



Linesight

# 2023 Environmental, Social and Governance Report



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**DISCLOSURES**

All entities operating under the Linesight name globally are included in our ESG report and emissions data, unless otherwise noted. We maintain a consistent approach across all entities to align ESG reporting with our broader business initiatives. Our emission and data boundaries coincide with the calendar year. Policy and other qualitative updates span from June of the reporting year to May of the release year, ensuring the most current information for our stakeholders. This alignment with the SBTi and GHG Protocol ensures that our emission boundary matches our financial reporting. Any major updates affecting this approach will be highlighted in the subsequent ESG report. This report was published on June 20th, 2024. For all ESG-related inquiries, please contact Danielle Hurley (danielle.hurley@linesight.com).

After receiving assurance on our 2022 Scope 1 and 2 emissions to ISO14064-3:2018, they decreased by 8.5%. In collaboration with our external auditor, we continue to review and improve the quality of the data for our emissions. After updating our GHG Protocol-aligned inventory boundary, the energy use emissions from coworking spaces were moved out of Scope 2, and into Scope 3. This was done with the understanding that coworking spaces account for 10% of our global floor area.



# ‘We all have a stake in the future’

## AN UPDATE BY PAUL BOYLAN, CHIEF EXECUTIVE OFFICER

Last year, marked an important milestone for Linesight as we published our first ESG report demonstrating our commitment to environmental and social initiatives, underpinned by transparent governance. As we publish our 2023 report, we are even more resolute in our commitment to make a genuine difference for our people, our clients and in the communities, marketplace and environments we work in.

Our company continues to thrive and grow. We have achieved our annual financial targets, and exceeded the three-year commitments made in our 2022-2024 strategy cycle. In 2023, our global team grew by 166 rising to 1320 by end of year and standing at over 1,400 as we publish this report. We hold significant market share in key sectors, which are growing exponentially including data centers, life sciences and semiconductors.

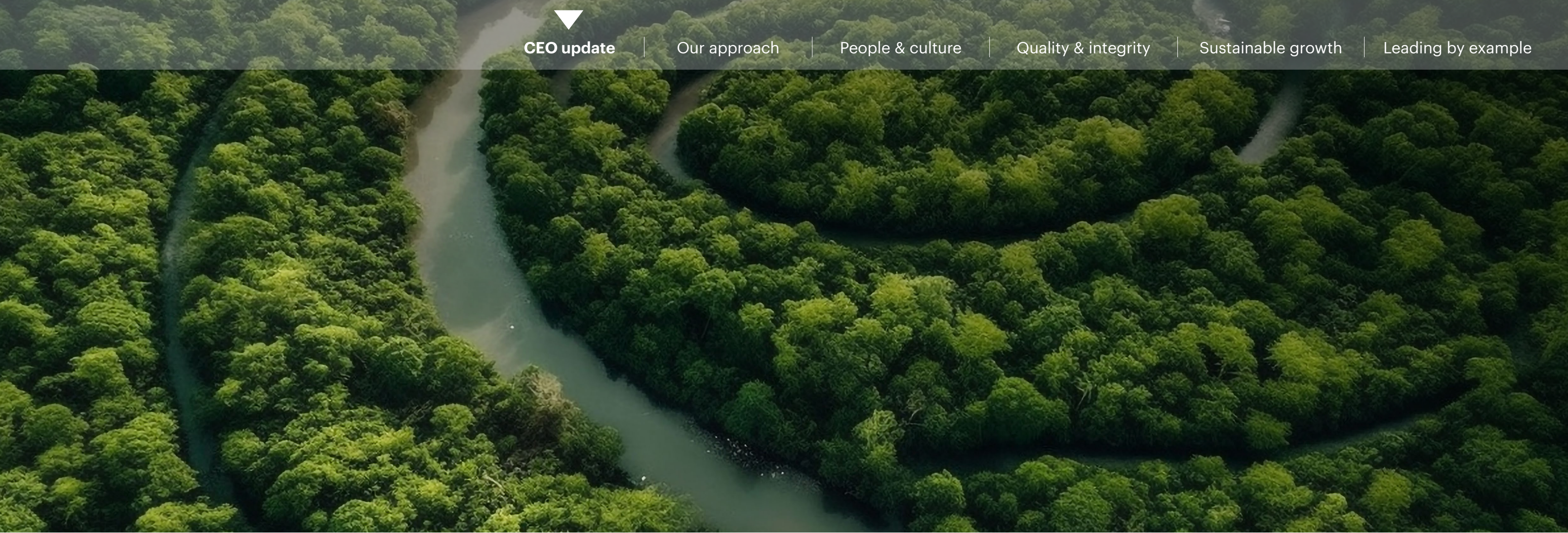
With this growth comes an increased responsibility to lead by example within the industry and with our clients, to support our growing team to achieve their potential in a

