioritize sustainability aspects in their projects. Across Artelia Group, the TRACE tool has been developed to support our customers in making informed choices related to climate change, biodiversity loss and resource scarcity in relevant projects across business areas.

3.3 Competence development with a focus on environmental sustainability

Artelia has a strong focus on supporting internal competence development and capacity building. In 2024, this effort was strengthened through the creation of a department for training and competence development, and a sustainability track was established in the Academy. In 2024, an online training module focused on sustainability was developed in Artelia. The module is mandatory for all current and new employees. In 2024, an online course focusing on the circular economy in construction was also developed, while the two courses "*LCA and climate requirements for client consultants, project and design managers*" and "*CO_2 in design for structural engineers*" were also developed.

Artelia has developed a number of tools to support sustainability work in the projects, including the aforementioned TRACE, an early LCA estimator tool and a comprehensive LCA database. The implementation of Artelia's sustainability tools is an integral part of the Academy's sustainability courses. The Academy is also supported by cross-cutting development projects, professional communities and knowledge sharing forums, as well as onboarding programs for new employees.

3.4 Research and development activities

Artelia is committed to continuous development of expertise, services and processes. In addition to internal and external training, we build competencies through targeted investments in development. We actively participate in research and development collaborations with universities, municipalities, university colleges, foundations and other relevant social actors. We collaborate on research and development projects, industrial PhD candidates, internships and study projects. These activities largely

revolve around the industry's green transition and digitalization. Projects include [Reduction Roadmap 2.0](#), [Pathways to Biobased Construction](#), [and Housing from 4 to a Planet](#). In 2024, we also received funding from the EUDP fund for the [RAPIDH](#) project, which focuses on CO_2 reduction in the process industry.

A strong collaboration with knowledge institutions is an important strategic focus point, and in 2024 we have therefore established a strategic partnership with UCN University College, with a special focus on AI and digital construction. This collaboration strengthens our professional development and helps us integrate new digital solutions and technologies into our projects, while strengthening our relationship with future graduates.

3.5 Contributing to the sustainable development of the industry

Artelia actively contributes to the development of the industry through development projects, network meetings, participation in professional committees, development of certification schemes, training activities, etc. We believe that knowledge is an obligation, and we are therefore committed to knowledge sharing, innovation and strategic partnerships that support a more sustainable and responsible industry. We are members of Gate21, the Danish Council for Sustainable Construction, the Danish Society for Responsible Construction and Engineers Without Borders. In addition, we are part of the Climate Alliance in Aalborg Municipality, where we have committed to contribute to reducing GHG emissions regionally, the Network for Sustainable Business Development North Denmark and the Green Business Network in Gladsaxe Municipality, which focuses on green transition regionally. We also participate in projects such as [Green Mobility Shift](#), which aims to get employees to choose greener forms of transportation when commuting to/from work.

Artelia prepares an annual climate report that provides a detailed overview of our carbon footprint. We are a member of SBTi and use the GHG protocol as a framework for our inventory, ensuring a transparent and recognized method for measuring our emissions.

By 2024, we have set a target to reduce our CO_2e emissions by 50% compared to 2019. We use our climate accounts to continuously monitor our progress and identify the areas where our impact is greatest. This allows us to target our efforts where they make the biggest difference and ensure the most effective reductions. Figure 1 shows key figures for Artelia Denmark's CO_2 emissions in 2024.

4 CO₂ inventory

Artelia is committed to reducing greenhouse gas emissions from our own operations as part of our sustainability strategy and through SBTi by joining the Paris Agreement target of max. 1.5° C for scope 1 and 2, and max. 2° C for scope 3. Compared to 2019, we achieved a 47% reduction per full-time employee (FTE) in the 2024 reporting year. The target of 50% has therefore not been achieved for 2024, which has led to an increased focus on securing reductions towards 2030.

