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To meet this commitment to preventing pollution of soil across our value chain, we aim to:

- Identify how Arcadis affects pollution of soil, in terms of positive and negative material impacts, both actual and potential.
- Report annually to our various stakeholders, via our Sustainability Statement, what actions we have taken –and the result of such actions – to prevent or mitigate material actual or potential negative impacts, and to address risks and opportunities.
- Describe our plans and capacity to adapt our strategy and business model in line with the transition to a sustainable economy and with the need to prevent, control and eliminate pollution. This is to create a toxic-free environment with zero pollution. The policy also states our support for the EU Action Plan, "Towards a Zero Pollution for Air, Water and Soil."
- Outline to our various stakeholders, via our annual Sustainability Statement, the nature, type, extent and management of our material risks, dependencies and opportunities related to our pollution-related impacts. This includes details about the prevention, control, elimination, or reduction of pollution, including where this results from the application of regulations.
- Provide insight to stakeholders into the financial effects on Arcadis over the short-, medium- and long-term of material risks and opportunities arising from our material pollution-related impacts and dependencies.

Arcadis already performs soil remediation projects as described above and endeavors to have the above steps completed for its value chain related activities by the end of the phase-in period.

The policy clearly outlines the roles and responsibilities related to soil pollution for different teams within Arcadis and is backed up by an implementation plan geared towards embedding the policy throughout Arcadis' global activities.

The Chief Growth Officer is the member of the Executive Leadership Team who is responsible for sustainability, including accountability for the implementation of the Pollution Policy.

The Pollution Policy's scope applies to Arcadis' office-based activities globally, including the spaces leased by Arcadis in multi-tenant buildings with shared common facilities. It also applies to our project activities for clients, and our activities with suppliers in our upstream and downstream value chain.

Arcadis tracks the effectiveness of its policy and actions in relation to the material impacts as it tracks growth in its soil remediation activities. The process underlying this is revenue recognition. Our ambition is to further grow these activities; however, revenue targets are not published at that level of granularity as this can be competitively sensitive. It is our intention to ultimately measure progress in cubic meters of soil cleaned. Material risks and opportunities were not identified and are therefore not tracked, while no ambition or measurement for these are expected to be developed.

Actions and resources related to pollution

The expected outcome of the steps described in our Pollution Policy is better visibility of our impacts related to soil pollution, including the potential risks, allowing us to further develop mitigation measures.

The actions described below are expected to provide operational effectiveness for Arcadis' value chain. For EU taxonomy related disclosure related to CapEX and OpEx, see the EU Taxonomy Chapter.

Own operations

In our own operations, we do not anticipate taking any further action on the issue of soil pollution, as there is no significant risk of an occurrence of soil pollution at our office locations. Tracking for the effectiveness of this policy for our own operations is performed semi-annually via our Environmental Management System, which indicated that further development of mitigation measures was not necessary.

Upstream value chain

We assess our main suppliers on environment-related issues, with the help of a digital tool that continuously scans for sustainability and human rights risks and generates alerts. We use this to check for issues with our main suppliers related to the following topics:

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- Environmental issues: Negative adverse or harmful effects or mistreatment of the biophysical environment from human activity, including deterioration of the natural environment through processes such as deforestation, climate change, and unsustainable resource use, leading to loss of biodiversity, ecosystem damage, and health hazards.
- Leakage: Chemical leakage by a company or production site. This includes accidental release of harmful substances, such as wastewater, chemicals, and restricted substances, from production sites or companies, leading to environmental and health hazards.
- Pollution: Pollution or contamination by a company or production site that has negative effects on nature, people or animals, including introduction of harmful substances or contaminants into the natural environment, resulting in air, water, and soil degradation, adverse health effects, and ecological damage.
- POP pollution: Forbidden production and/or use of Stockholmer Convention-listed persistent organic pollutant (POP) substances and non-environmentally friendly use of POP-containing waste, including contamination of the environment with POPSs, which are toxic chemicals that resist degradation, accumulate in living organisms, and pose serious health and ecological risks.
- Toxic release: Toxic pollution (gas, liquid or radiation) by a company or production site, including the release of harmful chemicals and substances, such as lead, Asbestos, and mercury, into the environment, causing poisoning and/or carcinogenic, genotoxic, and mutagenic effects, and leading to serious health and ecological risks.

Where deemed material, Arcadis will follow up with the supplier to address identified issues, as appropriate. These cases are subject to non-disclosure agreements so cannot be shared. The expected outcome of the above steps is that we will address the identified issue with the supplier to mitigate its impact and prevent recurrence. Our ambition is to identify and actively address identified issues with our suppliers to achieve mitigation. We currently apply these scans to a selection of our suppliers, expanding that universe to cover most suppliers when the phase-in period ends.

Downstream value chain

Arcadis has more than 35 years of experience in environmental remediation of soil and (ground)water and our existing remediation activities already contribute to our policy goal of reducing soil pollution.

To improve the outcomes of soil restoration projects and contribute to a further reduction of soil pollution, we continually innovate our remediation activities, this is an ongoing process. For example, we use Thermal In Situ Remediation (TISR®) to effectively treat environmental contaminants in soil and groundwater.

TISR harnesses renewable energy, employing a closed-loop heating system enabled by thermal conduction and advection that elevates subsurface temperatures. The rise in temperature enhances biological, chemical and physical processes, resulting in the attenuation, degradation and removal of contaminants. TISR can be used with existing infrastructure, reducing raw material needs. Once site cleanup is complete, the above-ground equipment can be redeployed.

Targets related to pollution

Arcadis seeks to develop a methodology to measure the magnitude of its contribution to the reduction of soil pollution in cubic meters of soil during the value-chain phase-in period. In the years to come, we hope to be able to quantify our actual contribution to the reduction of the pollution of soil. Associated metrics for this contribution are in development, as is a measurement system. Once this measuring system is in place, and once we have assessed whether the captured metrics are accurate and informative, we may consider setting a voluntary target for our contributions to the reduction of soil pollution.

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E3 Water and marine resources

We have identified the following sub-topics for the ESRS E3 Water and Marine Resources to be material: water consumption, water withdrawals and water discharges to the ocean. We recognize the importance of water as a finite and vital resource and we encourage its responsible use, which is crucial in mitigating environmental impacts and water scarcity while supporting access to water. With Arcadis being a primarily office-based consultancy and engineering company, our own water use is limited to water used for drinking, cleaning and sanitation and water management is addressed via our Environmental Management System.

We performed an analysis of 320 Arcadis office locations for which sufficient data was available with the WWF Biodiversity Risk Filter. We had sufficient information to include 295 locations in our analysis, and we did not identify any that demonstrate high risk scores (>3.4) for water scarcity. Of the sites able to be analyzed, we determined that 39 sites may develop water scarcity issues over time as a result of increasing drought conditions.

The far bigger impact Arcadis has on water use is through the work we perform for clients. We assist a variety of clients in managing water resources in a sustainable way by offering a full breadth of services throughout the entire water cycle, from water supply to water resource planning, treatment, and systems optimization. We help create intelligent water networks and advanced asset management strategies, as well as advising on water re-use and desalination for both public and private clients.

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Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Water withdrawals			●		●		Actual material positive water withdrawal impact is generated by implementing water reduction / reuse in the design of industrial and urban development projects with significant water withdrawals. Impacts include minimization of water withdrawals so there are little to no consequences for the habitat, ecosystems, and communities.
Water withdrawals		●				●	A potential material water withdrawal risk identified for Arcadis is the failure to undertake successful research and development in innovative water infrastructure resilience and conveyance which can lead to decreased revenues, a smaller portfolio of solutions and a worsening of our reputation among clients.
Water withdrawals		●				●	Another potential water withdrawal risk is the lack of project opportunities in water scarce areas which could lead to decreased revenues if not managed effectively.
Water withdrawals	●					●	Two potential material opportunities were identified regarding water withdrawals. Research and development of innovative water infrastructure solutions in resilience and conveyance can lead to increased revenues and expansion of our portfolio of services and an improved reputation among customers.
Water withdrawals	●					●	Design and implementation of water catchment systems and municipal wastewater reuse systems (i.e., sponge city projects) can result in reduced water withdrawals in urban areas and create additional revenues.
Water consumption			●		●		Actual material positive water consumption impact is generated by implementing water reduction/reuse in the design of industrial and urban development projects with significant water withdrawals. Impacts include minimization of water use limiting consequences for the habitat, ecosystems, and communities.
Water consumption		●			●	●	A final potential water consumption risk is that in water scarce areas, Arcadis may not be able to perform projects with high water consumption.
Water consumption	●				●		One potential material opportunity was identified regarding water consumption. Supporting projects in water-stressed areas and integrated designs for low water flow, grey water, and water re-use systems can lead to increased revenues.
Water discharges to the oceans	●					●	One potential material opportunity was identified in water discharges to the ocean. Implementing water reuse and recycling initiatives can reduce freshwater consumption and operational costs, while demonstrating a commitment to sustainable water management. This can reduce water discharges to the ocean.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

Policies related to water and marine resources

We have a specific Water Reduction Policy. This policy outlines our approach to reducing water consumption within our operations and encourages sustainable water practices among clients. This policy establishes design effectiveness by addressing material IROs in Arcadis' value chain.

The goals of the Water Reduction Policy are to:

- Identify how Arcadis affects water and marine resources in terms of positive and negative material impacts, including both actual and potential impacts.
- Report annually to our various stakeholders, via our Sustainability Statement, what actions we have taken – and the result of such actions – to prevent or mitigate material actual or potential negative impacts, and to address risks and opportunities. This is in terms of actions to protect water and marine resources, also with reference to reduction of water consumption.
- Assess whether, how and to what extent Arcadis contributes to the European Green Deal's ambitions for fresh air, clean water, healthy soil and biodiversity, as well as to the sustainability of the blue economy and fisheries sectors. In doing so, we take into account the following: Directive 2000/60/EC of the European Parliament and of the Council (EU Water Framework Directive), Directive 2008/56/EC of the European Parliament and of the Council (EU Marine Strategy Framework Directive), Directive 2014/89/EU of the European Parliament and of the Council (EU Maritime Spatial Planning Directive), the Sustainable Development Goals (in particular SDG 6 Clean water and sanitation and SDG 14 Life below water), and respect of global environmental limits (e.g., biosphere integrity, ocean acidification, freshwater use, biogeochemical flows, and planetary boundaries).
- Describe to stakeholders our plans and capacity to adapt our strategy and business model in line with the promotion of sustainable water use based on long-term protection of available water resources, protection of aquatic ecosystems, and restoration of freshwater and marine habitats.
- Outline to stakeholders how we manage our material risks and opportunities arising from our impacts and dependencies on water and marine resources.
- Provide insight for stakeholders into the financial effects over the short-, medium- and long-term of material risks and opportunities arising from our impacts and dependencies on water and marine resources.

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The Water Reduction Policy's scope applies to Arcadis' office-based activities globally, including the spaces leased by Arcadis in multi-tenant buildings with shared common facilities. It also applies to our project activities for clients, and our activities with suppliers in our upstream and downstream value chain.

Our Water Reduction Policy also calls for us to report and disclose progress on our water reduction activities as well as review our policy periodically to confirm its effectiveness and relevance. We will also update the policy to align with changing business conditions, stakeholder expectations, and regulatory requirements.

The Chief Growth Officer is the member of the Executive Leadership Team who is responsible for sustainability, including accountability for the implementation of the Water Reduction Policy.

Actions and resources related to water and marine resources

The actions and resources related to our Water Reduction Policy are global in nature as Arcadis is a global company. Key internal stakeholders related to water and marine resources are our employees, while key external stakeholders related to this policy are clients, suppliers and people touched by the projects undertaken by Arcadis on behalf of its clients.

Own operations

As described in our Water Reduction Policy, we evaluate and report to stakeholders our water use associated with our network of offices annually and take action to:

- Identify and select new leased office facilities in which water efficiency is prioritized, whenever feasible.
- Minimize water use within Arcadis' facilities and operations by creating greater water-use awareness and installing efficient fixtures and technologies.
- Regularly monitor and review water consumption data in our own operations to assess progress.
- Report on water consumption and savings annually.

These actions provide operational effectiveness for material IROs in our own operations.

The expected outcome of these steps is a reduction in water use in our operations; however, the lack of base year information does not make a progress assessment possible in this reporting year.

The above actions in our own operations are ongoing under our Environmental Management System Policy and will be continued in the coming years.

Value chain

As described in our Water Reduction Policy, over time, in alignment with the phase-in of CSRD requirements, we will conduct water risk assessments across Arcadis' suite of solutions to identify where actual or potential material negative or positive impacts occur or may occur over the short-, medium-, and long-term. Based on these solution-level risk assessments, as described in our Water Reduction Policy, Arcadis will:

- Work collaboratively with clients to identify, design, and implement water-saving, treatment and reuse measures in their projects and operations.
- Work collaboratively with suppliers to identify water-saving opportunities in our supply chain.
- Monitor and report water use-related data in our upstream and downstream supply chain where possible.

These actions will provide operational effectiveness for material IROs in our value chain.

The expected outcome of these steps is that we help our clients achieve water use reductions in their projects. Our intention is to make that reduction visible once a measurement and reporting approach has been developed for client-related work as part of our Project Water initiative which will support achieving the goals of our Water Reduction Policy.

The above actions are already being performed in projects for clients on an as-requested basis, and we aim for further integration of this approach in our client projects over time which will support achieving the goals of our Water Reduction Policy.

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Through its EMS standard, Arcadis tracks the effectiveness of its water policy and actions in relation to material impacts, risks and opportunities for its own operations. EMS processes include the development of action plans to address material sustainable topics, including water. These plans will list the actions to undertake, the resources required, the responsible party, the timeline, progress measurement tools and measurement, as well as reporting. Ambitions will be formulated if base year information is assessed to be of sufficient granularity and quality. Indicators will be the amount of water used, and saved on an annual basis, measured in cubic meters. For value-chain related activities, we will use the phase-in period to develop a similar step-by-step action plan.

Targets related to water and marine resources

In the years to come, we intend to monitor the effectiveness of our actions described in our Water Reduction Policy, which was introduced in 2024. Our Environmental Management System is the primary process we will use to track quantitative effectiveness of our policies and actions. As we have not yet begun tracking the effectiveness of our actions, we have not yet specified our defined level of ambition to be achieved when tracking the effectiveness of our policy and actions.

Water consumption in own operations

In 2024, our total water consumption at our offices was an estimated 610,000 m^3. Due to the complexities of data collection, we used a mixture of data sources to derive this value. The methodology is described below:

- For 21% of our offices, data are based on actual water consumption which is recorded monthly.
- For 8% of our offices, data are estimated monthly based on the actual water consumption of the whole building, scaled for Arcadis' floor area share.
- For 43% of our offices, data are estimates which will be updated in the future when final utility invoices become available.
- For 28% of our offices, data are estimations based on average consumption data derived from public sources, scaled based on our office employee FTEs (without contingent workers) and Arcadis-specific average office attendance per country. The average office attendance has been calculated based on our annual global survey on commuting and WFH behavior which has been sent to all Arcadis employees globally and answered by 23% of our employees. This survey has been completed by the end of October and includes estimations for November and December.

We are working on increasing the share of actual data in our calculations for 2025. Please see the Glossary for additional information.

17 m^3 of water are being stored or recycled and reused at Arcadis offices. No changes in storage volume took place in 2024, based on actual data. No water is consumed in areas at water risk, including areas of high water stress.

Arcadis' water intensity globally is 157 m^3 per million EUR net revenue.

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E4 Biodiversity and ecosystems

Within the standard E4 Biodiversity and ecosystems, under the sub-topic 'direct impact drivers of biodiversity loss', we have identified the following sub-sub-topics as material: 'climate change' 'land-use change, fresh water-use change, sea-use change' 'pollution' and 'others' – referring to biodiversity loss.

We do not directly depend on biodiversity and ecosystem developments in the execution of our consulting and engineering activities, which therefore pose no risks to Arcadis' resilience. We do anticipate opportunities in biodiversity and ecosystem developments as we support our clients in addressing challenges related to these topics in the execution of projects we undertake on their behalf.

For the purposes of the ESRS, the building portfolio we lease is considered part of Arcadis' own operations. In 2024, this portfolio included 337 sites, all situated in urban or suburban environments. Following the Locate, Evaluate, Assess, and Prepare (LEAP) approach, a selection of physical risk indicators (water scarcity, land use change, tree cover loss, ecosystem condition) and reputational risk indicators (protected areas, key biodiversity areas, other important delineated areas) was assessed in terms of Arcadis' own operations (leased building portfolio). We used the WWF Biodiversity Risk Filter (BRF) to conduct this analysis, and the risk score threshold as prescribed in the WWF BRF guidance was used to identify high risk locations. None of these sites were assessed to be material (either in/near sensitive areas or resulting in likely and/or severe negative impacts) in relation to biodiversity or ecosystems. In addition, the WWF BRF tool was used to evaluate potential overlap with protected areas, Key Biodiversity Areas, and other significant designated regions, such as Ramsar sites. No overlaps were detected. It has also been determined that no Arcadis office locations overlap with Nature 2000 sites.

Applying the mitigation hierarchy is considered common best practice. We apply it in our internal guidance documents related to our biodiversity footprint calculation and in the development of site-based biodiversity targets. The 'avoid, reduce and restore, offset' steps are part of the guidance that we have developed on how to manage land use impacts in our portfolio for existing buildings as well as new buildings. Internal guidance for credible restoration has been developed as well.

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Impacts, risks and opportunities

We assessed the potential impacts of our own operations on biodiversity and ecosystems in 2022, using the Science Based Targets Network (SBTN) Step 1 assessment (specifically the sector materiality tool). This provided insight into the key drivers of biodiversity loss for Arcadis' direct operations. Land use (by building portfolio), GHG emissions and water use were identified as important potential drivers of biodiversity loss.

In SBTN Step 2 (also performed in 2022) water use and land use (pressures) were assessed using consumption averages in office environments (for water use) or using primary data for land use (surface area of Arcadis office locations). GHG emissions are addressed through Arcadis' Climate Transition Plan.

To evaluate the likelihood and severity (actual) of impacts, in line with SBTN Step 2, the pressures (water and land use) and state of nature were combined to set target boundaries, resulting in selection of sites with high relative pressure and sensitive state of nature. For water use, we applied WWF's Water Risk Filter and Aqueduct to identify water scarce regions. For biodiversity, an MSA-based (Mean Species Abundance) footprint assessment was used to assess the relative importance of land use impact. In 2024, we applied the WWF Biodiversity Risk Filter to further understand potential impact due to land use for protected and valuable nature as described in E3 Water and Marine Resources.

For land use, the actual impact has been evaluated using the MSA-based footprint assessment as described later in this section. Targets have been set and annual monitoring takes place.

In addition to the impacts identified through the SBTN process, Arcadis identified further impacts, risks and opportunities during its double materiality assessment conducted in accordance with the ESRS and stakeholder input.

Topic	O	R	I+	I-	VC	OO	IRO description
Climate change	●					●	Increased demand for biodiversity consulting due to emerging regulations.
Desertification			●		●	●	Actual material positive impacts related to biodiversity and ecosystems resulting from Arcadis' consulting activities consist of: Implementation of projects that mitigate biodiversity loss due to industrial or urban development, mining, or deforestation.
Land degradation			●		●	●	Water management consulting and engineering, contributing to reduced desertification, improved soil moisture retention, reduced soil degradation and increased vegetation, and prevention of erosion and land degradation .
Land degradation				●	●	●	Arcadis has identified potential material negative impacts related to biodiversity and ecosystems resulting from its involvement in projects:· Urban development may negatively impact natural habitats, cause soil degradation, surface runoff and water pollution, fragmentation of natural landscapes, reduced biodiversity, and disruption of ecosystems.
Land degradation	●					●	Increased demand for biodiversity advisory projects related to land restoration.
Land-use change, fresh water-use change and sea-use change	●					●	Increased demand for biodiversity consulting due to emerging regulations.
Biodiversity loss	●					●	Increased demand for consultancy on biodiversity loss and biodiversity-improving design
Biodiversity loss			●		●	●	Actual material positive impacts related to biodiversity and ecosystems resulting from Arcadis' consulting activities consist of: Advisory activities on biodiversity protection and engineering, addressing land degradation by contributing to ecosystem restoration, soil fertility, water retention, biodiversity preservation, and erosion mitigation.
Biodiversity loss				●	●	●	Negative environmental impact, e.g., habitat destruction or fragmentation due to development of infrastructure or industrial estates, may negatively impact biodiversity.
Pollution	●					●	Increased demand for pollution prevention solutions in industrial, urban development, and construction activities.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

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Policies related to biodiversity and ecosystems

Arcadis has a specific policy related to biodiversity and ecosystems, which outlines our approach to preserving and enhancing biodiversity and minimizing our environmental impact as part of our operations and projects, including our upstream and downstream value chain. We aim to prevent or mitigate negative impacts on biodiversity and ecosystems and contribute to their protection and restoration to support cleaner, healthier and more resilient communities. This policy establishes design effectiveness by addressing material IROs in Arcadis' value chain. As a professional services firm, Arcadis does not have specific dependencies on biodiversity and ecosystems within its own operations and has not adopted sustainable land / agriculture practices or policies. Arcadis' goals with its Biodiversity and Ecosystems Policy are to:

- Identify how Arcadis affects biodiversity and ecosystems in terms of positive and negative material impacts, both actual and potential. This includes the extent to which we contribute to the drivers of biodiversity and ecosystem loss and degradation.
- Report annually to our various stakeholders, via our Sustainability Statement, what actions we have taken – and the result of such actions – to prevent or mitigate material actual or potential negative impacts; to protect and restore biodiversity and ecosystems; and to address risks and opportunities.
- Describe our plans and capacity to adapt our strategy and business model aligned with internationally accepted biodiversity frameworks, including:
  - Respecting planetary boundaries related to biosphere integrity and land system change.
  - The vision of the Kunming-Montreal Global Biodiversity Framework (GBF) and its relevant goals and targets.
  - Relevant aspects of the EU Biodiversity Strategy for 2030.
  - Directive 2009/147/EC of the European Parliament and of the Council and Council Directive 92/43/EEC (EU Birds and Habitats Directives).
  - Directive 2008/56/EC of the European Parliament and of the Council (Marine Strategy Framework Directive).
- Outline to stakeholders, via our Sustainability Statement, how we manage our material risks, dependencies and opportunities related to biodiversity and ecosystems, and the nature, type and extent of those risks, dependencies, and opportunities.
- Provide insights to stakeholders into the financial effects on Arcadis over the short-, medium- and long-term of the material risks and opportunities arising from its impacts and dependencies on biodiversity and ecosystems.
- Meet disclosure requirements on biodiversity and ecosystem related impacts in Arcadis' activities, products, and services, as well as on related actions directed at protecting and restoring biodiversity or ecosystems and to apply that data to assess progress and set targets.
- Work collaboratively with clients and suppliers to identify and implement positive biodiversity and ecosystem impacts in our projects.

The Biodiversity and Ecosystems Policy's scope applies to Arcadis' office-based activities globally, including the spaces leased by Arcadis in multi-tenant buildings with shared common facilities. It also applies to our project activities for clients, and to our activities with suppliers in our upstream and downstream value chain and addresses our material impacts, risks and opportunities.

The Chief Growth Officer is the member of the Executive Leadership Team who is responsible for sustainability, including accountability for the implementation of the Biodiversity and Ecosystems Policy.

Actions and resources related to biodiversity and ecosystems

Own operations

We calculate our static and dynamic biodiversity footprint for our own operations (leased office portfolio) annually using in-house subject matter experts, demonstrating operational effectiveness for material IROs in our own operations. Calculating our static and dynamic footprint allows us to determine the extent to which we contribute to the drivers of biodiversity and ecosystem loss and degradation and to take action to reduce the impacts of our own operations on biodiversity and ecosystems. In 2024, Arcadis focused on improving the underlying data quality for the biodiversity footprint calculations in collaboration with Arcadis' Workplace function. In 2025, we will begin to develop a more detailed understanding of biodiversity at our office locations with >20% green space. This more detailed understanding of biodiversity in these locations will enable us to determine what, if any, location-specific biodiversity improvement actions are potentially feasible and will contribute to a biodiversity net gain at these locations.

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Value chain

As described in our Biodiversity and Ecosystems Policy, Arcadis will conduct biodiversity and ecosystem risk assessments across its portfolio of projects to identify where actual or potential material negative or positive impacts occur or may occur over the short, medium, and long-term. Based on these solution-level risk assessments:

- Arcadis will prioritize for which projects it expects to perform biodiversity and ecosystem assessments. These assessments will be conducted by qualified professionals and will help us identify and minimize negative impacts on biodiversity. We will also explore opportunities to enhance biodiversity and ecosystem services, where feasible and appropriate.
- Arcadis will seek to implement measures to prevent pollution, habitat destruction, and degradation in the way we design and assist clients in taking appropriate actions to restore and rehabilitate affected areas, in consultation with relevant stakeholders and experts.

Targets related to biodiversity and ecosystems

Arcadis' biodiversity targets are aligned with the Global Goal for Nature (and the Kunming-Montreal Global Biodiversity Framework, GBF). The objective of the Global Goal for Nature and the GBF is to halt and reverse nature loss by 2030. As our biodiversity targets are focused on our own operations, our internal stakeholders including employees and senior leadership, were consulted during their development.

Our targets are linked to our Biodiversity and Ecosystems Policy, which describes Arcadis' commitment to prevent or mitigate negative impacts on biodiversity and ecosystems and contribute to their protection and restoration in its own operations through these three targets:

1. Biodiversity no net loss for all sites by 2030 (dynamic impact)
2. 10% biodiversity net gain for sites >20% green space on site by 2030 (dynamic impact)
3. By 2050, Arcadis engages to compensate for its biodiversity impact related to the cumulative land-use of its buildings (the static footprint).

Targets are compared to the 2022 baseline, which was 65.0 MSA.ha. Our targets encompass the full range of the mitigation hierarchy: avoid, minimize, restore, offset, with priority given to avoidance, minimization, and restoration of impacts over offsetting. Our key assumption in setting these targets was that we could influence the biodiversity of our office locations even though we are leasing the spaces.

A dynamic biodiversity footprint was calculated for sites that are part of Arcadis' 2024 building portfolio as well as the 2023 building portfolio. The 2024 dynamic biodiversity footprint total is based on data for 318 sites and totals 30.10 MSA.ha. The difference compared to the 2023 static footprint (44.4 MSA.ha) is 14.34 MSA.ha (a 32% reduction), demonstrating a decrease in the impact of our own operations on biodiversity during this timeframe.

For the entire 2024 building portfolio (adding new sites, including any sites that were not part of the 2023 dataset), a new static biodiversity footprint (based on the entire 2024 portfolio of 337 sites) of 30.90 MSA.ha was calculated. This value will serve as the new baseline for next year's biodiversity footprint calculation.

Relative to the 2022 baseline, we have demonstrated no net biodiversity loss at our leased office locations and have decreased the impact of our own operations on biodiversity.

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E5 Resource use and circular economy

Arcadis has identified the following sub-topic within ESRS E5 Resource use and circular economy as material: ‘waste’.

At Arcadis, we are committed to promoting sustainable practices, including appropriate waste management, in our operations, in the projects we undertake for our clients, and in our involvement in the value chains to which we belong.

We have screened our site locations and own business activities to identify our actual and potential impacts, risks and opportunities related to waste. Waste data collection for a growing number of Arcadis locations is performed by Arcadis' EMS managers.