supportive and inclusive environment and to behave in a way that adheres to the highest standards of governance across everything we do. We all have a stake in our future and in this report, I am proud to outline the initiatives undertaken, the progress made to date and the commitments for the future.

As a global consultant in the construction industry, we are passionate about reducing carbon emissions both for our own business and the projects we work on. This year, I am pleased to announce that 100% of the electricity used to power our leased offices will be matched by renewable energy.

We are leveraging external benchmarking tools to report progress and we have aligned our emissions inventory with international standards such as the Science-Based Targets initiative (SBTi). These measures have sparked meaningful conversations with our clients and industry about our environmental influence and guided us towards efficient and value-driven initiatives.





As a company, we support our people to achieve their potential and meet their career aspirations in a safe, equitable and inclusive environment. Our DE&I strategy is front and center of everything we do, owned and driven by the executive team.

The net-zero agenda has highlighted how we all have a stake in the future, so it's vital that we embrace as broad a range of perspectives as possible.

We continue to foster a strong culture of governance. Accountability, openness, and ethical behavior are enshrined in our core values, and these are upheld by rigorous structures, processes, and controls. This year we are preparing for the introduction of the Corporate Sustainability Reporting Directive (CSRD), and an enhanced focus on sustainability reporting requirements across all our global entities. We also continue

to closely monitor regulatory developments in all our operational regions to ensure compliance and maintain best practice.

As we work towards our 2024 and 2025 goals, we will continue to seek opportunities to maximize our impact for both our own and our customers operations towards a more sustainable and equitable world.



**Paul Boylan**

Group Chief Executive Officer



# Our approach



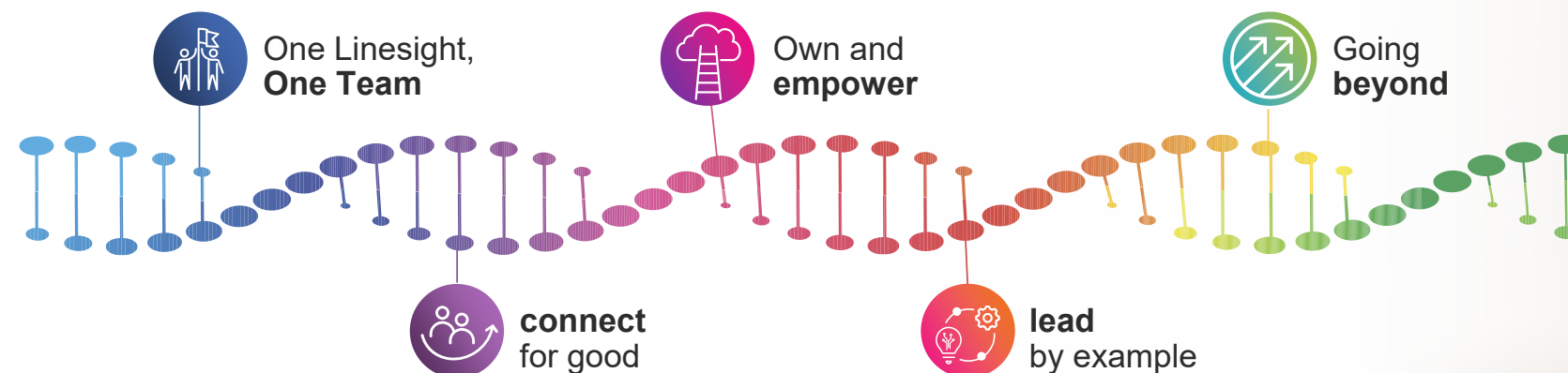
# Our approach

ESG demonstrates the unity of ambitious ideas, actions, and company culture. SBTi (emission reduction target) action demonstrates our voluntary governance, enhancing credibility and transparency. We take a broad stakeholder approach, recognizing the significance of diverse perspectives.

