

heijmans



Royal Heijmans N.V.

Heijmans Due diligence report

2025

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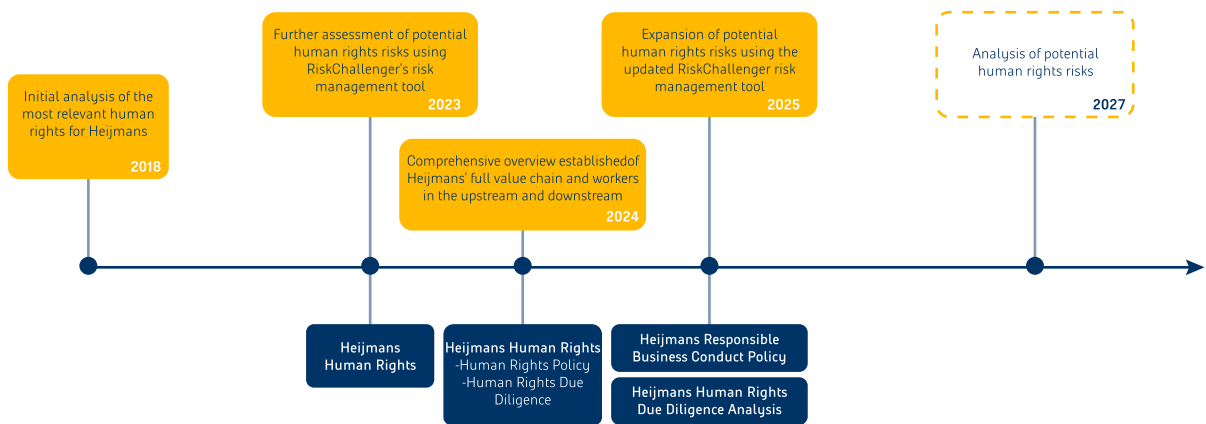


Introduction

At Heijmans, we are committed to ensuring the welfare and fair treatment of employees throughout the value chain. This applies not only to our own employees, but also to those employed by our suppliers, subcontractors, clients and other business partners. To ensure this, we have an Ethical Business Conduct and Human Rights Compliance policy.

This document describes our due diligence process in the area of human rights and is intended as a dynamic, biennial updated document. The purpose of this document is to identify and manage the material impacts, risks and opportunities of our business operations.

Heijmans is developing an increasingly mature approach to identifying and managing human rights risks through a structured due diligence process. This approach ensures a systematic assessment of potential risks, enabling us to act proactively and strengthen our responsibility in the value chain. The figure below outlines a timeline of the steps taken since 2018 (yellow) and the associated changes in documentation (blue).





Respecting human rights

The government has a duty to protect human rights. However, Heijmans has a responsibility to respect human rights internationally, which means that our organisation:

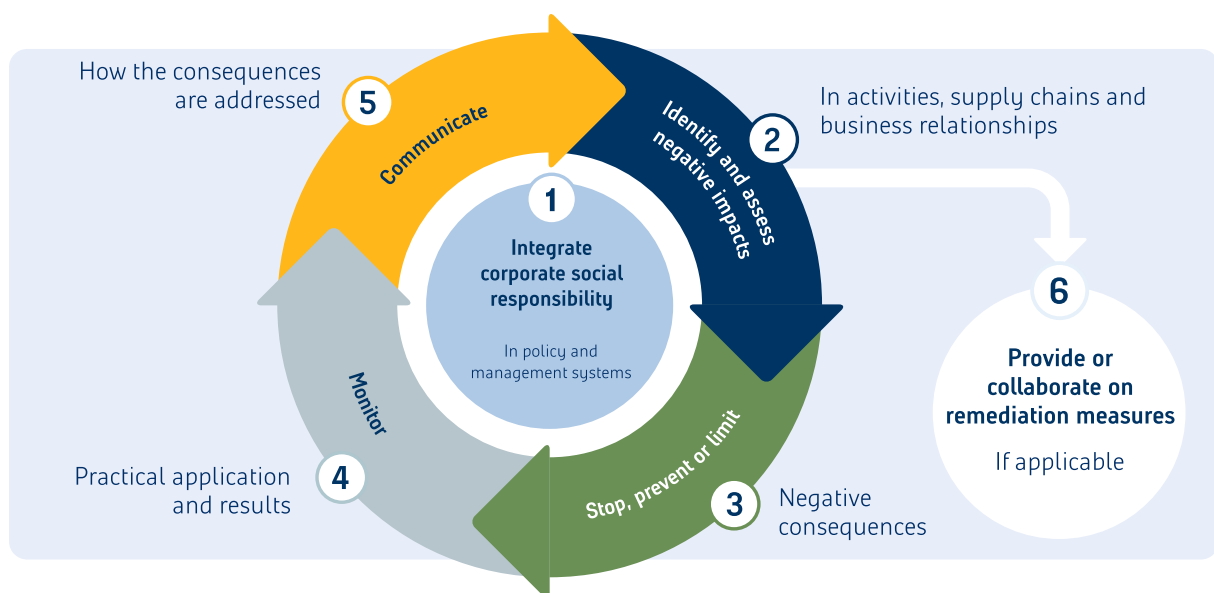
- prevents its own operations from causing or contributing to adverse human rights impacts, and addresses such impacts when they occur;
- seeks to prevent or mitigate adverse human rights impacts that are directly linked to its activities, products or services through business relationships, even where Heijmans has not contributed to those impacts.

The process

Integrating our human rights policy is a dynamic process. As a company, we aim to operate with integrity and, within our sphere of influence, in line with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines; this report sets out our current policies. It explains where we already meet the requirements and where further steps are needed. We do this in accordance with the principles of the Human Rights Due Diligence process and supporting measures as described in the OECD Guidelines.