In Arcadis' predominantly office-based activities, a limited amount of waste is generated and collected separately for off-site recycling, re-use or disposal. Waste fractions include: paper and cardboard, organic waste, plastic food containers and bottles as well as packaging waste, construction waste from office refurbishments, batteries, e-waste (phones, computers and monitors), office furniture and fixtures, and residual waste.

In our projects for clients, we may also play a role in waste minimization, sometimes directed at reorganizing waste collection systems so that more separation leads to more recycling or by diverting waste streams to make them suitable for other purposes. For example, we engaged in a project in Chile where we assisted in the separation of organic waste streams, helping to reduce methane emissions from landfills and while using those same waste streams for renewable energy production.

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Waste	●					●	Arcadis identified one actual material opportunity in the subtopic waste. Arcadis sees a growth opportunity in assisting clients with responsible asset management to increase the circularity of materials and resources, as well as to plan for more sustainable end of life disposal.
Waste			●		●		Arcadis assists clients with responsible asset management to increase the circularity of material and resource choices, and end of life disposal.
Waste			●		●	●	Arcadis integrates sustainability into standard operating procedures and design guides which can generate improved environmental performance, and enhanced resource efficiency in our operations and client projects.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

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Policies related to resource use and circular economy

Arcadis has a dedicated policy for Resource Use and Circular Economy which focuses entirely on the material topic of waste. This policy establishes design effectiveness by addressing material IROs in Arcadis' value chain. Arcadis' goals with this Resource Use and Circular Economy Policy are to:

- Identify how Arcadis affects resource use, including resource efficiency, avoiding the depletion of resources, and introducing sustainable sourcing and use of renewable resources in terms of material positive and negative actual or potential impacts.
- Report annually to our various stakeholders, via our Sustainability Statement, what actions we have taken – and the result of such actions – to prevent or mitigate material actual or potential negative impacts arising from resource use, including our measures to help decouple economic growth from the use of materials; and to address risks and opportunities.
- Describe to stakeholders our plans and capacity to adapt our strategy and business model in line with circular economy principles including but not limited to minimizing waste, maintaining the value of products, materials, and other resources at their highest value, and enhancing their efficient use in production and consumption.
- Outline to stakeholders how we manage the material risks and opportunities related to our impacts and dependencies arising from resource use and circular economy.
- Provide insight to stakeholders into the financial effects on Arcadis over the short-, medium- and long-term of the material risks and opportunities arising from Arcadis' impacts and dependencies on resource use and circular economy.

Furthermore, our policy specifically addresses the use of secondary (recycled) resources and sustainable sourcing by promoting the procurement of consumables, cleaning materials, office supplies, office furniture, IT equipment, and other materials for use in our office environments to the extent possible from sources that honor the principles of the circular economy.

The Resource Use and Circular Economy Policy's scope applies to Arcadis' office-based activities globally, including the spaces leased by Arcadis in multi-tenant buildings with shared common facilities. It also applies to our project activities for clients and with suppliers in our upstream and downstream value chain.

The Chief Growth Officer is the member of the Executive Leadership Team who is responsible for sustainability, including accountability for the implementation of the Resource Use and Circular Economy Policy.

Actions and resources related to resource use and circular economy

Own operations

Arcadis applies the following key principles in its own operations regarding responsible resource use and the circular economy, providing operational effectiveness for material IROs in our own operations.

We improve resource efficiency by:

- Conducting regular assessments to identify opportunities for reducing resource consumption and waste generation.
- Implementing measures to optimize the use of energy, water, and materials.
- Encouraging employee awareness to enhance resource efficiency.

We commit to promoting a circular economy by:

- Procuring consumables, cleaning materials, office supplies, office furniture, IT equipment, and other materials for use in our office environments to the extent possible from sources that honor the principles of the circular economy.

We implement effective waste management practices by:

- Implementing waste reduction measures, including waste segregation and recycling, wherever feasible.
- Encouraging the responsible disposal of hazardous and non-recyclable waste.
- Collaborating with waste management service providers regarding proper waste treatment and disposal.

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Waste in own operations

We began assessing waste from our own operations globally by waste type and disposal method in 2024 (see tables: Wasted broken down by waste disposal method and Waste broken down by waste type); this provided better visibility into our waste streams, a key objective of our Resource Use and Circular Economy Policy. In a few countries where we operate, our offices have assessed in previous years as well. Measured data for office waste was available from 73 offices. For the offices which had not yet started to collect waste data in 2024, the average waste intensity per FTE by waste type from 40 offices (for which the data was available before the data entry deadline) has been prorated using the FTE of the missing offices and the average Arcadis-specific office attendance in its country. The average office attendance has been calculated based on our annual global survey on commuting and working-from-home (WFH) behavior. The survey was sent to Arcadis employees globally and was answered by 23% of our employees. This survey has been completed by the end of October and includes estimates for November and December. We expect to continue to measure waste annually and increase the amount of measured data available. Employees are our main stakeholders where it relates to this policy for our own operations and play a key role in addressing waste reduction throughout Arcadis.

The expected future outcome of these actions is a further improvement of resource efficiency, an increase in procurement of circular consumables and other materials, and more effective waste management for Arcadis which will support the achievement of our policy objectives.

Wasted broken down by waste disposal method

	2024
Total waste generated (t)	**2,254.8**
Hazardous waste diverted from disposal (t)	**15.1**
Hazardous waste diverted from disposal due to preparation for **reuse** (t)	0.0
Hazardous waste diverted from disposal due to **recycling** (t)	5.8
Hazardous waste diverted from disposal due to **other recovery** operations (t)	9.3
Non-hazardous waste diverted from disposal (t)	**1,371.3**
Non-hazardous waste diverted from disposal due to preparation for **reuse** (t)	0.5
Non-hazardous waste diverted from disposal due to **recycling** (t)	1,291.8
Non-hazardous waste diverted from disposal due to **other recovery** operations (t)	14.9
Non-hazardous waste diverted from disposal due to **composting** (t)	64.2
Hazardous waste directed to disposal (t)	**7.9**
Hazardous waste directed to disposal by **incineration** (t)	0.1
Hazardous waste directed to disposal by **landfilling** (t)	0.2
Hazardous waste directed to disposal by **other disposa**l operations (t)	7.6
Non-hazardous waste directed to disposal (t)	**860.5**
Non-hazardous waste directed to disposal by **incineration** (t)	489.3
Non-hazardous waste directed to disposal by **landfilling** (t)	37.4
Non-hazardous waste directed to disposal by **other disposal** operations (t)	333.0
Non-recycled waste (t)	**868.4**
Percentage of non-recycled waste (%)	**39%**
Total amount of hazardous waste (t)	**23.0**

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Waste broken down by waste type

	t in 2024
Total waste amount	**2,254.8**
Non-hazardous waste	**2,231.9**
General office waste	825.2
Mixed recycling	1,194.1
Paper	21.2
Cardboard	34.7
Plastic	14.3
Glass	11.3
Catering waste/food waste	85.6
Textiles/clothes (PPE)	0.6
Furniture	1.9
Confidential waste	42.6
Hard hats	0.3
Hazardous waste	**23.0**
Toner cartridges	0.6
Printer cartridges	0.7
Electrical equipment (WEEE)	0.7
Fluorescent tubes	0.5
Fire extinguishers	7.5
Oils and greases	-
Sanitary waste	1.8
CD's	4.3
Batteries	4.6
Other hazardous waste	2.3

Targets related to resource use and circular economy

Arcadis' first objective for 2025 is to develop a robust baseline assessment of the waste we generate in our own operations broken down by waste stream. Once that assessment has been completed, we may consider setting reduction targets. In the years to come, we intend to monitor the effectiveness of our actions described in our Resource Use and Circular Economy Policy, which was introduced in 2024. Our Environmental Management System is the primary process we will use to track quantitative effectiveness of our policies and actions. As we have not yet begun tracking the effectiveness of our actions, we have not yet specified our defined level of ambition to be achieved when tracking the effectiveness of our policy and actions.

Through its EMS standard, Arcadis tracks the effectiveness of its resource use and circular economy policy and actions in relation to material impacts, risks and opportunities for its own operations. EMS processes include the development of action plans to address material sustainable topics, including waste. These plans will list the actions to undertake, the resources required, the responsible party, the timeline, progress measurement tools and measurement, as well as reporting. Ambitions will be formulated if base year information is assessed to be of sufficient granularity and quality. Indicators will be the amount of waste produced, and the reduction of that amount on an annual basis, measured in metric tons. For value-chain related activities, we will use the phase-in period to develop a similar step-by-step action plan.

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EU Taxonomy

This section is a summary of the total EU taxonomy submission. As reference see for the extensive explanation of eligibility and alignment approaches, of adherence to Do Not Significant Harm (DNSH) criteria and the required EU taxonomy tables the Sustainability Statement Annex.

Since January 1, 2021, Arcadis has been subject to the EU Environmental Taxonomy Regulation 2020/852, requiring annual disclosure of its economic activities to align with the EU's environmental objectives. The regulation focuses on six objectives: climate change mitigation, climate change adaptation, sustainable use of water and marine resources, transition to a circular economy, pollution prevention and control, and protection and restoration of biodiversity and ecosystems. The assessment includes both eligibility (whether activities defined in the EU Taxonomy occur) and alignment (meeting the taxonomy's technical criteria).

Arcadis emphasizes sustainability in its consultancy-focused business model, which includes Project and Program Management, Design and Engineering, and Commercial Procurement strategies. However, its consultancy services are often not recognized under the EU Taxonomy, which favors physical implementations.

For FY23, the eligibility assessment covered all six objectives, but alignment assessment was only required for climate-related objectives. Starting this year, the alignment assessment applies to all six objectives, incorporating both solution-level and group-level, revenue, capital expenditures, and operational expenditures.

Arcadis activities are categorized into Solutions. During the eligibility screening, all solutions are assessed for eligible activities in collaboration with core team members, and solution and project leaders and finance personnel whenever additional information is necessary. Separate engagements were carried out for recent acquisitions and for countries that are not on our main ledger system. Information about IFRS 16 vehicle leases and buildings is centralized for all units. These are therefore assessed at the group level rather than the solution level. The summarized results are that 32.5% of our gross revenues are eligible with EU Taxonomy activities. Extra analysis led to a retrospective restatement of the 2023 eligible revenues, which now are on 34.8% of our 2023 gross revenues.

All eligible activities were analyzed for alignment. The substantial contribution and DNSH criteria for each activity were considered. Many Minimum Safeguards criteria have been met, but one of the various tests led to the conclusion that the alignment criteria are not yet fully reached. The ongoing effectiveness tracking of our adherence to UN Global Principles on Human Rights is on several ways already in place, but not yet on all aspects, and by that not meeting all alignment criteria over the year 2024 and retrospectively also for 2023, and for both years the alignment figures are reduced to zero. Opex was analyzed but given the small size of the results it was labeled as immaterial.

A climate risk and vulnerability study has been conducted by the specialized company Jupiter on behalf of Arcadis. This study started in 2022 with analysis of 124 offices, followed by 44 acquired offices and 86 of the largest project sites. In 2024 another 75 project sites, and a set of 82 offices of Arcadis were analyzed as well. Arcadis was found not to be vulnerable to any significant climate change hazards as the business is spread over a wide variety of geographies, and offices are on locations that are not directly exposed to high risk climate hazards. Furthermore, Arcadis has defined physical and non-physical solutions applicable in the short-term, mid-term, and long term. These two elements combined allow Arcadis to be aligned with the requirements of the generic criteria for Do No Significant Harm criteria (DNSH) to climate change adaptation.

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S1 Own workforce

Arcadis - Powered by our People

At Arcadis, our commitment to putting People First is exemplified by the fact that we made "Powered by our People" a core theme of our new strategic direction. Our People First philosophy plays a pivotal role in cultivating a motivated workforce that executes our corporate strategies while fulfilling our external responsibilities.

We implement our strategic vision through a variety of initiatives that enrich the well-being of our workforce and empower our teams to deliver for our clients. This fundamental principle guides our dedication to nurturing a supportive and empowering work environment, investing in the growth of our employees, and fostering a culture of collaboration.

Our DMA showed under the sub-topic 'working conditions', three material sub-sub-topics pertaining to our global workforce:

- Training and skills development;
- Health and safety; and
- Work-life balance.

Workforce composition

The characteristics of our workforce which includes both employees and non-employees can be found in the following tables. The workforce population consists of 91% permanent employees, followed by 4% temporary employees, 4% self-employed workers, and 1% third party agency workers. Our approach to engaging our people include policies, consultation and actions that apply to our global workforce.

	As of 31 December 2024				
Characteristics of workforce (Headcount)	Female	Male	Other	Not disclosed	Total*
Number of employees	**13,138**	**20,154**		**141**	**33,433**
Number of permanent employees	12,594	19,329		136	32,059
Number of temporary employees	544	825		5	1,374
Number of non-employees in own workforce					**1,813**
Number of non-employees (self employed)					1,396
Number of non-employees (agency workers)					417
Total workforce					**35,246**

* The most representative number in the financial statements is in Note 9, where it reflects the average, while this table reports the year-end value, resulting in a difference.

Region	Number of Employees (Headcount)
Asia	7,071
Australia	1,150
Europe	12,636
North America	10,119
South America	2,223
Middle East	234

Country*	Number of Employees (Headcount)
United States	7,330
United Kingdom	5,131

* *Only the UK & US have an employee headcount that is more than 10% of our employee population.*

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General policies related to our workforce

Our general policies are designed to enable our workforce to feel valued, respected, and equipped to succeed, and to help us manage our potential positive and negative impacts, risks and opportunities. Our policies are available on our intranet and apply to our own workforce.

Our key policies include the following:

	Material topic(s) addressed by the policy		
Policies	Training and skills Development	Health and safety	Work life balance
Arcadis General Business Principles (AGBP)	X	X	
Seek Advice and Speak Up Policy		X	
Respect at Work Policy			X
Human Rights Policy		X	
Arcadis Health and Safety Vision and Policy		X	X
Workstyle Promise			X

Arcadis General Business Principles (AGBP): The AGBP reflect our commitment to comply with the laws, regulations and culture of the countries in which we operate. The AGBP apply to business activities and form our code of conduct, guiding the behavior we expect of our own workforce when conducting business. We believe that our shared core values ensure our mission is fulfilled: People First, Client Success, Integrity, Sustainability and Collaboration. These values are the foundation of our AGBP. Our behavior creates the integrity and compliance culture of our organization and a sustainable future.

The application of the AGBP is strengthened by a compliance management system, which is designed to ensure that our people understand the principles and act in accordance with them. Ultimate responsibility for the implementation and application of the AGBP lies with the Arcadis Executive Board and the primary responsibility with our people and management in the operating entities (first line of defense). The Compliance team is the second line of defense that assists and supports the first line of defense with identification and analysis of key regulatory & policy compliance risks, trend analysis, mitigation of compliance risks through policies, standards, procedures, and guidelines, providing training and awareness and with periodic assessment of the effectiveness of the risk mitigating controls. For information on the monitoring of AGBP, please refer to the Monitoring and Accountability section in the Business Ethics chapter.

Arcadis Seek Advice and Speak up Policy: This policy outlines the various ways to speak up that are available for our employees and our external partners. We are committed to creating and upholding a culture where our own workforce and our external partners feel comfortable, supported, and safe to raise their concerns, to seek advice and speak up. The ultimate responsibility for the implementation and application of this Policy Statement lies with the Arcadis Executive Board. For information on the the monitoring process of the Arcadis Seek Advice and Speak up Policy, please refer to Integrity Line and Seek Advice and Speak Up sections in the Business Ethics chapter.

Respect at Work Policy: This policy aims to create an environment where our own workforce feel they belong and can succeed with differences recognized and valued. The policy states that we do not tolerate harassment or discrimination of any kind. The Chief People Officer plays the lead role in the implementation of the policy.

As the Respect at Work policy was released and adopted in 2024, the initial work in implementing the policy has begun with raising the awareness with the respective country People teams. To monitor its implementation, we plan to leverage feedback from our established local compliance committees and review our Your Voice engagement survey feedback. The plan will be to weave the policy awareness in our future mandatory training to ensure employees understand the policy and know how to act regarding inappropriate behavior.

Human Rights Policy: This policy guides our efforts to safeguard human rights with key stakeholders, including employees, customers and suppliers. The policy is designed to respect human rights of stakeholders throughout our full value chain. Consistent with the United Nations Guiding Principles on Business and Human Rights (UNGPs), our policy commits Arcadis to respecting internationally recognized human rights. Specifically, it mentions respect for: the International Bill of Human Rights; the International Labor

Organizations' (ILO) Declaration on Fundamental Principles and Rights at Work and its core Conventions; and those international laws that protect groups of people who are potentially at heightened risk for vulnerability or marginalization e.g., the ILO Indigenous and Tribal Peoples Convention C169, and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).

The policy meets the five requirements specified by the UNGPs:

1. It has been approved at the most senior level of the business;
2. It was informed by relevant human rights expertise when it was developed, in this case with the support of an external consultant. Further improvements will be informed by Arcadis' human rights subject-matter experts;
3. It stipulates Arcadis' human rights expectations of our workforce, business partners and other parties directly linked to our company;
4. It is publicly available (an update will follow in Q1 2025);
5. It has been embedded into internal Arcadis policies. We are further operationalizing the policy through our business procedures. The Global Human Rights Director has overall responsibility for the implementation of this policy.

Our human rights policy also informs an internal roadmap, through which we will implement the policy and continue taking concrete steps to further embed respect and the promotion of human rights in our activities. We implement our Human Rights Policy by proactively identifying and assessing actual and potential human rights risks. We are integrating human rights into our management systems and taking action to address identified risks through specific programs. This includes enhancing the selection and management of our suppliers and services. Additionally, we address and remediate potential human rights infringements via our grievance mechanisms, collaborating with others when necessary to ensure these risks are managed effectively. Given we are in the early stages of implementation, we have not set any time bound outcome oriented KPIs to monitor the implementation or effectiveness.

Arcadis Health and Safety Vision and Policy: This sets out the approach whereby the physical and psychological health and safety of the workforce and stakeholders is protected, by mitigating risks and preventing harm that could be caused by a variety of work-related activities. This policy is part of Arcadis' broader commitment to a culture of 'zero harm' and emphasizes the importance of individual behavior in achieving these goals. The policy sets minimum requirements for conducting business at Arcadis, and it is designed to be flexible to meet local regulations, culture, and customs. The eight Health, Safety and Wellbeing principles mentioned in the H&S section, along side the H&S and Wellbeing management system, are the key enablers for implementing this policy. The Global Director of Health, Safety, and Environment (HSE) has the overall responsibility for the implementation of the policy and monitors the implementation through our Occupational Safety and Health Administration (OSHA) reporting.

Workstyle Promise: In response to the evolving nature of work, we launched the Global Workstyle Promise in 2021, acknowledging the need for flexibility in how people work to manage and balance their work life. As part of our commitment to prioritize our employees' choices, the Workstyle Promise has been integrated throughout Arcadis by offering flexible working arrangements in line with local labor legislation and providing necessary tools and resources to support managers and employees. It aims to allow employees to have the freedom to tailor their workstyles according to their unique needs and responsibilities as well as client requests in alignment with their line manager. The Global Workplace Director has responsibility for the policy and Arcadis uses our global surveys (Your Voice and Workplace and Workstyle survey) to help monitor its implementation.

General processes for enabling dialogue with own workforce

Arcadis encourages two-way dialogue between employees and line management. In some countries we are required to implement a specific, formalized process to facilitate dialogue between management and employee representatives, such as via work councils and collective labor agreements . The following table outlines the key channels we use to engage with our employees to assist in managing any potential or actual impacts, risks and opportunities on our workforce.

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Channel for engagement	Description of engagement	Frequency	How the engagement informs our operations and decision-making
Your Voice	Your Voice is our global employee dialogue program. It encourages a culture of feedback and shared accountability for making Arcadis a great place to work. In 2024, 85% of employees shared their thoughts on a variety of topics via our quarterly employee survey. Through Your Voice we gain valuable feedback that helps drive meaningful action across different areas of the business, with the aim of improving the employee experience.	Quarterly (survey)	Results are released shortly after the survey closes. Managers with five or more team members who participated in the survey are able to receive results for their teams. Our senior leadership group have the responsibility for improving engagement, and feedback is actioned in their respective business units after discussing the results and setting actions with their teams. Global key actions are also set and communicated by the CPO. The CPO has ultimate responsibility for the program and reports to the Executive Leadership Team and Supervisory Board on results and outcomes.
Your Voice Wellbeing Survey	Gather insights on employee satisfaction with their health and wellbeing at the company. This survey is part of the Your Voice survey and includes questions on various topics such as work-life balance, the ability to take time off when unwell, and the importance of employee wellbeing to senior leaders.	Annually	The results are used by the Global Wellbeing Director to identify areas for improvement and to develop initiatives that support employee wellbeing.
The Arcadis Workstyle and Workplace Survey	This survey is designed to gather insights on where and how employees prefer to work. It helps Arcadis to understand the value that different workplace settings bring to employees. The results of this survey are analyzed alongside smaller, local 'pulse' surveys to better understand country trends and needs while maintaining a global perspective.	Annually	Results are discussed at a global and country level to inform decisions about workplace design and policies so that Arcadis spaces continue to offer a great working environment for employees.
Diversity Representation Survey	Gathers insights on the diversity attributes of our workforce and the respective engagement levels. This survey includes questions on various topics such as ethnicity and heritage, gender identity, career responsibilities, sexual orientation, physical health or neurodivergent conditions, and faith. This survey enables Arcadis to gain insight into the perspectives of workforce minorities aligned to our five affinity groups (Gender, Access & Neurodiversity, Ethnicity & Heritage, LGBTQIA, Age). The survey provides insight from participating employees to help shape our Diversity, Equity, Inclusion, and Belonging (DEIB) action plans and our Affinity group actions.	Annually	The survey results are reviewed by the Global Diversity teams as well as Arcadis Global Affinity groups, where the results are aggregated to allow for anonymity. The results are discussed in webinars with Q&A sessions for transparency and help inform improvement in our employee experience.
European Works Council	For international initiatives touching two or more European countries, Arcadis introduced a European Works Council. We actively engage by initiating discussions with the Council and providing them with information on transnational matters that have or could have a substantial impact on employees' interests across Europe. The Council includes company representation from senior leaders, as well as employee representation from respective European countries.	Quarterly	In 2024, consultation with the European Works Council covered a wide range of topics related to our business strategy. This included issues surrounding Arcadis' journey towards becoming a Skills Powered Organization, as well as structural changes and implementation of new technology.
Works Councils (per country)	Works Councils are representative bodies of employees. Arcadis has established a Works Council structure/employee representative body in the following countries: the Netherlands, Belgium, Germany, France, Italy, Romania, Poland and Brazil. Arcadis respects the local differences in law on Works Council rights and has dedicated internal Labor Relations teams to help remain compliant and facilitate the consultation between leadership and employees.	Varies from monthly to quarterly based on country.	The Works Councils aim to promote open communication between management and employees, addressing workplace issues and fostering collaboration.

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Arcadis' approach to Human Rights

Respecting human rights

Arcadis recognizes the role corporations play in society, and we understand our responsibility to respect human rights in our operations and through our business relationships. Treating people with dignity and respect is aligned with our company's core values: People First, Client Success, Integrity, Collaboration and Sustainability. In the context of our projects and partnerships, this means we aim to make conscious decisions about where we work, and with whom we work. It also means that our goal is to act in ways that will contribute to a more sustainable, inclusive, and equitable world.

Due diligence

To operationalize our Human Rights Policy, Arcadis has started to conduct Human Rights due diligence. We recognize that this is an ongoing effort and commit to regularly assessing our practices and approaches in light of our changing world. To understand potential and actual impacts of policies and practices on our employees, Arcadis conducts proactive and reactive due diligence.

In 2022, Arcadis conducted its first human rights impact assessment in one of our operating countries—the Philippines. The assessment consisted of interviews with employees as well as a survey that went to all employees in the country. It included a focus on access to remedy, freedom of association and collective bargaining, forced labor, health and safety, living wage, non-discrimination and harassment, privacy social security, women's rights, and working hours. Follow-up recommendations were provided, and Arcadis continues to work on closing identified gaps, some of which are global in nature, others of which only relate to the Philippines. In addition, in the countries where Arcadis has Work Councils, Arcadis also learns about working conditions and how improvements can be made by engaging with those councils.

General processes to remediate negative impacts and channels for own workforce to raise concerns

Our human rights policy commits to remedy where Arcadis causes or contributes to adverse human rights impacts. Arcadis reacts to potential or actual impacts when they are reported through our Seek Advice and Speak Up Policy.

Fostering a respectful workplace

Creating a safe and respectful workplace is foundational to fostering inclusion and countering removing discrimination. We understand that a culture free from fear and hostility is critical to unlocking the full potential of our people, allowing them to contribute meaningfully and collaborate effectively.

In 2024 we launched mandatory bystander training, which plays a key role in building a culture of respect and support. This training empowers employees to recognize, respond to, and prevent inappropriate behavior in the workplace. By equipping team members with the knowledge and ability to intervene safely, we foster a culture of collective accountability. This training is not merely about policy enforcement; it represents a proactive approach to building a workplace where everyone is responsible for upholding respect and inclusion.

Respect at work and facilitating our workforce to speak up

Our General Business Principles outline that we treat people with dignity and respect, and our Respect at Work Policy further outlines our commitment to creating an environment where our own workforce can feel they belong and thrive, and where differences are recognized and valued.

We do not tolerate harassment or discrimination, whether due to culture, nationality, race, religion, gender, disability, association, sexual orientation, age or any other characteristic protected by local law or international standards. Arcadis encourages our own workforce, clients and third parties, who feel that they have been subject to or witnessed any violation of this policy to take action via our Arcadis Seek Advice and Speak up Policy.

If employees or external stakeholders wish to remain anonymous, they can use our Integrity Line which is, accessible 24/7 in their own language by web or phone. These Integrity Lines are hosted by an independent third party, which ensures protection against retaliation, and reports are received by Arcadis' Global Compliance Office for initial assessment and redirected for confidential handling as outlined in the Compliance Charter.

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Management of material topics

The policies form the boundaries of the objectives for Arcadis to have its employees operate in a healthy and safe environment, for setting the context to progress in development and to keep work and private life well balanced, amongst others. The Your Voice engagement survey, measured by the Net Promoter Score (eNPS), covers all these areas in a structured way with our employees, leading to the establishment of a global engagement target. We have thus selected employee engagement as our central target to help manage the material impacts, risks and opportunities related to our material topics in 'Own workforce'. Employee Engagement is measured through a quarterly employee survey and is administered by a third party, using a platform that allows us to benchmark against our professional services peers on engagement topics. The platform services thousands of customers across nineteen different industries, one of them is the Professional and Businesses Services sector. In this sector 146 companies use the services of the platform, amongst them are peer group members.

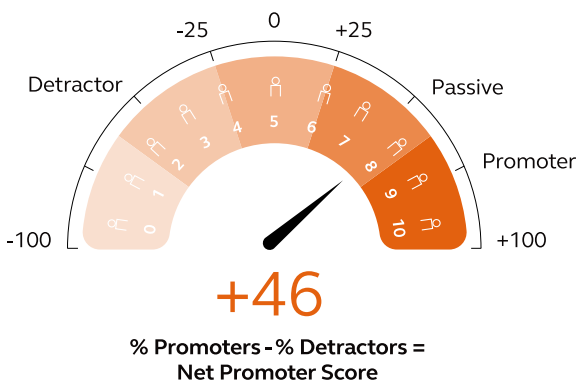
The engagement questions cover a range of areas and there are specific questions that cover our material impacts, risk and opportunities topics. The survey reports allow leaders and managers to facilitate a dialogue with employees and set team and global actions to enhance employee engagement, and ultimately improve productivity and retention.