On our ESG journey, we challenge ourselves with tough questions, rooted in our values of authenticity, respect, and integrity. These principles guide our materiality assessments, resource allocation, and organizational evolution towards our ambitious targets.

## Linesight values

Our values shape our company culture and strategic decisions, including our ESG program.



### RESULTING ACTION

Fosters strong relationships

Empowers our team to take responsibility and work together effectively

Embeds a culture of passing on essential knowledge and building professional confidence

Inspires our team to constantly seek opportunities to deliver high-impact results and exceed expectations



# Our progress

## 2023

- ✓ Submitted SBTi near-term emission reduction commitment
- ✓ Published GHG Protocol-aligned GHG emissions inventory
- ✓ Established baseline EcoVadis & CDP scorecard
- ✓ Increased availability of climate-related activity data
- ✓ Began to roll out updated ERG and CSR policies
- ✓ Updated LIMs and employee tools
- ✓ Updated sustainable procurement policy
- ✓ Internally published the comprehensive family leave policy roadmap
- ✓ Launched leadership development program

## 2024

- ➔ Develop and begin to implement SBTi-aligned emission reduction roadmap
- ➔ Assess climate-related regulatory disclosures for all Linesight entities
- 🍃 Add the Gallup Engagement Survey to our suite of employee surveys
- 🍃 Increase the utility-use efficiency in our offices
- 🍃 Identify and begin to engage suppliers based on sustainable procurement criteria
- 🍃 ESG education roll-out for staff
- 🍃 100% of purchased electricity covered by RECs (renewable energy)

✓ Complete

➔ Ahead of schedule

🍃 On track

# Emission update

**In 2023, we achieved****SIGNIFICANT PROGRESS****Scope 2 emissions were supported by activity data\***

85%

**Renewable energy target commitment with budget approval**

100%

**MOMENTUM AND ROOM FOR GROWTH****Scope 1 emissions were supported by activity data\***

35%

**Initial supplier engagement roadmap and budget planning**

\* By percentage of emissions



# Our approach to ESG

Regarding our ESG strategy, we don't just talk the talk—we walk the walk. We built our approach to ESG on the core values that drive our business and align with the United Nations Sustainable Development Goals.

We set ambitious goals and deliver on them, guided by our ESG strategic pillars that ensure real impact. We're committed to transparency and accountability, adhering to the Global Reporting Initiative standards to track and report our progress in a measurable, comparable, and internationally recognized way. These efforts are not just about checking boxes; they are about building a sustainable future, making a positive social impact, and maintaining a foundation of strong governance.

## ESG strategic pillars

1

**Exemplify leadership through our operations, policies, and framework.**

2

**Identify and document strategies to engage clients, employees and other stakeholders.**

3

**Prepare for ESG regulatory requirements across all business units.**

## United Nations Sustainable Development Goals

The Sustainable Development Goals (SDGs) are a global framework established by the United Nations to tackle key social, economic, and environmental issues. These goals are important because they help guide our efforts to make a positive impact and align our initiatives with global sustainability priorities. We have internal targets for all our SDGs – where appropriate, more details will be included in the next report.

**3** GOOD HEALTH AND WELL-BEING



**4** QUALITY EDUCATION



**5** GENDER EQUALITY



**7** AFFORDABLE AND CLEAN ENERGY



**8** DECENT WORK AND ECONOMIC GROWTH



**10** REDUCED INEQUALITIES



**12** RESPONSIBLE CONSUMPTION AND PRODUCTION



**13** CLIMATE ACTION



**16** PEACE, JUSTICE AND STRONG INSTITUTIONS





# People and culture



# Our approach to our people

Construction is an industry that depends on people working together effectively to deliver highly complex projects. That's why we encourage our teams to forge strong relationships, share knowledge and empower them to make decisions. We have always understood that people are at the heart of our business.