The process consists of six steps:

1. Governance
2. Risk assessment
3. Actions to cease, prevent or mitigate risks
4. Monitoring
5. Communication
6. Remediation



In this report, we distinguish between human rights in the areas of labour, safety and environment. The different steps of the due diligence are described using these rights.

The due diligence process is explained in more detail in the document 2025_Heijmans Corporate Social Responsibility.



Human rights due diligence

1. Governance

Heijmans has firmly anchored corporate responsibility in its governance structure, whereby the Executive Board has ultimate responsibility and implementation is ensured by various departments (Purchasing, HSE, HR, CRO, Sustainable Development) in collaboration with the business areas. Human rights due diligence is a structural part of decision-making and is monitored by the ESG committee, supported by the Risk Office and Internal Audit.

2. Risk assessment

As part of our human rights due diligence process, Heijmans approaches risk assessment in a structured and practical manner. This report describes the assessment carried out in 2025.

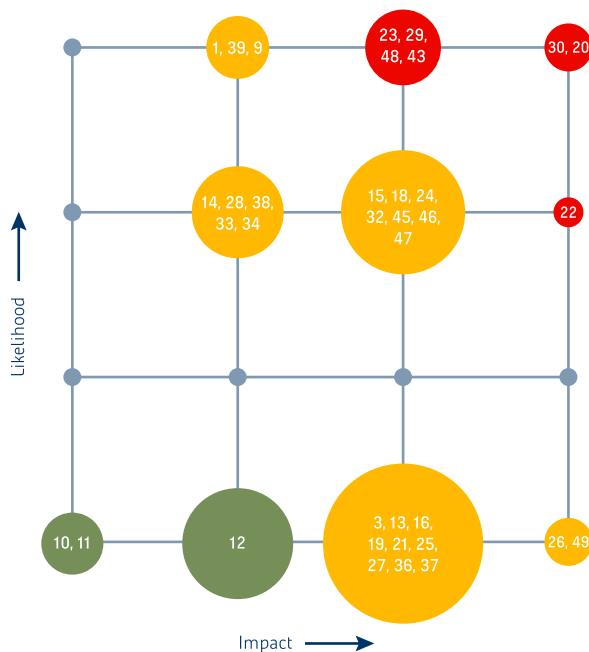
Analysis 2025

In 2025, further integration with ESG-related risks and controls was worked on. In addition, operational impacts, risks and opportunities - identified during the double materiality assessment - have also been integrated into the existing risk framework.

The CSR risk checker, which analyses international CSR risks per product and country in the value chain, forms the starting point together with the 2023 assessment. Previously, it has been reported that Social Life Cycle Assessments (S-LCAs) would be used to provide more insight into high-risk geographical areas within our value chain. In 2025, however, it has been established that S-LCAs are temporarily given lower priority due to unclear regulations, while research into tooling and software is still ongoing.

Results of Analysis 2025

The figure below shows how the potential risks are prioritised within Heijmans, whereby each risk is assessed based on the likelihood of occurrence and its possible impact. The specific risks and associated control measures are explained separately for each material flow and for department-specific topics. This report covers the following material flows - concrete, asphalt, steel, plastic, wood, natural stone and electrical appliances - and department-specific topics - HR and Safety.





Department-specific

HR

Labour-Related Rights

The right to rest and leisure

Risk 1 - Breaching the Working Hours Act

During peak periods, structural overtime is performed without compensation (in time) and rest periods are not complied with. In addition, there is no monitoring of overtime and work pressure.

Control measures:

- Time recording system: a system for monitoring hours worked and rest periods
- Absenteeism and reintegration policy
- Vitality programme
- Application of CLAs: strict compliance with agreements regarding overtime, rest periods and holiday accrual
- Monitoring workload: regular evaluation of workload and deployment of extra capacity during peak periods

The right to equal treatment (non-discrimination)

Risk 3 - Social insecurity and equal treatment

Discrimination and unequal treatment of specific groups on the building site, including women, migrant workers, temporary workers, older workers and people with disabilities. This can manifest itself in stigma, inferior treatment, unequal access to facilities and discrimination in job allocation or pay differences.

Control measures:

- Code of Conduct 'This is how we work'
- Complaints management: available and accessible procedure for reporting and handling complaints
- 'Dealing with each other' toolbox: instructions on respectful behaviour and inclusion
- Supervision: active monitoring by managers and safety officers
- Reporting channels and confidential counsellors: low-threshold access to internal and external reporting points

Safety

The right to a healthy and safe living environment

Risk 9 - Accidents due to unsafe working conditions - without lost time

The occurrence of accidents without lost time indicates underlying safety risks. Causes include lack of personal protective equipment (PPE), unclear or missing instructions and temporary workers not having access to the same facilities as permanent employees. At temporary sites, it is common for employees to be insufficiently instructed, which increases the likelihood of incidents.

Control measures:

- Safety policy: strict application of the safety policy at all sites
- Toolbox: instructions for all employees
- GO!: active monitoring and promotion of safe behaviour in the workplace

Risk 49 - Accidents due to unsafe working conditions - with lost time

The occurrence of lost-time accidents indicates underlying safety risks. Causes include lack of personal protective equipment (PPE), unclear or missing instructions and temporary workers not having access to the same facilities as permanent employees. At temporary sites, it is common for employees to be insufficiently instructed, which increases the likelihood of incidents.

Control measures:

- Safety policy: strict application of the safety policy at all sites
- Toolbox: instructions for all employees
- GO!: active monitoring and promotion of safe behaviour in the workplace



Concrete

Labour-Related Rights

The right to fair and equal pay

Risk 34 - Unfair employment contracts and working conditions

The risk of unfavourable working conditions, such as underpayment and unclear contracts. This can lead to reputational damage and legal claims.