The company has set a target to remain in the top 25% of the professional services sector (as measured by the third-party platform) by 2026 for employee engagement, as measured by eNPS. Arcadis believes that being in the top quartile of the professional services sector supports its ability to attract and retain the talent needed to deliver its broader strategic objectives. To set this target Arcadis reviewed yearly trends and compared the baseline through insights and benchmarks derived from the platform. Proposed target levels were then discussed with wider senior leadership to align and gather feedback. In each quarter, engagement levels are reported to leadership teams and shared with the workforce, with key insights being provided to global subject matter experts to help with program calibration or ideas for new actions.

Metrics and performance

In 2024, our eNPS was measured at +46, with 85% of employees having responded to the survey. Our engagement has remained at a consistent level during 2024 and within the top 25% of the professional services sector, as measured by the platform. The eNPS target was set with reference to other professional services companies using the same platform , focusing on realistic ambition rather than scenario analysis. While the platform confirmed our position within the top 25%, no more granular ranking was provided. No interim targets were defined, as the goal is to maintain a position within the top 25% across years.

eNPS – employee Net Promotor Score



Material topics – key actions and metrics

On the following pages, we disclose the material IROs, actions, and metrics related to the respective three material sub-sub-topics.

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Training and skill Development

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Training and skills development				●		●	Failure to train and develop employees can impact employee job satisfaction, turnover, employee skill development, resulting in lack of personal and career growth for the workforce.
Training and skills development		●				●	Failure to upskill can have an impact on employee job satisfaction, turnover, employee skill development which can risk having an untrained workforce resulting in lower productivity.
Training and skills development			●			●	By prioritizing and investing in capability and skill development, Arcadis can foster creativity and innovation among its employees, thereby enhancing job satisfaction and provide for enhanced client service delivery.
Training and skills development	●					●	A strong emphasis on skills development through becoming a Skills Powered Organization is an opportunity to position Arcadis as an industry leader, poised to meet client demands and drive sustainable growth.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

At Arcadis, nurturing the capabilities and skills of our employees is a core part of the "Powered by our People" strategic focus area within our business strategy. With our focus on skill enhancement, we aim to equip our employees to meet client needs and aids in attracting talent. The following actions are ongoing, will continue into the future, and apply primarily to Arcadis employees as the main affected stakeholder group, while their training contributes to a more equipped Arcadis workforce, including managers who also oversee non-employees.

Actions related to training and skill development

Progressing to become a Skills Powered Organization

Keeping up with technology and adapting to change, while meeting the needs of our people, requires us to think differently. To do this, we have embarked on a journey to become a Skills Powered Organization (SPO), which means we are building a workforce that is prepared for the future in an ever-changing world of work. An SPO prioritizes skills in every aspect of the employee lifecycle. It focuses on identifying, developing, and aligning people's skills to effectively meet both current and future client and business needs.

We started designing our journey to becoming an SPO in 2023. After two test and learn phases, in May 2024 we began the first phase of our SPO rollout, providing an initial 24,000 employees with access to our new AI-powered SPO platform. Through this platform, we offer personalized recommendations for development, role opportunities and career pathways aligned to individuals' skills and career aspirations.

As part of the next phase in our SPO journey we have launched a 'Gigs' pilot. Gigs will connect employees with short-term, specific opportunities that align with their skills and career aspirations. The introduction of Gigs through the SPO platform provides a flexible way to source skills for both billable and non-billable work across Arcadis globally. This approach enables employees to contribute productively while gaining on-the-job learning experiences beyond their core roles. Gigs will empower employees who have available time, skills, and interests to proactively pursue new projects that align with their career goals and availability. Our aim is to fully deploy the Gigs program in 2025.

Developing capability

To expand our learning offering, we have continued implementing our advanced Learning Experience Platform (LXP). This platform provides access to over 11,000 digital learning resources promoting equitable learning opportunities for our employees globally. Our LXP facilitates access to content covering a wide range of areas, including a focus on equity, inclusion, and belonging; and sustainability; and mandatory and legislative requirements. It also facilitates our performance conversations around career and skill development.

The LXP empowers our employees to embark on personalised learning journeys, tailoring their skill development to foster ongoing growth and progression. Additionally, with integration into our SPO platform, the LXP enables access to development by suggesting learning resources based on skills gaps, career progression, and individual interests.

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Developing critical areas

In 2024, we continued our commitment to building our energy transition capabilities, a key skill area for service delivery. By the end of 2024, we had successfully conducted five specialized programs focusing on hydrogen, urban energy solutions, offshore wind, industrial decarbonization and nuclear power. Following the completion of these schools, our next objective is to develop practitioner training that will equip our team with the technical skills necessary to meet our clients' needs. As we look ahead to 2025, we are committed to further expanding this curriculum.

Our Growth Accelerator journey continued in 2024. Growth accelerator is a program aimed to enable our client development leaders to be more entrepreneurial, leverage the wider Arcadis business and adopt great digital solutions for clients at speed. We conducted two key programs in 2024: one tailored specifically for our Places Global Business Area (GBA), and another where we invited delegates from across the GBAs to collaborate on sector-specific solutions .

In 2024 we launched the final Sustain Abilities modules , completing a suite of 13 modules. These cover a wide array of topics– from understanding what sustainability means to Arcadis, to specific strategies for supporting our clients on their sustainability journeys. Notably, two of these modules are dedicated to energy transition.

Upskilling our line Managers

In 2024, there was a continued investment in building managerial and leadership capability globally. Our Management Essentials and Advanced Management programs are part of our Line Management Experience (LMEx) initiative designed to specifically empower managers globally to lead with impact – an initiative that continues to be critical given the pivotal role of managers in transforming our business and driving performance, engagement, and retention of their teams.

Metrics and performance

The formal target that we have set for this topic is employee engagement, as measured through our eNPS score. In addition, while we do not have any other formal targets for this topic, we measure and monitor metrics regarding participation in regular performance and career development reviews and in training and skills development.

At Arcadis, employees are expected to have a regular performance and career development review with their manager once a year. The table below presents the number of employees who participated in at least one such review during the 2024 reporting year.

Training and skill development

	2024				
	Female	Male	Other	Not disclosed	Total
Employees that participated in regular performance and career development	71%	70%		50%	70%
Average number of training hours per employee	63	65		106	65

Health and safety

Our vision for Health, Safety and Wellbeing (HSW) is to empower our own workforce to create a proactive health, safety and wellbeing culture. We do this through our HSW mission, “Protecting our People”. We prioritize our people's physical and psychological health with a proactive, culture-driven approach, incorporating wellbeing into our 2024 health and safety (H&S) efforts to reinforce our People First value.

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Health & Safety			●			●	Prioritizing health and safety across all areas of the business, including project management and execution, to create a safe and healthy work environment that safeguards the workforce's physical and mental well-being while promoting a positive work culture.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

Actions to manage the impact

Our Global Health, Safety & Wellbeing Management System Standard (GHSMSS) is built alongside the guidelines of the ISO45001 and ISO45003. Every country in which we operate uses the GHSMSS as a minimum standard and has built in local legislative requirements. Our workforce is bound to follow the requirements of the GHSMSS.

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As part of our Health, Safety and Wellbeing Vision and Policy, Arcadis has defined eight fundamental H&S principles which are ongoing actions and will continue on into the future. These activities apply to our own workforce to create a safe and healthy work environment:



1. **Health & Safety Planning:** Prepare and maintain a and Safety Plan for work activities performed outside of an office environment.
2. **Proactive Reporting**: Report incidents, significant near misses, and unsafe acts or conditions immediately so that they can be investigated, corrected, and prevented. Lessons learned are then shared within the workforce. In order to monitor awareness and develop our H&S culture we not only focus on reactive actions (reporting of near misses and incidents), but we also aim to foster a culture of proactive actions and reporting.
3. **Stop Work Authority:** If the workforce observe something is unsafe, they have the responsibility to stop their own work or the work of other teams, or work that is under Arcadis' control.
4. **If Not Me, Then Who:** Encourages the workforce to keep themselves and others safe by acting immediately to prevent harm. If the workforce see something is unsafe (or not right) they can speak up within the situation or raise through more formal channels.
5. **TRACK:** Our own workforce is encouraged to apply TRACK (a risk analysis and assessment approach) when planning tasks, before starting tasks and again when conditions change.
6. **Stewardship:** Our own workforce should be able to go home safely every day. To further enable this we have a program in place whereby our leaders are required to undertake and report their stewardship activities once per quarter. Monitoring of stewardship activities helps inform where to focus training and support.
7. **Holistic Wellbeing:** Arcadis proactively protects our people from wellbeing risks within our work processes and the working environment. This commitment involves cultivating psychological safety, fostering a culture of care, and encouraging everyone to self-manage their health and wellbeing within the organization. Support systems are in place for those encountering challenges or illnesses (shown in work/life section below).

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8. **H&S Knowledge:** Employees need to engage in training or workshops to enhance H&S knowledge and practices among employees. Learning programs are in place to raise awareness among employees, including within our senior leadership group. In 2024 we rolled out formal HSW stewardship training to our senior leaders. The training was specifically crafted to challenge behaviors and approaches related to leadership and stewardship activities within Arcadis. It emphasized the crucial role of leadership in promoting quality of life and upholding of care, respect, and safety to drive performance excellence. Mandatory refresher training on HSW was also rolled out in June for employees.

Metrics and performance

Aside from employee engagement, no other formal target has been set for this topic. To measure our effectiveness in managing our positive impact on H&S, the following metrics in the table are regular reported and discussed by senior leadership.

The H&S metrics table includes both employees and non-employees, as Arcadis' H&S policies, systems, and processes are applied consistently across the entire workforce. As a result, no distinction was made during data collection for 2024 or in the disclosure. Given that local privacy regulations restricted access to case identities, we did not differentiate between employees and non-employees. To meet ESRS requirements, we retrospectively identified relevant cases where necessary. All recorded incidents have been confirmed to involve only our own employees.

In 2024, Occupational Safety and Health Administration (OSHA) reporting remained a critical component of our H&S performance monitoring alongside ESRS requirements. This was necessitated by the significant portion of our business operations located in the United States and Canada, where OSHA regulations are the principal framework for workplace safety reporting. Adhering to OSHA requirements ensures compliance with both region-specific legal obligations as well as client requirements. Furthermore, integrating OSHA and reporting aligned with ESRS requirements supports the management of H&S across our global operations.

H&S metrics

	Unit	2024
Employees covered by H&S Management System	%	**100%** [1]
Non-Employees covered by H&S Management System	%	**100%** [1]
Fatalities as a result of work-related injuries and work-related ill health[2]	Number	**0**
Recordable work-related accidents ***(Recordable cases)***	Number	**42**
Number of work related ill-health cases	Number	17
Number of work related injuries	Number	25
Rate of recordable work-related accidents ***(Total recordable case frequency, TRCF)***		
OSHA	200k Wh	**0.14**
ESRS	1000k Wh	**0.7**
Lost time cases	Number	**18**
Lost Time Case Frequency, LTCF		
OSHA	200k Wh	**0.06**
ESRS	1000k Wh	**0.3**
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health ***(Lost work days)***		
OSHA	Number	**260**
ESRS	Number	**278**

[1] For the workforce (employees and non-employees) covered by the H&S management system, this metric in 2024 was recorded without differentiation, encompassing the entire workforce in line with Arcadis H&S principles. With a result of 100%, all individuals within the workforce were included in the coverage, and thus the 100% for both.

[2] Value chain workers included.

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Work-life balance

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Work-life balance	●					●	One potential opportunity has been identified to offer flexible work arrangements, allowing our workforce to balance their competing work and life demands. This could improve employee engagement and becomes a key part of our employee value proposition.
Work-life balance		●				●	One actual material risk has been identified in that neglecting to support work-life balance could lead to higher absence rates, elevated employee attrition and reduced overall productivity. However, by prioritizing work-life balance, Arcadis aims to enhance employee engagement, increase loyalty, and create a more positive and supportive work environment.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

Actions to manage the impact

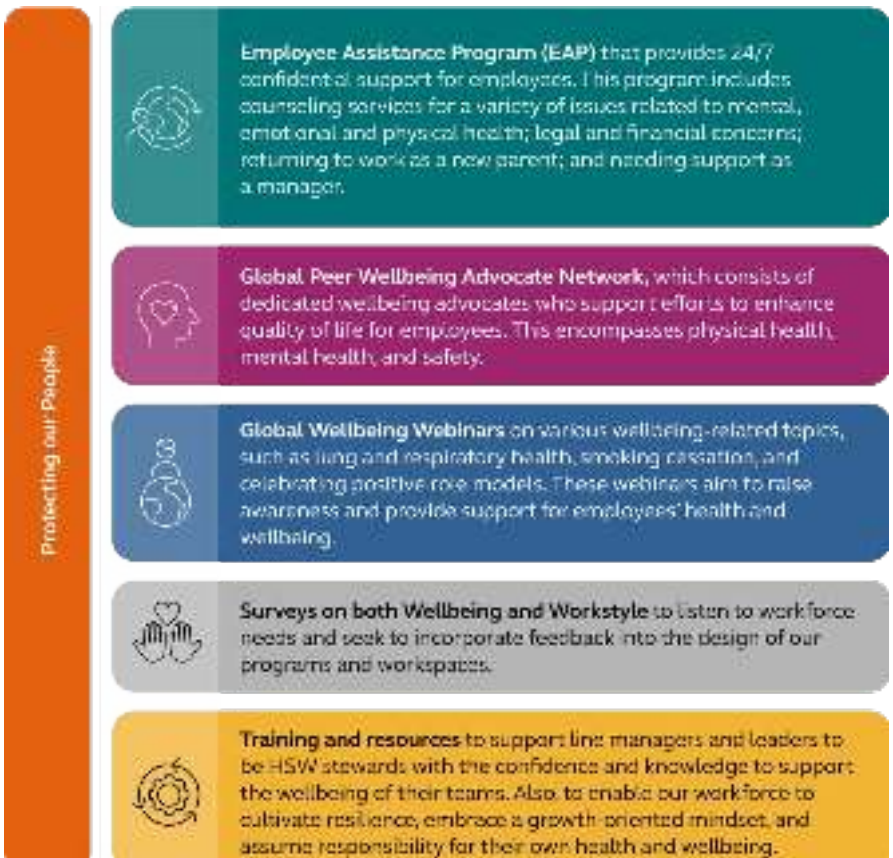
Achieving work-life balance for employees involves prioritizing the wellbeing of our own workforce and stakeholders through our 'Protecting Our People' mission and HSW vision and policy. Our shared belief fosters a culture of fairness and understanding, promoting physical and psychological health and safety.

As of 2024, our employees now have access to flexible working arrangements. We recognize that each employee has different circumstances and preferences, and we value their ability to choose work arrangements that best suit their needs whilst balancing business responsibilities. By providing this flexibility in line with local labor legislation, we empower our employees to achieve a healthy work-life balance and optimize their productivity.

Arcadis provides several family-related leave options within respective country legal frameworks to help support employees during significant life events. Examples of options across our diverse country portfolio include parental leave for either parent for the birth of a child, flexible work schedules that allow employees to accommodate work-life balance, dependent care leave and adoption assistance.

Recognizing the diverse needs of our people and the risks they face in the dynamic environments where projects are delivered is crucial for human sustainability.

Arcadis offers several ongoing wellbeing programs. The following actions are ongoing, will continue into the future, and apply primarily to Arcadis employees as the main affected stakeholder group for work-life balance, while these programs also assist line managers manage work life issues with the total workforce including non-employees:



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Metrics and performance

As stated above, the formal target that we have set for this topic is employee engagement, measured through our eNPS score. In addition to this, continuous listening in global surveys (Your Voice Engagement Survey, Workstyle and Workplace Survey) enable us to understand concerns raised, so that we can strive to create environments that support employees in managing their work –life balance. By monitoring the attrition levels and reasons for leaving we are able to analyse whether work-life balance issues could be factors causing employees to leave.

Leavers and employee turnover rate

	2024
Number of leavers (permanent & temporary employees)	6,261
Total turnover (permanent & temporary employees)	18.8%*

* Turnover calculation has been revised to align with the ESRS definition and now includes temporary employees. Our total turnover based on permanent employees alone is 16.3% (11.3% voluntary turnover).

Family-related leave

	2024
Percentage of employees entitled to take family-related leave	100%
Entitled employees that took family-related leave	
Female	7%
Male	5%
Other/not disclosed	1%
Overall	6%

Resourcing and reporting

Arcadis demonstrates its commitment to addressing material negative and positive impacts, managing risks, and pursuing opportunities related to its workforce through a core set of activities:

- Regular reporting: We publish detailed internal sustainability and workforce-related reports outlining the company's strategies, targets and performance in workforce-related areas. In recent years we have regularly reported workforce data which has included information on employee well-being programs, and workforce development initiatives. A regular H&S report is also provided to management.
- Stakeholder engagement: To gather feedback on workforce-related practices and show a commitment to continuous improvement, we engage with key stakeholders including clients and employees. This includes engagement with internal communities at Arcadis, such as affinity groups and representative bodies for employees.
- Certifications and ratings: We have obtained ratings from external agencies that look to benchmark us against standards in relation to sustainable workforce practices (i.e., EcoVadis).
- Communication of performance: We provide transparent communication about company policies, practices, and performance related to the workforce through various channels, such as company website or internal communications (i.e., Intranet, webinars).

By actively implementing and transparently communicating these strategies, we can show our dedication to addressing material impacts on our workforce and how we are striving for continuous improvement in managing risks and realizing opportunities. Where targets are not set, regular reporting helps track our progress. To effectively address the identified material topics, Arcadis has the following key teams in place:

- Enabling functions such as the People (HR) team, Global Sustainability team, Health, Safety and Wellbeing team allocate capacity to manage material impacts within our own workforce.
- People expertise: The People (HR) team at Arcadis comprises professionals with expertise in areas such as employee and labor relations, talent management, diversity and inclusion, compensation and benefits, and learning and development. Their role is to assist in managing material impacts on the workforce and developing strategies to address them effectively.

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- Industry experts and consultants: From time to time we engage with subject matter experts or consultants who can provide guidance on best practices, help in setting targets, and offer insights on emerging trends in workforce risks and opportunities.
- Global affinity groups: These are employee-led communities that bring together individuals with shared identities, backgrounds, interests, or experiences to promote diversity, inclusion, and a sense of belonging within the organization. We have invested financially in global affinity groups by covering the billable hours of the employee representatives who lead these groups, in cases where those hours would normally be billable to clients.
- Human rights experts: Arcadis has a group of human rights specialists focused on ensuring that the organization upholds and promotes human rights principles within its operations and supply chain.

By leveraging the expertise of various people across the organization, Arcadis aims to appropriately allocate team members to manage material topics within its own workforce.

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S2 Workers in the value chain

At Arcadis, our passion is improving quality of life. We believe that fostering a sustainable value chain is our responsibility as a company and a key enabler of our success. Our value chain includes our upstream supply chains, from which we receive products or services that are used in the production of our own products or services, as well as our downstream projects and clients, which receive services from us.

Arcadis relies on value chain workers to support suppliers and clients across a wide range of activities. We seek to minimize and mitigate human rights risks and avoid negative impacts that may stem from our value chain.

For ESRS S2, health and safety (H&S) for value chain workers has been identified as material.

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Health and safety				●	●		The negative impact concerns incidents at the site level, such as exposure to hazardous substances, unsafe systems, or work-related pressures, which can negatively affect the physical and mental well-being of value chain workers.
Health and safety		●			●		Within our upstream and downstream value chain, H&S represents a potential risk for Arcadis and an actual negative human rights impact, due to our operating context and the nature of our business activity. Failure to identify and address value chain-related H&S issues can influence not only the well-being of value chain workers, but could also lead to potential penalties, reputational damage, and loss of stakeholder trust and revenue. Potential risks could include unintended associations with projects, clients, or suppliers that fail to uphold H&S standards or adequately engage with value chain workers.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

Policies related to value chain workers

Human rights

Our Human Rights Policy underpins our commitment to respect all internationally recognized human rights, including rights related to H&S, with specific references to international human rights standards and principles encompassed in the:

- Universal Declaration of Human Rights
- International Labor Organization's Declaration on Fundamental Principles and Rights at Work
- United Nations Global Compact
- United Nations Guiding Principles on Business and Human Rights.

Our approach to human rights due diligence for the value chain is formalized in both our Human Rights Policy and our Global Sustainability Policy. Our Supplier Code of Conduct outlines Arcadis' human rights requirements for our supply chain, including H&S expectations, and is aligned with our Human Rights Policy and its underlying international standards and principles. Our Human Rights Policy covers the geographies in which Arcadis operates as well as the geographies in which our value chains operate.

In 2024, our External Integrity Line received no reports of non-compliance with the UN Guiding Principles, ILO Declaration, or OECD Guidelines from value chain workers.

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Our Chief Growth Officer is accountable for implementation of the relevant policies in our value chain.

Global commitment to H&S

Our commitment to H&S is embedded within our Global H&S Policy. Our due diligence practice for H&S is detailed within our Global Health, Safety & Wellbeing Management System Standard (GHSMSS), with the aim to cover all value chain workers to prevent work-related ill health, work related ill-health, property damage, and other incidents during Arcadis-related activities, applying the standard of care.

Our Chief Delivery Officer is designated by the Executive Board to have the primary responsibility for H&S within Arcadis.

Our approach - responsible value chain

Upstream value chain – supply chain

Responsible supply chains are essential to Arcadis, and we seek to uphold human rights, including those relating to H&S, throughout our supply chain. An estimated 20-25% of our gross revenues are spent on third parties and subcontractors. In 2024, our project-related suppliers that help deliver projects to our clients accounted for about 2/3rd of our procurement spend. Our project-related suppliers span a wide range of segments including construction, transportation, maintenance and consulting. The other approximately 1/3rd of our procurement spend related to categories such as office supplies, marketing, travel, fleet and technology.

Arcadis seeks to centralize its human rights due diligence in alignment with the United Nations Guiding Principles on Business and Human Rights and embed it in its existing processes and broader risk management systems, as well as at the different stages of our relationship with suppliers. Our due diligence efforts extend to all internationally recognized human rights (including H&S).

Identifying our high-risk areas

To identify our high-risk areas on human rights (including H&S) and other relevant risk factors within our supply chain, we worked with external human rights experts to design a Sustainability Risk Matrix. Within this matrix, we consider, among other aspects, the supplier's services and location of operation. Arcadis' supply chain risk assessment process combines the Sustainability Risk Matrix, our internal expertise, our ESG screening and monitoring tool and publicly available sources. The combination of the matrix and tools allows us to identify our high-risk purchasing categories and countries of our operations, as well as potential vulnerable groups such as migrant workers. The higher-risk regions include, but are not limited to, Latin America, the Middle East and Asia. Our higher-risk categories include construction, IT hardware and materials.

Risk management

Identifying and assessing risks and impacts

Before entering a business relationship with Arcadis, relevant suppliers in high-risk areas undergo a due diligence process that is increasingly centralized via our prequalification questionnaire and screening tools. Commitment to the Supplier Code of Conduct is required in the prequalification questionnaire and our general terms and conditions, which are also referenced in our purchase orders.

Through the Supplier Code of Conduct, suppliers agree to provide appropriate working conditions for supply chain workers, combat child labor, forced labor, human trafficking, precarious practices, and discrimination, as well as H&S requirements. For H&S, this includes:

- Providing clear information on their H&S practices.
- Complying with relevant H&S laws and regulations, and, where applicable, meeting Arcadis' H&S requirements for contractors.
- Providing the necessary H&S training to enable safe performance of tasks.
- Supplying and ensuring the use of appropriate personal protective equipment.

To facilitate the understanding of our Supplier Code of Conduct, a concise training module for suppliers is provided online.

We seek to collaborate with suppliers with whom we have a contractual relationship (first tier). We expect them to require and enforce the same human rights standards and expectations within their own supply chains, as we do within our own.

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To support us in identifying potential and actual negative impacts in our supply chain, we use a digital tool for environment and human rights risk alerts. We continuously screen and monitor our suppliers through this digital tool to identify (human rights) risks, including H&S, focusing on our suppliers active in high-risk areas. We analyze the intelligence received based on our decision tree for prioritization and use it to inform internal stakeholders and follow up on the actions expected.

Based on the results of our ESG screening and monitoring, in 2024 we identified a few working conditions-related human rights issues among our suppliers and in its supply chains issues associated with H&S, freedom of association and forced labor were identified.

Integrate, act and monitor

The recommended follow-up actions for the identified issues included engaging with the supplier on its human rights performance and the intelligence received; and contractual clauses and improvement plans, among other recommended actions intended to prevent and mitigate risks and impacts. For prioritized human rights issues, we continuously monitor the follow-up actions taken and the outcomes.

Downstream value chain – projects and clients

Arcadis seeks to minimize and mitigate H&S risks and avoid any negative impacts that may stem from our delivered services to clients. We focus in this chapter on the client selection processes and on the preventive measures that are put in place to mitigate potential and actual negative impacts from the work done on project sites of the clients.

Client selection

Before accepting a client, we conduct a thorough go/no-go procedure. This involves various checks to ensure that the potential client aligns with our strategy and values. In addition to financial and other assessments, we carry out comprehensive H&S (Health & Safety) checks. These checks include acquiring detailed knowledge about the client's H&S management systems and their track record in H&S.

Once a client is accepted, Arcadis implements several measures to avoid any material negative impacts from our activities. These measures include our H&S policy, Standard Operating Procedures (SOPs), trainings, certifications, and protocols. These apply not only to Arcadis employees but also to the workers of our partners and clients. The 8 fundamental H&S principles outlined in S1 are designed to adhere to legislative requirements, legal frameworks, and other obligatory standards relevant to H&S within design, engineering, and consultancy.

On-site, if the client oversees H&S management, we adhere to their standards while maintaining our own Arcadis principles and standards as an absolute minimum if the client's management systems should be less stringent. Conversely, if Arcadis is responsible, we implement our standards and procedures. This entails upfront communication of the Arcadis H&S requirements, client requirements, and H&S expectations for all activities to be performed by everyone involved. Partners must be qualified and approved based on H&S criteria before executing contracts, whether for long-term partnerships or project-specific relationships.

Identifying our high-risk clients and projects

Before accepting a client, we assess the reputational risk of working with them, check if the client is active in restricted or excluded countries, ensure they respect privacy, and evaluate how they uphold human rights. These checks help identify high-risk clients. Similarly, ahead of project acceptance, tender boards discuss these aspects at the project level. Once a project begins, project managers must carry out H&S impact assessments. The goal is to identify and communicate the scope of work activities, determine, and mitigate hazards, assess levels of risk, and document the controls applied to each risk. These impact assessment results must be approved by both the project manager's line manager and the client.

Risk management and monitoring

Continuous monitoring and reporting are obligatory throughout the project, as described in the impact assessment. It's crucial to keep the client, as one of our most important stakeholders, updated on H&S performance, any incidents, any potential extra measures that need to be taken and potential improvements to avoid incidents from happening.