We want Linesight to be a place where employees can thrive and do their best work. We want our clients and peer companies to recognize that at Linesight our culture is what makes us different. Across all of our operations, we are embedding fair, equitable, inclusive, and transparent processes and policies. We constantly measure ourselves, and look to employees for feedback and input.

## Talent acquisition

Our employees' journey starts with our hiring team. The recruitment process is guided by our core principles of fairness, equity, and transparency, ensuring the right mix of skills and diversity in our teams. We employ a broad-based approach to attracting future employees, leveraging sources such as industry-specific platforms, university recruiting events, and robust employee referral programs. We also engage closely with third-party agencies who support under-represented groups, extending our appeal to a more diverse talent pool. This year, we are implementing new systems and processes to deliver a better candidate experience.

Through streamlined communication channels and more personalized interactions, we aim to ensure that every candidate feels valued and supported throughout their journey with us.



# Total rewards

We are committed to fair and equitable salaries for all our employees, based on their role, experience and the sector they work in. To ensure our compensation packages meet this commitment, we have put the following measures in place:

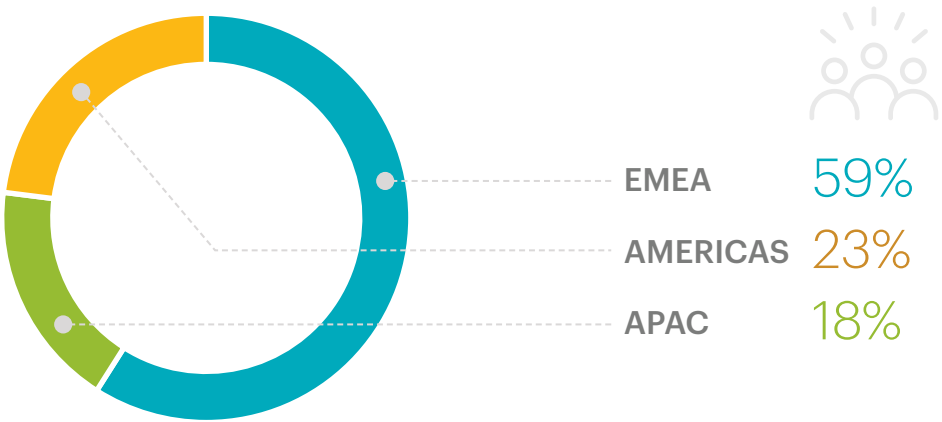
- Job architecture framework linked to salary ranges, ensuring positions are categorized at the correct level and salary ranges are up to date for the relevant roles and country.
- Structured and consistent compensation packages per region.
- Training for decision-makers to enable them apply a fair and consistent approach to employee compensation.
- Gender parity analysis is included as a critical element of our annual compensation review and promotion process.
- Compliance and publication of all regulatory reporting on gender pay and other related reports.

“What continues to impress me about Linesight is their willingness to make positive changes; from employees to execs Linesight embraces the future.”

Heather Dooley, Non-Executive Director



## ALL EMPLOYEES



## ALL EMPLOYEES\*



## EXECUTIVE COMMITTEE\*



\* As of April 30th, 2024

We believe in representation and are working to align our global gender demographics data to include non-binary gender identities accurately. Updates will be shared in the next report

In addition to salaries, we have researched and benchmarked our overall benefits packages, to ensure they are attractive to a range of employees at different life stages. Examples of these policies include:

- **Family Leave** with supplementary pay for different situations. This allows employees to take time off to care for family members, with no financial impact on them.
- **Healthcare:** The health and wellbeing of our employees is a priority. Healthcare benefits including private insurance contributions and subsidies are provided to employees in several of our countries, ensuring timely access to essential services.
- **Annual Leave (also called PTO):** In many of our countries, Linesight offers additional paid leave above the basic statutory entitlement. The specific leave types vary between regions but include birthday leave, floating days, and long service leave.
- **Work/life flexibility:** By offering various working arrangements (including a Flexible Working Policy and a Work from Home Policy), we aim to meet the diverse needs of our employees while ensuring business efficiency and competitiveness.



# Health and Wellness

We strive to support employees' health and wellness throughout their career with us and connect with them regularly to ensure we are providing relevant and impactful support.

