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Appendix

8.1 Information about the Sustainability Report and GRI standards

8.1.1 Content and period covered

Implenia's third Sustainability Report has been prepared in accordance with Global Reporting Initiative (GRI G4 Content) standards. It contains detailed information about all the services the company provides across the whole lifecycle of a building, and about its services for institutional and private infrastructure projects.

It takes account of all the data relating to the company's main market, Switzerland, for 2014 and 2015. International locations are only included partially. If any information is not from the defined financial years or from Switzerland, this is noted accordingly.^{G4-22, G4-23} The next Sustainability Report is scheduled to appear in 2018.

8.1.2

Reporting standard

Implemia's 2014/2015 Sustainability Report has been produced in accordance with the guidelines of the Global Reporting Initiative (GRI G4 Content Index) and the GRI-G4 "Core" option specifications. It also takes account of the "GRI Construction and Real Estate Sector Supplement". The report also includes the GRI G4 Content Index, in which the contents are listed using GRI terminology. The report has not been externally audited. This report is only published online, at www.implemia.com. For environmental reasons we have not produced a printed version.

8.1.3

Procedure for determining the content of the report and involving stakeholders

In 2010, Implemia laid the foundations for its sustainable long-term development. As part of the Group-wide "Sustainable Implemia" initiative, the company defined ten priorities for action and evaluated which stakeholders should be involved in an in-depth discussion.

During the period under review Implemia assessed the continuing relevance of the selected priorities, their order of importance and their significance for stakeholders by conducting a materiality analysis with internal and external stakeholders (see the "You can only fulfil expectations if you know what they are" report). Two events were held to discuss the priorities within Implemia's sustainability strategy, as well as to listen to and analyse stakeholders' concerns so they could be incorporated into new objectives. The content of the report and the defined sustainability goals were formulated in collaboration with the Sustainability Committee. The content of this Report's individual chapters was planned in close cooperation with the responsible specialist staff.^{G4-18} The whole report obeys the principle of "we only record and report what is relevant to Implemia and its business activities."

8.2

Accounting and reporting standards for greenhouse gas emissions

8.2.1

Accounting and reporting principles

Implemia has approximately 100 branches in Switzerland, as well as representative offices in Norway, Sweden, Germany, Austria, Bahrain, the Ivory Coast and Mali. It is present in more than 70 different locations in Switzerland alone. Around 85 percent of turnover is generated in Switzerland. The data recorded for greenhouse gas emissions is exclusively from Swiss business activities. Around 60 percent of the emissions are based on verified data and taken from the SAP invoice workflow. The rest of the data is sourced half from the managers responsible for individual production facilities, and half from data reported by partner companies, e.g. leasing partners.

8.2.2

Defining the company's scope

In the construction industry, ownership and operational control – especially of production sites – is often a complex matter. Implemia may only have a minority stake in a facility, for example, but still control operations there. Similarly, machinery and equipment can be leased or rented, but still be under Implemia's full operational control. Consequently, Implemia has decided to record greenhouse gas emissions using the principle of "operational control". The greenhouse gas emissions of all companies under Implemia's operational management are counted as 100% caused by Implemia, regardless of the actual financial stake. In addition, emissions from all leased and rented assets (properties, vehicles, machinery, etc.) are treated as Scope 1 and 2 emissions.



8.3

Supported organisations

Associations

Organisation	Type of support
Öbu – network for sustainable business	Corporate member
Minergie	Corporate member and specialist partner
NNBS, Netzwerk Nachhaltiges Bauen Schweiz	Founder member
CEES, Club Environnement Energie et Sécurité, Fribourg	Corporate member
Association Ecoparc, Neuchâtel	Corporate member
Equiterre dans le canton de Vaud	Support for association
Maison de l'architecture de Genève	Support for association
WWF Switzerland	Implementation of "One Planet Living" methods for sustainable neighbourhoods



- Fully reported
- Partially reported
- Not reported
- n/r Not relevant
- n/a Not applicable
- AR AR 2015
- CoC Code of Conduct

8.4

GRI G4 Content Index

GRI G4	Description	Status	Reference (chapters and pages)*
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General Standard Disclosures

Strategy and Analysis

G4-1	Explanation from the most senior decision maker	●	Editorial (p.2)
G4-2	Key implications, risks and opportunities	●	Editorial (p.2) / 1.4 (p.16)