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Stakeholder engagement

To learn and develop a global approach for accessible communications channels to engage with value chain workers, we conducted a pilot project in 2024 in Chile. We worked together with a third party to reach out to value chain workers on a project site via an automated survey solution to help collect data at scale directly and anonymously.

As we are enhancing the operational effectiveness of our Stakeholder Engagement Policy, we do not yet have a common global approach to pro-actively engage with our value chain workers, including in which stage(s) engagement occurs and the frequency. The insights and lessons learned from this pilot will be used to inform and guide further operationalization of our Stakeholder Engagement Policy in our value chain.

Overall, as an essential part of our ongoing due diligence process, we will engage with stakeholders about material actual and potential positive and/or negative environmental and human rights impacts, as stated in our Stakeholder Engagement Policy on Sustainable Topics. This will include workers in the downstream and upstream value chain and their legitimate representatives, or credible proxies, as well as other stakeholders.

These insights will be gathered in a structured and continuous approach that helps us understand and address the concerns, expectations, and priorities of our stakeholders, including the perspectives of value chain workers who may be particularly vulnerable to impacts and/or marginalized. We will capture their perspectives through risk and impact assessments, research, surveys, dialogue, collaboration, and other tools.

The Chief Growth Officer is accountable for stakeholder engagement on sustainability topics, and for incorporating the feedback from the engagement into the company's strategy. The Global Sustainability team is responsible for shaping and executing stakeholder engagement activities and providing feedback on outcomes to stakeholders within Arcadis. The Procurement team and our Global Business Areas are responsible for implementing stakeholder engagement in their areas.

Grievance mechanism

Arcadis has established mechanisms to allow value chain workers to anonymously raise concerns via our Integrity Line to seek advice, communicate or report issues or concerns related to our business activities, including suspected or actual breaches of Arcadis policies or issues related to human rights (including H&S), with safeguards in place to prevent retaliation.

In cases where individuals do not have access to the digital reporting tools we use, we rely on grievances reported from within the business to ensure that concerns are addressed. H&S issues can also be raised through these channels, with arrangements made at the project level to address concerns and provide remedy.

The Supplier Code of Conduct includes the Seek Advice and Speak Up Policy Statement which outlines Arcadis' grievance mechanism and non-retaliation approach. This is also included in the online training for suppliers. Monitoring and reporting on Integrity Line and remediation are detailed in the Business Ethics chapter under the Monitoring and Accountability, Integrity Line, Seek Advice, and Speak Up sections.

Targets related to value chain workers

At present, there are no quantitative H&S targets for value chain workers. We are making use of the optional phase-in period specified by the ESRS, so that we can work towards setting specific key performance indicators (KPIs) and targets for S2.

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Next steps – actions and resources

Arcadis has implemented a human rights due diligence process for the value chain. In our implementation plan, we have outlined the steps that will be taken to prevent and mitigate human rights (including H&S) risks and impacts in our value chain.

As part of our implementation plan, we will:

- Further strengthen our human rights due diligence process to identify, prevent, mitigate, and account for human rights impacts, as stated in our policies in every stage of our relationship with suppliers, from contract management to development and training.
- Train employees and suppliers to understand the risks that value chain workers can be exposed to.
- Develop KPIs and targets for human rights due diligence.
- Raise awareness of our grievance mechanism within our value chain.
- Facilitate stakeholder dialogue with value chain workers, including workers that may be particularly vulnerable to impacts and (or) marginalized, to inform our due diligence process.
- Explore opportunities for collaboration and develop action plans to enhance human rights topics.
- Modify our reporting structure to track and report H&S metrics separately for different groups of value chain workers.

To enhance our operational effectiveness, we will continue to use our internal tools (including the aforementioned digital tool and our Sustainability Risk Matrix). We will do so with the support of the key teams we have in place, including the Global Sustainability team, Global sustainable procurement team, the Global Health, safety and wellbeing team, the Global human rights team, and other colleagues who support the implementation of and carry out our due diligence processes related to value chain workers.

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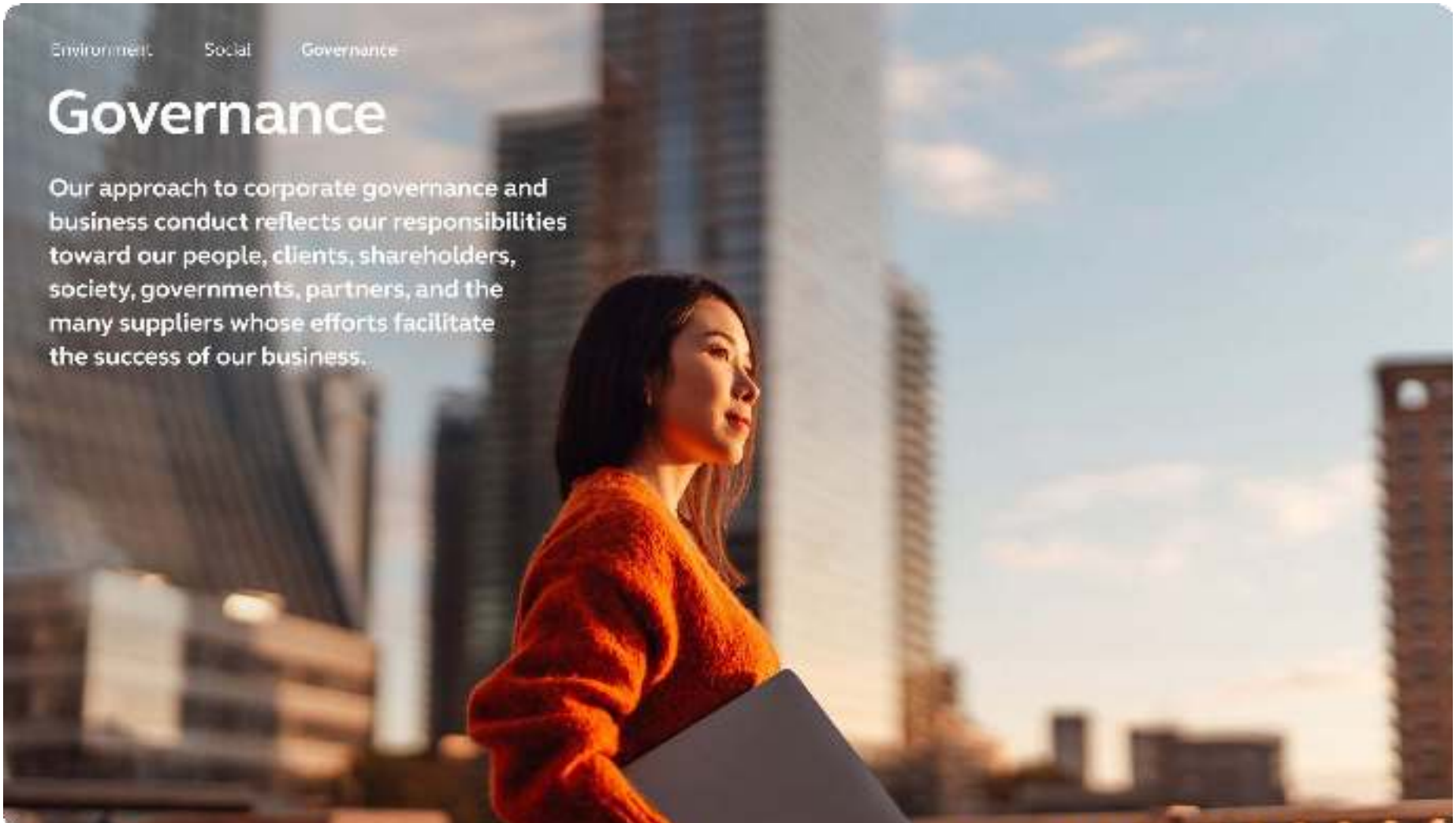

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G1 Business conduct

We believe that our shared core values – People First, Client Success, Integrity, Sustainability and Collaboration – contribute to our how we fulfil our mission of Improving Quality of Life. They are the foundation of Arcadis General Business Principles (AGBP). In the AGBP we outline our responsibilities to our people, clients, shareholders, business partners, society and governments. The AGBP reflect our commitment to comply with the laws, regulations and culture of the countries in which we operate.

The AGBP apply to everything we do. They form our code of conduct, guiding the behavior we expect of our people when conducting business anywhere in the world. We also expect our business partners to operate according to these or equivalent principles.

The material topic within this ESRS is about 'Management of relationships with suppliers and payment practices', given the significant role of third-party suppliers and non-employees (i.e. contingent workers) in our project delivery and in our value chain.

Impacts, risks and opportunities

Topic	O	R	I+	I-	VC	OO	IRO description
Management of relationships with suppliers including Payment practices		•				•	Arcadis has a risk-averse appetite in matters of business conduct, as outlined in the key risk table for the regulatory and policy compliance risk area in the enterprise risk management chapter. The risk that was defined in the IRO sessions is about potential strained relationships with Small and Medium Enterprise (SME) suppliers due to a lack of adherence to contractual payment terms. This could potentially lead to disruptions in the supply chain and potential legal disputes, both of which would negatively affect the company's ability to deliver projects.

O Opportunity R Risk I+ Positive impact I- Negative impact VC Value chain OO Own operations

The Compliance function provides governance and maintains a compliance management system. The scope and responsibilities covered by the Compliance function are communicated via a compliance charter with compliance committees at various levels of the organization. Arcadis leadership reflects the experiences of our colleagues, clients and partners in many countries worldwide where it is active. The diversity of thought and experience in relation to business conduct and integrity matters is reinforced by the composition of the Executive Board and the Supervisory Board which both represent leadership with, among others, risk management, sustainability and People and culture experience.

The Global Compliance Officer reports on AGBP integrity, compliance and related (alleged) issues ultimately to the Executive Board, the Arcadis Audit and Risk Committee of the Supervisory Board (AARC) or directly to the Supervisory Board. Further details on this, and on the role and expertise of administrative, management and supervisory bodies on business conduct matters, are explained the Business ethics paragraph and the Other governance information paragraph in the Governance and Compliance part of this Annual Integrated Report.

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Policies related to management of relationships with suppliers

We believe that establishing a sustainable supply chain is our responsibility as a company and a key enabler of our success. To do this, we seek to establish best practices, leverage digital tools, and develop clear policies that govern our actions throughout our supply chain.

Our Procurement Policy is guided by the AGBP, our Sustainability Policy, Third Party Due Diligence Policy and our Human Rights Policy, which further detail Arcadis' integrity, sustainability, and people first core values. The Procurement Policy applies to the purchases of goods and services by Arcadis.

The Global Procurement Policy applies to all purchases of goods and services by Arcadis, whether acting on behalf of a client (direct spend), or on its own behalf (indirect spend) – our value chain. The objective of this Policy covers two main areas where we can deliver sustainable procurement results: (1) sustainable supply chains and (2) strategic procurement. This policy documents our procurement ambition. As the Global Procurement function is still maturing, Arcadis follows an implementation roadmap to implement this policy across our value chain. Our Chief Delivery Officer is primarily responsible for our procurement approach, with ultimate accountability with the Chief Executive Officer and our Executive Board.

As outlined in our Supplier Code of Conduct, we expect our suppliers to conduct their operations in an environmentally, socially, and economically responsible way and use their influence to help facilitate that the same happens within their own supply chains. Our suppliers are responsible for ensuring that their employees as well as their suppliers, conduct business in a responsible manner. We also expect suppliers to adhere to applicable legal and regulatory requirements, and to respect international standards in relation to sustainability, human rights, labor conditions, the environment, health and safety and integrity. Specific training material is available for all Arcadis employees and for suppliers to confirm understanding and compliance with our Supplier Code of Conduct.

The Third Party Due Diligence Policy outlines the global approach for conducting risk based due diligence in selecting, evaluating and monitoring a third party that Arcadis would like to do business with (or continue to do business with). The results of the due diligence process will support the business in making informed and sustainable decisions in engaging third parties, in accordance with our risk appetite and in compliance with internal policies and laws and regulations. This Policy is applicable to the functions designing and operating due diligence processes for third parties that Arcadis is planning to do business with and/or review if we continue to do business with. This Policy is available on the intranet and acts as an overview (umbrella document) and refers to other Global Policies, Procedures and Guidance notes, which provide more detail with respect to requirements for Third Party types aligned with accountabilities (e.g. Growth for Clients and Delivery for Suppliers). Our Global General Counsel is the ELT sponsor of the policy, with ultimate accountability with the Chief Executive Officer and our Executive Board.

Metrics related to payment practices

We recognize the need for increased transparency regarding our payment practices, particularly concerning payment practices to SMEs. Our suppliers are pivotal in the delivery of our projects and should be treated as such. The Global Accounts Payable Practices Policy seeks to govern the expectations of timely payment of payables and includes requirements to cover timely payment of SMEs. The policy outlines the roles and responsibilities of the several involved departments such as the Accounts Payable department, and defines the payment schedules and other items. Final responsibility of the implementation of this policy is with the CFO. It also sets the reporting methodology, content and frequency.

The nature of Arcadis' business is that we take a project-specific approach, carried out over many jurisdictions and multiple accounting systems. The project-specific approach entails customized payment terms per supplier and procurement activities take place at local project level.

For the year of 2024, the vendor master data and administration was not yet sufficiently developed to fully carve out the SME suppliers and handle every labeling of payment moments. To still identify the suppliers that qualify as SME, an internal analysis was carried out based on the revenue definitions of SMEs that are defined by the EU recommendation 2003/361. This EU recommendation defines SMEs with an FTE classification and a revenue classification of up to EUR 50M.

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Arcadis considered that if its total spend is less than 500k at a supplier, thus less than 1% of the threshold on revenue established by the EU, then Arcadis assumes that supplier is an SME. This is for 98% of our supplier base the case. To take account of estimation uncertainty, a 2% uncertainty boundary is applied. As a result, for 2024, we report over the total amount of our suppliers in the main ledger system Oracle rather than the 98% mentioned above. Oracle covers ~70% of total Arcadis spend currently.

Payment practices

Percentage of payments aligned with set payment terms	79-83
Average number of days taken to pay an invoice, from the date when the contractual or statutory term of payment starts to be calculated	46-48

As explained above, the standard payment terms are individually agreed per engagement with the relevant supplier. There are a variety of payment terms in place ranging from between 1 day and 120 days. No external target has been set on the measurement of payment terms. Internal dashboards and service level agreements have been created though for progress tracking. There were no (outstanding) legal proceedings related to late payments during 2024.

Arcadis is determined to improve in future our reporting and approach on this. Plans are being made on this, by e.g. moving other ledger systems towards Oracle, improve the measurement processes and define internal targets based on the 2024 insights.

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Sustainability statement annex

Reference table

The table below presents the ESRS Disclosure Requirements (DR) in ESRS 2 relevant to Arcadis' material topics. Incorporation by reference is marked with an asterisk (*). The cross-referenced sections within the scope of the Sustainability Statement are detailed in the explanatory notes.

Disclosure Requirement	Description	Reference	Explanatory notes
ESRS2 General Disclosure			
BP1	General basis for preparation of sustainability	Basis of preparation	
BP2	Disclosures in relation to specific circumstances	Basis of preparation	
GOV1	The role of the administrative, management and supervisory bodies	Governance of sustainability matters Governance & Compliance Chapter*	Governance & Compliance Chapter: Introduction to the Executive Board and the Executive Leadership Team, Composition of the Executive Board, Composition of the Executive Leadership Team, Introduction to the Supervisory Board, Composition of the Supervisory Board, Supervisory Board Report, Other Governance information
GOV2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance of sustainability matters	
GOV3	Integration of sustainability-related performance in incentive schemes	Integration of sustainability-related performance in incentive schemes Remuneration report*	Remuneration report: Short-term Variable Remuneration, Long-term variable remuneration: performance shared).
GOV4	Statement on due diligence	Due diligence statement	
GOV5	Risk management and internal controls over sustainability reporting	Risk management and internal controls over sustainability reporting	
SBM1	Strategy, business model and value chain	Executive Board Report*	Executive Board Report: Accelerating a planet positive future, Our current strategic context, Strategy progress update, The Global Business Areas
SBM2	Interests and views of stakeholders	Interests and views from stakeholders Stakeholder channels	
SBM3	Material impacts, risks and opportunities and their interaction with strategy and business model	Material IRO's and their interaction with strategy and business model	
IRO1	Description of the processes to identify and assess material impacts, risks and opportunities	Process to identify and assess material impacts, risks and opportunities	
IRO2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Double materiality results	

Disclosure Requirement	Description	Reference	Explanatory notes
MDR-P	Policies adopted to manage material sustainability matters	Design effectiveness and operational effectiveness Policies adopted to manage material sustainability matters	ESRS 2 provides a general explanation of Arcadis' approach, with topical specifics in the referenced sections. All MDRs are met unless stated otherwise.
MDR-A	Actions and resources in relation to material sustainability matters	Resources and actions	ESRS 2 provides a general explanation of Arcadis' approach, with topical specifics in the referenced sections. All MDRs are met unless stated otherwise.
MDR-M, MDR-T	Metrics in relation to material sustainability matters Tracking effectiveness of policies and actions through targets	Metrics and targets	ESRS 2 provides a general explanation of Arcadis' approach, with topical specifics in the referenced sections. All MDRs are met unless stated otherwise.
ESRS E1 Climate Change			
GOV3	Disclosure requirement related to ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes	Integration of sustainability-related performance in incentive schemes Remuneration report*	Remuneration report: Short-term Variable Remuneration, Long-term variable remuneration: performance shared).
E1-1	Transition plan for climate change mitigation	Transition plan for climate change mitigation	
SBM3	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Quick facts: Arcadis' 2024 carbon footprint	
IRO1	Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Impacts, risks and opportunities Processes to identify and assess material climate-related impacts, risks and opportunities	
E1-2	Policies related to climate change mitigation and adaptation	Policies related to climate change mitigation and adaptation	
E1-3	Actions and resources in relation to climate change policies	Climate change actions and resources	
E1-4	Targets related to climate change mitigation and adaptation	Targets related to climate change	
E1-5	Energy consumption and mix	Energy consumption	
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Total GHG emissions	
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Beyond value chain	
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		Phased-in option used in line with ESRS 1 Appendix C.
ESRS E2 Pollution			
IRO1	IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Impacts, risks and opportunities	
E2-1	Policies related to pollution	Policies related to pollution	
E2-2	Actions and resources related to pollution	Actions and resources related to pollution	
E2-3	Targets related to pollution	Targets related to pollution	
E2-4	Pollution of air, water and soil	E2 opening section	In E2, only pollution of soil is material sub-topic.

Disclosure Requirement	Description	Reference	Explanatory notes
E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities		Phased-in option used in line with ESRS 1 Appendix C.
ESRS E3 Water and Marine Resources			
IRO1	IRO-1 Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities	Impacts, risks and opportunities	
E3-1	Policies related to water and marine resources	Policies related to water and marine resources	
E3-2	Actions and resources related to water and marine resources	Actions and resources related to water and marine resources	
E3-3	Targets related to water and marine resources	Targets related to water and marine resources	
E3-4	Water consumption	Water consumption in own operations	
E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities		Phased-in option used in line with ESRS 1 Appendix C.
ESRS E4 Biodiversity and Ecosystems			
SBM3	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	E4 opening section	
IRO1	IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	Impacts, risks and opportunities	
E4-1	Transition plan and consideration of biodiversity and ecosystems in strategy and business model	E4 opening section	
E4-2	Policies related to biodiversity and ecosystems	Policies related to biodiversity and ecosystems	
E4-3	Actions and resources related to biodiversity and ecosystems	Actions and resources related to biodiversity and ecosystems	
E4-4	Targets related to biodiversity and ecosystems	Targets related to biodiversity and ecosystems	
E4-5	Impact metrics related to biodiversity and ecosystems change	Targets related to biodiversity and ecosystems	
E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities		Phased-in option used in line with ESRS 1 Appendix C.
ESRS E5 Resource Use and Circular Economy			
IRO1	IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	Impacts, risks and opportunities	
E5-1	Policies related to resource use and circular economy	Policies related to resource use and circular economy	
E5-2	Actions and resources related to resource use and circular economy	Actions and resources related to resource use and circular economy	
E5-3	Targets related to resource use and circular economy	Targets related to resource use and circular economy	
E5-5	Resource outflows	Waste in own operations	
E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities		Phased-in option used in line with ESRS 1 Appendix C.
EU Taxonomy Reporting		EU Taxonomy	
ESRS S1 Own Workforce			

Disclosure Requirement	Description	Reference	Explanatory notes
SBM2	SBM-2 – Interests and views of stakeholders	Interests and views from stakeholders Stakeholder channels	
SBM3	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Impacts, risks and opportunities for each material sub-topics: Training and skill Development Health and safety Work-life balance	
S1-1	Policies related to own workforce	General policies related to our workforce	
S1-2	Processes for engaging with own workers and workers' representatives about impacts	General processes for enabling dialogue with own workforce	
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	Arcadis' approach to Human Rights General processes to remediate negative impacts and channels for own workforce to raise concerns Business ethics chapter*	Business ethics chapter: Monitoring and Accountability, Integrity Line, Seek Advice, and Speak Up
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Management of material topics Training and skill Development Health and safety Work-life balance Resourcing and reporting	
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Management of material topics Metrics and performance	
S1-6	Characteristics of the undertaking's employees	Workforce composition	
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Workforce composition	
S1-13	Training and skills development metrics	Training and skill Development	
S1-14	Health and safety metrics	Health and safety	
S1-15	Work-life balance metrics	Work-life balance	
ESRS S2 Workers in the Value Chain			
SBM2	SBM-2 Interests and views of stakeholder	Interests and views from stakeholders Stakeholder channels	
SBM3	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Impacts, risks and opportunities	
S2-1	Policies related to value chain workers	Policies related to value chain workers	
S2-2	Processes for engaging with value chain workers about impacts	Stakeholder engagement	
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	Grievance mechanism Business ethics chapter*	Business ethics chapter: Monitoring and Accountability, Integrity Line, Seek Advice, and Speak Up
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Our approach - Responsible value chain	

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Disclosure Requirement	Description	Reference	Explanatory notes
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Targets related to value chain workers	
ESRS G1 Business Conduct			
GOV1	GOV-1 – The role of the administrative, supervisory and management bodies	Governance of sustainability matters Governance & Compliance Chapter* Business ethics chapter*	Governance & Compliance Chapter: Introduction to the Executive Board and the Executive Leadership Team, Composition of the Executive Board, Composition of the Executive Leadership Team, Introduction to the Supervisory Board, Composition of the Supervisory Board, Supervisory Board Report, Other Governance information Business ethics chapter: Governance
IRO1	IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	Impacts, risks and opportunities	
G1-2	Management of relationships with suppliers	Policies related to management of relationships with suppliers	
G1-6	Payment practices	Metrics related to payment practices	

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Data points that derive from other EU legislation

Data point that derives from other EU legislation	Reference to Sustainability statement
ESRS 2 GOV-1	Governance of sustainability matters Diversity, Equity, Inclusion and Belonging at Arcadis (The composition in the table of Arcadis N.V. reflects this data point.) Introduction to the Supervisory Board (All Arcadis Supervisory Board members are independent, in accordance with the Dutch Corporate Governance Code.)
Board's gender diversity paragraph 21 (d)	
ESRS 2 GOV-1	
Percentage of board members who are independent paragraph 21 (e)	
ESRS 2 GOV-4	Due diligence statement
Statement on due diligence paragraph 30	
ESRS E1-1	Transition plan for climate change mitigation
Transition plan to reach climate neutrality by 2050 paragraph 14	
ESRS E1-1	
Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)	
ESRS E1-4	Targets related to climate change
GHG emission reduction targets paragraph 34	
ESRS E1-5	Energy consumption
Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	
ESRS E1-5	
Energy consumption and mix paragraph 37	
ESRS E1-6	Total GHG emissions
Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	
ESRS E1-6	
Gross GHG emissions intensity paragraphs 53 to 55	
ESRS E1-7	Beyond value chain
GHG removals and carbon credits paragraph 56	
ESRS E1-9	Phase-in option used for this DR
Exposure of the benchmark portfolio to climate-related physical risks paragraph 66	
ESRS E1-9	
Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)	
ESRS E1-9	
Location of significant assets at material physical risk paragraph 66 ©	
Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).	

Data point that derives from other EU legislation	Reference to Sustainability statement
ESRS E1-9	
Degree of exposure of the portfolio to climate- related opportunities paragraph 69	
ESRS E2-4	E2 opening section In E2, only soil pollution is considered material for Arcadis. In our own operations, we do not release any of the 91 substances listed in the European Pollutant Release and Transfer Register to soil. As for pollutants emitted to air and water, these are considered immaterial for Arcadis.
Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	
ESRS E3-1	Policies related to water and marine resources
Water and marine resources paragraph 9	
ESRS E3-1	
Dedicated policy paragraph 13	
ESRS E3-4	Water consumption in own operations
Total water consumption in m ^{3} per net revenue on own operations paragraph 29	
ESRS 2- SBM3 - E4 paragraph 16 (a) i	E4 opening section
ESRS 2- SBM3 - E4 paragraph 16 (b)	
ESRS 2- SBM3 - E4 paragraph 16 (c)	
ESRS E4-2	Policies related to biodiversity and ecosystems
Sustainable land / agriculture practices or policies paragraph 24 (b)	
ESRS E4-2	
Policies to address deforestation paragraph 24 (d)	
ESRS E5-5	Waste in own operations
Non-recycled waste paragraph 37 (d)	
ESRS S1-1	Arcadis' approach to Human Rights
Human rights policy commitments paragraph 20	
ESRS S1-1	
Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21	
ESRS S1-1	
processes and measures for preventing trafficking in human beings paragraph 22	
ESRS S1-1	General policies related to our workforce Health and safety
workplace accident prevention policy or management system paragraph 23	
ESRS S1-3	General processes to remediate negative impacts and channels for own workforce to raise concerns
grievance/complaints handling mechanisms paragraph 32 (c)	
ESRS S1-14	Health and safety

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Data point that derives from other EU legislation	Reference to Sustainability statement
Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	
ESRS S1-14	
Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	
ESRS S2-1	Arcadis' approach to Human Rights
Human rights policy commitments paragraph 17	
ESRS S2-1	Policies related to value chain workers In 2024, our External Integrity Line received no reports of non-compliance with the UN Guiding Principles, ILO Declaration, or OECD Guidelines from value chain workers.
Policies related to value chain workers paragraph 18	
ESRS S2-1	
Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	
ESRS S2-1	
Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19	
ESRS S2-4	Our approach - Responsible supply chain
Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	

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The table below shows the data points listed in ESRS 2 Appendix B that are considered immaterial for Arcadis.

Data point that derives from other EU legislation
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43
ESRS E3-1 Sustainable oceans and seas paragraph 14
ESRS E3-4 Total water recycled and reused paragraph 28 (c)
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)
ESRS S1-17 Incidents of discrimination paragraph 103 (a)
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)
ESRS S3-1 Human rights policy commitments paragraph 16
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17
ESRS S3-4 Human rights issues and incidents paragraph 36
ESRS S4-1 Policies related to consumers and end-users paragraph 16
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17
ESRS S4-4 Human rights issues and incidents paragraph 35
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)

Due Diligence Statement

In 2024, Arcadis has strengthened our due diligence processes as mentioned in ESRS2. As part of our continuous improvement, our near-term objective is to develop procedures that further enhance the implementation of these policies. Specific planned actions to achieve this include:

- Developing procedures and implementation plans with clear tasks and assignments to support the roll-out of the new or updated policies across the organization with the help of a change management team.
- Creating a feedback loop to capture due diligence insights for inclusion into the future updates of our double materiality analysis.
- Deepening our dialogue with stakeholders on environmental and human rights risk and impacts to inform our material outcomes in our environmental & human rights due diligence approach and process.
- Creating awareness of our human rights focus in our upstream and downstream value chain to improve our insights and explore ways to address salient environmental and human rights risks and impacts.
- Using environmental and human rights due diligence to identify, prevent, mitigate, and account for environmental and human rights impacts in our value chain and our client and opportunity go / no-go procedures.
- Creating additional visibility for our grievance mechanisms which we see as an important tool to signal actual or potential human rights issues.
- Monitoring the effectiveness of how we address grievances and integrating that process and due diligence findings in our business practices and processes.
- Developing key performance indicators, both qualitative and quantitative, for environmental and human rights due diligence.
- Regularly assessing the effectiveness of our due diligence process.