604 tons
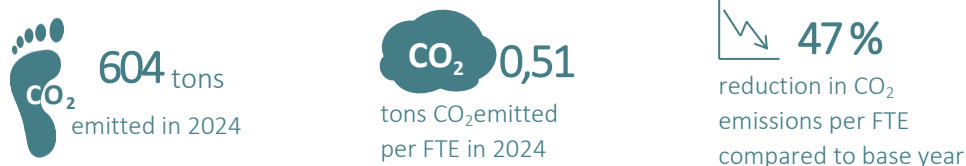CO_2 emitted in 2024

0,51 tons CO_2 emitted per FTE in 2024

47% reduction in CO_2 emissions per FTE compared to base year

Figure 1 Artelia's total CO_2 inventory, CO_2 per employee and reduction compared to base year 2019

The CO_2inventory for 2024 covers Artelia's Danish offices and reports greenhouse gas emissions within scope 1, 2 and 3:

- **Scope 1** includes fuel consumption from company cars.
- **Scope 2** includes purchased energy for buildings and electric cars.
- **Scope 3** in 2024 covers transmission and distribution losses, purchased transportation and employee use of own cars for work purposes.

The largest reduction has occurred in scope 1, due to the replacement of fossil fuel company cars with electric cars, as well as reductions in scope 2 due to greener energy production based on renewable energy sources. However, transportation still accounts for a significant part of our total emissions and represents a significant potential for improvement.

To reduce our carbon footprint, in 2024 we have had a special focus on promoting transportation

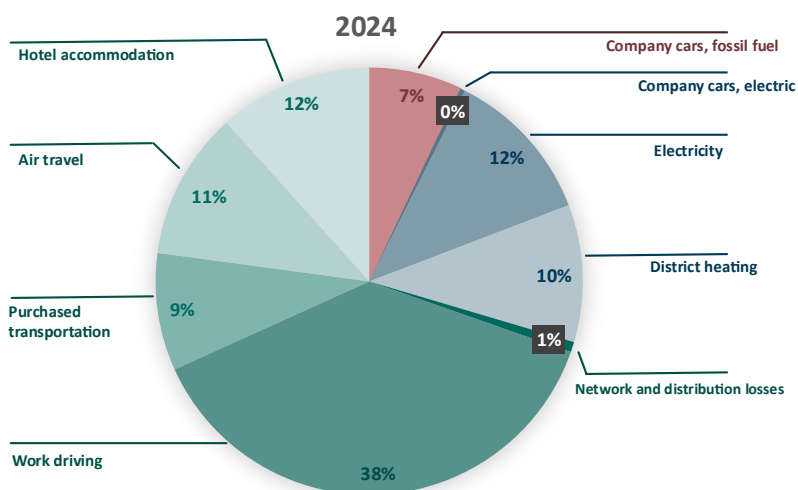|	Category	Ton CO_2e
Scope 1	Company cars, fossil fuel	42,5
Scope 2	Company cars, electric	2
	Electricity	71
	District heating	63
Scope 3	Network and distribution losses	4,7
	Work driving	229
	Purchased transportation	54
	Air travel	68
	Hotel accommodation	70,4