Organisational Profile

G4-3	Name of organisation	●	8.5 (p.151)
G4-4	Brands, products and services	●	1.1 (p.8)
G4-5	Head office of the organisation	●	1.1 (p.8)
G4-6	Countries of business	●	1.1 (p.8)
G4-7	Ownership structure	●	AR (p.126)
G4-8	Markets	●	1.1 (p.8) / AR (p.193)
G4-9	Size of organisation	●	1.1 (p.8) / AR (front page)
G4-10	Workforce in numbers	●	3.1 (p.44)
G4-11	Percentage of total employees with CEA	●	3.2 (p.47)
G4-12	Description of the supply chain	●	2.7 (p.34)
G4-13	Changes in size, structure or ownership	●	3.1 (p.44) / 3.6 (p.56)
G4-14	Precautionary principle	●	3.2 (p.47)
G4-15	Supporting charters, principles	●	Text box (p.53) / 4.2 (p.70) / 4.3 (p.76) / 5.2 (p.93) / 5.3 (p.94) / 5.4 (p.95)
G4-16	Memberships of associations	●	8.3 (p.142)

* Note: This report contains standard information required by the GRI guidelines for sustainability reporting. The page numbers refer exclusively to the PDF version of the report.



Identified Material Aspects and Boundaries

G4-17	Organisational structure	●	1.1 (p.8) / 1.3 (p.12)
G4-18	Procedure for determining the content of the report	●	8.2 (p.141)
G4-19	Aspects for defining report content	●	Reportage stakeholder dialogue (p.114)
G4-20	Report boundary within the organization	●	Reportage stakeholder dialogue (p.114)
G4-21	Report boundary outside the organization	●	Reportage stakeholder dialogue (p.114)
G4-22	New presentation of information	●	8.1 (p.139) / 4.1 (p.64)
G4-23	Changes in the scope, report boundaries or measurement methods used	●	8.1.1 (p.139)

Stakeholder Engagement

G4-24	Stakeholder groups	●	Reportage stakeholder dialogue (p.110) / 5.6 (p.99)
G4-25	Selecting the stakeholder groups	●	Reportage stakeholder dialogue (p.110) / 5.6 (p.99)
G4-26	Involvement of stakeholder groups	●	Reportage stakeholder dialogue (p.110) / 5.5 (p.97) / 5.6 (p.99)
G4-27	Stakeholder questions and concerns	●	Reportage stakeholder dialogue (p.114)

Report Profile

G4-28	Reporting period	●	8.1.1 (p.139)
G4-29	Publication of the last report	●	8.1 (p.139)
G4-30	Reporting cycle	●	8.1 (p.139)
G4-31	Contact partner	●	8.5 (p.151)
G4-32	GRI Content Index and the chosen option	●	8.1.2 (p.140)
G4-33	Confirmation by external third party	●	No external evaluation of the Sustainability report

Governance

G4-34	Management structure of the organisation	●	1.3 (p.12) / AR (p.78)
G4-35	Process for delegating authority	●	
G4-36	Responsibility for sustainability topics	●	1.5.4 (p.19)
G4-37	Report processes for consultation between stakeholders and the highest governance body	●	5.5 (p.97) / 5.6 (p.99)
G4-38	Composition of the highest governance body	●	AR (p.78, p.146)
G4-39	Chair of the highest governance body	n/a	
G4-40	Nomination and selection processes for the highest governance body	●	AR (p.146, p.150, p.157)
G4-41	Mechanisms for avoiding conflicts of interest	●	CoC (p.14)
G4-42	Highest governance body's and senior executives' roles	●	AR (p.142)
G4-43	Development and enhancements of collective knowledge of the highest governance body in sustainability topics	●	1.5.4 (p.19) / 5.6.1 (p.99)
G4-44	Procedure for evaluating the sustainability performance of the most senior management body	n/r	No external evaluation available
G4-45	Procedure of the most senior management body for monitoring sustainability performance	●	1.5.4 (p.19)
G4-46	Reviewing the effectiveness of the organization's risk management processes	●	1.5.4 (p.19) / 5.2 (p.93) / 6.2 (p.106)
G4-47	Frequency of the examination of risks and opportunities	●	1.5.4 (p.19)
G4-48	Validation of the report from the highest governance body	●	8.1.3 (p.140)
G4-49	Communication of critical concerns	●	
G4-50	Total number of critical concerns	●	
G4-51	Remuneration policies for the highest governance body	●	AR (p.173)
G4-52	Determining remuneration	●	3.2 (p.47) / AR (p.167ff.)
G4-53	Stakeholders' views	●	
G4-54	Ratio of the highest-paid to the median annual total compensation	●	
G4-55	Ratio of percentage increase of the highest-paid to the increase median annual total compensation	●	