Our current reporting reflects the progress made on due diligence processes and tools that are in place, augmented by expert assessments to evaluate both potential and actual negative impacts, in line with DMA methodology. The following mapping captures these elements as of the reporting period (FY2024). Looking forward, Arcadis plans to integrate more due diligence insights into operational practices.

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Core elements of due diligence	Where in the Sustainability Statement
Embedding due diligence in governance, strategy and business model	The Governance of Sustainability Matters section in Introduction and General Disclosures chapter outlines material sustainability topics and double materiality outcomes in alignment with the governance of the overall business strategy. As of this reporting period, environmental and human rights (EHR) due diligence processes have not yet been explicitly and fully integrated. Arcadis seeks to include EHR due diligence, as outlined in our Global Sustainability Policy, in its existing due diligence processes and broader risk management systems.
Engaging with affected stakeholders in all key steps of the due diligence	The Interests and Views from Stakeholders section in Introduction and General Disclosures chapter highlights stakeholder involvement in the overall business strategy and DMA processes. The S1 Own Workforce and S2 Workers in the Value Chain chapters provide detailed insights into stakeholder engagement and due diligence activities.
Identifying and assessing adverse impacts	The material negative impacts are outlined in the relevant ESRS topical chapters, leveraging existing processes, expert input, and IRO outcomes.
Taking actions to address those adverse impacts	Each ESRS chapter specifies planned actions to address material negative impacts. The S1 & S2 chapters include details of human rights and due diligence processes. As we refine and implement our EHR due diligence processes, we aim to develop further measures for preventing adverse impacts.
Tracking the effectiveness of these efforts and communicating	The S1 sections on General processes for enabling dialogue with own workforce and General processes to remediate negative impacts and channels for own workforce to raise concerns, as well as the S2 Responsible Supply Chain section, detail the mechanisms for tracking progress and effectiveness and communicating with affected stakeholders.

EU Taxonomy full note

Context

Since 1 January 2021, Arcadis has been subject to the EU Environmental Taxonomy Regulation 2020/852. This regulation mandates Arcadis to disclose its economic activities annually, by 31 December, in terms of turnover, capital expenditures, and operational expenditures that align with the Taxonomy's environmental objectives. The Taxonomy Regulation aims to unify classification for sustainable investments, driving capital towards the EU's environmental goals.

The EU taxonomy covers the following six objectives:

- Climate change mitigation (CCM)
- Climate change adaptation (CCA)
- Sustainable use and protection of water and marine resources (WTR)
- Transition to a circular economy (CE)
- Pollution prevention and control (PPC)
- Protection and restoration of biodiversity and ecosystems (BIO)

The EU taxonomy comprises two levels of assessments: eligibility and alignment. The eligibility assessment determines whether activities defined in the EU Taxonomy are present in the operations of Arcadis. The alignment assessment determines if an eligible activity identified within Arcadis is aligned with the technical criteria set out in the EU Taxonomy, combined with compliance to the minimum safeguards.

For FY23, the eligibility assessment was required for all six objectives. However, the alignment assessment was only required for the climate objectives (CCM and CCA). Starting this year, the alignment assessment is required for all activities under any of the six objectives.

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Application to Arcadis Activities

Arcadis places sustainability at the core of its business model, dedicating efforts to shape designs and plans that enable clients to achieve their sustainability objectives. However, our primary focus on consultancy services—including Project and Program Management, Design and Engineering, Contract Solutions, and Commercial and Procurement strategies—means that these advisory activities are often not recognized under the EU Taxonomy, which favors physical implementation and works. Consequently, many of Arcadis' significant contributions to sustainability are excluded from the Taxonomy, despite our role in promoting sustainable practices through expert consultancy.

Eligibility Assessment Methodology

Solution level assessments

Arcadis categorizes its value propositions into Solutions. At the initiation of each project, the ERP system tags them, facilitating the classification by Global Business Area, Solution, and/or type of Service. Arcadis systematically screens each Solution, collaborating with Solution leaders to identify potential eligible activities. In cases where additional scrutiny is required, detailed analyses are conducted with the involvement of project managers, finance personnel, and other pertinent stakeholders. The screening also includes activities of the recently acquired IBI and DPS.

Group level assessments

Capital expenditures related to “6.5 Transport by motorbikes, passenger cars and light commercial vehicles” and “7.7 Acquisition and ownership of buildings” are accounted for under IFRS 16 and are managed at the group level. As such, the eligibility assessment for these two activities is done at a group level.

Eligibility Assessment Results

As a result of the eligibility assessment, previously identified activities were once again confirmed. This year, there are additions for: Activity CCA 9.3 - Consultancy for physical climate risk management and adaptation. This activity was newly added to the EU taxonomy and subsequently identified at Arcadis during this year's screening. Also for Remediation of contaminated sites and areas eligible activities were found after extra analysis, which also was the reason for a retrospective update of the 2023 reported eligibility results. The following table summarizes this year’s findings:

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Taxonomy activity	Objective	Corresponding Arcadis activity	KPI
6.14 Infrastructure for rail transport	Climate Mitigation	Most projects under the Intelligent Rail solution are Design & Engineering (D&E) projects for railways, subways, bridges, tunnels, stations, terminals, or rail service facilities. The turnover generated by these projects was found to be eligible to the EU Taxonomy under CCM 6.14. Additional projects related to this activity were found within the Stations Solution (Places GBA), IBI, and Arcadis Brazil.	Turnover
9.3 Professional services related to energy performance of buildings	Climate Mitigation	Eligible projects were identified under the following units: the Net Zero Facilities & Sustainable Communities solution, the Design & Engineering service (part of Places GBU), Sustainability Advisory, and Arcadis China. Arcadis conducts turnover generating projects that fall under technical consultations linked to the improvement of energy performance of buildings and are hence eligible under CCM 9.3.	Turnover
4.1 Provision of IT/OT data-driven solutions	Circular Economy	Eligible projects were identified under the following units: Intelligence, Arcadis Brazil, and IBI. Arcadis conducts revenue generating projects that consist of manufacturing, developing, installing, deploying, maintaining, repairing, or providing professional services, including technical consulting for design or monitoring of remote monitoring and predictive maintenance systems. Additionally, investments in certain long-term assets were identified as eligible capital expenditure under this activity.	Turnover
2.1 Environmental protection and restoration activities	Climate Mitigation	The activity was identified within the Environmental Restoration solution. Arcadis conducts turnover generating projects related to the design and restoration of water quality and biodiversity systems along major European rivers.	Turnover
4.27 Construction and safe operation of new nuclear power plants, for the generation of electricity and/or heat, including for hydrogen production, using best-available technologies	Climate Mitigation	The activity was identified within the Energy Transition solution. The content of the projects is related to services around crisis management centers for nuclear power plants.	Turnover
9.1 Engineering activities and related technical consultancy dedicated to adaptation to climate change	Climate Adaptation	The Climate Adaptation Solution ensures communities continue to thrive in the face of climate uncertainty by providing full climate adaptation measures across the life cycle of any asset – from risk mapping, vulnerability assessments, and community-based resilience plans to the design and engineering of flood defense systems and stormwater infrastructure. The Solution works on projects which are all dedicated to adaptation to climate change, making the Solution eligible under CCA 9.1.	Turnover
4.1 Provision of IT/OT data-driven solutions for leakage reduction	Water and marine resources	Arcadis Intelligence conducts projects for a cluster of water customers. These projects generate turnover that is eligible under WTR 4.1. Additionally, investments in certain long-term assets were identified as eligible capital expenditure under this activity.	Turnover
1.1 Conservation, including restoration, of habitats, ecosystems, and species	Biodiversity	A handful biodiversity projects within Climate Adaptation, and Enviro Socio Permitting have been identified and concluded to be eligible under activity CCM 1.1	Turnover
9.3 Consultancy for physical climate risk management and adaptation[New]	Climate Adaptation	This newly defined activity was found back in the following solutions: Climate Adaptation, Sustainability Advisory, Energy Transition and Optimized asset portfolios.	Turnover
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	Climate Mitigation	Company cars leased under IFRS 16.	CAPEX
7.7 Acquisition and ownership of buildings	Climate Mitigation	Buildings, owned or leased under IFRS 16.	CAPEX
9.1 Close to market research, development and innovation	Climate Mitigation	Several project within the Energy Transition solution fitted the eligibility criteria, with for example activities carried out around grid modernization and feasibility studies for heating networks.	Turnover
2.4 Remediation of contaminated sites and areas	Pollution Prevention Control	Many projects within our Environmental Restoration solution were found eligible, by helping in restoring the environment and protecting communities.	Turnover

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The assessment covered all the GBAs, Solutions, Services, and Subsidiaries with likely eligible activities generating turnover or engaging a CAPEX or an OPEX. No further taxonomy eligible activities have been identified.

Alignment Analysis: Technical Screening Criteria

All eligible activities were analyzed for alignment. The substantial contribution and DNSH criteria for each activity were considered, see also below. Many Minimum Safeguards criteria have been met, but one of the various tests led to the conclusion that the alignment criteria are not yet fully reached. The ongoing effectiveness tracking of our adherence to UN Global Principles on Human Rights is on several ways already in place, but not yet on all aspects, and by that not meeting all alignment criteria over the year 2024 and retrospectively also for 2023, and for both years the alignment figures are reduced to zero. Opex was analyzed but given the small size of the results it was labeled as immaterial.

CCA 9.1 – Engineering activities & related technical consultancy dedicated to adaptation to climate change & CCA 9.3 - Consultancy for physical climate risk management and adaptation

Many projects in our Climate Adaptation solution fitted into both activities CCA 9.1 and CCA 9.3. The activities in this business were screened and found fit with the Substantial Contribution Criteria, since the main purpose of this solution is to offer nature-based solutions, such as flood prevention, restoration of biodiversity loss and integration of green areas in cities, to adapt to climate change in densely populated and affected areas. Only one criterion concerning architectural services was considered as “non applicable”, since no projects offer services in architecture. In addition to being key parts of the design process, all projects respect stringent local regulations on environmental impact assessments and water quality assessments, as required by DNSH 3 (Sustainable use and protection of water and marine resources). Part of our Sustainability Advisory solution fitted into CCA 9.3 Consultancy for physical climate risk management and adaptation as well.

CCM 6.5 – Transport by motorbikes, passenger cars and light commercial vehicles

All leased fleet vehicles with CO2 emissions lower than 50kgCO2/km (electric and hybrid (PHEV) vehicles) were considered meeting the substantial contribution criteria. Screening of the circular economy DNSH was conducted regarding end-of-life use and waste management, while all European vehicles are compliant with EU directives regarding eco-design and pollution prevention. The circular economy DNSH criteria on waste management has been decisive and led to exclusion of an important number of vehicles.

CCM 6.14 – Infrastructure for rail transport

All substantial criteria have been examined, while DNSH criteria related to circular economy and pollution have been judged non-applicable for activity (6.14) given that Arcadis is a Design & Engineering firm never involved in actual works. Arcadis, consequently, does no significant harm to the transition to a circular economy nor to pollution prevention and control.

CCM 7.7 – Acquisition and ownership of buildings

The new buildings taken into use in 2024 as well as renewed leases are labeled as eligible. To demonstrate compliance with the substantial contribution criteria, adequate evidence has been examined on those buildings. All eligible buildings were built before 31 December 2020. Consequently, the buildings that have at least an Energy Performance Certificate (EPC) class A or that are within the top 15% of the national or regional building stock, were found fit with the Substantial Contribution Criteria. For projects based outside of the EU, and for EU countries with no solid national classification, the analysis was based on the European top 15% threshold. We have based our alignment analysis for buildings in the USA on the threshold for the top 15th percentile of office buildings as defined by the Commercial Buildings Energy Consumption Survey “CBECS”. All DNSH criteria are non-applicable except for the Climate Change Adaptation according to (Annex 1) of the EU Taxonomy. That last requirement has a company wide approach which is explained in the section Alignment Analysis: Adaptation to climate change and in Alignment Analysis: Minimum Safeguards.

CCM 9.1 - Close to market research, development and innovation

Some projects in our Energy transition solution fitted in some of the Alignment criteria, by contributing to new solutions that lead to significant lower GHG emissions and offering significant (financial) and logistic advantages.

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CCM 9.3 – Professional services related to energy performance of buildings

All MEP projects in Arcadis involve technical consultations (energy simulations, & project management) linked to the improvement of energy performance of buildings. For activity (9.3), according to (Annex 1) of the EU Taxonomy, all DNSH criteria are non-applicable except for the Climate Change Adaptation.

CE 4.1 – Provision of IT/OT data-driven solutions

Upon considering all the substantial contribution requirements and the DNSH requirements only projects under Intelligence were compliant with technical screening criteria.

WTR 4.1 – Provision of IT/OT data-driven solutions for leakage reduction

Upon considering all the substantial contribution requirements and the DNSH requirements only projects under Intelligence for water customers were compliant with technical screening criteria.

Four eligible activities were found non-aligned already during the eligibility investigations. Activities within 1.1 Conservation of habitats, 2.1 Environmental protection and restauration activities and within 2.4 Remediation of contaminated sites and areas need very long term obligations for remeasurement of the site conditions, this was not seen feasible for the eligible projects. Activities within 4.27 Construction and safe operation of nuclear power plants were not meeting some of the many alignment criteria.

Alignment Analysis: Adaptation to the climate change

A climate risk and vulnerability study has been conducted by the specialized company Jupiter on behalf of Arcadis. It assessed the physical climate risks on the Arcadis' activities using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios consistent with the expected lifetime of the activity (2020-2100). This study started in 2022 with analysis of 124 offices, followed by 44 acquired offices and 86 of the largest project sites. In 2024 another 75 project sites, and a set of 82 offices of Arcadis were analyzed as well. Arcadis was found not to be vulnerable to any significant climate change hazards as the business is spread over a wide variety of geographies, and offices are on locations that are not directly exposed to high risk climate hazards. Furthermore, Arcadis has defined physical and non-physical solutions applicable in the short-term, mid-term, and long term. These solutions have been integrated to Business Continuity Plans. These elements combined allow Arcadis to be aligned with the requirements of the generic criteria for Do No Significant Harm criteria (DNSH) to climate change adaptation.

Alignment Analysis: Minimum Safeguards

Arcadis has been a member of the United Nations Global Compact (UNGC) since 2009 and supports the Ten Principles regarding four areas: human rights, labor standards, environmental stewardship, and anticorruption. Our operations and strategy reflect the UNGC principles, and our membership to UNGC is a statement of our commitment and our ambition to be a sustainability leader. We integrated all principles and rights set out in the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and the International Bill of Human Rights.

Human Rights Due Diligence

Arcadis made progress on implementing a human rights due diligence process in order to prevent, mitigate, and remediate any negative human rights impacts caused by, contributed to, or linked to our business activities. Arcadis' approach to human rights is grounded in our human rights policy. To understand potential and actual human rights impacts, Arcadis conducts proactive and reactive due diligence. As to the former with respect to our employees, in 2022, Arcadis conducted its first human rights impact assessment (HRIA) of one of our operating countries. Follow-up recommendations were provided, and Arcadis is committed to continuous improvement in this area. As to reactive due diligence, Arcadis responds to potential or actual impacts when they are reported to one of the companies' three grievance mechanisms: Health and Safety (H&S) for H&S, our Integrity Line (which allows for anonymity for those who want this), and our People (Human Resources) department for matters that are reported to them. The ongoing effectiveness tracking of our adherence to UN Global Principles on Human Rights is on several ways already in place, but not yet on all aspects, resulting in not meeting this alignment criterium.

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Anti-bribery and corruption

Arcadis is committed to preventing corruption and bribery through specific guidelines that are an integral part of its General Business Principles. The company has established Speak Up procedures, including the 24/7 multilingual internal and external Integrity Lines, hosted by an independent third party.

Taxation

Arcadis' commitment to sustainability, our core values and the AGBP form natural and essential foundations of our approach to tax which is laid down in the Arcadis Tax strategy and principles as published on our external website. Arcadis has also endorsed the VNO-NCW Tax Governance Code, which is largely aligned with the Arcadis Tax strategy and principles. For further information, we refer to our external website where we have published "Our Approach to tax: tax principles and tax strategy" and the "Arcadis' tax report 2024".

Fair Competition

Arcadis supports the principle of free enterprise and unrestricted competition as a basis for conducting our business and we observe applicable competition laws and regulations. Specific guidance on fair competition is included in our Arcadis General Business Principles.

Legal Monitoring

Arcadis closely manages its key legal claims and proceedings and collaborates with the Risk team to address potential legal risks. Arcadis provides its workforce with regular trainings on legal topics, including new legislation and legal risks.

Key Performance Indicators as of 31 December 2024

The figures reported below relate to the consolidated companies included in Arcadis consolidated financial statements.

Turnover

As of 31 December 2024, the total turnover used as a denominator for the calculation of the Taxonomy Turnover KPI amounts to €4,995 million and corresponds to the group Gross turnover as set up in the Group's consolidated financial statements. The eligible turnover amounts to €1,624 million and represents 32.5% of the group's gross turnover. For 2023, the restated eligible turnover amounts to €1,741 million and represents 34.8% of the group's 2023 gross turnover. The delta in both years is stemming from our Environmental Restauration solution. The aligned turnover is nil for both 2024 and retrospectively for 2023 because of not meeting all criteria of one of the minimum safeguards.

Capital Expenditure

As of 31 December 2024, the total capital expenditures used as a denominator for the calculation of the Taxonomy CapEx KPI amounts to €88.2 million and corresponds to additions to tangible and intangible assets over the period, including increases in IFRS 16 right-of-use and additions related to business combinations, expenditures on software, and PP&E. It is important to highlight that Arcadis does not typically incur CapEx amounts directly associated with activities generating turnover, due to the nature of the services we provide, which are primarily Design and Engineering. Goodwill is not included in CapEx, as it is not defined as an intangible asset in accordance with IAS 38. The figures can be reconciled to note 14, 15 and 16 of the financial statements. As of 31 December 2024, eligible capital expenditures amount to €42.7 million and relate to increases in IFRS 16 buildings' right-of-use (€35.5 million), IFRS 16 company cars' right-of-use (€7.2 million). The aligned CapEx is nil for both 2024 and retrospectively for 2023 because of not meeting all criteria of one of the minimum safeguards.

Operating Expenditures

As of 31 December 2024, the total operating expenditures used as a denominator for the calculation of the Taxonomy OpEx KPI amounts to €9.9 million and corresponds to Research and Development, and Operation and Maintenance expenses only. This amount being not significant compared to the total OpEx of Arcadis Group, the Group opted for the materiality exemption for the OpEx. The amount of eligible OpEx is considered as null.

Proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2024

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)									
Economic Activities (1)	Code (a) (2)	Turnover (in € thousands) (3)	Portion of Turnover, Year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Bio-diversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Bio-diversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)[1]	Category enabling activity (19)	Category transitional activity (20)
		Currency	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**0.00%**		
Of which Enabling		**0**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**0.00%**		
Of which Transitional		**0**	**0.00%**														**0.00%**		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)			%	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)										
Wetland Restoration	CCA 2.1 **CCM 2.1**	2,202	0.04%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.24%		
Construction and safe operation of new nuclear power plants, for the generation of electricity and/or heat, including for hydrogen production, using best-available technologies	CCM 4.27	1,844	0.04%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.02%		
Infrastructure for rail transport	CCM 6.14	503,657	10.08%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								9.27%		
Close to market research, development and innovation	CCM 9.1	144	0.00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL										
Professional services related to energy performance of buildings	CCM 9.3	102,259	2.05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2.30%		
Engineering activities and related technical consultancy dedicated to adaptation to climate change	CCA 9.1	0	0.00%	N/EL	EL	N/EL	N/EL	N/EL	N/EL								1.93%		
Consultancy for physical climate risk management and adaptation	CCA 9.3	4,986	0.10%	N/EL	EL	N/EL	N/EL	N/EL	N/EL										
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	1,032	0.02%	N/EL	N/EL	EL	N/EL	N/EL	N/EL								0.03%		
Remediation of contaminated sites and areas	PPC 2.4	830,464	16.63%	N/EL	N/EL	N/EL	EL	N/EL	N/EL								17.11%		
Provision of IT/OT data-driven solutions	CE 4.1	75,018	1.50%	N/EL	N/EL	N/EL	N/EL	EL	N/EL								3.82%		
Conservation, including restoration, of habitats, ecosystems and species	BIO 1.1	9,363	0.19%	N/EL	N/EL	N/EL	N/EL	N/EL	EL								0.08%		
Close to market research, development and innovation and Consultancy for physical climate risk management and adaptation	**CCM 9.1**, CCA 9.3	3,040	0.06%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Professional services related to energy performance of buildings and Consultancy for physical climate risk management and adaptation	**CCM 9.3**, CCA 9.3	162	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL										
Professional services related to energy performance of buildings and Provision of IT/OT data-driven solutions	**CCM 9.3**, CE 4.1	4,400	0.09%	EL	N/EL	N/EL	N/EL	EL	N/EL										
Wetland Restoration , Engineering activities and related technical consultancy dedicated to adaptation to climate change and Consultancy for physical climate risk management and adaptation	CCM 2.1, CCA 2.1, **CCM 9.1**, CCA 9.3	12,322	0.25%	EL	EL	N/EL	N/EL	N/EL	N/EL										

[1] 2023 KPIs were restated to reflect correct eligibility and alignment assessment

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)									
Economic Activities (1)	Code (a) (2)	Turnover (in € thousands) (3)	Portion of Turnover, Year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Bio-diversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Bio-diversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)[1]	Category enabling activity (19)	Category transitional activity (20)
		Currency	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
Engineering activities and related technical consultancy dedicated to adaptation to climate change and Consultancy for physical climate risk management and adaptation	**CCA 9.1**, CCA 9.3	65,738	1.32%	N/EL	EL	N/EL	N/EL	N/EL	N/EL										
Engineering activities and related technical consultancy dedicated to adaptation to climate change , Consultancy for physical climate risk management and adaptation and Remediation of contaminated sites and areas	**CCA 9.1**, CCA 9.3, PPC 2.4	2,002	0.04%	N/EL	EL	N/EL	EL	N/EL	N/EL										
Wetland Restoration and Conservation, including restoration, of habitats, ecosystems and species	CCM 2.1, CCA 2.1, **BIO 1.1**	4,016	0.08%	EL	EL	N/EL	N/EL	N/EL	EL										
Conservation, including restoration, of habitats, ecosystems and species and Remediation of contaminated sites and areas	**BIO 1.1**, PPC 2.4	876	0.02%	N/EL	N/EL	N/EL	EL	N/EL	EL										
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**1,623,525**	**32.50%**	**12.37%**	**1.70%**	**0.02%**	**16.63%**	**1.50%**	**0.29%**								**34.80%**		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		**1,623,525**	**32.50%**	**12.37%**	**1.70%**	**0.02%**	**16.63%**	**1.50%**	**0.29%**								34.80%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy-non-eligible activities		3,371,195	67.50%																
TOTAL		4,994,720																	

[1] 2023 KPIs were restated to reflect correct eligibility and alignment assessment

	Taxonomy-aligned Turnover per objective	Turnover of Taxonomy-eligible but not environmentally sustainable activities per objective
CCM	0.00%	12.69%
CCA	0.00%	1.89%
WTR	0.00%	0.02%
PPC	0.00%	16.68%
CE	0.00%	1.59%
BIO	0.00%	0.29%

Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2024

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)									
Economic Activities (1)	Code (a) (2)	CapEx (in € thousands) (3)	Portion of CapEx, Year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Bio-diversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Bio-diversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year N-1 (18)[1]	Category enabling activity (19)	Category transitional activity (20)
		Currency	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**0.00%**		
Of which Enabling		**0**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**0.00%**	**0%**	
Of which Transitional		**0**															**0.00%**		**0%**
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)			%	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)										
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	7,230	8.19%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								19.53%		
Acquisition and ownership of buildings	CCM 7.7	35,479	40.21%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								18.38%		
Provision of IT/OT data-driven solutions for leakage reduction	WTR 4.1	0	0.00%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.62%		
Provision of IT/OT data-driven solutions	CE 4.1	0	0.00%	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.33%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**42,709**	**48.40%**	**48.40%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**38.86%**		
A. CapEx of Taxonomy eligible activities (A.1+A.2)		**42,709**	**48.40%**	**48.40%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**								**38.86%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		45,532	51.60%																
TOTAL		**88,241**																	

[1] 2023 KPIs were restated to reflect correct eligibility and alignment assessment

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Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2024

				Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')(h)									
Economic Activities (1)	Code (a) (2)	OpEx (in € thousands) (3)	Portion of OpEx, Year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)	Bio-diversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Bio-diversity (16)	Minimum Safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
		Currency	%	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y; N; N/EL (b)(c)	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		**0.00**	**0.00%**														**0%**		
Of which Enabling		**0.00**																	
Of which Transitional		**0.00**																	
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g)			%	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)	EL; N/EL (b)(c)										
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		**0.00**	**0.00%**																
A. OpEx of Taxonomy eligible activities (A.1+A.2)		**0.00**	**0.00%**														**0%**		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		9,944	100.00%																
TOTAL		**9,944**																	

Turnover

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	YES
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

		Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total applicable KPI**	**4,994,720**	**100%**	**4,994,720**	**100%**	**4,994,720**	**100%**
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	1,844	0%	1,844	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**700,912**	**43%**	**615,864**	**38%**	**85,048**	**5%**
8.	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI**	**1,623,526**	**100%**	**1,623,526**	**100%**	**1,623,526**	**100%**

Row	Economic activities	Amount (in € thousands)	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**3,371,195**	**100%**
8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI**	**3,371,195**	**100%**

CapEx

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

		Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total applicable KPI**	**88,241**	**100%**	**88,241**	**100%**	**0**	**0%**
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**42,708**	**100%**	**42,708**	**100%**	**0**	**0%**
8.	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI**	**42,708**	**100%**	**42,708**	**100%**	**0**	**0%**

Row	Economic activities	Amount (in € thousands)	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**45,533**	**100%**
8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI**	**45,533**	**100%**

OpEx

Row	Nuclear energy related activities	
1.	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2.	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3.	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	NO
	Fossil gas related activities	
4.	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5.	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6.	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

		Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
Row	Economic activities	Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total applicable KPI**	**4,587,135**	**100%**				
1.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Row	Economic activities	Amount and proportion (the information is to be presented in monetary amounts and as percentages)					
		CCM + CCA		Climate change mitigation (CCM)		Climate change adaptation (CCA)	
		Amount (in € thousands)	%	Amount (in € thousands)	%	Amount (in € thousands)	%
1.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6.	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7.	**Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**
8.	**Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI**	**0**	**0%**	**0**	**0%**	**0**	**0%**

Row	Economic activities	Amount (in € thousands)	%
1.	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2.	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3.	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4.	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5.	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6.	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes **I** and **II** to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7.	**Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI**	**4,587,135**	**100%**
8.	**Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable KPI**	**4,587,135**	**100%**

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Glossary definitions and (estimation) methodologies

Topic (Overall/E/S/G)	Term	Definition
Overall	Double Materiality	Double materiality has two dimensions: impact materiality and financial materiality. A sustainability matter meets the criterion of double materiality if it is material from the impact perspective or the financial perspective or both.
Overall	Dependencies	The situation of an undertaking being dependent on natural, human and/or social resources for its business processes.
Overall	Financial Materiality	A sustainability matter is material from a financial perspective if it generates risks or opportunities that affect (or could reasonably be expected to affect) the undertaking's financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long term.
Overall	Impacts	The effect the undertaking has or could have on the environment and people, including effects on their human rights, connected with its own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships. The impacts can be actual or potential, negative or positive, intended or unintended, and reversible or irreversible. They can arise over the short-, medium-, or long-term. Impacts indicate the undertaking's contribution, negative or positive, to sustainable development.
Overall	Impact Drivers	All the factors that cause changes in nature, anthropogenic assets, nature's contributions to people and a good quality of life. Direct drivers of change can be both natural and anthropogenic. They have direct physical (mechanical, chemical, noise, light etc.) and behavior-affecting impacts on nature. They include, inter alia, climate change, pollution, different types of land use change, invasive alien species and zoonoses, and exploitation. Indirect impact drivers operate diffusely by altering and influencing direct drivers (by affecting their level, direction or rate) as well as other indirect drivers. Interactions between indirect and direct drivers create different chains of relationship, attribution, and impacts, which may vary according to type, intensity, duration, and distance. These relationships can also lead to different types of spill-over effects. Global indirect drivers include economic, demographic, governance, technological and cultural ones. Special attention is given, among indirect drivers, to the role of institutions (both formal and informal) and impacts of the patterns of production, supply and consumption on nature, nature's contributions to people and good quality of life.
Overall	Effect of Impacts, Risks and Opportunities	Effect refers to the result or outcome caused by business activities connected with the undertaking's own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships. In the case of positive or negative impact, the effect may concern people and the environment, whereas for risks and opportunities, it leads to financial effect that impacts the company's operations, for example, increase or decrease in operating costs, revenues or total assets.
Overall	Impact Materiality	A sustainability matter is material from an impact perspective when it pertains to the undertaking's material actual or potential, positive or negative impacts on people or the environment over the short-, medium- and long-term. A material sustainability matter from an impact perspective includes impacts connected with the undertaking's own operations and upstream and downstream value chain, including through its products and services, as well as through its business relationships.
Overall	Material Opportunities	Sustainability related opportunities with positive financial effects that materially affect, (or could reasonably be expected to affect) the undertaking's cash flows, access to finance, or cost of capital over the short, medium or long term.
Overall	Material Risks	Sustainability related risks with negative financial effects that materially affect (or could reasonably be expected to affect) the undertaking's cash flows, access to finance, or cost of capital over the short, medium or long term.
Overall	Own Operations	Refers to Arcadis' own workforce, and aspects of Arcadis operations that Arcadis has direct operational control over, such as leased offices and office spaces, associated leased facilities, company-owned and operated vehicles, leased vehicle fleet and employee-owned vehicles used for company purposes (including commuting), remote working infrastructure, and IT systems.