Control measures:

- Inclusion of the Sustainability Statement in all framework contracts
- Verification against national legislation and international standards (ILO conventions)
- Periodic audits of suppliers to check compliance with working conditions

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

Risk 39 - Discrimination and exploitation

Germany scores low on gender equality (place 21 out of 33 in the Women in Work Index 2024). In addition, 19% of LGBTIQ people experience discrimination (Germany). Migrant workers are at risk of exploitation, poor housing and harassment.

Control measures:

- Obligating and monitoring suppliers' code of conduct
- Risk-oriented audits in countries with increased risk of misconduct
- Training for buyers on social risks in the value chain
- Limited direct purchasing in Germany

The right to freedom of expression

Risk 33 - Suppression of trade union freedom

Trade union freedom is restricted, which means that employee rights are not guaranteed.

Control measures:

- We investigate whether trade union freedom can be structurally integrated into the purchasing checklist so that trade union freedom is included in supplier assessments and audits

The right to protection against forced labour and child labour

Risk 36 - Forced labour in the value chain

Forced labour and modern slavery in complex value chains.

Control measures:

- Suppliers sign the Sustainability Statement

Risk 37 - Child labour in the value chain

Risk of child labour in the international supply chain.



Control measures:

- Suppliers sign the Sustainability Statement

The right to a healthy and safe working environment

Risk 43 - Exposure to cement dust

Workers in cement production are at risk of respiratory problems, skin irritation and eye injury

Control measures:

- Source approach: dust reduction in production and processing
- Workplace ventilation and dust extraction
- Mandatory PPE (P2 masks, safety goggles, alkali resistant gloves)
- Training and oversight of compliance with safety procedures

The right to a clean, healthy and sustainable living environment

Risk 30 - High environmental impact concrete production

Concrete production consumes a lot of water and raw materials and causes emissions of harmful substances.

Control measures:

- Sustainable procurement policy and participation in the Concrete Agreement
- Application of secondary raw materials and circular designs
- Research into more sustainable alternatives such as wood construction and geopolymers

Risk 20 - High greenhouse gas emissions cement industry

Cement production causes high emissions of greenhouse gases (CO₂ and nitrogen).

Control measures:

- Inclusion of secondary raw materials in concrete specifications (recycled concrete, fly ash and blast furnace slag)
- Implement cement recovery processes from demolished concrete
- Research and pilot projects for geopolymers and other low-cement/cement replacement solutions
- Integrating innovative building methods, such as prefabricated elements and timber construction into design standards

Risk 29 - Sand crisis due to overexploitation

Concrete production requires a lot of sand, which leads to erosion and environmental damage.

Control measures:

- Integrating alternative materials such as wood, lime hemp and geopolymers into design standards
- Increase recycling rate
- Specifying crushed concrete as a substitute for gravel in concrete compounds

Risk 24 - High water consumption

The high water consumption during production increases the pressure on German lakes and rivers. Climate change exacerbates this problem with rising temperatures and fluctuating water levels, seriously threatening aquatic bird habitats.

Control measures:

- Products are assessed on their Environmental Cost Indicator (ECI), with explicit consideration of water consumption
- Occasional water footprint testing at suppliers and manufacturers of specific materials to gain insight into water use and improvement potential

Risk 14 - Harmful emissions for local residents

Production causes air pollution, which poses health risks.



Control measures:

- Strict compliance with permits and environmental standards
- Technical measures such as filters and dust extraction
- Selection of suppliers with proven compliance ((environmental) laws and regulations)

Risk 19 - Raw material extraction (such as sand and stone) leads to significant environmental impacts

Resource extraction leads to loss of biodiversity, deforestation and degradation of natural ecosystems.

Control measures:

- Management plans (minimising impact on nature and environment) for winning locations
- Licensing system: strict regulations for raw material extraction, including conditions for sustainability
- Supervision and enforcement (control of compliance with laws and regulations)

Risk 21 - CO₂ emissions

Germany is a major emitter of greenhouse gases, mainly from energy, transport and buildings.

Control measures:

- Purchasing products in the Netherlands as much as possible
- Compliance with sustainable procurement policy

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Bribery and corruption

Risk 12 - Corruption in Belgian tenders

There is an increased risk of corruption and cartel formation in Belgian tenders.

Control measures:

- No participation in Belgian tenders
- Internal training on anti-corruption policy and reporting obligation

Asphalt

Labour-related rights

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

The right to a healthy and safe working environment

Risk 48 - Exposure to hazardous substances



Workers in asphalt production and construction are at risk to health from exposure to hazardous substances (such as bitumen fumes and fine dust). These risks increase with insufficient protective measures, especially during the processing and reuse of old asphalt.

Control measures:

- Source approach: using Warm Mix Asphalt to lower production temperature and reduce vapour formation
- PPE: heat-resistant clothing, gloves, respiratory protection and safety glasses
- Ventilation and exhaust in asphalt plants
- Training and oversight of compliance with safety procedures

The right to a clean, healthy and sustainable living environment

Risk 23 - High greenhouse gas emissions

Asphalt production is very energy-intensive and leads to high greenhouse gas emissions, especially from the combustion of fossil fuels.

Control measures:

- Applying Low Energy Asphalt Concrete (LEAC) and Warm Mix Asphalt
- Sustainable asphalt plant (AsfaltNu)
- Increase recycling rate and use of secondary raw materials

Risk 28 - Water and soil pollution

Leakage of bitumen components can lead to contamination of soil and water.

Control measures:

- Periodic inspection of machinery and installations
- Waste management and compliance with environmental legislation
- Monitoring and enforcement of building sites
- Liquid-tight floors and drip trays in storage and processing

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Bribery and corruption

Risk 12 - Corruption in Belgian tenders

There is an increased risk of corruption and cartel formation in Belgian tenders.

Control measures:

- No participation in Belgian tenders
- Internal training on anti-corruption policy and reporting obligation

Steel

Labour-related rights

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.



Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

Risk 39 - Discrimination and exploitation

Germany scores low on gender equality (place 21 out of 33 in the Women in Work Index 2024). In addition, 19% of LGBTIQ people experience discrimination. Migrant workers are at risk of exploitation, poor housing and harassment.

Control measures:

- Obligating and monitoring suppliers' code of conduct
- Risk-oriented audits in countries with increased risk of misconduct
- Training for buyers on social risks in the value chain
- Limited direct purchasing in Germany

The right to freedom of expression

Risk 33 - Suppression of trade union freedom

Trade union freedom is restricted, which means that employee rights are not guaranteed.

Control measures:

- We investigate whether trade union freedom can be structurally integrated into the purchasing checklist so that trade union freedom is included in supplier assessments and audits

The right to protection against forced labour and child labour

Risk 36 - Forced labour in the value chain

Forced labour and modern slavery in complex value chains.

Control measures:

- Suppliers sign the Sustainability Statement.
- In the event of suspected conduct contrary to the Code of Conduct and/or Sustainability Statement, Heijmans is entitled to have a social audit carried out.
- Check valid certificates from suppliers that rule out the absence of forced labour in the value chain when purchasing high-risk materials.

The right to a clean, healthy and sustainable living environment

Risk 22 - CO₂ emissions aluminium

The production of aluminium is very energy intensive. Most of these emissions occur during refining and smelting.

Control measures:

- Aluminium is hardly ever purchased directly.
- Search for alternative materials
- Compliance with sustainable procurement policy

Risk 24 - High water consumption

The high water consumption during production increases the pressure on German lakes and rivers. Climate change exacerbates this problem with rising temperatures and fluctuating water levels, seriously threatening aquatic bird habitats.

Control measures:

- Products are assessed on their ECI, with explicit consideration of water consumption
- Occasional water footprint testing at suppliers and manufacturers of specific materials to gain insight into water use and improvement potential



Risk 21 - CO₂ emissions

Germany is a major emitter of greenhouse gases, mainly from energy, transport and buildings.

Control measures:

- Purchasing products in the Netherlands as much as possible
- Compliance with sustainable procurement policy

Risk 26 - Air pollution from steel production

Ferrous metal foundries and the production of coarse iron, steel and non-ferrous metals emit significant amounts of air pollutants in Germany.

Control measures:

- Virtually no castings are purchased directly for end products; casting parts mainly come from equipment suppliers
- Adherence to sustainable procurement policy and steering on ECI values to reduce environmental impacts

Risk 27 - Water pollution from steel production

Ferrous metal foundries and the production of coarse iron, steel and non-ferrous metals cause significant water pollution in Germany.

Control measures:

- Virtually no castings are purchased directly for end products; casting parts mainly come from equipment suppliers
- Adherence to a sustainable procurement policy and steering on ECI and Environmental Performance of Buildings values to reduce environmental impacts

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Bribery and corruption

Risk 12 - Corruption in Belgian tenders

There is an increased risk of corruption and cartel formation in Belgian tenders.

Control measures:

- No participation in Belgian tenders
- Internal training on anti-corruption policy and reporting obligation

Plastic

Labour-related rights

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour



Risk 39 - Discrimination and exploitation

Germany scores low on gender equality (place 21 out of 33 in the Women in Work Index 2024). In addition, 19% of LGBTIQ people experience discrimination. Migrant workers are at risk of exploitation, poor housing and harassment.

Control measures:

- Obligating and monitoring suppliers' code of conduct
- Risk-oriented audits in countries with increased risk of misconduct
- Training for buyers on social risks in the value chain
- Limited direct purchasing in Germany

The right to freedom of expression

Risk 33 - Suppression of trade union freedom

Trade union freedom is restricted, which means that employee rights are not guaranteed.

Control measures:

- We are investigating whether trade union freedom can be structurally integrated into the purchasing checklist, so that trade union freedom is included in supplier assessments and audits.

The right to a clean, healthy and sustainable living environment

Risk 47 - Noise in plastics production

In the plastics and rubber industry, high noise levels can arise due to machine construction, setup, workspace layout and the type of product.

Control measures:

- Focus on safety in purchasing discussions
- Control of suppliers on the SZW list (official list of the Ministry of Social Affairs and Employment (SZW) with substances and processes that are carcinogenic, mutagenic or toxic for reproduction)
- Hazardous Substance Management policy

Risk 32 - Plastic pollution

Most plastics are not biodegradable. Only a limited percentage of the plastic is recycled; the rest ends up in landfills, incinerated or ends up as litter, with negative impacts on nature and health.

Control measures:

- Membership of Circulair Plastic Alliance to encourage recycling and development of waste plastic products.
- Application of packaging material covenants
- Waste management and separation
- Promoting plastic recycling

Risk 18 - Pollution of oceans

Ocean life is threatened by pollution of sea water and coral reefs caused by pesticides, plastic and waste streams, among others, with major impacts on ecosystems and biodiversity.

Control measures:

- Actively seeking sustainable alternatives to plastics and packaging materials
- Reducing packaging materials and adopting more sustainable options
- Encouraging suppliers to supply materials with a lower environmental impact, including forwarding to ECI values

Risk 46 - Exposure to hazardous substances

In the plastics and rubber industry, exposure to hazardous substances is one of the main occupational health and safety risks. This includes both acute risks (fire, explosion) and chronic health risks.



Control measures:

- Focus on safety in purchasing discussions
- Control of suppliers on the SZW list (official list of the Ministry of Social Affairs and Employment (SZW)) with substances and processes that are carcinogenic, mutagenic or toxic for reproduction.
- Hazardous Substance Management policy

Risk 21 - CO₂ emissions

Germany is a major emitter of greenhouse gases, mainly from energy, transport and buildings.