Figure 2 Percentage distribution of CO_2e-emissions for 2024

habits with a lower carbon footprint. This includes initiatives to involve employees and support more environmentally friendly choices in everyday life, as described in section 5.3 *Sustainability in business behavior and operations*.
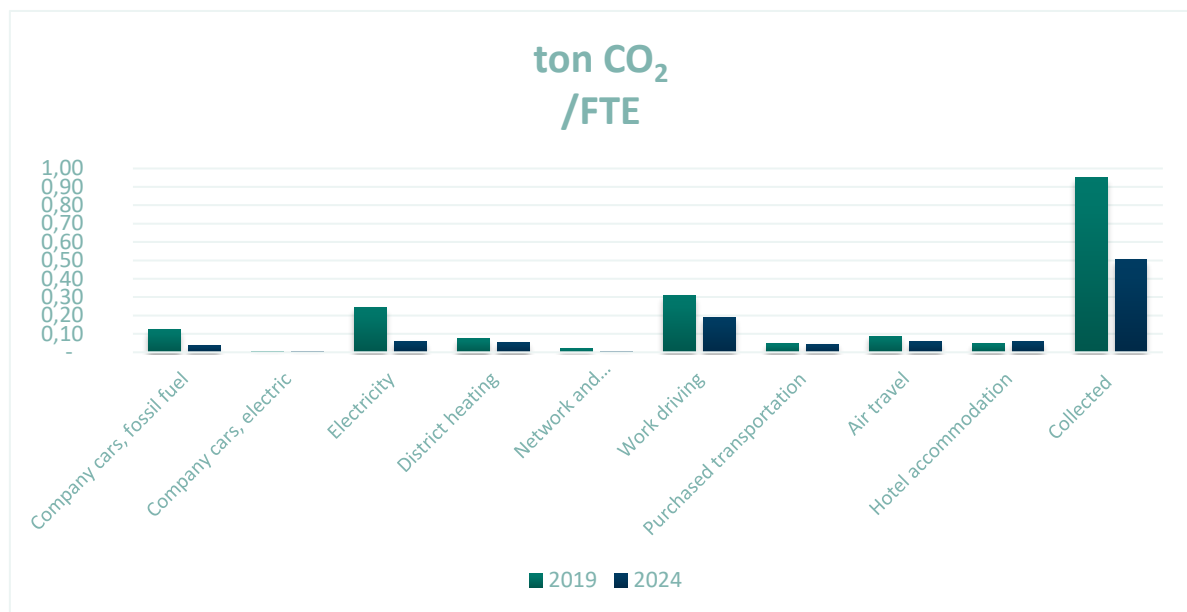
Figure 3 comparison of CO_2 inventory on measured categories compared to base year.

CO_2 inventory for categories, new categories and emission factors are explained in Appendix 1. Methodology and delimitations are described in Appendix 2.

In 2025, the focus will be on reducing the largest emissions, primarily from transportation. In addition, there are plans to expand the reporting basis to include procurement and a more detailed inventory of commuting.

4.1 Sustainability in business behavior and operations

In 2024, Artelia Group achieved EcoVadis Gold certification, placing us in the top 1% of the Architects and Engineers sector and in the top 2% of all certified companies. This certification reflects our ongoing commitment to responsibility and sustainability in our business operations.

In 2024, we have launched a number of initiatives to reduce our environmental footprint and promote more sustainable operations, including a focus on waste management, responsible procurement and greener transportation.

To reduce waste and strengthen the circular economy, we have improved our waste sorting and ensured that end-of-life IT equipment is recycled through the 3Shape IT and Broker initiatives. At the same time, from February 2024, we have changed welcome gifts for new employees from flowers to a thermos flask and a tree planted in collaboration with EcoTree.

To promote green mobility, we conducted a commuter survey in 2024 to map employees' transportation habits. We also participated in the Green Mobility Shift project, which aimed to support more climate-friendly commuting habits. In addition, we have participated in cycling campaigns such as "We cycle to work", where in October we supplemented with an effort where Artelia donated DKK 0.5 per kilometer cycled to charitable causes, including Knæk Cancer (DKK 110,390), Psykiatrifonden

(DKK 47,816) and Engineers without Borders (DKK 11,574). Employees are also encouraged to car-pool.

4.2 Artelia Denmark reduction roadmap

In 2024, we started the preparation of Artelia's reduction roadmap, where we include our goals to-wards climate neutrality. The roadmap will create a more systematic approach to the company's re-ductions in Denmark. The roadmap will include our planned actions to reduce emissions in Artelia's own operations and will also focus on calculating the emissions related to the projects we are in-volved in as consultants across our three business areas.

In 2024, we initiated a comprehensive effort to map GHG emissions in our customers' projects in all our business areas. This work will continue in 2025, where the effort will also be streamlined with re-porting according to. CSRD and SBTi. The inventory is carried out as a first step towards being able to set qualified emission reduction targets across project types.