Ethics and integrity

G4-56	Principles, standards and norms of behaviour	●	1.2 (p.10) / AR (p.71) / CoC (p.7)
G4-57	Advice on ethical and lawful behaviour	●	CoC (p.8)
G4-58	Reporting concerns about unethical or unlawful behaviour	●	CoC (p.23)



Specific Standard Disclosures

Economic

Economic Performance		
G4-EC1	Directly generated and distributed economic value	● 6.1 (p.104)
G4-EC2	Financial consequences of climate change	● 1.4 (p.16) / 4.1 (p.66)
G4-EC3	Scope of company's benefits plan	● 3.2
G4-EC4	Significant financial contributions from the government	● No government subsidies, AR (p.114)
Market Presence		
G4-EC5	Entry-level salaries in relation to local minimum wage	● 3.2 (p.47)
G4-EC6	Location-based choice of staff	●
Indirect Economic Impacts		
G4-EC7	Investment in infrastructure and services for the good of the community	●
G4-EC8	Indirect economic effects	●
Procurement Practices		
G4-EC9	Proportion of spending on local suppliers at significant locations of operation	●

Environmental

Materials		
G4-EN1	Materials used	● 4.3 (p.76)
G4-EN2	Recycling material	● 4.3.1 (p.77) / 4.3.4 (p.82)
Energy		
G4-EN3	Internal energy consumption	● 4.2 (p.70)
G4-EN4	External energy consumption	●
G4-EN5	Energy intensity	● 4.2 (p.70)
G4-EN6	Energy saving	● 4.2 (p.70)
G4-EN7	Initiatives for reducing indirect energy consumption	● 2.1 (p.22)
Water		
G4-EN8	Total water withdrawal	● Water usage is measured at Implemia, but because of the complex and varying calculations involved, the quality of the data is not good enough. Consequently, the decision has been made not to publish this data for the time being.
G4-EN9	Impact of water consumption	●
G4-EN10	Recycled water	●

Biodiversity		
G4-EN11	Property in or on the edge of protected areas	●
G4-EN12	Effects on biodiversity	●
G4-EN13	Protected or recreated natural habitats	● Implemia does not have land or construction projects
G4-EN14	Endangered species	●
Emissions		
G4-EN15	Direct Greenhouse gas (GHG) emissions (Scope 1)	●
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (Scope 2)	● 4.2 (p.70)
G4-EN17	Other indirect greenhouse gas (GHG) emissions (Scope 3)	● 4.2 (p.70)
G4-EN18	Greenhouse gas (GHG) emissions intensity	● 4.2 (p.70)
G4-EN19	Reduction of greenhouse gas (GHG) emissions	● 4.2 (Greenhouse gas emissions are adjusted on the basis of the revenue) (p.70)
G4-EN20	Emissions of ozone-reducing substances	● 4.3.1 (p.76) / 4.3.2 (p.76) / 4.3.3 (p.79) / 4.3.4 (p.82) / 4.3.5 (p.85) / 4.4 (p.86) / 4.5 (p.87) / 4.6 (p.88)
G4-EN21	NOx, SO2 and other air emissions	●
Effluents and Waste		
G4-EN22	Waste water discharge	●
G4-EN23	Waste by type and method of disposal	●
G4-EN24	Significant releases	● 4.4 (p.86)
G4-EN25	Dangerous waste according to the Basel Convention	● 4.2 (Implemia has its own certified hazardous waste department) (p.70)
G4-EN26	Impact of waste water on biodiversity	●
Products and Services		
G4-EN27	Initiatives to minimise environmental impacts	● 2.1 (p.22) / 2.2 (p.27) / 2.3 (p.30) / 2.4 (p.32) / 2.5 (p.33) / 2.6 (p.34) / 2.7 (p.34)
G4-EN28	Packaging materials	● Implemia does not sell packaged prod
Compliance, transport, overall		
G4-EN29	Penalties for environmental offences	● No non-compliance
G4-EN30	Effects of transportation	● 2.1 (p.22)
G4-EN31	Expenditure on environmental protection	●
Supplier Environmental Assessment		
G4-EN32	Percentage of new suppliers that were screened using environmental criteria	● 2.7 (p.34)
G4-EN33	Environmental impacts in the supply chain	● 2.7 (p.34)
Environmental Grievance Mechanisms		
G4-EN34	Grievances about environmental impacts	● No non-compliance