Control measures:

- Purchasing products in the Netherlands as much as possible
- Compliance with sustainable procurement policy

Risk 16 - Microplastics

Microplastics hardly break down and end up in air and water. Inhaled microplastics can lead to health problems.

Control measures:

- Signing packaging covenants
- Purchasing conditions taking into account packaging materials
- Waste management system and rules for handling plastic on building sites
- Membership of Circular Plastic Alliance to drive recycling and development of waste plastic products

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Bribery and corruption

Risk 12 - Corruption in Belgian tenders

There is an increased risk of corruption and cartel formation in Belgian tenders.

Control measures:

- No participation in Belgian tenders
- Internal training on anti-corruption policy and reporting obligation

Wood

Labour-related rights

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

Risk 39 - Discrimination and exploitation



Germany scores low on gender equality (place 21 out of 33 in the Women in Work Index 2024). In addition, 19% of LGBTIQ people experience discrimination. Migrant workers are at risk of exploitation, poor housing and harassment.

Control measures:

- Obligating and monitoring suppliers' code of conduct
- Risk-oriented audits in countries with increased risk of misconduct
- Training for buyers on social risks in the value chain
- Limited direct purchasing in Germany

The right to freedom of expression

Risk 33 - Suppression of trade union freedom

Trade union freedom is restricted, which means that employee rights are not guaranteed.

Control measures:

- We are investigating whether trade union freedom can be structurally integrated into the purchasing checklist, so that trade union freedom is included in supplier assessments and audits.

The right to protection against forced labour and child labour

Risk 36 - Forced labour in the value chain

Forced labour and modern slavery in complex value chains.

Control measures:

- Suppliers sign the Sustainability Statement

The right to a healthy and safe working environment

Risk 45 - Hazardous working conditions in wood production

Workers are at risk of serious accidents when working with chainsaws and at heights, which can lead to work-related illnesses and incapacity for work.

Control measures:

- Purchasing only FSC and PEFC certified wood, with safety standards also guaranteed
- Compliance with sustainable procurement policy

The right to a clean, healthy and sustainable living environment

Risk 15 - Impact of forestry on local communities

Forestry activities can lead to negative impacts on local communities, such as deteriorated public health, gender-related violence and environmental degradation. Development of new forestry areas can overload infrastructure, limiting access to water and health facilities.

Control measures:

- Purchasing only FSC and PEFC certified wood
- Preference for EU and UK sourcing, where stricter social and environmental standards apply

Risk 13 - Land use and local community rights

Large-scale logging can lead to loss of land rights, displacement of local communities and loss of livelihoods. Uncertain land ownership and disregard for customary rights increase social inequality.

Heijmans limits this risk by only sourcing sustainably certified wood in accordance with FSC and PEFC standards. These certifications ensure that wood comes from responsibly managed forests, paying attention to environmental, social and economic aspects. As a result, this risk does not constitute a material problem for Heijmans.

Control measures:

- Purchasing only FSC and PEFC certified wood



- Preference for EU and UK sourcing, where stricter social and environmental standards apply

Risk 25 - Disruption of regional water management

Disruption can occur because forests no longer retain water. This leads to dehydration and increased erosion.

Control measures:

- Purchasing only FSC and PEFC certified wood
- Preference for EU and UK sourcing, where stricter social and environmental standards apply

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Bribery and corruption

Risk 12 - Corruption in Belgian tenders

There is an increased risk of corruption and cartel formation in Belgian tenders.

Control measures:

- No participation in Belgian tenders
- Internal training on anti-corruption policy and reporting obligation

Natural stones

Labour-related rights

The right to fair and equal pay

Risk 34 - Unfair employment contracts and working conditions

The risk of unfavourable working conditions, such as underpayment and unclear contracts. This can lead to reputational damage and legal claims.

Control measures:

- Inclusion of the Sustainability Statement in all framework contracts
- Verification against national legislation and international standards (ILO conventions)
- Periodic audits of suppliers to check compliance with working conditions

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

The right to freedom of expression

Risk 33 - Suppression of trade union freedom

Trade union freedom is restricted, which means that employee rights are not guaranteed.



Control measures:

- We are investigating whether trade union freedom can be structurally integrated into the purchasing checklist, so that trade union freedom is included in supplier assessments and audits.

The right to a clean, healthy and sustainable living environment

Risk 14 - Harmful emissions for local residents

Production causes air pollution, which poses health risks.

Control measures:

- Strict compliance with permits and environmental standards
- Technical measures such as filters and dust extraction
- Selection of suppliers with proven compliance (environmental) laws and regulations)

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of a fair tax policy
- Auditing and reporting obligations for suspicious transactions

Electrical appliances

Labour-related rights

The right to equal treatment (non-discrimination)

Risk 38 - Sexual harassment in the workplace

Nearly 50% of workers in the Netherlands experience sexual harassment, often in the form of sexually oriented comments.

Control measures:

- Actively communicate with confidential counsellors and reporting channels
- Periodic employee satisfaction surveys focused on social security
- Holding suppliers to account on their policies against inappropriate behaviour

Fair business practices

Tax transparency

Risk 10 and 11 - Tax evasion and financial confidentiality

International companies use the Netherlands for tax evasion via mailbox companies.

Control measures:

- Implementation of Fair Tax policy
- Auditing and reporting obligations for suspicious transactions

3. Actions to cease, prevent or mitigate risks

At Heijmans, risks are systematically identified and analysed, after which appropriate actions are taken to cease, prevent or limit these risks. The organisation operates exclusively in the Netherlands and procures the majority of its raw materials and products from Europe, which is an important risk-mitigating factor.

Labour-Related Rights

We are aware that social security and equal treatment play an increasingly important role; 'I feel safe', 'I can express myself safely' are things we want to develop more in.