4.3 Artelia's transportation policy

Artelia's transportation policy aims to reduce the carbon footprint from transportation, thereby sup-porting our overall reduction targets. To achieve these goals, we implement a number of initiatives, including promoting carpooling and cycling, focusing on CO_2 emissions in hotel selection, and an an-nual survey of employee transportation habits to continuously identify areas for improvement. The implementation of the transport policy is done in collaboration with a newly established transport group, and progress will be continuously monitored through the climate report and com-municated internally.

4.4 Reductions in the value chain

We are actively engaged in developing processes to support our efforts to reduce greenhouse gas emissions throughout the value chain. This work is in line with our commitments under SBTi and the expected requirements of the upcoming CSRD reporting. Artelia is focusing on how the actors in our value chain can be influenced to reduce their emissions, both in our upstream and downstream value chain. We have conducted an analysis of our upstream value chain and in 2024 we started drafting a purchasing policy to support this work by setting requirements for our suppliers based on Artelia Group's Responsible purchasing charter. In addition to reducing GHG emissions, the purchasing pol-icy is based on the OECD Guidelines for Responsible Business Conduct and Artelia's Code of Ethics. This is followed by an increased focus on strengthening Artelia's Due Diligence processes with a focus on, among other things, increased dialog with suppliers and partners to support implementation of the purchasing policy.

5 Employees and social responsibility - focus on diversity, well-being and development

At Artelia Denmark, we actively promote diversity and inclusion by ensuring that everyone has equal opportunities, regardless of religion, origin or gender. We have a zero tolerance policy towards harassment, abuse and threats and strive to create an inclusive workplace with a strong culture of dialog and social interaction. We offer flexible working conditions that ensure a good work-life balance while creating a healthy and safe work environment - both physically and mentally. We attract and develop talented employees through internal mobility, talent programs and continuous competence development, both through our internal academy and external courses. To support flexibility, all employees are offered a home workplace.

Strategic focus area	2024 objectives	2024 performance
Employees	Increase the proportion of women on leadership level to 38%.	The share of women at management level as of 31/12 2024 was 29%.
	Employee turnover must be reduced compared to 2023	Employee turnover was 22.4% in 2023 and was reduced to 16.4% in 2024
	All employees should have access to training and up-skilling	All employees have access to continuing education and skills development through Artelia Academy and external training programs.
	Participation rate > 80% in employee satisfaction survey and an average score of at least 8 out of 10	The participation rate was 67%. The average score was 8.1.

5.1 Employee well-being

To monitor employee well-being, we conduct an annual well-being survey that forms the basis for our continuous workplace improvements. In 2024, the participation rate was 67%, against a target of 80%. The results from the wellbeing survey are actively used by management to drive improvements in the company.

In 2024, our employee satisfaction survey showed a significant increase in satisfaction and engagement compared to the previous year. 67% of employees participated, providing a strong foundation for understanding and improving the work environment at Artelia Denmark.
Among the most positive results are:
- 9.1/10 - Employees feel a strong sense of collegiality and help each other when needed.
- 9.0/10 - High degree of autonomy in solving tasks.
- 8.6/10 - The majority of employees would recommend Artelia as a good place to work.
- 8.5/10 - Employee initiatives are well received.

The results confirm that we have a strong foundation of collaboration, independence and commitment that we will build on in our work to strengthen well-being and development in Artelia Denmark.

Employee turnover has decreased to 16.4% in 2024, compared to 22.4% in 2023.

In 2024, Artelia introduced full pay during earmarked parental leave for fathers/co-mothers. This initiative follows the national trend and will support gender equality.

5.2 Career development in Artelia - Career map and Artelia Academy

At Artelia Denmark, career development is a flexible and individual process where employees can develop in professional depth or through different project roles. Our Career Map helps employees navigate their development opportunities and shows that career is not necessarily a hierarchical process but can also happen through specialization and broader professionalism.

To support this development, we have strengthened Artelia Academy with new courses and specialized training courses in areas such as sustainability, HVAC, electrical, professional management, GIS and data. We have also hired a training manager and established a training department to ensure that our skills development is updated and targeted to the needs of the industry.