## BEWELL

Empowering and encouraging all at Linesight to be well, be active and be connected.

The BeWell program at Linesight encourages employees to prioritize wellness, engage in active lifestyles, and cultivate meaningful connections. The initiative highlights our belief that the well-being, safety, and happiness of our employees is fundamental to the company's success. BeWell supports the mental, physical, and financial health of our employees through resources and support mechanisms tailored to their evolving needs.

### Highlights of the program include:

#### Employee Assistance Program

This confidential service allows employees to seek professional counseling in complete privacy, addressing a wide range of personal challenges without involving the workplace.

#### Global events and engaging calendar

We have structured the program around quarterly wellness themes, as well as incorporating global and regional events such as International Women's Day, Global Wellness Day, and the Movember campaign, encouraging engagement and participation.





We recognize that things can go wrong in a workplace. At Linesight we ensure that all employees have a voice and are well supported – a culture that is reinforced with strong policies and processes. These include:

- **Grievance Policy**, to ensure all employee concerns regarding workplace impacts are addressed fairly and promptly. Through formal and informal grievance procedures, we commit to resolving issues quickly and transparently. Employees are supported by our employee relations partners throughout this process.
- **Diversity, Equity, and Inclusion (DE&I) Policy**, outlining these core principles, along with governance structures,

hiring strategies, talent development, and training programs. The policy applies to all employees, clients, and communities associated with Linesight.

- **Dignity and Respect Policy**, to create and maintain a positive, respectful work environment free from discrimination, harassment, and bullying. The policy emphasizes the importance of treating all employees with dignity and respect, ensuring a supportive and inclusive workplace for everyone.
- **The Disciplinary Policy**, setting out procedures for managing employee performance and conduct issues. This aims to provide fair and consistent corrective

actions, ensuring that employees have opportunities to improve and are aware of their rights throughout the process.

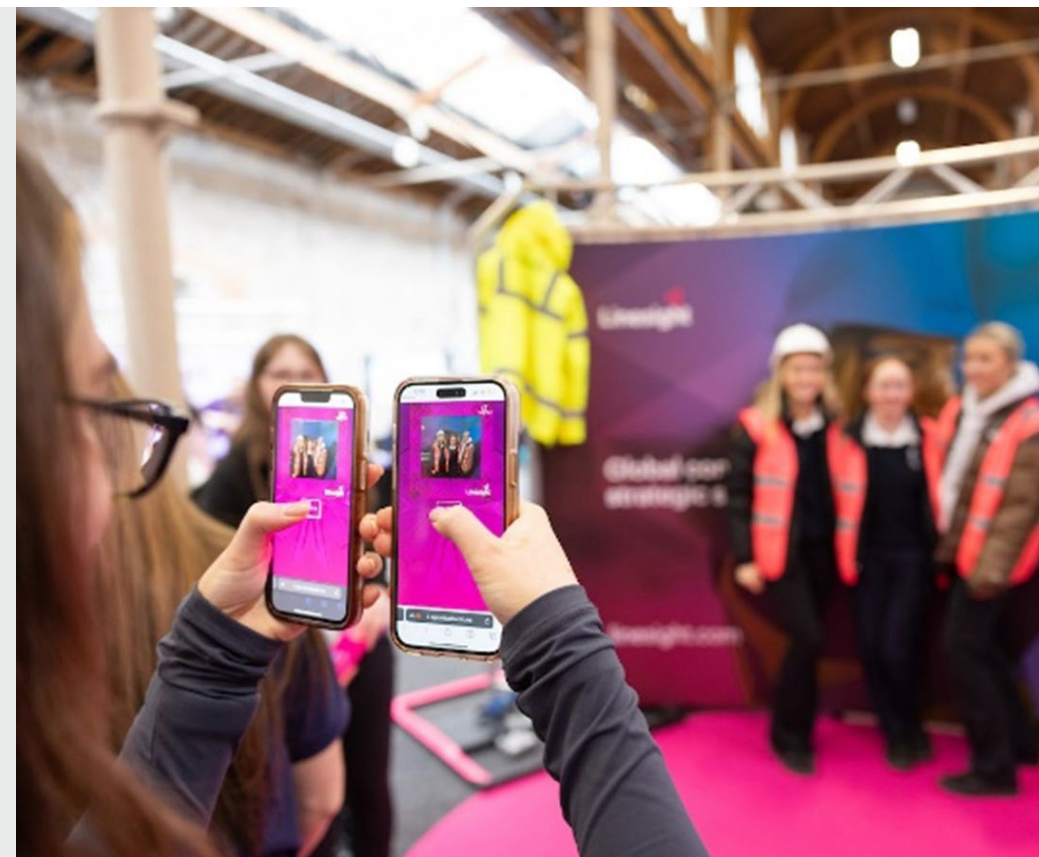
- **The Good Conduct Guidelines Policy**, outlining the expected standards for employee behavior, attendance, and performance.
- **Employee dialogue**, to strengthen the initiatives and programs that employees find valuable, we have implemented an anonymous engagement survey. This is in addition to regular Town Hall updates, Executive Let's Connect sessions and senior leader 'skip level' one-on-ones, all of which provide insightful feedback.