There is also attention to the examined pay inequalities between different groups of employees, such as men and women. This risk is not limited to the right to equal pay but may also have broader implications for the right to equal opportunities and non-discrimination. We feel a responsibility to tackle pay inequalities in order to contribute to a fair, inclusive and equal working environment. In 2025, active work was carried out to tackle pay inequalities, including through half-yearly internal analyses and targeted actions. Preparations for the implementation of the Equal Remuneration Act have begun, with an expected implementation on 1 January 2027. Diversity and inclusion are further integrated into the strategy. In 2025, new initiatives were launched, including a dedicated Diversity Day and a renewed SharePoint site (Viva Engage) for diversity.

Following the insights from the engagement survey on inappropriate behaviour conducted in 2021, a new Code of Conduct has been created, additional confidential counsellors have been appointed and the 'Zakelijk Zuiver' programme is running for all employees. In addition, we at Heijmans focus on leadership through a leadership process. Among other things, the leadership journey focuses on meaningful conversations between managers and employees to create a culture where everyone feels safe to speak up. Toolboxes (including 'Make yourself heard - feel safe to speak out') continue to be the focus of attention. After the topic of social security, Heijmans aims to make each other's responsibility, both from (higher) management and from HR. Giving time and attention are seen as the most important factors in this regard.

The solutions (remediation) for a poor work-life balance are put in place depending on the person, including working fewer hours, performing tasks with less pressure/responsibilities. The Occupational Health and Safety Service Centre works with the manager to find tailor-made solutions, whereby it is also possible to engage in social work. On the one hand, the preventive approach is aimed at creating awareness among managers (and employees), particularly focused on colleagues working on projects with many deadlines and a lot of pressure, both physically and mentally; on the other hand, there are toolboxes called Relax! Tips for reduced workload (NL/DE/PL) and Vitality available.

HR advises in the area of behavioural change. The Occupational Health and Safety Service Centre will review with the manager what is needed to remedy the absence and whether there are opportunities for other/adapted work, which will result in less or no more absence. In the event of serious accidents, HR acts according to the safety protocol, focusing on the support and guidance of the direct colleagues involved.

From 1 January 2026, we will switch to a new occupational health and safety service (Equilar) to better support employees who are absent and get them back up and running faster.

The right to a healthy and safe working environment

Improving the internal safety culture starts with leadership behaviours, active steering and learning and intervening. In 2025, ownership for safety has become more pronounced and is GO! Program integrated into business areas.

In 2025, safety discussions will be more firmly anchored in the organisation and form an integral part of Heijmans' existing processes and routines. More emphasis is placed on achieving proactive targets and monitoring established standards. Learning from SCL4 audits remains an important focus so that the insights from these audits are used to further sharpen and continuously improve the focus areas within the GO! compass. The 2026 focus strategy focuses on leadership development, getting the basics in order (such as tidying up building sites), risk management and developing safety calls.

Suppliers, subcontractors, ancillary parties and contract partners are involved in our procurement and supply chain responsibility. They sign a framework or project contract containing the Sustainability Statement and the General Purchasing and Subcontracting Conditions (Dutch acronym: AIOV), which include our Code of Conduct. In 2025, the Sustainability Statement was updated and aligned with the OECD Guidelines. Human rights are therefore part of Heijmans' sustainable procurement policy and account management. The procurement policy was updated in 2025. An important risk-mitigating factor is that Heijmans does not carry out any construction activities abroad and that most raw materials and products come from Europe. However, the rest of the supply chain may be exposed to such risks. Part of the risks are covered by purchasing certified products and certified suppliers. One example of this is the action to only source sustainably certified wood (both FSC and PEFC). No new supplier contracts or certifications were added in 2025.

As an organisation, we aim for 0 accidents per year. Where people work, people make mistakes and that's why zero accidents is not achievable. When a serious accident occurs, the impact on the employee, colleagues and the rest of the organisation is great. It is therefore very important for us to devote a lot of time and attention to this. Therefore: We work safely or we don't work. Safety risks at tier2 and tier 3 suppliers or ancillary parties are not investigated further; focus is on own building sites.



The right to a clean, healthy and sustainable living environment

Transparency in our supply chains is very important to Heijmans. We only do business with subcontractors that are VCA (Safety, Health and Environment Checklist Contractors) certified. We work with our preferred suppliers as much as possible. If the preferred supplier is deviated from, separate agreements will be made in project agreements. We work with a supplier database in which all data from our direct suppliers is stored and updated as necessary. In addition, we often work with sustainably certified materials.

4. Monitoring

Monitoring is an essential part of our policy to promptly identify and adequately address negative impacts of our activities. We monitor the practical application and results of measures taken using quantitative and qualitative indicators. This monitoring takes place periodically and is integrated into our reporting process. We also engage with our stakeholders. Responsibility for monitoring is assigned to various officers, under the oversight of the Group Council and the Executive Board. This allows us to assess whether measures are effective and where improvement is needed.

Labour-Related Rights

The effectiveness of measures is checked by feedback from employees. Employees can contact their manager, HR or a confidential counsellor at any time. Posters and talking boards are available internally with the function of encouraging employees to report when necessary.

The engagement survey was conducted in November 2025, with inclusion taking on a greater role. The results of the study will be carefully analysed. The results are shared with employees, for example via internal communication channels, presentations or newsletters. Based on the findings, targeted actions are taken where necessary, for example at departmental level, starting improvement processes or paying extra attention to certain themes. The progress of the actions taken is monitored. It is periodically evaluated whether the measures have the desired effect and whether further adjustments are necessary.

During discussions with subcontractors and suppliers, attention is paid to protection against forced labour, rest and leisure time and working hours of employees in the value chain.