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Overall	Value Chain	The value chain of Arcadis encompasses activities, resources and relationships Arcadis uses and relies on to create its products or services from conception to delivery, consumption and end-of- life, extending beyond immediate contractual relationships to include upstream and downstream activities. The value chain comprises the following components: Upstream: The actors in our upstream that provide products or services that are used in the development of Arcadis products or services, including procurement activities linked to our project execution and ongoing business operations. Downstream: The actors that receive products or services from Arcadis, including clients and the assessment of (outcomes from) our projects. Arcadis applies this broad definition specifically for its double materiality assessment and assessment of impacts, risks, and opportunities associated with the value chain. These assessments consider the value chain as encompassing the areas it impacts and depends on through projects for clients and its relationships with value chain partners, both upstream and downstream. The specific focus within the value chain may vary depending on the context, with particular actors and elements identified, addressed, and disclosed as appropriate.
Overall	Value Chain Worker	Refers to individuals performing work in the Arcadis value chain through third parties that Arcadis directly contracts with, including but not limited to clients, suppliers, and ecosystem partners. It also considers workers in the extended network of these third parties, provided their work relates to the operations, products or services of Arcadis. The scope of workers in the value chain includes workers in the Arcadis' upstream and downstream value chain who are or can be materially impacted by Arcadis. This includes impacts that are connected to Arcadis own operations, and value chain, including through its products or services, as well as through the business relationships. It is acknowledged that the scope may evolve over time, with further clarifications provided in related disclosures, taking into account the phased approach to implementation. Exclusion of non-employee/Contingent Worker: Contingent workers are classified within Arcadis' workforce (S1) and are therefore not included as value chain workers.
Overall	Environmental and Human Rights Due Diligence	Environmental and human rights due diligence is a process for identifying, preventing, mitigating, and accounting for environmental and human rights impacts. This includes both actual impacts occurring in the present and potential impacts that could occur in the future.
Environmental	Arcadis' Carbon Footprint (tCO_2 per FTE)	Arcadis' carbon footprint consists of the total metric tons of CO2 equivalents from material scope 1, 2 and 3 emissions, based on the methodology used to calculate greenhouse gas (GHG) emission inventories. Our scope 1 includes emissions from our company owned vehicles (purchased or leased for > 6 months) fuel consumptions and our stationary energy consumption at the offices (e.g., natural gas for heating) as well as emissions from refrigerants due to releases from air conditioners. Our scope 2 includes our office's electricity and district heating, as well as our company owned vehicles' electricity. Our scope 3 includes categories 1 to 7, as described under "Scope 3 definition and boundary setting" in this glossary. The general carbon accounting policies and emission factors are described below.
Environmental	General Carbon Accounting Policies and Emission Factors	Our emissions calculations are based on the GHG Protocol "A Corporate Accounting and Reporting Standard" (World Resources Institute and World Business Council for Sustainable Development, March 2004), as well as the "GHG Protocol Scope 2 Guidance" and the "Corporate Value Chain (Scope 3) Accounting and Reporting Standard". The organizational boundaries of Arcadis are based on the 'Operational control approach'. This means that Arcadis takes responsibility for the emissions of the business units over which it has operational control. As emission factors, the factors from Defra v12 (09/2024) have been used and for electricity-related emissions, the factors from IEA v7 (12/2024) have been applied for scope 2 (location-based). For the market-based scope 2 footprint, our renewable electricity purchases via direct contracts or contractual instruments (energy attribute certificates such as (i)RECs, GOs, etc.) have been taken into account with a factor of 0. For scope 3 categories 1, 2 and 4, spend-based US EPA EEIO v1.3 emission factors have been used, as well as supplier emissions from 70 of our biggest suppliers, collected through a third-party supply chain management program called CDP. The latter covers about 10% of our spend-based emissions for scope 3 category 1.
Environmental	Scope 3 Definition and Boundary Setting	In our scope 3 we currently include Category 1: Purchased Goods and Services, Category 2: Capital goods, Category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2), Category 4: Upstream Transportation and Distribution, Category 5: Waste generated in operations, Category 6: business travel (including airplanes, private vehicles, short-term hired vehicles, taxi, and public transportation) and Category 7: Employee commuting. Emissions from working from home (WFH) are reported separately, and not part of our total footprint, to align it with the scope of our approved science-based net zero target. Any other scope 3 categories are not reported because previous screenings showed that these are not relevant for our footprint. This means we do include also indirect emissions in our carbon footprint over which Arcadis has limited influence. To illustrate: employees have the choice to meet their business mobility needs in different ways, for example with their private car. Arcadis is responsible for the emissions but has no direct influence on the choice of which type of car that the employee drives.

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Environmental	Scope 3 Calculation Methodology	**Scope 3 category 1, 2, and 4** We have calculated our Scope 3 emissions for Category 1 (Purchased Goods and Services), Category 2 (Capital Goods), and Category 4 (Upstream Transportation and Distribution) for 2024 using prorated data from January to October. Since Q4 spend data was unavailable at the time of calculation, Q4 emissions were estimated by prorating January to September spend (factor 1.33). Once final spend figures are published, we compare our estimated Q4 spend with actual Q4 spend. Dependent on the outcome of the results, one of two actions are taken. If actual spend is greater than a 5% difference from the Q4 estimate, we re-calculate our emissions and submit for verification prior to publishing the annual report. If the actual spend for Q4 is less than a 5% difference from our estimates, we will recalculate the emissions after publishing the annual report and follow our restatement policy, which would mean a restatement if the change is greater than our threshold of 5% of our total GHG emissions. **Spend data and calculation** The primary method for estimating these emissions is the spend-based calculation methodology, utilizing U.S. EEIO (EEIO) data models. These spend-based emissions are calculated by multiplying our spend with each supplier by EEIO emission factors. As a professional services organization, we allocate most of our expenditures to the professional services category because it best reflects our business activities. It also aligns with EEIO models and financial accounting standards, maintaining consistency in our emissions calculations. **Supplier data and validation** We collect primary supplier data from CDP's Supply Chain program, which provides supplier emissions for the previous year (2023) in October 2024. We use supplier-allocated emissions if they meet our quality criteria. To ensure data integrity, we validate the reported emissions by comparing them to a revenue-based intensity derived from the supplier's emissions and our spend with the supplier. If the reported emissions fall within our defined thresholds, we utilize the supplier allocated emissions. Otherwise, we calculate emissions by applying the revenue-based intensity to our spend. To estimate revenue-based intensity, we use supplier-reported Scope 1 and 2 emissions from CDP (market-based where available, or location-based otherwise), combined with their upstream Scope 3 emissions. For suppliers that do not calculate or disclose upstream Scope 3 emissions, we estimate these indirect emissions by applying an industry-specific upstream multiplier published by CDP. This multiplier is applied directly to the supplier's reported Scope 1 and 2 emissions to ensure a comprehensive assessment. **DPS re-baselining of historical years** We updated the DPS emissions estimates for 2023 by shifting from an FTE-based intensity estimation method to a revenue-based estimate. We conducted a sensitivity analysis for each method and determined the revenue-based estimate more accurately reflected emissions for DPS. To provide consistency, we recalculated all historical years using the best available data, which was based on 2024 emissions per net revenue, and applied this intensity factor to each DPS year to estimate emissions. The updates resulted in a significant change for the year 2023, but for our baseline year 2019 this did not lead to a change of more than 5% of total emissions which doesn't trigger re-baselining according to our policy for restatements. Our SBTi net zero target is therefore not affected by this update and our reduction targets in percentage stay the same. **Inflation adjustment for EEIO emission factors** EEIO emission factors measure the CO_2e emissions per 2022 USD spent in a given economic sector. These factors are often expressed in constant dollars to maintain comparability over time. However, when applying these factors to our current-year expenditures, an inflation adjustment is necessary to account for changes in purchasing power and price levels. Since EEIO version 1.3 emission factors were provided in 2022 USD per CO_2e, the dollar amounts in the denominator were inflated to 2024 USD. **Impact on EEIO emission factors** Emission Intensity Decreased – Because the denominator (spend in USD) increased while the numerator (emissions) remained constant, the resulting CO_2e per dollar spent decreased post-adjustment. More Accurate Cost-Based Emissions Estimates – Without adjusting for inflation, applying older emission factors to current spending would overestimate emissions, as the same dollar amount would represent more purchased goods and services in 2024 than in 2022, for example. Better Comparability Over Time – Adjusting for inflation ensures consistency when comparing emissions tied to financial expenditures across multiple years. **For scope 3 category 3:** Fuel-and-energy-related activities (not included in scope 1 or 2), consumption is captured in our NFR platform by each country and calculated according to the mapped emission factors. Months missing data are in line with Scope 1 & Scope 2 data: December in all cases, November most locations and for October or previous month at significantly fewer locations, for which estimation was made. **For scope 3 category 5:** Waste generated in operations, Defra emission factors were applied to the waste amounts by waste type and waste disposal method. Actual waste amounts were available from 71 of our offices and estimated data for the remaining offices (see under "Waste estimation method"). For the offices which didn't yet start to collect waste data in 2024, the average waste intensity per FTE by waste type from 40 offices (for which the data was available before the data entry

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		deadline), representing 21% of our offices, has been prorated using the FTE of the missing offices and the average Arcadis-specific office attendance in its country. The average office attendance has been calculated based on our annual global survey on commuting and WFH behavior which has been sent to all Arcadis employees globally and answered by 23% of our employees. This survey has been completed by the end of October and includes estimations for November and December. **For scope 3 category 6:** Business travel, data is retrieved by our travel agency, and then provided to a third party that calculates our business travel related emissions. These emissions changed compared to previously reported emissions because, firstly, we updated the applied radiative forcing (RF) multiplier from 1.89 to 1.7 following the latest industry recommendations. The RF multiplier that accounts for the indirect effects of the release of greenhouse gasses at altitude. For example, the impact of contrails, black soot, the effect of aviation on clouds, etc.. Secondly, we also now switched from the Defra to the ""Defra+"" methodology which uses more recent aircraft and load factor data for the flight segments for which the required detailed information is available. This was the case for 79% of all flight segments. For December, we've estimated the Business travel emissions based on an extrapolation of January - November. **For scope 3 category 7:** Employee commuting, data was collected via a global employee survey (with an overall response rate of 23%) and was scaled based on headcount per country. The 23% is a representative response rate because for the countries with most Arcadis employees, the number of responses was sufficient for a representativity with <6% error margin for 95% confidence. This is documented per country in our calculation files. For the survey-based emissions calculations, we also applied an uplift factor for each country, depending on the error margin based on the sample size per country in relation to the country's total headcount. Emissions from Working-from-home (WFH) are no longer categorized under category 7. This change was made to align with the requirements for our science-based Net Zero target which mandated us to keep WFH emission out of the scope of this target and report them separately from our total GHG emissions. As a result of this change, the total for category 7 has been modified compared to previous publications. In the past, we provided a breakdown of the subcategories within category 7 for full transparency in our reporting. **Scope 3 category 8** (Upstream leased assets): This category is not relevant. Emissions from upstream leased assets are included within Arcadis's operational control boundary of Scope 1 and Scope 2 emissions. **Scope 3 category 9** (Downstream transportation & distribution): This category is not relevant. Since Arcadis provides professional services and does not sell products, Arcadis does not transport, distribute, or store any sold products in vehicles/facilities that are not owned by Arcadis. **Scope 3 category 10** (Processing of sold products): This category is not relevant. Arcadis provides services which do not have "processing" emissions once sold to Arcadis's clients. **Scope 3 category 11** (Use of sold products) and category 11a (Downstream emissions from fossil fuels distributed but not sold by the company): These categories are not relevant. Arcadis provides design and consultancy services and does not sell products or distribute fossil fuels. **Scope 3 category 12** (End-of-life treatment of sold products): This category is not relevant. Arcadis provides services which do not generate end of life emissions. **Scope 3 category 13** (Downstream leased assets): This category is not relevant. Arcadis does not own any assets that are leased to others. **Scope 3 category 14** (Franchises): This category is not relevant. Arcadis does not operate any franchises. **Scope 3 category 15** (Investments): Arcadis evaluated that emissions from investments based on our spend-based calculation (category 15) are not material. **For Scope 3 (other)**: Working-from-home (WFH), emissions are based on the WFH days per employee collected through a global employee survey, with an overall response rate of 23%. The results were scaled up using the number of respondents and the total headcounts of all colleagues per country and then multiplied this by the country-specific factors from the "ECOMETRICA HOMEWORKER MODEL" to convert into GHG emissions. As we also purchase green electricity via certificates to cover the estimated electricity consumption during WFH, we estimate the emissions from "grey electricity" at homes using the same assumption for electricity consumption as included within the "ECOMETRICA HOMEWORKER MODEL" factors (which assumes 1.2 kWh/homeworker-day), multiplied with the country-specific grid intensities from IEA. These emissions are then subtracted from the total WFH emissions. For consolidation of our entire footprint, we enter the emissions of all categories into our NFR platform.

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Environmental	Scope 1 & 2 Calculation Methodology	Scope 1 & Scope 2: As we published this report early in the year, we don't have all final emissions data points by the date of publication, e.g., electricity and heating consumptions for December in all cases, November most locations and for October at a few locations. Therefore, we work with estimates based on historical data for these missing data points and publish an update on our webpage in Q2 each year. For consumptions not depending on the climate (like office electricity for workstations and lighting), we use the consumption of the same month of the previous year for the missing month. In case the office size (floor area) changed since then, we use the % change to scale the consumption for the estimate. If historical data from the previous year is not available, we calculate the average monthly electricity consumption considering the previous months where data is available. In rare cases where also previous year's data is not available, a global average of 25 kWh/m2year in electricity and 0.8 m3/m2year in natural gas is applied (if applicable for that office). These global standardized numbers may be replaced by a better local average (e.g., from the same climate zone) when appropriate documentation can be provided (source, conversion factor, etc.). Estimations for the use of climate-dependent energy (e.g., natural gas, heat (district heating), electricity for heating or cooling if measured separately) are calculated in proportion to the number of heating or cooling degree days if no other historical data is available for that office.
Environmental	Number of Identified Environmental Non-compliances	Environmental violations or notices of violations from a regulatory environmental authority where a monetary civil penalty of an amount higher than €10,000 was imposed on Arcadis. The identified environmental non-compliances are measured in absolute numbers.
Environmental	MSA-based (Mean Species Abundance) footprint assessment	Mean Species Abundance (MSA) describes biodiversity changes with reference to the undisturbed state of ecosystems. It is defined as the average abundances of originally occurring species relative to their abundance in the undisturbed ecosystem. Undisturbed ecosystem is understood here as equivalent to a pristine state, intact and undisturbed by human activity. MSA varies between 0% and 100% (or score 0 to 1). The MSA has a low value in areas where the pressure on biodiversity is high. A score of 1 implies that the area is undisturbed. A score of 0 represents a complete loss of the original biodiversity. The MSA-based footprint assessment is based on: 1) Surface area component - Arcadis' proportionate use of each site (building and surrounding space on-site); and 2) Quality component - Attributing an MSA score for each site.
Environmental	Dynamic biodiversity footprint	The footprint caused by changes, consumptions, or restorations during a specific period (e.g., accounting year). The general formula used to calculate a biodiversity footprint at any point in time is = ∑(areai * [1 - MSAi]) in which i= land use or GHG; and area is in hectare. The dynamic footprint is then calculated as the difference between the 2023 and 2024 biodiversity footprints for the exact same list of Arcadis offices, thus incorporating land use change at these locations.
Environmental	Static biodiversity footprint	A footprint including all the 'persistent' or 'long-lasting' effects which remain over time. This static footprint can result from spatial pressures (land use, fragmentation, encroachment) that are linked to existing facilities and the persistent (and constant) effects impacting biodiversity today. The general formula used to calculate a biodiversity footprint at any point in time is = ∑(areai * [1 - MSAi]) in which i= land use or GHG; and area is in hectare. The static footprint is the biodiversity footprint from 2024, accounting for all Arcadis offices currently in its portfolio that are part of the biodiversity footprint.
Environmental	Waste estimation method	Actual waste amounts were available from 71 of our 335 offices and estimated data for the remaining offices. For the offices which didn't yet start to collect waste data in 2024, the average waste intensity per FTE by waste type from 40 offices (for which the data was available before the data entry deadline), representing 21% of our offices, has been prorated using the FTE of the missing offices and the average Arcadis-specific office attendance in its country. The average office attendance has been calculated based on our annual global survey on commuting and WFH behavior which has been sent to all Arcadis employees globally and answered by 23% of our employees. This survey has been completed by the end of October and includes estimations for November and December.
Environmental	Water consumption estimation method	The following calculation has be performed to estimate water consumption of offices which could not collect their actual consumption: Annual Water Use Estimate = Average daily water use [L/person/day] * FTE of the office [#] * Total net working days in 2024 [days/2024] * Office attendance [country-average %] For the office employee FTE, the FTE without non-employee has been used for the water and waste estimation methodologies. For the office attendance in %, the Arcadis-specific average per country has been calculated based on our Commuting & WFH Survey which has been sent to all Arcadis employees globally and answered by 23% of our employees. This survey has been completed by the end of October and includes estimations for November and December.
Social	Workforce Composition - Methodology	The methodology adopted to disclose the metrics related to our employees and non-employees is to report the information based on headcount as on the last reporting day of the financial year (December 31), with exception to turnover which uses 12 months average headcount from January to December 2024.
Social	Employees that participated in regular performance and career development	The global estimate of 70% (Female 71%, Male 70%, Not Disclosed 50%) is built on data from our main system of record. For the countries that are not on this system, an estimation was applied based on the data out of the system of record. Excluding these estimations, the global figure is 61% (Female 63%, Male 60%, Not Disclosed 56%).
Social	Workforce	Workforce is defined as individuals with an employment agreement with Arcadis, in accordance with national law or its application (employees), as well as individual contractors providing labor to Arcadis ("self-employed") and individuals supplied by other undertakings (companies or organizations primarily engaged in employment activities) to Arcadis ("agency"). Self-employed and agency workers are classified as non-employees. The workforce is measured as an absolute number on the balance sheet date.

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Social	Employees	Individuals that are in an employment agreement with Arcadis, according to national law or its application (i.e. employees). Employees exclude contingent workers, such as consultants and agency workers.
Social	Active Employees	Active employees are individuals that are in an employment agreement with Arcadis, according to national law or its application (i.e. employees). Active employees exclude i) contingent workers, such as consultants and agency workers, ii) employees still on long term leave of absence on 31 December, and iii) employees who have left the organization before 31 December in the relevant year.
Social	FTE	Workforce expressed in FTE (Full Time Equivalent).
Social	Permanent Employees	This includes everybody on the payroll with an employment agreement that is not temporary in nature. This is measured in an absolute number at the balance sheet date.
Social	Temporary Employees	This includes individuals on the payroll with an employment agreement that is temporary in nature. This is measured in an absolute number at the balance sheet date.
Social	Non employees	Also known as Contingent Workers or individuals that are hired for a service from other companies for a limited duration such as consultants and agency workers. This is measured in an absolute number at the balance sheet date.
Social	Total Turnover Rate	Total number of employees who leave voluntarily or due to dismissal, retirement, or death in service divided by the average number of employees during the period. The rate is calculated as a percentage covering the calendar year.
Social	Voluntary Turnover Rate	Voluntary termination of permanent employees (see definition above) divided by the average number of permanent employees during the period. A termination is voluntary when the decision for termination is made by the employee. The rate is calculated as a percentage covering the calendar year.
Social	Women Participation Rate	Number of permanent and temporary women employed at Arcadis as a % of total permanent and temporary employees. This calculation is based on absolute numbers.
Social	Employee Engagement	The eNPS (Employee Net Promoter Score) measures our employee engagement. On a scale of -100 to +100, the eNPS score determines to what extent employees promote Arcadis as a place to work and therefore helps us ascertain how we are progressing on our journey to be a best place to work. The eNPS is only measured for permanent employees and temporary employees (that have a tenure of more than 6 months). eNPS is calculated by subtracting the percentage of detractors (scores between 0 and 6) from the percentage of promotors (scores of 9 and 10). Our final score is based on four quarterly engagement surveys throughout the year, which includes integrating companies (AIBI, CRTKL, Arcadis Gen, DPS) from June. The last survey was in December 2024.
Social	Sub-Top	Employees on job level 12 to maximum of 14.
Social	Employees entitled to family-related leave	Employees entitled to family-related leave are those who are covered by regulations, organisational policies, agreements, contracts or collective bargaining agreements that contain family-related leave entitlements.
Social	Family Related Leave	Family-related leave include maternity leave, paternity leave, parental leave, and carers' leave that is available under national law or collective agreements. Utilization statistics are based on family related leaves utilized within the covered period.
Social	Training	Refers to time spent preparing and attending training events, E-learning, mentoring, coaching and internal/ external conference.
Social	Training Hours	Training Hours are from Oracle Timesheets or equivalent tools (for countries not yet integrated on Oracle).This is based on employees self-declared training hours on their timesheet or/and local equivalent tools.
Social	Lost Time Case Frequency (LTCF)	The number of lost time injuries or ill health per 200,000 or 1,000,000 working hours. This is calculated using both working hours set by regulatory and client requirements. OSHA: (Number of LTIs) x (200,000 hours) / (total Number of Work Hours) ESRS: (Number of LTIs) x (1,000,000 hours) / (total Number of Work Hours)
Social	Total Recordable Case Frequency (TRCF) (ESRS Term: Rate of recordable work-related accidents)	The number of Total Recordable Cases per 200,000 or 1,000,000 working hours. This is calculated using both working hour constants based on regulatory and client requirements. OSHA: (Number of Recordable Cases) x (200,000 hours) / (total Number of Work Hours) ESRS: (Number of Recordable Cases) x (1,000,000 hours) / (total Number of Work Hours)

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Social	GHSMSS (ESRS Term: H&S Management System)	A Global Health and Safety Management System Standard is a structured set of interdependent doctrines, processes, documents, and principles that are intended to ensure that the activities of an organization are directed, planned, conducted, and controlled in such a way as to provide reasonable assurance that the H&S objectives of the organization are met.
Social	Fatality	A death which results from a work-related injury or occupational illness, regardless of the time intervening between the incident causing the injury or occupational illness.
Social	Injury (ESRS Term: Work-related injuries)	Adverse effect on the physical, mental, or cognitive condition of a person that is caused or aggravated by a work-related event such as a cut, fracture, sprain, amputation etc., which results from a single instantaneous exposure.
Social	Occupational Illness (ESRS Term: Work-related ill-health)	Adverse effect on the physical, mental and/or cognitive condition of a person that is caused or aggravated by exposure to environmental factors associated with employment, including chemical, physical, biological, psychological, and ergonomic factors.
Social	Recordable Case (ESRS Term: Recordable work-related accidents)	A work-related injury or occupational illness resulting in a fatality, permanent total disability, lost workdays, restricted workdays, and/or medical treatment.
Social	Lost Workdays (LWD) (ESRS Term: Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health)	The total number of calendar days that an injured or ill person is absent due to a work-related injury, illness, or fatality. This count begins on the first full day of the incident and includes all days in the absence period, such as weekends, public holidays, and non-working days. Both the first day of full absence and the final day of absence are counted as lost days.
Social	Affected Stakeholders	Individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking's activities and its direct and indirect business relationships across its value chain.
Social	Forced Labor	All work or service which is exacted from any person under the threat of penalty and for which the person has not offered himself or herself voluntarily. The term encompasses all situations in which persons are coerced by any means to perform work and includes both traditional 'slave like' practices and contemporary forms of coercion where labour exploitation is involved, which may include human trafficking and other forms of modern slavery.
Social	Child Labor	Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that: i. is mentally, physically, socially or morally dangerous and harmful to children; and/or ii. interferes with their schooling by depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work. A child is defined as a person under the age of 18. Whether or not particular forms of 'work' can be called 'child labour' depends on the child's age, the type and hours of work performed and the conditions under which it is performed. The answer varies from country to country, as well as among sectors within countries. The minimum age of work should not be less than the minimum age of completion of compulsory schooling, and, in any case, should not be less than 15 years according to International Labour Organisation (ILO) Convention No. 138 on Minimum Age. Exceptions can occur in certain countries where economies and educational facilities are insufficiently developed, and a minimum age of 14 years applies. These countries of exception are specified by the International Labour Organisation (ILO) in response to a special application by the country concerned and in consultation with.
Social	Health and Safety	The right of workers to health and safety measures that ensure physical and mental well-being. This includes the provision of the correct personal protective equipment (PPE) aimed at preventing injuries, illnesses and health issues caused by work-related hazards.
Governance	Percentage of payments aligned with set payment terms	Calculation methodology for the % of payments aligned with set payment terms = Invoices with a term that are paid in time of that term / total number of invoices.