Labour practices and decent work

Employment		
G4-LA1	New hiring and employee turnover	● 3.1 (p.44)
G4-LA2	Benefits for full-time employees	●
G4-LA3	Maternity and paternity leave (days)	●
Labour / Management Relations		
G4-LA4	Notification deadline(s) in relation to key operational changes	●
Occupational Health and Safety		
G4-LA5	Employees represented on workplace safety committees	● 3.6 (p.56)
G4-LA6	Occupational illness, days lost due to illness and work-related deaths	● 3.6 (p.56)
G4-LA7	Workers with high incidence or high risk of diseases	●
G4-LA8	Work and safety agreements with unions	●
Training and Education		
G4-LA9	Employee training	● 3.4 (p.50)
G4-LA10	Lifelong learning programmes	●
G4-LA11	Performance evaluation and development planning for employees	● 3.2 (p.47)
Diversity and Equal Opportunity		
G4-LA12	Composition of management bodies and distribution of employees by category	● 3.1 (p.44)
Equal Remuneration for Women and Men		
G4-LA13	Salary differences between genders	● 3.1 (p.44)
Supplier Assessment for Labour Practices		
G4-LA14	New suppliers that were screened using labour practices criteria	● 2.7 (p.34)
G4-LA15	Impacts for labour practices in the supply chain	●
Labour Practices Grievance Mechanisms		
G4-LA16	Grievances about labour practices	● No non-compliance

Human Rights

Investment		
G4-HR1	Investment agreements	n/r Not relevant in Switzerland
G4-HR2	Training on human rights	n/r Not relevant in Switzerland
Non-discrimination		
G4-HR3	Incidents of discrimination	● 3.1 (p.44) / 5.2 (p.93)
G4-HR4	Freedom of association and collective bargaining	●
G4-HR5	Child labour	n/r Not relevant in Switzerland
G4-HR6	Forced labour	n/r Not relevant in Switzerland
G4-HR7	Training of security staff in human rights	n/r Not relevant in Switzerland
G4-HR8	Violation of indigenous rights	n/r Not relevant in Switzerland
G4-HR9	Operations that have been subject to human rights	n/r Not relevant in Switzerland
Supplier Human Rights Assessment		
G4-HR10	New suppliers that were screened using human rights criteria	n/r Not relevant in Switzerland
G4-HR11	Human rights impacts in the supply chain	●
Human Rights Grievance Mechanisms		
G4-HR12	Grievances about human rights impacts	n/r Not relevant in Switzerland

Society

Local Communities		
G4-SO1	Integration of local communities	● 5.4 (p.95) / 5.5 (p.97) / 5.6 (p.99)
G4-SO2	Operations with impacts on local community	●
Anti-corruption		
G4-SO3	Corruption risks	● 5.2 (p.93)
G4-SO4	Training on anti-corruption policy	● 5.1 (p.92)
G4-SO5	Incidents of corruption and measures taken	● 5.2 (p.93)
Public Policy		
G4-SO6	Contributions to parties and politicians	● Implemia does not adopt policy positions so does not make donations
Anti-competitive Behaviour		
G4-SO7	Legal action as a result of anticompetitive behaviour	● 5.2 (p.93)



Compliance		
G4-SO8	Penalties for breaching legal requirements	● 5.2 (p.93)
Supplier Assessment for Impacts on Society		
G4-SO9	New suppliers that were screened using criteria for impact on society	● 2.7 (p.34)
G4-SO10	Impact on society in the supply chain	● 2.7 (p.34)
Grievance Mechanisms for Impacts on Society		
G4-SO11	Grievances about impacts on society	● No non-compliance

Product responsibility

Customer Health and Safety		
G4-PR1	Percentage of product for which health and safety impacts are assessed for improvement	● 2.1 (p.22)
G4-PR2	Violations of health standards	●
G4-PR3	Product information	● 2.1 (p.22)
G4-PR4	Violations of standards on product labelling	● 2.1 (p.22)
G4-PR5	Customer satisfaction	● 2.8 (p.37)
Marketing Communications		
G4-PR6	Standards in relation to advertising	●
G4-PR7	Violations of marketing standards	●
Customer Privacy		
G4-PR8	Infringement of the protection of customer data	●
G4-PR9	Sanctions due to product and service requirements	●

8.5

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