Rights related to health and safety

In the area of safety, independent audits have been carried out on the building site and at subcontractors. Level 4 of the Safety Culture Ladder has been reached; level 5 is not an objective, focus is first on improving proactivity. The Safety Culture Ladder is used to make organisations' safety awareness measurable, transparent and comparable. By signing the Governance Code for Safety in Construction (GCVB), we are making safety awareness an obligation in tenders and contracts. We call this joint agreement: Security in Tenders (ViA). In 2025, an initiative was taken to position health and well-being themes explicitly and equally alongside the safety theme.

The GO! compass supports a proactive safety culture. The GO! app offers employees a low-threshold option for filing a report; depending on where the colleague who makes a report is working at the time, their colleagues in the same workflow are informed about the report. The Business Unit Risk Inventory and Evaluation (BURIE) maps out the work risks, control measures and action plans for each business area. In this way, the statutory occupational health and safety obligation is fulfilled as well as to guarantee cross-project, business-area-specific risks in a structured manner. These risks are elaborated separately in H&S plans and work plans. IRES acts as the digital platform in which the BURIE data and the associated actions are recorded, assigned and monitored.

We distinguish between:

- a. Reports of hazardous situations - type and status of the report are reported, the business unit manager is responsible.
- b. Lost Time Accident Reports - these reports follow the 1-3-14 method, where an accident is analysed on the first, third and 14th day, and investigation and action are taken. This topic is on the agenda at each management meeting (per business area).

Procurement uses checklists and IT questionnaires/ISO standards to ensure security and data protection. Incidents and violations are registered and in serious cases the cooperation is terminated.



The right to a clean, healthy and sustainable living environment

Procurement no longer uses a separate Corporate Social Responsibility (CSR) questionnaire for discussions with suppliers. The questions about how an organisation contributes concretely to improvements in social aspects, such as working conditions, safety, health and the environment - both at its own project sites and in the contractor chains - are now included in the account plan.

Periodically - at least once a year - supplier assessments take place. Interviews are used to check whether they comply with the signed agreements, including the Code of Conduct. Discussions are held several times a year with large suppliers (size in relation to turnover). The results of these discussions are recorded in Supplier Relation Management (SRM). If the collaboration is terminated, this will also be recorded in SRM. If a business area wants to do business with a supplier with disputes or negative experiences, this can only be done after approval by Procurement. The MVI Procurement Information Platform reports on targets, status, planning and actions for each CSR core theme and topic.

Purchasing works with 12Build; a tool for transparency between client and supplier. The tool provides the ability to evaluate construction specialists and suppliers and select those parties that meet our organisation's quality requirements.

There is also a database of incidents (registration by means of yellow/red cards). A red card is issued in the event of serious violations by suppliers or subcontractors. This may relate to unethical behaviour, bribery, human rights violations, etc. An employee with a red card is dispatched from the respective building site. If it concerns a company, the cooperation is terminated. The party is blocked in datamaster, after which it is no longer possible to do business with this party via Heijmans systems. There is an intention to introduce a system of green cards as recognition for good conduct.

In the event of serious suspicions of behaviour that is in violation of the Code of Conduct and/or the Sustainability Statement, Heijmans is entitled to have an audit carried out by an independent party. This is set out in the General Conditions of Purchase and Subcontract (AIOV), Article 2.2. Any damage, including the costs of the aforementioned audit, shall be borne by the contractor. In 2025, an audit was carried out at a supplier in China, which specialises in steel products, including drilling and foundation tubes. During this audit, positive findings were made regarding working conditions and safety. It was a routine visit and was not the result of a report or incident.

Key performance indicators (KPIs)

Within the themes of labour, safety and environment, KPIs are set and we measure progress. We report on these in our integrated annual report, in which we transparently present both financial and non-financial information. The targets and ambitions can be found in the 2025 annual report.

The following KPIs apply. On work within own operation: health measures, reward measures and incidents, complaints and serious impacts in the human rights area. Safety: number of accidents (incl. subcontractors), number of fatalities, accident incidence rate (IF), Safety Culture Ladder and subcontractors with valid VCA certificate. On environment: purchase spend preferred supplier, percentage of sustainable wood (FSC, PEFC) applied.

Stakeholder engagement

We engage with a broad range of stakeholders and aim for an interactive, ongoing process. We engage with stakeholders in different ways before decisions are made. The type of dialogue and discussion topics are tailored to the stakeholder group. With employees, we hold development discussions, carry out engagement surveys and the Works Council plays an important role. With suppliers and subcontractors, we have periodic contact throughout the year - at least once a year - including evaluation meetings with the account manager, business unit director or the H&S point of contact (Health and Safety).

There is a Reporting Procedure for Inappropriate Behaviour and Integrity and Misconduct where employees from across the value chain can report. Own employees can also report anonymously via SpeakUp. In the coming years, the focus will be on increasing mutual involvement with external stakeholders.

In consultation with our clients and contractors, we aim to limit the adverse impacts of our activities in the value chain as far as possible. By involving our contractors in taking on this responsibility, we want to help improve social aspects, working conditions and health, safety and the environment, both within our own company and among our contractors and in our contractors' chains. Contact takes place between Heijmans and the authorised representative (account manager or director) within the client/contractor organisation we work with, or with the H&S point of contact. They are seen as the representatives of subcontractors' employees.



In addition, Heijmans also holds partner meetings. In these, Heijmans engages with groups of companies carrying out similar work (for example, roofers or scaffolders) following incidents or to improve the work. These meetings are held to help these groups take the next step in collaboration. These discussions are organised by the business areas with the support and presence of Safety and Procurement.

Contract parties at the building site hold a meeting at the start of work and at the daily kick-off. At fixed sites, there are periodic meetings with the parties involved. These are operational or strategic consultations. Standard safety meeting moments are set out through H&S coordination.

5. Communication

Heijmans attaches great importance to transparent and accessible communication with both internal and external stakeholders. We will keep stakeholders informed of our due diligence process via our website www.heijmans.nl.

Within our organisation, this process is brought to the fore by means of caterpillars on our Viva Engage sharepoint environment, newsletters (e.g. Keet update) and email.