The Career Map and Artelia Academy also play a key role in employee retention. By offering clear development opportunities, competence building and internal career paths, we create a workplace where employees can develop and contribute to Artelia's growth.

Artelia has also joined the Pact of Skills, an EU initiative where members will promote a culture of lifelong learning, build strong partnerships, monitor the need for new skills, and, not least, fight discrimination and work for gender equality and equal opportunities for all.

5.3 Diversity and inclusion

At Artelia Denmark, we actively promote diversity and inclusion in the workplace. 34% of our employees are women and 66% are men, and we are committed to increasing the gender balance in a traditionally male-dominated industry. To strengthen the recruitment of women in the engineering profession, we participate in Engineering the Future, where we inspire children and young people to take an interest in technology and science - female role models play an important role here. In 2024, we also worked actively with a more inclusive recruitment process, where the gender of the applicants was not known to the hiring managers. Artelia Denmark has also joined the Confederation of Danish Industry's Diversity Pledge, where we have committed to actively work to increase diversity in senior management and follow 16 principles to promote gender diversity.

Artelia Group has implemented "Each & All", a policy for diversity and inclusion. In 2024, Artelia Denmark set a target that 38% of management positions should be filled by women by 2025. However, this goal has not been realized, which means that efforts in this area must be strengthened going forward. The average age of Artelia's employees is 42.5 years.

We collaborate with Huset Venture on canteen operations at our office in Aalborg, where we create job opportunities for people in flex jobs. We also engage in initiatives that support inclusion and accessibility, including our participation in Dyslexia Week, where we were nominated for the 2024 Dyslexia Award of the Year by the Danish Dyslexia Association.

5.4 Artelia Foundation

Through the Artelia Foundation, Artelia Group supports non-profit organizations working to promote solidarity and climate protection globally. The support is both financial and through mobilizing

employees to support the projects. Read more about the Artelia Foundation and the main initiatives in 2024 here.

6 Governance - responsible business conduct

Artelia Denmark operates with a strong governance structure that aims to ensure integrity, accountability and transparency in our business conduct. We have implemented a number of policies and procedures to support ethics, compliance and risk management, including our Code of Ethics, Whistleblower Program and Business Conduct Guide.

		2024 target	2024 performance
Independence and ethics		Increase the share of shareholders	The share of shareholders is continuously increasing. Work continues on developing an expanded employee model for share purchases.
		Map compliance risks	In 2024, the compliance department was strengthened. A GDPR, privacy and data security mapping were carried out to revise GDPR policies.
		Identify the sectors and human rights at highest risk of violation	This is done continuously through Artelia's Heat Map.

6.1 Ethics and compliance

Artelia is committed to the UN Global Compact and works to implement the ten principles of human rights, labor rights, environmental protection and anti-corruption in all its activities. In addition, we respect and follow the UN Universal Declaration of Human Rights and the OECD Guidelines for Multinational Enterprises, and we have implemented processes for responsible business conduct in accordance with these standards. Our Code of Ethics addresses areas such as human rights, labor rights, anti-corruption and data ethics. All employees must undergo ongoing training in the Code of Ethics, and we have a whistleblower scheme that allows for anonymous reporting of any violations. We actively work to strengthen our due diligence processes to ensure accountability in our value chain and decision-making processes.

6.2 Risk management

Artelia Group uses a Business & Compliance Heat Map to assess the risks associated with our projects, customers and suppliers. This tool is based on Transparency International's Corruption Perception Index and helps identify potential risk areas so we can make informed decisions. All projects above a certain size must go through Artelia's risk evaluation board, where a holistic risk assessment is performed. Risks and opportunities related to ESG for Artelia Group can be found in the Extra financial performance report 2023.