Topic (Overall/E/S/G)	Term	Definition
Governance	Average number of days to pay an invoice	Calculation methodology for the average number of days to pay an invoice = (A+B) / total number of invoices in which: A = Invoices with a term paid in time vs our internal SLA * maximum days of that term + 10 days per invoice for process steps outside of Arcadis influence such as extended approval times by illness, payment processing time at the banks, delays by the fact that some countries do not process payments on daily base. B = Invoices with a late payment * maximum days of that term * 2 (being overdue) + 10 days per invoice for process steps outside of Arcadis The method to assess timeliness of payments for the internal SLA is as follows: • The invoice date plus invoice or Purchase Order terms equal the due date of each invoice. • If the invoice payment date is equal or less than the due date, the invoice is accepted as paid on time. • Invoices that have been received after the due date as calculated above are not accepted as paid on time. • Invoices that have due dates less than 10 days from accounting date are also removed from the population as there is not sufficient time to receive, process, approve and schedule an invoice for payment in accordance with the due date. • Invoices with an immediate due date are set on a term of 1 day. All invoices except intercompany are taken into account. Prudency is applied by counting only with the maximum amount of the set terms, as well as if determined overdue, then set terms are multiplied by two. Also, out of prudency 10 extra days are added for process steps outside of Arcadis.
Governance	Assessed AGBP Alleged Breaches	Number of assessed and, as needed, investigated AGBP alleged breaches, governed by the Seek Advice and Speak Up Policy Statement and AGBP Speak Up Procedure.
Governance	Employees Passing Code of Conduct Training	Percentage of active employees that have successfully passed annual mandatory training on Arcadis' General Business Principles (AGBP, our code of conduct). This training specifically addresses issues like corruption, bribery, conflicts of interest and other risks to which our people may be exposed. The number is expressed as percentage, calculated by dividing the number of active employees that successfully passed the training by the total number of active employees.
Governance	Supervisory body	Arcadis Supervisory Board
Governance	Management body	Arcadis Executive Board. The ESRS term 'Administrative body' is not applicable at Arcadis.

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Introduction to the Executive Board and the Executive Leadership Team

Roles, responsibilities and appointments

Executive Board

The Executive Board is entrusted with the management of Arcadis N.V. (Company). It is responsible for the development of the Company's strategy and culture, the realization of the Company's objectives, and the creation of sustainable long-term value. The Executive Board operates under the supervision of the Supervisory Board.

The Executive Board consists of the CEO and the CFO. The General Meeting of shareholders (General Meeting) appoints the Executive Board members. For every appointment, the Supervisory Board is entitled to make a nomination. The General Meeting can overrule a binding nomination by the Supervisory Board by a resolution adopted by a majority of at least two-thirds of the votes, representing more than half of the issued share capital. On a non-binding nomination, the General Meeting decides by simple majority.

The General Meeting can dismiss an Executive Board member. Such a decision, other than when proposed by the Supervisory Board, requires at least two-thirds of the votes, representing at least half of the issued share capital. The Supervisory Board has appointed the CEO as Chair of the Executive Board. In consultation with the Executive Board, the Supervisory Board determines the division of tasks. The composition of the Executive Board and information about its members is provided on pages 176 and 177 of this Annual Integrated Report.

Executive Leadership Team

The Executive Leadership Team has been established by the Executive Board to support with the management of the Company. The Executive Leadership Team advises and assists with the preparation, coordination and implementation of Executive Board decisions.

The CEO determines the number of members of the Executive Leadership Team with approval of the Supervisory Board. The members of the Executive Leadership Team who are not Executive Board members are appointed and dismissed by the CEO, subject to approval of the Supervisory Board. At least once a year, the Executive Leadership Team evaluates its own functioning as a whole and that of individual members. At least once a year, outside the presence of the Executive Board and the Executive Leadership Team, the Supervisory Board evaluates the functioning of the Executive Leadership Team, the Executive Board and that of the individual Executive Board members and discusses the conclusions that must be attached to the evaluation, also in light of succession planning. Periodically, an external expert facilitates the annual evaluation.

Per year-end 2024, the Executive Leadership Team consists of the Executive Board members (CEO and CFO) and seven other executives: the Chief People Officer, the Chief Delivery Officer, the Chief Growth & Digital Intelligence and Advisory Officer, the Global President for Places, the Global President for Resilience, the Global President for Mobility, and the Global General Counsel (since 1 September 2024). The composition of the Executive Leadership Team and information about its members is provided on pages 178 through 180 of this Annual Integrated Report.

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Diversity, Equity, Inclusion and Belonging at Arcadis

Diversity, Equity, Inclusion, and Belonging (DEIB) are foundational elements of our strategy, Accelerating a Planet Positive Future. With over 35,000 employees spread across various regions and cultures, Arcadis embraces its role as a global leader by fostering an inclusive environment where every individual can thrive. This commitment is seen through comprehensive DEIB initiatives that aim to not only shape a workplace reflective of the diverse world around us but also to encourage the innovative spirit that diversity unlocks. DEIB at Arcadis is more than a set of policies; it is a shared vision and a commitment to creating lasting impact and driving equitable growth.

In line with the Dutch Corporate Governance Code, Arcadis has a Diversity, Equity, Inclusion and Belonging policy statement (DEIB policy) for the entire company, diversity policies for leadership, and various diversity and inclusion (D&I) programs. The aim of the DEIB policy is to define Arcadis' company-wide commitment to DEIB. Arcadis aims to create a culture of psychological safety, diversity, equity and inclusion, in which every Arcadian feels valued and respected. The DEIB policy includes D&I targets related to the composition of the Executive Leadership Team, senior management (Sub-Top) and the Arcadis workforce. In addition to the company-wide DEIB policy, D&I targets for the Executive Board have been set and are included in a separate D&I policy for the Executive Board.

In line with Dutch diversity legislation and the Dutch Corporate Governance Code, the paragraphs and tables below summarize the targets and outcomes of both the company-wide DEIB policy and the separate D&I policy for the Executive Board for 2024.

Achieving gender parity in the workplace is a critical component of Arcadis' mission to create an equitable and inclusive environment.

Our commitment to achieving over 40% representation of women in the workforce by the end of 2026 demonstrates our ambition to address the gender imbalance historically present in engineering and design fields. Pursuing this target extends beyond simply increasing numbers; it is about being led by data as we create a more inclusive culture, foster opportunities for women at every level, and remove barriers that have historically limited female representation in technical roles. With 39.3% women in the workforce at the end of 2024, we are on our way to achieving our 2026 target.

	Level	Target	Actual per 31 December 2024
Arcadis globally	**Senior management or Sub-Top**[2]	Over 22% women	24.6%
	All employees	Over 40% women by 2026	39.3%
Arcadis N.V.[1]	**Supervisory Board**	At least one-third women and at least one-third men	4 women (57%) 3 men (43%)
	Executive Board	At least one-third women and at least one-third men	1 woman (50%) 1 man (50%)
	Executive Leadership Team	At least one-third women and at least one-third men	5 women (55%) 4 men (45%)
	Senior management or Sub-Top	Target set at global level only	Realization at global level only
Arcadis Nederland Holding B.V. [1]	**Supervisory Board**	At least one-third women and at least one-third men	2 women (50%) 2 men (50%)
	Management Board	At least one-third women and at least one-third men	1 woman (33.3%) 2 men (66.6%)
	Senior management or Sub-Top	n/a (no employees)	n/a (no employees)
Arcadis Nederland B.V. [1]	**Management Board**	At least one-third women and at least one-third men	1 woman (33.3%) 2 men (66.6%)
	Senior management or Sub-Top[3]	Over 30% women	31%

[1] In line with the Dutch gender diversity legislation, Arcadis N.V. has agreed to also report on behalf of Arcadis Nederland Holding B.V. and Arcadis Nederland B.V. both to the Dutch Socio-Economic Council and in this annual integrated report.

[2] Globally, senior management or Sub-Top means employees at job level 12 and above.

[3] At Arcadis Nederland B.V. senior management or Sub-Top means the Management Team, which is not directly job level related.

Gender in the ELT – targets and outcomes

In 2024, we continued to achieve our targets to have at least one-third men and at least one-third women in the Executive Board and Executive Leadership Team of Arcadis.

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Nationality in the ELT - targets & outcomes

Arcadis is active in many countries worldwide. We therefore intentionally ensure our leadership reflects the different national backgrounds of our colleagues, clients and partners. Our focus is to build on the diversity of thought and experience across all our leadership teams, recognizing that we can also be more diverse in the nationalities and geographical regions we represent. Arcadis has the following targets in terms of nationality for the Executive Board and Executive Leadership Team.

In the Executive Board, at least two nationalities shall be represented. In the Executive Leadership Team, nationalities from at least three geographical regions where Arcadis is active shall be represented. Based on the composition of the Executive Board and the Executive Leadership Team at the end of 2024 these targets were met.

Current members of the ELT

	Gender	Nationality
Mr. Brookes	Male	British
Ms. Duperat-Vergne	Female	French
Ms. Barker (as of September 2024)	Female	Australian and Dutch
Ms. Christie	Female	British
Mr. Cowlard	Male	British
Mr. Dekker	Male	Dutch
Ms. Polinsky	Female	US
Mr. Steele	Male	Australian
Ms. Tempelman	Female	Dutch

Former members of the ELT[1]

	Gender	Nationality
Ms. van Blokland	Female	Dutch
Ms. Bolder	Female	Dutch

[1] These ELT members left Arcadis in 2024.

Background: education and/or (work) experience in the ELT – targets & outcomes

We believe that Arcadis benefits from having people with diverse backgrounds within our Executive Board and Executive Leadership Team.

Regarding background, meeting the target for the Executive Board requires that at least one member shall have experience in the global design, the engineering and/or the consulting industry or experience in an industry adjacent thereto. In the Executive Leadership Team, at least 30% of the members shall have experience in the global design, the engineering and/or the consulting industry or experience in an industry adjacent thereto. Arcadis met these targets in 2024.

Current members of the ELT

	International experience	Professional service/ engineering and consulting experience	Legal/tax/ risk management	Finance	People and culture	Sustainability	Digital
Mr. Brookes	●	●	●				
Ms. Duperat-Vergne	●	●	●	●			
Ms. Barker (as of September 2024)	●	●	●				
Ms. Christie	●	●	●			●	
Mr. Cowlard	●	●			●	●	
Mr. Dekker	●	●	●			●	●
Ms. Polinsky	●	●	●			●	
Mr. Steele	●	●				●	
Ms. Tempelman	●	●			●	●	●

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Former members of the ELT

	International experience	Professional service/ engineering and consulting experience	Legal/tax/ risk management	Finance	People and culture	Sustainability	Digital
Ms. van Blokland	●	●			●		
Ms. Bolder	●	●			●		

Ethnicity in the ELT: members of underrepresented ethnic groups - targets & outcomes

We strive to increase the representation of people who self-identify as being part of an Under-Represented Ethnic Group (UREG) across all levels of the Arcadis organization, including the Executive Board and the Executive Leadership Team combined and the senior management Sub-Top of Arcadis globally and the wider Arcadis employee group.

Currently, there are no members of the Executive Board and Executive Leadership Team who identify as being part of an UREG or background.

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Composition of the Executive Board

Alan G. Brookes / Virginie J.H. Duperat-Vergne

Alan was appointed Chief Executive Officer of Arcadis in May 2023.

He started his career as a surveyor, where he grew to lead a chartered surveying practice and then chair Povall, Flood and Wilson, which was acquired by EC Harris in 2000. Alan helped transform the business into a global force, moving to lead the Asian business in 2011 and becoming an EC Harris Board member. When EC Harris was acquired by Arcadis, Alan continued to lead the Asian business supporting the acquisition of Langdon and Seah before returning to the UK in 2014 to integrate the businesses into one Arcadis team.

In 2019, Alan was appointed as Group Executive to lead the UK, Europe, and Middle East businesses across €1.2bn revenue, 12,500 people and 14 countries. In 2020, Alan became Global Chief Operating Officer. He has led the development of the global operating structure of Arcadis - a structure which sets Arcadis up to be successful by enhancing collaboration and sharing of knowledge and expertise, to improve margin and streamline efficiency. After becoming Chief Executive Officer in 2023, Alan led the launch of the new strategy, Accelerating a Planet Positive Future.

Alan is committed to exploring new approaches, using people and tech to deliver innovative digital solutions that keep clients ahead of the curve. He's personally committed to Arcadis' 2035 net zero targets, as well as providing Arcadian knowledge and advice as a force for good for the planet. Since 2014, Alan has chaired and been actively involved in CRASH, the UK construction industry homelessness charity.

Chief Executive Officer and Chair of the Executive Board
Term 2023 – 2027



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Composition of the Executive Board

Alan G. Brookes / Virginie J.H. Duperat-Vergne



Virginie joined Arcadis in 2020 and was inspired by the many innovative projects the company supports to create a tangible, positive impact on the world. In her role as Chief Financial Officer, Virginie is tasked with ensuring the company's financial stability and growth. She leads on investor relations and M&A Strategy.

Virginie started her career in 1997 as an external auditor and spent more than ten years at Arthur Andersen and Ernst & Young (now EY), before joining the French television broadcaster Canal+ as Compliance Officer for Accounting Standards. Virginie held several finance positions at Technip, and then TechnipFMC, where she became Group Deputy Chief Financial Officer and a member of the Senior Leadership Team. Directly before joining Arcadis, she was the Chief Financial Officer of the publicly listed company Gemalto and led the defence process of that group in 2017, which resulted in the acquisition of Gemalto by the Thales Group.

Virginie has a master's degree in finance and management from Toulouse Business School, France.

Chief Financial Officer and Member of the Executive Board
Term 2020 – 2028

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Composition of the Executive Leadership Team



Alan Brookes

British nationality

Chief Executive Officer and Chair of the Executive Board



Virginie Duperat-Vergne

French nationality

Chief Financial Officer and Member of the Executive Board



Heather Polinsky

US nationality | PMP, F.SAME

Global President for Resilience

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Composition of the Executive Leadership Team



Juud Tempelman

Dutch nationality | MA

Global President for Places
Since 1 October 2024
(in ELT since October 2023)



Greg Steele

Australian nationality | BEng, Grad Dip Bus.

Global President for Mobility



Mark Cowlard

British nationality | BSc (Hons) FRIC

Chief People Officer
Since 1 October 2024
(in ELT since June 2023)

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Composition of the Executive Leadership Team



Emily Barker

Australian & Dutch nationality

Global General Counsel
(in ELT since 1 September 2024)



Edel Christie

British nationality | BEng

Chief Growth and Digital Intelligence and Advisory Officer
Since 1 October 2024
(in ELT since June 2023)



Hans Dekker

Dutch nationality | MSc

Chief Delivery Officer

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Other governance information

Arcadis is committed to the principles of good governance: integrity, transparency, accountability, and proper supervision. Arcadis has complied with the Dutch Corporate Governance Code since it was first introduced in 2003, with few deviations.

General Meeting of shareholders

Since 2003, Arcadis N.V. has been an international holding company. Members of the Executive and Supervisory Boards are appointed and dismissed by the annual General Meeting (General Meeting).

At least once a year, Arcadis N.V. convenes a shareholder meeting. Meetings are convened by the Executive and/or Supervisory Board. Meetings can also be convened at the request of shareholders jointly representing at least 10% of the Company's issued share capital if authorized by the relevant Dutch court.

Shareholders who hold at least 3% of the issued share capital have the right to propose an item for inclusion on the agenda. The Company will in principle include the item on the agenda if it receives the substantiated proposal clearly stating the item to be discussed, or a draft resolution, in writing at least 60 days prior to the meeting date. Each shareholder is entitled to attend shareholder meetings in person or be represented by written proxy and to exercise voting rights with due observance of the provisions in the Articles of Association.

Each outstanding share entitles the holder to one vote. Resolutions are adopted by simple majority unless the Articles of Association or the law provide(s) otherwise. Arcadis advocates active shareholder participation at shareholder meetings. Since 2007, the Articles of Association allow for communication and voting by electronic means.

The General Meeting can amend the Articles of Association if proposed by the Executive Board, with prior approval of the Supervisory Board and the holder of the priority shares in the capital of Arcadis N.V., Stichting Prioriteit Arcadis N.V. (Arcadis Priority Foundation). This decision requires a majority of at least three-quarters of the votes cast in a meeting in which at least three-quarters of the issued share capital is represented. If the quorum is not met, a second meeting is required, in which the resolution can be adopted by a majority of at least three-quarters of the votes, regardless of the share capital represented in the meeting.

For more information about the powers of the General Meeting as well as the Company's Articles of Association, please visit: www.arcadis.com/en/about-us/governance.

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Share capital

The authorized share capital of Arcadis N.V. consists of ordinary shares, cumulative financing preference shares, priority shares, and cumulative preference (protective) shares, each with a nominal value of €0.02. At year-end 2024, the total number of ordinary shares issued was 90,442,091. Currently, only ordinary shares and 600 priority shares have been issued. See note 25 to the consolidated financial statements for further details. Priority shares and cumulative preference shares have an impact on the governance of the Company.

Priority shares

The 600 priority shares, held by the Arcadis Priority Foundation, entitle the foundation to a right of approval regarding certain important decisions. These include the issuance, acquisition or disposal of shares, amendments to the Articles of Association, dissolution of the Company, as well as certain major co-operations, acquisitions, and divestments. Pursuant to the articles of association of the Arcadis Priority Foundation, its board of directors is comprised of two members of the Executive Board, one member of the Executive Leadership Team, seven members of the Supervisory Board, and ten members who are Arcadis employees. All resolutions of the Priority Foundation Board require a majority of at least 60% of the votes cast, meaning that both employee support and Arcadis leadership support is needed.

Cumulative preference (protective) shares

Currently, no cumulative preference shares have been issued. However, an option agreement to acquire and transfer such shares has been entered into between Stichting Preferente Aandelen Arcadis N.V. (Arcadis Preferred Stock Foundation) and Arcadis N.V., further to the delegation on 31 May 1995 by the General Meeting to the Supervisory Board of the authority to issue shares. The objective of the Arcadis Preferred Stock Foundation is to protect the interests of Arcadis, its enterprises, and all of those involved. In the event of any hostile situation, preference shares can be obtained by this Foundation. This would allow the Executive Board and the Supervisory Board time to duly consider the situation and the interests involved. For more information, please see note 25 to the Consolidated financial statements.

Regulations regarding transactions in Arcadis securities

Arcadis has put in place regulations regarding transactions in Arcadis securities that apply to all employees unless stipulated otherwise. These regulations also prohibit Executive Board members and (other) members of the Executive Leadership Team from executing transactions in the securities of certain identified listed peer companies, regardless of whether they have inside information or not. Members of the Supervisory Board are required to obtain prior approval from the Global Company Secretary if they wish to execute transactions in the securities of such companies.

Executive Board report

The Executive Board report (consisting of pages 14 up to and including 202) and such parts of the Annual Integrated Report, as referred to in the Executive Board report, comprise the 'Bestuursverslag' within the meaning of article 2:391 of the Dutch Civil Code.

Financial & Sustainability reporting and role of auditors

Before being presented to the General Meeting for adoption, the annual financial statements prepared by the Executive Board must be examined by an external certified public auditor. The General Meeting has the authority to appoint the auditor. Each year, the Supervisory Board nominates the auditor for (re)appointment by the General Meeting, taking into account the advice of the Audit and Risk Committee. The auditor's assignment and remuneration are set by the Supervisory Board, at the recommendation of the Audit and Risk Committee. Prior to publication, the first quarter, half-year and third quarter results and reports are discussed by the Audit and Risk Committee in the presence of the external auditors. The half-year results and reports are additionally discussed by the Supervisory Board.

The external auditor attends all Audit and Risk Committee meetings and the meetings of the Supervisory Board in which the annual financial statements are to be approved and the year-end audit report of the external auditor is discussed.

The Arcadis Auditor Independence Policy contains rules and procedures for the engagement of the external auditor, in order to ensure its independence.

The Audit and Risk Committee reports annually to the Supervisory Board on the functioning of the external auditor and the relationship with the external auditor, whilst giving due consideration to the Executive Board's observations. 2024 was the tenth and final year that PricewaterhouseCoopers Accountants N.V. (PwC) audited the financial statements of Arcadis. PwC also issued a limited assurance opinion on the sustainability report for financial year 2024. In line with the EU audit regulation 537/2014, rotation of the audit firm is required in 2025. During the 2024 General Meeting KPMG Accountants N.V. (KPMG) was appointed to audit the 2025 financial statements of the Company. The Supervisory Board also resolved to grant KPMG Accountants N.V. the assignment to issue a limited assurance opinion on the sustainability report for 2025.

Arcadis has an Internal Audit function which operates under the responsibility of the Executive Board (with lines to the CEO, the CFO, and the Audit and Risk Committee). The role of the Internal Audit function is to assess the design and the operation of the internal risk management and control systems. The scope of work of the Internal Audit function is regulated in an Internal Audit Charter. In line with the Dutch Corporate Governance Code, both the appointment and dismissal of the Global Internal Audit Director shall be submitted to the full Supervisory Board for approval, with a recommendation issued by the Audit and Risk Committee.

In line with the Dutch Corporate Governance Code, the Executive Board, the Audit and Risk Committee and the external auditor are involved in the preparation and approval of the annual internal audit plan. The internal audit plan is submitted to the Executive Board and Supervisory Board for approval. Internal audit reports are discussed by the Executive Board and by the Audit and Risk Committee in the presence of the external auditor. The Executive Board assesses annually the way in which the Internal Audit function fulfils its responsibility, after consultation with the Audit and Risk Committee. An independent third party assesses the performance of the Internal Audit function at least every five years.

Compliance with the principles and best practice provisions of the Dutch Corporate Governance Code

Arcadis applies the principles and best practices of the Dutch Corporate Governance Code, except for the following item and for the reasons set out below:

4.3.3: In 2003, the Articles of Association of the Company were amended to discontinue the application of the structure regime, and to apply the international holding exemption instead. At that time, provisions were included in the Articles of Association that prescribe that binding nominations for the appointment or dismissal of members of the Executive and Supervisory Board can only be overruled by the General Meeting by a qualified majority rather than an absolute majority. This was done in view of the percentage of share ownership of Stichting Lovinklaan (Lovinklaan Foundation). As the percentage of share ownership of the Lovinklaan Foundation is still significant (18.62% on 31 December 2024, see page 299), the reasons for this deviation are still applicable and the deviation is expected to continue to apply as long as the Lovinklaan Foundation has a significant interest. It was further stipulated that nominations to the Executive Board would normally be binding, whereas nominations to the Supervisory Board would, under normal circumstances, be non-binding. The General Meeting explicitly approved this practice in 2003 by adopting the resolution to make the related amendments to the Articles of Association.

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Relevant documents on our corporate website

1. Profile Supervisory Board
2. Regulation Supervisory Board
3. Diversity and Inclusion Policy for the Supervisory Board
4. Remuneration Policy for the Supervisory Board
5. Re-appointment Schedule Supervisory Board
6. Arcadis Remuneration Committee Charter
7. Arcadis Audit and Risk Committee Charter
8. Arcadis Selection Committee Charter
9. Arcadis Sustainability Committee Charter
10. Executive Board and Executive Leadership Team Rules
11. Diversity and Inclusion Policy for the Executive Board
12. Global Diversity, Equity, Inclusion and Belonging (DEIB) Policy
13. Dutch Corporate Governance Code
14. Arcadis NV Articles of Association
15. Regulations Regarding Transactions in Arcadis Securities
16. Arcadis Policy on Bilateral and Other Contact with Shareholders
17. Stakeholder Engagement relevant policies on Sustainable Topics

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Business ethics

As a global business that is passionate about improving quality of life and accelerating a planet positive future by developing sustainable long-term solutions, we have set out in the Arcadis General Business Principles our responsibilities and commitment to our people, clients, shareholders, business partners, society and governments.

The Arcadis General Business Principles (AGBP) reflect our commitment to comply with the laws, regulations and culture of the countries in which we operate. The AGBP apply to everything we do and form our code of conduct, guiding the behavior we expect of all our people when conducting business anywhere in the world. We also expect our business partners to live by these or equivalent principles. We believe that our shared core values ensure our mission is fulfilled: People First, Client Success, Integrity, Sustainability and Collaboration. These values are the foundation of our AGBP which guide our behavior, hold us to professional and ethical standards and promotes trust by being open, honest and responsible.

Governance

The application of the AGBP is strengthened by a compliance management system, which is designed to ensure that our people understand the principles and act in accordance with them. Ultimate responsibility for the implementation and application of the AGBP lies with the Arcadis Executive Board and the primary responsibility with our people and management in the operating entities (first line of defense). The Global Compliance Committee is composed of the Executive Board, the Chief People Officer, Global General Counsel and the Global Compliance Officer. The Global Compliance Officer reports on AGBP integrity, compliance and related (alleged) issues to the Global Compliance Committee, to the Executive Board, the Arcadis Audit and Risk Committee of the Supervisory Board (AARC) or directly to the Supervisory Board.

Both at GBA and at country level the Compliance function is composed of a Compliance Officer and a Compliance Committee. Each Compliance Committee includes the Compliance Officer as well as a Management Team representative, Legal and Human Resource/ People expertise. The Compliance function is the second line of defense that assists and supports the first line of defense with identification and analysis of key Regulatory & Policy Compliance risks, trend analysis, mitigation of Compliance risks through policies, standards, procedures, and guidelines, providing training and awareness and with periodic assessment of the effectiveness of the risk mitigating controls. The Internal Audit function provides the third line of defense and priorities for Internal Audit are defined in annual audit plans which include AGBP integrity or Compliance related risks.

Anti-Bribery and Anti-Corruption

Specific Anti-Corruption Standards (SACS) provide guidelines related to gifts, hospitality and payments to third parties. Arcadis has embedded its commitment to the UN Global Compact principle on anti-corruption by referencing the SACS in the AGBP and having a dedicated chapter on anti-bribery and anti-corruption in the AGBP.

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Dealing with Dilemmas

The AGBP and the related global and local policies and standards, cannot directly cover every situation or dilemma that may arise. We must therefore use judgement to take decisions when being faced with specific situations and dilemmas. Arcadis encourages its employees to recognize and discuss integrity dilemmas with each other and with their management, enabling a safe speak-up culture. Real life AGBP related scenarios are worked into anonymized dilemmas and included in the annual training to raise awareness and encourage discussions about lessons learned. The AGBP includes an AGBP Decision Making Tool that assists employees in handling dilemmas by setting out the key questions to help determine whether a particular course of action is consistent with our core values and the AGBP.

Value for Clients

We are a reliable partner for our clients and aim to deliver our services without jeopardizing stakeholder interests. We offer services under terms that do not compromise our independent professional judgment and aim to create value for clients. We are transparent with clients about conflicts of interest that could emerge during the execution of our services.