The 'Reporting' booklet has been introduced with the aim of improving the reporting culture by making reporting options visible and discussable. It is used as a tool in projects to make reporting procedures and communication about safety, behaviour and integrity more accessible and concrete. This booklet is linked to digital tools such as the GO! app.

In addition, important topics such as safety and lessons learned from incidents are shared via www.geenongevallen.nl. Here, under the section GO! Learning effect toolkits available, which are not only discussed and applied internally, but also shared with the industry to learn together and mitigate risks.

Communication will remain a key focus in the coming years, with the involvement, informing and active participation of employees and external stakeholders as our main priorities.

6. Remediation

Affected stakeholders (both internal and external) can report misconduct through existing complaint mechanisms, reporting procedures and whistleblowing arrangements. The whistleblowing arrangement has been updated to reflect the latest laws and regulations, with a focus on reporting breaches of EU law.

Work is carried out in accordance with the Heijmans Code of Conduct 'This is how we work'. This Code of Conduct is mandatory and applies to everyone who has dealings with Heijmans: the Executive Board, our (temporary) colleagues, as well as our partners, subcontractors and suppliers. It provides guidance on dilemmas and direction for desired behaviour.

Our website contains information on what steps to take in case of inappropriate behaviour or suspected misconduct, as set out in the document 'Reporting Procedures for Inappropriate Behaviour and Integrity and Misconduct'. To contribute effectively to remediation in the event of a negative material impact, each situation is assessed on a case-by-case basis. Due to the diverse nature of situations, a one-size-fits-all approach is not possible. If reports are made, they are investigated carefully and discussed anonymously within the Executive Board. We then determine which actions are needed to prevent or mitigate the adverse impacts. The compliance officer maintains a register of all reports. These can be submitted by employees throughout the value chain directly to the compliance officer or by own employees through a confidential counsellor or directly to the compliance officer. When a report is received via a confidential counsellor, it is forwarded to the compliance officer.

Every quarter, confidential counsellors provide an anonymised overview of the number of reports received, classified by nature. This overview is reported to the Executive Board, the Supervisory Board and the auditor every six months. The Integrity Committee evaluates the effectiveness of the actions taken, taking into account any signals on this subject from the Works Council.

Our complaints mechanisms are accessible to all affected stakeholders, although we have set ourselves the goal, in the coming years, to position the complaints mechanism for our value chain partners more clearly on our website. This enables us to receive timely and adequate information on potential violations and misconduct. Based on this, our ambition is to determine, together with our value chain partners, what we can and should do next to minimise the violations and misconduct reported and prevent recurrence.



Conclusion

Human rights is a topic that is of concern in many facets throughout the company. We implement it in policies, documents, collaborations and projects. Through a structural due diligence assessment, we map out potential risks, what remediation is involved and what Heijmans is doing to protect the human rights of our own employees, as well as in the value chain. Overall, our risk of human rights violations is low as we operate in the Netherlands and almost all our suppliers come from Europe. We are an agile company, with a sustainable ambition, with changing projects. With our work and products, we want to create impact for a sustainable society.

It is important that we are critical of our impact on society. It is therefore important for Heijmans, in addition to its own business operations, to monitor its subcontractors and suppliers and to cooperate constructively. Due to the large number of partners involved, a clear monitoring policy for partners on human rights is essential. In the coming years, we will strive to extend the scope of this report and conduct research into our tier 2 and 3. We achieve this by leveraging and further strengthening our current processes. In doing so, we explore (software) resources that help us expand our insight. It is also important to get a complete picture of the expectations of the various stakeholders. We also want to ask external stakeholders for input, for example through a stakeholder meeting.

Human rights is an issue that needs to be addressed across the organisation. At the same time, it is also important that initiatives and documents come together and can be found in one central place. This document will be used for this purpose. This document aims to raise awareness of the actual meaning of human rights and their significance for Heijmans.



Appendix

Appendix A: Third-Party Standards or Initiatives

Topic	Standard/initiative	Explanation
Human rights, labour, the environment and anti-corruption	OECD Guidelines for Multinational Enterprises	Recommendations to multinational enterprises on responsible business conduct, with guidelines in the areas of human rights, working conditions, the environment, transparency and anti-corruption. Heijmans endorses these guidelines.
Human Rights	UN Guiding Principles on Business and Human Rights	Promoting human rights, preventing and addressing violations, contributing to remediation processes, and developing policies that respect human rights. Heijmans endorses these guidelines.
Labour rights	International Labour Organization	A UN agency committed to promoting labour rights, improving working conditions and advancing decent work worldwide. Heijmans endorses these guidelines.
Labour rights and working conditions, freedom from violence and coercion, and the prevention of corruption and fraud	MVI - ISO 20400	Guidelines for sustainable procurement to help organisations integrate environmental, social and economic sustainability into their procurement processes. Heijmans follows the ISO standard.
	SNA quality mark NEN 4400	Ensuring the reliability of temporary employment agencies and (sub)contractors by assessing their compliance with legal obligations relating to payroll taxes, social security contributions and the prevention of illegal employment. Heijmans refers to this quality mark in the AIOV.
	VCA	A certification that helps companies work safely and healthily by meeting stringent requirements in the areas of safety, health and the environment. Heijmans refers to VCA in the AIOV.
	Foundation for the Assessment of Integrity in the Construction Industry (SBIB)	Assesses and certifies companies in the construction industry for compliance with integrity standards such as transparency, fair business conduct, and the prevention of fraud and corruption.
Safety	Safety Culture Ladder	Development perspective for safe behaviour and attitude at all levels of the organisation.
Safety	Governance Code for Safety in Construction (GCVB)	A sector-wide initiative setting out agreements between clients and contractors in the construction industry to structurally improve safety across the entire value chain.