6.3 Accountability at all levels of the company

Artelia Group's governance in relation to CSR is described in "Extra financial performance report 2023". Artelia Group has a CSR Committee, which is responsible for the CSR policy and reports directly to Artelia Group's Board of Directors. Under the CSR Committee is the CSR department, which is responsible for the implementation of the CSR strategy and related reporting. Below this are Artelia's business units, where Artelia Denmark is part of Business Unit Nordics together with the Norwegian company Dr.techn. Olav Olsen AS. Artelia Denmark's CSR policy for 2024 is based on Artelia Group's CSR policy, with the addition of specific commitments and objectives that are particularly relevant to the Danish company. In Artelia Denmark, the CSR work is strongly anchored in the management, with support from a dedicated CSR team and a compliance team.

6.4 Employee engagement

Artelia has established focus groups where employees can provide input on sustainability initiatives. In 2023, the focus group proposed a number of sustainability initiatives. Out of 77 suggested initiatives, 22 were selected for further work based on an assessment of several parameters such as economy, environmental impact, ease of implementation, relevance to strategy and impact on employees.

6.5 Internal awareness

Artelia employees are regularly updated on sustainability initiatives through our intranet, where there is a dedicated page to inform about sustainability work. As part of the onboarding program, Artelia's mandatory online module on sustainability work in Artelia is presented, as well as Artelia's policies, processing of personal data, work environment, confidentiality, and IT and security. All new employees participate in a mandatory welcome meeting with Artelia's CEO, where this information is reviewed. In addition, employee information meetings are held once a quarter for all employees and locally in the divisions. As part of Artelia's integrity program, all employees are trained annually in committee topics related to Artelia's policies, including the Code of Ethics and Business Conduct Guide.

6.6 Preparation for reporting according to. CSRD, EU taxonomy and CSDDD

To prepare for reporting requirements in CSRD, the EU taxonomy and CSDDD, Artelia Group is working to create a solid foundation for reporting and related strategic work. In 2024, we conducted a double materiality analysis, which has identified the most relevant sustainability topics related to E, S and G. Now we focus on establishing robust systems for ESG data collection and reporting across the group.

As part of our preparations, we are conducting a comprehensive analysis of Artelia's value chain and a GAP analysis of our current data and reporting practices in relation to CSRD and ESRS. This will identify improvement potential within governance, strategic planning, risk management, processes, quality assurance, data collection and reporting.

6.7 IT security, cybersecurity and data ethics

Artelia has a strong focus on IT security, cyber security and data ethics, which is described in Artelia's Data Security Handbook. This ensures both the protection of sensitive information and the responsible handling of data. Our cybersecurity strategy is based on four core principles: anticipate, prevent, detect and manage potential threats. We use advanced technological solutions to protect our systems against cyberattacks. To ensure a strong data security culture, awareness training, internal security campaigns and employee training are carried out continuously. Artelia follows GDPR guidelines and ensures that employees only have access to the data necessary for their work.
We have strict access control, backup and recovery policies in place to ensure that our data is protected, and that business-critical information can be recovered in the event of an incident.
Artelia is also affiliated with the Danish National Police's National Cyber Crime Center (NC3) and follows the Danish Defense Intelligence Service's recommendations to stay ahead of the threat picture.
Our approach to IT security not only supports legal and compliance requirements but also ensures that we can deliver reliable and secure advice to our customers and partners.

7 Conclusion and future ambitions

This report has presented and evaluated Artelia's performance based on our CSR policy 2024. We are proud of our work in 2024 within climate and environment, social conditions and governance, and we have a solid foundation for our future strategic work in this area. At Artelia Group, we have drawn up a CSR policy for 2025, and in addition to this, we are currently developing a long-term strategy for 2030, in which CSR plays an important role. In addition to these objectives, we focus on preparation for CSRD reporting, SBTi reporting, due diligence processes, and strengthened procurement and transportation policies. These initiatives will ensure a consistent and systematic approach to sustainability across Artelia Group and strengthen our ability to conduct responsible business. Artelia Denmark follows the Group's CSR policy and works purposefully to integrate sustainability in both consulting and business practices.

8 Appendix 1 - Methodology - CO₂inventory

Methodology: The climate report is prepared in accordance with the internationally recognized GHG Protocol - Corporate Accounting and Reporting Standard (2019), which sets out the principles for calculating greenhouse gas emissions.