Responsible Employment Practices

Arcadis employees are key to its success, and we respect human and labor rights so that our employees may work in a safe, healthy, professional and supportive environment. We encourage engagement and support personal development through policies and initiatives. Every Arcadis employee has an equal opportunity for personal recognition, advancement, career development and compensation, regardless of background or beliefs. No form of discrimination is tolerated.

Monitoring and Accountability

Arcadis requires all employees to understand, sign off on and comply with the AGBP every year when Arcadis employees complete the online training aimed at increasing awareness of our AGBP and values. This training specifically addresses issues like corruption, bribery, conflicts of interest, and other risks to which our people may be exposed. It was rolled out in June 2024 and is available in 11 languages. Employees that join Arcadis must successfully pass the AGBP training within 30 days of joining. In 2024, a total of 97% of all active employees passed the AGBP training. Arcadis monitors compliance with the AGBP in all operating companies on a quarterly basis through reporting on AGBP (alleged) issues and mid-year reporting on progress against the annually established Global Integrity & Compliance Program. In addition, management of all operating companies certify compliance and the effectiveness of global controls relating to the Arcadis Risk Category of Regulatory & Policy Compliance through an annual Document of Representation.

Integrity Lines

Arcadis has a reporting procedure which includes an (anonymous) global Integrity Line hosted by a third party for the event people are uncomfortable reporting through their line manager or further in the line, to their Compliance Officer or the relevant Compliance Committee. The Integrity Line is available to our employees 24 hours/7 days a week. Reports of potential or suspected misconduct or other AGBP issues can be made in native languages and can be accessed through local telephone numbers or the internet.

Arcadis also has a reporting procedure available for its external stakeholders (suppliers, clients and other third parties) to report any concerns they may have that the AGBP and/or related policies are being breached. This procedure includes an anonymous global Integrity Line hosted by a third party. This anonymous external Integrity Line is available 24 hours/7 days for the event our stakeholders are uncomfortable raising a concern or reporting suspected misconduct or irregularities related to the cooperation with Arcadis directly with their contact person within Arcadis. The availability of Arcadis' External Integrity Line also ensures our compliance with new regulatory requirements (incl. the EU Whistleblower Directive) and UN Guiding Principles for Business and Human Rights. Reporting can be made in native languages and can be accessed through local telephone numbers or the internet.

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Seek Advice and Speak Up

In 2024, a total number of 208 alleged breaches of the AGBP were reported through the various reporting channels, including to the Arcadis Global Compliance Committee (2023: 109). All alleged breaches were assessed and, where necessary, further (being) investigated or advised upon. Inappropriate workplace behavior (employment related) was the category with the most reported issues. There were no confirmed corruption or bribery incidents in 2024 based on our assessment and/or investigation. Violation of the AGBP may lead to sanctions, up to and including termination of employment. Company-wide Arcadis had 11 dismissals on grounds related to breaches of the AGBP. The various ways to speak up are available for our employees and our external partners through our Seek Advice and Speak Up Policy Statement. Arcadis takes various type of actions to address insights from breaches, these actions range for example from refreshing controls and policies, to translating lessons learned into AGBP training scenarios.

Arcadis regularly monitors and reports on the effectiveness of our Speak Up program and non-retaliation policies and procedures. This ongoing evaluation helps us identify any gaps or areas for improvement, ensuring that the safeguards remain effective. We utilize various metrics and feedback mechanisms to assess the program's impact, including the number of reports received, case outcomes, and the type of Speak Up channel used. These findings are compiled into regular reports reviewed by the Global Compliance Committee (this includes the Executive Board), with YourVoice benchmarking ensuring continuous improvement and accountability.

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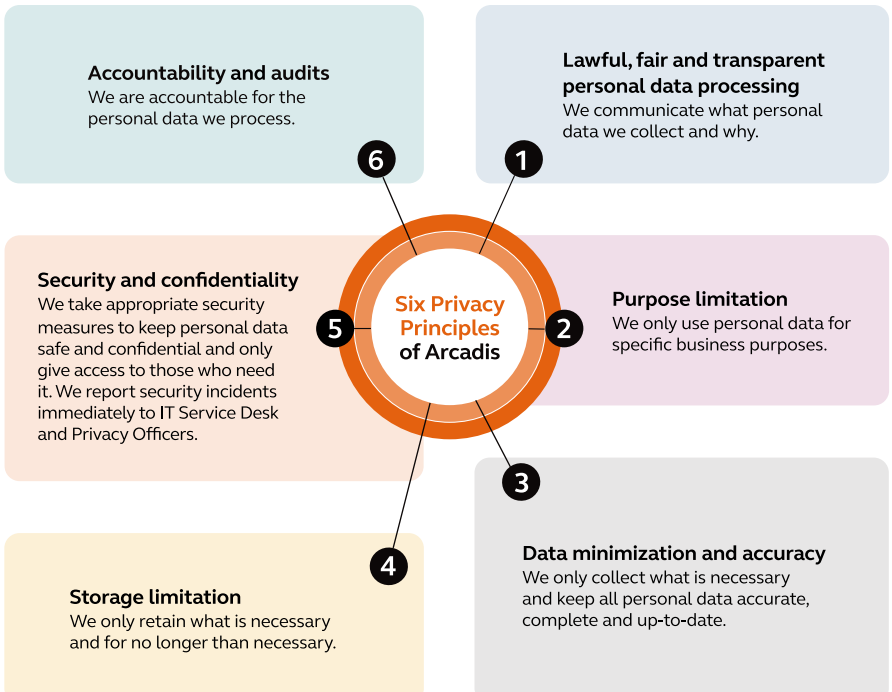
Privacy

Privacy at Arcadis revolves around our six privacy principles. They are a central part of the online training which Arcadis requires all employees to complete. In 2024, over 98% of all active Arcadis employees completed the training. Training and awareness is a cornerstone of our Privacy Program at Arcadis. To increase and improve privacy awareness, we are introducing a set of standardized icons in our internal training and communication materials.

Our privacy practices are designed to engender trust of our key stakeholders: our employees and our shareholders. In 2024 we strengthened the central Privacy function to globalize, streamline and simplify the Privacy Program. The central Privacy Office works alongside the network of country and GBA Privacy Officers and with management to ensure adherence to our privacy principles and policies.



We have also worked alongside our enabling functions to ensure privacy principles are incorporated into various projects being implemented to support our global operating model. One of these landmark projects is the Skills Powered Organization, where we have worked with our People organization to ensure privacy by design principles and responsible artificial intelligence use are ingrained within it.

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We continue to work with the EU privacy authorities to revamp the Arcadis Privacy Policies (also called Binding Corporate Rules) to adapt them to regulatory requirements. As well as reviewing and adapting our policies, we have completed a global privacy maturity self-assessment and a policy program framework to ensure consistency in privacy initiatives roll out and in tracking privacy risks. Such risks have been mitigated through the introduction of policies, procedures and guidelines, and through continuously assessing the effectiveness of risk mitigating controls.

Responsible artificial intelligence use

We have introduced a global artificial intelligence policy to promote responsible use of generative artificial intelligence and other artificial intelligence technologies within Arcadis and we are working on a governance framework to ensure this technology is used responsibly and in accordance with the global evolving legal requirements.

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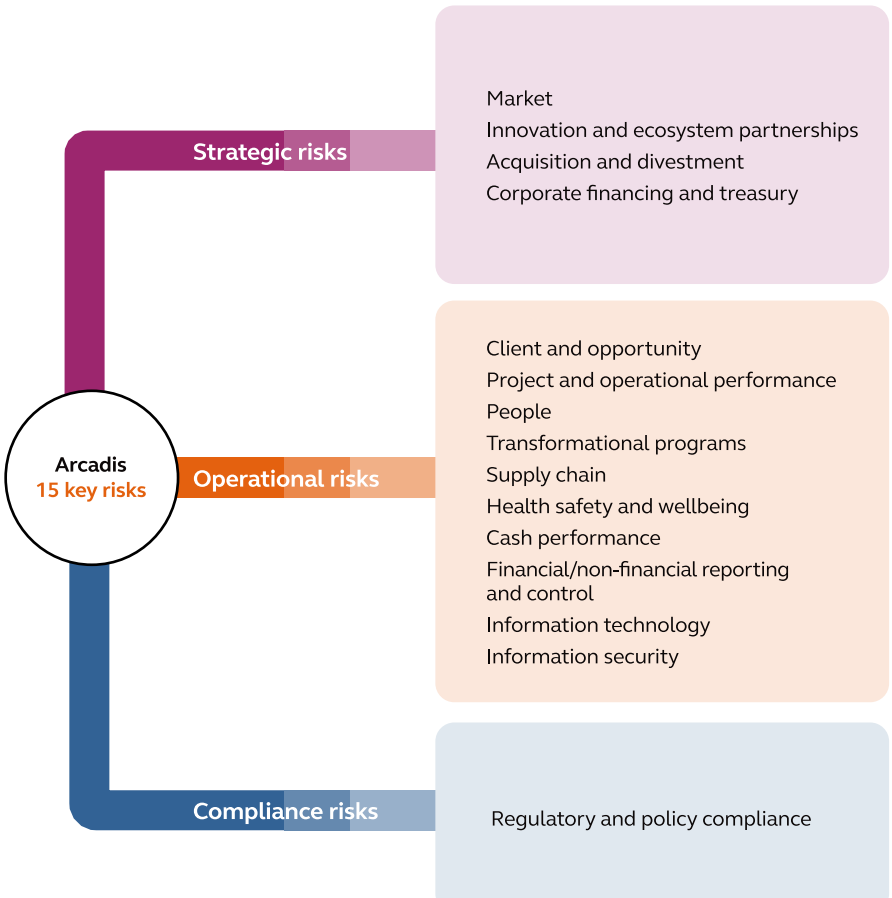
Enterprise Risk Management

Exposure to a variety of risks is unavoidable in pursuit of Arcadis' strategy. The level of general risk in the world continues to be impacted by economic uncertainty and geopolitical events. Emerging risks present opportunities which, if well-managed, result in value creation; however, uncontrolled risks can threaten the achievement of long-term strategic objectives.

The Arcadis Risk and Control framework

The Arcadis Risk and Control (ARC) framework enables a culture of risk awareness by providing a standardized framework for identifying risks and implementing controls. The ARC framework identifies key risks across three risk categories - Strategic, Operational and Compliance risks. It includes business controls which are supported by policies, procedures, work instructions and guidelines, all of which target risk mitigation in accordance with Arcadis' risk appetite.



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The ARC framework allows the company to evolve its business in line with its risk appetite, execute strategic priorities in a controlled manner, and experience fewer surprises in business performance. The ARC is a cornerstone of Arcadis' risk management approach and supports Arcadis in embedding a risk conscious way of working in all layers of the organization.

Management of risk

Arcadis' Executive Board is responsible for maintaining a comprehensive risk management and internal control system, and for regularly reviewing its effectiveness. Each year, the Executive Board performs a review of the risks that Arcadis is subject to and based on its risk assessment, the ARC framework is updated and communicated to leadership. The Executive Board is also responsible for ensuring that the risk management and internal control system is integrated and embedded into the way Arcadis works. The Executive Board is supported in this by the ELT members. In order to strengthen risk oversight, each of the 15 key risks identified in the ARC framework is assigned to an ELT member who has overall responsibility for oversight of that risk.

The Risk Management function, led by the Global Risk Management Director, provides guidance and assistance to the Executive Board and ELT. This includes driving risk awareness across the organization and supporting assessments of the design and operating effectiveness of the ARC framework across the global business (see below 'Arcadis Risk Assurance Program').

The Risk Management function provides both risk assurance and proactive risk support to the business. Risk Management plays an active role in Pursuit Committees, which serve to ensure that the selection of the clients and opportunities are in line with the strategy. Additionally, Risk Management engages with leadership teams of the GBAs and enabling functions to identify, evaluate and mitigate enterprise risks that may impact the achievement of strategic objectives.

The quarterly Risk Management Committee, chaired by the CFO, assesses current and emerging risk in the context of Arcadis' risk appetite, considers whether Arcadis has robust risk management in place, and provides advice on these topics to the Executive Board and ELT. The Chair nominates the other members of the Risk Management Committee, which should include (at least) six members: at least one Senior Business Representative, Global General Counsel, Global Internal Audit Director, Global Operations & Services Officer, Global Performance Excellence Director and the Global Risk Management Director. Their appointment is confirmed by the Executive Board.

Risk appetite and Key Risk Indicators

The ARC framework balances risks and opportunities and helps define the Executive Board's appetite for risk. Arcadis' risk appetite changes over time, reflecting strategic objectives and developments in society, legislation, geopolitics, the client landscape, and changes within Arcadis.

Key Risk Indicators (KRIs) are in place for each of the key risks. The KRIs are measured and reported to the Executive Board, ELT and Audit and Risk Committee on a quarterly basis to provide an early warning as to where exposure to certain risks may be exceeding the appetite. Where risk exposure is outside of the appetite range, we may place more focus on existing mitigating actions, we may introduce additional controls, or we may choose to tolerate that the current level of risk is outside Arcadis' appetite, in which case leadership will be informed and will monitor the situation closely.

Risk management in action

Arcadis adopts a three lines of defense model to facilitate strong governance and risk management. The GBAs and certain enabling functions are the first line, embedding risk management as a formal part of all major decision-making via tools such as risk registers, project watch lists, and client and opportunity go/no-go assessments. The Risk Management function is part of the second line of defense along with other enabling functions. These functions assist and support the first line with identification and assessment of key risks. Identified risks are mitigated through the introduction of policies, procedures, work instructions and guidelines, and by providing training and promoting awareness. Arcadis' Internal Audit function provides the third line of defense.

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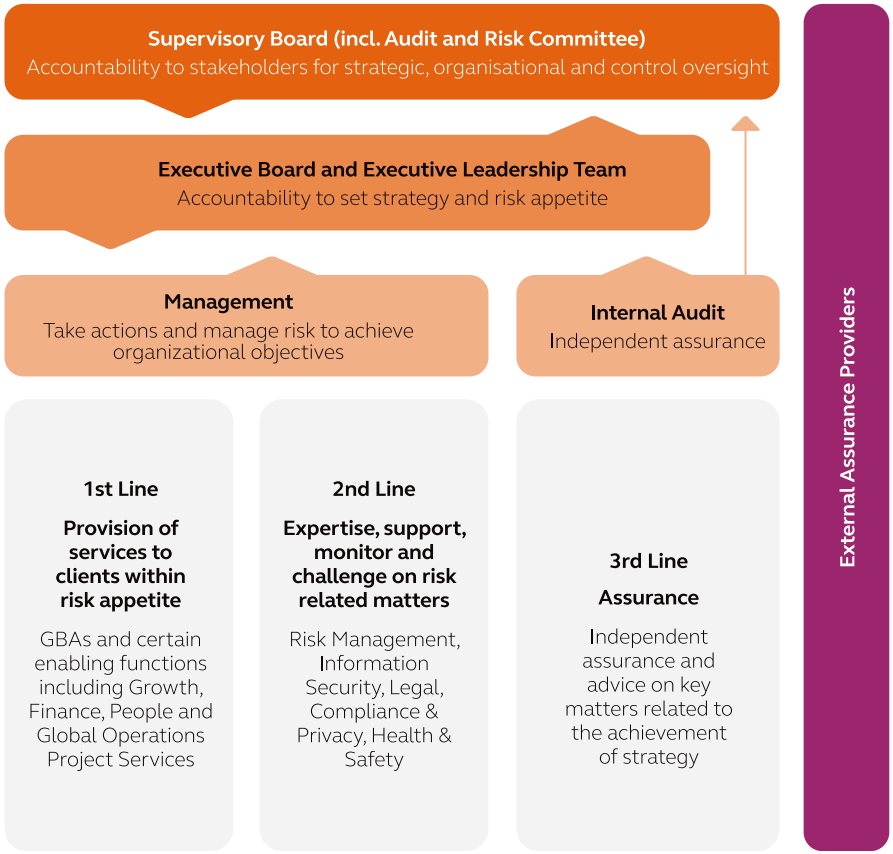
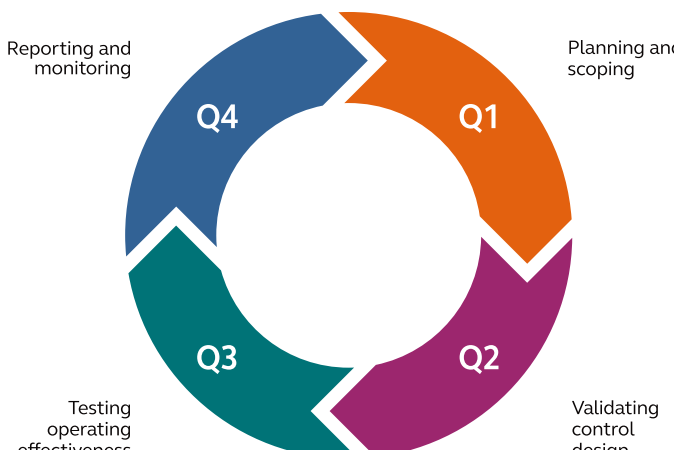


Arcadis' Risk Assurance Program

The Risk Assurance Program provides for a continuous annual cycle of testing the design and operational effectiveness of controls to provide assurance that the key risks are being effectively identified, mitigated or managed within our risk appetite. Each GBA, country and enabling function reports the results of its Risk Assurance Program annual assessment at the end of the financial year to the Global Risk Management Director and Global Group Controller.



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Action plans for controls found not to be designed or operating effectively are developed by the business with deadlines established for remediation to be complete.

The Risk Management function monitors the progress of remedial actions and evaluates whether they are working appropriately before closing out the action. Regular status reports are provided to the business and to the ELT in terms of remedial action progress. The Risk Assurance Program also evaluates the design of the controls on an annual basis and updates them as necessary to reflect the current business policies and processes.

Appropriate GBA, country, and enabling function leadership are required to sign an annual Document of Representation (DOR), which is addressed to the Group CEO and CFO. In addition, each ELT member is required to sign enabling function DORs that address the key risks in their areas of responsibility. The DORs include a statement regarding the design and operating effectiveness of controls based on the results of the Risk Assurance Program. Based on the combined DORs, Arcadis N.V. issues a Letter of Representation (including an In-Control Statement) to the external auditor.

Internal Audit

Arcadis' Internal Audit function operates under the responsibility of the Executive Board. Its mission is to enhance Arcadis' performance through assurance. The Global Internal Audit Director has direct access to the Executive Board and the Chair of the Audit and Risk Committee and is a permanent invitee to the Audit and Risk Committee meetings. The priorities for the Internal Audit function are defined with the Executive Board and the Audit and Risk Committee and are approved by the Executive Board and the Supervisory Board.

In 2024, the Internal Audit function updated its annual plan on a quarterly basis to respond to changes in the global risk and internal control environment. Changes were approved by the Executive Board and Audit and Risk Committee on behalf of the Supervisory Board. The Internal Audit function continually interacts with the external auditor regarding the preparation and execution of the annual audit plan, changes to the audit plan and the main reported results.

The function consists of a multidisciplinary team of business, general and IT auditors. Experts are involved where needed. Internal Audit governs itself by complying with the Standards of the Institute of Internal Auditors. Observations and recommendations, as reported by the Internal Audit function, are submitted to management of the GBAs or enabling functions and responsible ELT member. Management is responsible for executing and monitoring the progress of remedial measures put in place to mitigate and manage the reported risks.

The Internal Audit function monitors remediation actions required based on the results of its audit reports. Each quarter, the Executive Board and Audit and Risk Committee receive the results of internal audits and an update on the progress of remedial actions. The role of the Audit and Risk Committee includes monitoring the progress of management follow-up on audit findings.

Integrated assurance

In 2024, Arcadis commenced a program to provide integrated assurance across the three lines of defense. The program will continue through 2025 and will facilitate clearer insights into the risk environment and the effectiveness of the management of risk across the business.

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Key risks table (1/8)

The following table provides an overview of the key risks facing Arcadis, its risk appetite for each risk, and how the organization manages the risk.

Strategic risk

Averse Low Medium High

Market

Risk description
Market developments have an adverse effect on Arcadis' growth.

Risk appetite:



Key mitigations

- Continuous market monitoring of the flow of infrastructure investment, competitor activity, economic trajectory, and geopolitical developments supports portfolio pivots.
- Internal portfolio reviews facilitate the organization to understand growth and profitability patterns and compare them with market insights.
- Our Key Client and Global Cities programs create strong client relationships and facilitate us in developing a deep understanding of client market realities. This helps us mitigate the risk of change within our clients' organizations and provides visibility to changing needs, allowing us to broaden the value we provide.

Innovation and ecosystem partnerships

Risk description
Arcadis does not effectively develop and apply innovative solutions for the market including those that require partnering, with a focus on growth and financial return.

Risk appetite:



Key mitigations

- Continued investment in our digital intelligence business to deliver commercial products that combine digital and human innovation.
- A global innovation culture enhanced by "Innoverse," a global platform for client-centric innovation, covers both the optimization of existing value propositions and the exploration of future value propositions and business models.
- An established global ecosystem partnership function is focused on meeting current and emerging areas of client need that can benefit from complementary capabilities outside Arcadis.

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Key risks table (2/8)

Averse Low Medium High

Acquisition and divestment

Risk description
Acquisitions and divestments do not deliver the intended value on a timely basis.

Risk appetite:



Key mitigations

- Acquisitions and divestments are led by a central team of experts in collaboration with the relevant GBAs and enabling functions.
- Formal acquisition and divestment processes are followed to enable EB and SB to make informed decisions, including the assessment of financial and nonfinancial stakeholder value, transaction risk, and the expected implementation and integration approach.
- During the acquisition process, Arcadis has a proven playbook to manage post-merger integration and support the realization of identified synergies.

Corporate financing and treasury

Risk description
Inadequate liquidity for operations and investments, including access to capital from external sources at commercially acceptable terms.

Risk appetite:



Key mitigations

- The global Treasury function provides expertise and is responsible for all corporate financing activities, including the proactive performance of working capital management through centralized cash forecasting and management of cash pools.
- By carrying out frequent financial scenario analyses, we closely monitor our credit profile. Leadership is provided with continuous insights.
- Arcadis' financing strategy includes diversification of sources of capital as an important element, with a focus on maximizing our access to financing.
- The global treasury policy complemented by strict financial balance sheet targets, financial covenants and an external credit rating ensure an appropriate credit profile.

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Key risks table (3/8)

Operational risk

Averse Low Medium High

Client and opportunity

Risk description
An insufficient number of strategic pursuits are converted to profitable wins, resulting in growth of revenue that falls short of business objectives.

Risk appetite:



Key mitigations

- The global business operating model allows for a clear view of all strategic opportunities and is complemented by ELT sponsored key and emerging client programs with a focus on sector and solution diversification.
- The use of our GECs in our pursuit cycles builds expertise and continuously improves win rates. Pursuit committees performed at various levels dependent on thresholds and risks, involving senior stakeholders providing pursuit governance and risk mitigation.
- The annual client experience surveys track Arcadis' performance.
- The continued provision and development of client-focus training programs drives commercial excellence to bring the best of Arcadis to our clients and diversify our offerings to clients.

Project and operational performance

Risk description
Underperformance in the delivery of projects could result in suboptimal project financial results, dissatisfied clients, and claims.

Risk appetite:



Key mitigations

- The Global Operations Project Services (GOPS) organization institutionalizes the application of a consistent project delivery model across the business.
- Formal programs continue to improve project performance, monitoring a wide range of metrics and providing data-driven feedback loops to projects. For higher-risk projects, Key Risk Indicators are monitored and reported to the ELT on a quarterly business.
- A focus on standardization allows for the automation of our processes e.g., the launch of a digital risk management tool integrated with our Oracle ERP.

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Key risks table (4/8)

Averse Low Medium High

People

Risk description
Insufficient talent to win and deliver client projects and lead the business to achieve its fullest potential.

Risk appetite:



Key mitigations

- Arcadis has commenced its journey to becoming a Skills Powered Organization.
- The organization continuously acts on feedback received through employee surveys (e.g. "Your Voice").
- Leadership and line manager programs, continuous performance management through our "Grow Perform Succeed" platform and internal learning programs (such as Expedition DNA, Energy Transition Academy, Sustain Abilities, and Ignite) are embedded in our career development framework, providing employees of all levels with continuous growth.
- Embracing flexible work arrangements and the implementation of our DEIB strategy helps Arcadis achieve its full potential.

Transformational programs

Risk description
Major change programs are not delivered effectively or in a cost-effective manner, impeding the achievement of strategic objectives, such as growth, collaboration, and operational efficiency.

Risk appetite:



Key mitigations

- The delivery office function supports transformational initiatives across the organization, assisting the business to accelerate programs and monitoring benefits realization.
- A change management center of excellence provides capability across the organization.
- A portfolio risk management process enables prioritization of Arcadis' key risks, facilitating the achievement of transformation and integration while maintaining the current business performance.
- An integration management office supports integration activities in relation to acquisitions.

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Key risks table (5/8)

Averse Low Medium High

Supply chain

Risk description
An inadequate selection of and/or performance by third parties (such as suppliers and subcontractors) negatively impacts performance, disrupts business operations, and results in reputational damage.

Risk appetite:

Key mitigations

- The global procurement team strengthens our ability to select third parties that are aligned with Arcadis' business principles and core values.
- The Global Procurement Policy and Supplier Code of Conduct documents include a focus on ESG considerations to achieve alignment with Arcadis' strategy.
- The Engaging with Third Parties Standard defines minimum requirements for selecting and contracting third parties.
- Our key supplier base is monitored via a digital tool for environment and human rights risk alerts.

Health safety and wellbeing

Risk description
Health and safety incidents, other crises, or wellbeing concerns adversely affect our people and business, resulting in harm to employees, personal liability, financial loss, and reputational damage.

Risk appetite:

Key mitigations

- HandS leaders are embedded in both GBA leadership teams and country operations. Cultural embedding is achieved through quarterly stewardship activities performed by all senior leaders.
- The global H&S management system is implemented across the organization, which includes reporting on key H&S metrics. It also incorporates the fundamentals of ISO 45001 and 45003.
- Continuous H&S communication campaigns and successful training programs promote the Arcadis H&S culture to employees.
- Centralized unified reporting and monitoring of H&S incidents and metrics across the organization provides critical insights into such events and lessons learned.

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Key risks table (6/8)

Averse Low Medium High

Cash performance

Risk description
The business cannot fund its operations due to insufficient free cash flow.

Risk appetite:



Key mitigations

- Central monitoring of working capital through monthly reviews is performed with business leadership, and a formal escalation process is in place when required. Analytical reports provide a basis for additional actions (when required).
- Rolling cashflow forecast at country level enables the monitoring of monthly free cash flow performance across the organization.
- Weekly monitoring of client payment performance with client account leaders.
- Leadership incentive structures are aligned with our cash objectives.

Financial/non-financial reporting and control

Risk description
The business cannot fund its operations due to insufficient free cash flow. Financial statements and/or ESG reporting contain material incorrect statements, leading to a loss of confidence in the reporting by key external and internal users.

Risk appetite:



Key mitigations

- The global reporting function oversees and supports financial and ESG reporting across all entities and continually monitors upcoming and effective changes in the accounting and reporting standards.
- The group control function operates across the business providing analytical insights and driving performance through monthly reviews with business leadership.
- Global business process owners lead the standardization and automation of financial and non-financial reporting business processes.
- Annual assessment of financial reporting controls.
- PwC is appointed as Arcadis' external auditor.