Base year: 2019 is chosen as the reference year for our reduction target. Since then, we have expanded our report by including more scope 3 items in 2024. This expansion makes our CO_2 inventory more accurate, but as the 2019 baseline does not cover the new categories, they are not included in the total CO_2 inventory but are shown in **Appendix 2**.

Accounting period: January 1 - December 31, 2024.

Control boundary: We use an operational control boundary where we report emissions from activities under Artelia's direct control. Procurement is not included in this boundary, but we are working to include it in future inventories to give a more accurate picture of our total carbon footprint.

Sources of greenhouse gas emissions: The GHG Protocol divides emissions into scope 1, 2 and 3.

Consumption is calculated in different units (e.g. km, MWh or DKK), while the emission factors indicate the emissions per unit consumed. We use the latest available factors from official national sources. The specific factors and data sources are described in **Appendix 2.**

Scope 1 - Emissions from fossil fuel combustion for company cars
In 2024, Artelia had 38 company cars, consisting of 13 gasoline, 8 diesel and 17 electric cars. The electric cars have associated charging stations and their emissions are therefore included in scope 2. In addition, Artelia has diesel and hybrid personal company cars, where work-related driving is included in the climate accounts.
Data on kilometers driven per car was obtained via an automated logbook system for business driving. Greenhouse gas emissions (tons of CO_2) are calculated from kilometers driven using the manufacturer's stated energy consumption (kWh/km) and emission factors (g CO_2/km). As manufacturers' measurements are taken under laboratory conditions, an additional 20% of emissions are added to account for inefficient driving, idling and external factors.

Scope 2 - Emissions from purchased electricity and district heating
Artelia's offices are supplied with electricity and district heating from local energy companies. Electricity consumption is read via the electricity companies' self-service portal, while heat consumption and electricity production from solar panels at the Buddinge office is calculated by meter reading. Electricity consumption for company cars is registered separately via a bi-meter.
Greenhouse gas emissions from electricity consumption - including charging of electric company cars - are calculated based on Energinet's environmental declaration and the CO_2-equivalent emission factors based on the 200% method, which allocates emissions between electricity and heat to reflect the total environmental impact of cogeneration, excluding losses in the transmission and distribution grid. The 200% method is also used to allocate emissions of electricity and heat from waste incineration, where both electricity and heat production benefit from co-production. Emissions from district

heating consumption are calculated based on the respective utility companies' district heating declarations, where the emission factors are adjusted for losses in the distribution network, which are addressed in scope 3.

Scope 3 - Emissions from business travel and transmission/distribution losses
Artelia's scope 3 emissions include work-related driving in employees' own cars, purchased transportation (e.g. taxi, bus, train, ferry and plane) and hotel stays.

- **Own car for work purposes**: Mileage data is obtained via an automated logbook system that retrieves information from license plates. Emissions (tons of CO_2) are calculated based on kilometers driven using the manufacturer's stated energy consumption and emission factors. Transportation in electric cars is converted using Energinet's emission factor for Danish average electricity. A 20% additional emission is added to account for inefficient driving.
- **Public transportation**: Information about work-related travel by bus, train, metro and light rail paid via Artelia's travel card is obtained from the Rejsekort system. Driving distances are calculated by means of transportation and office. Emissions are calculated with specific emission factors from DSB (train), Metroselskabet (metro) and Movia (bus). The emission factor for light rail is assumed to correspond to that of the metro.
- **Other transportation & hotel stays**: Data on hotel, taxi, ferry, bus, train and air travel expenses is from Artelia's accounting system. Emissions from train, bus and ferry are calculated based on the Danish Business Authority's emission factors. Air transportation is calculated based on travel distances (km), where domestic and international travel is separated before calculating greenhouse gas emissions. Aircraft emission factors do not include the Radiative Forcing Index (RFI), which describes the enhanced greenhouse gas effect of emissions at higher altitudes. Emissions from hotel stays are calculated using Climate Compass emission factors (kg CO_2/DKK).
- **Transmission and distribution losses**: Emissions from grid losses are calculated based on Energinet's environmental declaration with CO_2-equivalent emission factors based on the 200% method.

Consumption figures
When preparing the climate report, data for heat and water consumption in some offices was not available at the time of reporting. For these offices, consumption has been estimated based on 2023 data to ensure a comparable statement.
The same applies to travel card data, where destinations from 2023 are used as the basis for the calculations in the absence of updated information.

9   Appendix 2 - CO$_2$inventory

	Category	2019 (base year)		2024 (reporting year)		Unit emission factor	Source of information
		Ton CO$_2$e	Ton CO$_2$e/FTE	Ton CO$_2$e	Ton CO$_2$e/FTE		
Scope 1	Company cars, fossil fuel	85,2	0,12	42,5	0,04	kg CO$_2$e/km	Car manufacturers technical information, engine registry
Scope 2	Company cars, electric	0,9	0,32	1,9	0,11	kg CO$_2$e/km	Car manufacturers technical information, engine registry
	Electricity	167,5		71,1		kg CO$_2$e/MWh	Energinet, Preliminary Environmental Declaration (2024)
	District heating	50,3		62,9		kg CO$_2$e/MWh	District heating declarations, location -based (2024)
Scope 3	Network and distribution losses	12,8	0,02	4,7	0,004	kg CO$_2$e/MWh	Energinet, Preliminary Environmental Declaration (2024)
	Work driving, private cars	214,6	0,31	228,8	0,19	kg CO$_2$e/km	Car manufacturers technical information, engine registry DCE, Energinet's environmental declaration, 2022 (Energinet, 2023) UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
	Purchased transportation	32,1	0,05	53,8	0,045	kg CO$_2$e/km kg CO$_2$e/DKK	DSB environmental statement 2017 -22 Metroselskabet CSR report 2017 -20 MOVIA Environmental Report 2017 -2020 & MOVIA Social Response 2021 Climate Compass emission factors (2017 -21) UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023) EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Air travel	61,4	0,09	67,8	0,06	kg CO$_2$e/km	UK Government GHG Conversion Factors for Company Reporting (DEFRA, 2023)
	Hotel accommodation	33,4	0,05	70,4	0,06	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
Total		658,1	0,95	603,9	0,51		

Sustainability report

	Category	Ton CO$_2$e	Ton CO$_2$e/FTE	Unit - emission factors	Source. emission factors
Scope 3 - New categories for 2024 inventory	Purchasing, canteen	751,7	0,63	kg CO$_2$e/kg kg CO$_2$e/DKK	The Big Climate Database, v1.2 DK, 2024 Danish Energy Agency emission factors, Calculated from EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Shopping, other food and drinks	447,9	0,38	kg CO$_2$e/kg kg CO$_2$e/DKK	The Big Climate Database, v1.2 DK, 2024 Danish Energy Agency emission factors, Calculated from EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Procurement, cleaning and maintenance	302,2	0,25	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Procurement, IT products	331,2	0,28	kg CO$_2$e/number kg CO$_2$e/DKK	Danish Energy Agency emission factors, Calculated from Product carbon footprint HP 348 G7 Notebook PC (HP, 2020) Danish Energy Agency emission factors, Calculated from: iPhone X environmental report (Apple, 2017) Danish Energy Agency emission factors, Calculated from Product carbon footprint HP EliteDisplay E243m 23.8-in Monitor (HP, 2020) Danish Energy Agency emission factors, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Purchasing, office supplies and mail	18,8	0,02	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Shopping, furniture	99,1	0,08	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Purchasing, field clothing	20,7	0,02	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Procurement, room/conference rental	1,9	0,00	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Purchasing, training	157,3	0,13	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Shopping, restaurant visits	36,0	0,03	kg CO$_2$e/DKK	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
	Water consumption	2,3	0,00	kg CO$_2$e/L	Danish Energy Agency emission factor, EXIOBASE v3.3.16b2 (v. 2020 with 2011 data)
Total for 2024		**2773,0**	**2,3**		