## CASE STUDY

# Lead by example

Linesight demonstrates its commitment to women's career development through its partnership with the iWish program, which introduces STEM careers to about 3,000 young women aged 15-16 and provides mentorship. In 2023, a Linesight Associate Director, Grace McConnell, shared her experience and tips at an iWish event, highlighting the value of curiosity.

Our global presentations embody our values of ownership, empowerment, and going beyond. In 2023, Linesight presented to classrooms worldwide, reaching over 450 students aged 15-22, with feedback showing a lasting impact on future generations.







# Diversity, Equity & Inclusion (DE&I)

DE&I underpins all of the processes, programs, and initiatives at Linesight, and our strategy is owned and driven by the executive team. Our DE&I committee works globally to help set goals and plans for the year and to support the diverse employee groups that we have in our teams.

Throughout 2023, our DE&I program was revitalized and restructured to:



**Unite**

our regional DE&I committees and employee resource groups (ERGs)



**Achieve**

greater governance and accountability



**Amplify**

support to our DE&I Champions



**Improve**

communication channels between leadership and our DE&I Champions



**Create**

more opportunities for knowledge sharing, learning and collaboration



**Measure**

success, with the establishment of a framework for success metrics

**In 2023, key achievements included:**

- The creation of Linesight’s first dedicated DE&I policy
- The launch of our Global Inclusion Council, made up of regional DE&I Champions Network co-chairs, global leads and an executive sponsor
- The creation of regional and ERG-level DE&I charters
- The creation of the ERG Handbook
- The expansion of existing ERGs to new regions
- The development of a DE&I asset bank/ toolkit for regional teams and ERGs



## EMPLOYEE RESOURCE GROUPS (ERGS)

Our ERGs, which are made up of employees acting on a voluntary basis, came together to more clearly define specific roles within each group, and ensure there are clearer areas of responsibility. Each ERG has created individual charters, which will act as the foundation and roadmap for their work over the coming year.

### Some of the key objectives are to:

Raise awareness and understanding of the issues facing colleagues from diverse/under-represented backgrounds

Celebrate cultural diversity and heritage

Enhance our mentorship and sponsorship programs

Work toward implementing greater accommodation and accessibility for neurodiverse employees

Foster cross-cultural collaboration and networking

Solicit feedback from employees to continuously improve and assess the effectiveness of our initiatives

Advocate for inclusive policies and practices

Engage with external organizations/groups to stay abreast of best practices and to collaborate wherever possible

## DE&I FOCUS AREAS

**Education and culture building:** learning and engaging to build understanding and provide a culture of inclusion



**DE&I in our full talent lifecycle:** embedding DE&I principles and practices into all of our business practices, processes, and policies



**Governance and metrics:** providing a framework to hold ourselves accountable for change







## DE&I Presents: Cultures Connected & Women in Linesight - Building Bridges Across Cultures and Gender



### Building Bridges Across Cultures and Gender

Cultures Connected and Women in Linesight Panel Discussion | Thursday, 23rd May



## OUR DE&I STRATEGY WAS IMPLEMENTED IN 2022. WE ARE IN THE PROCESS OF TRANSITIONING FROM THE BRONZE PHASE TO OUR EXPANDED SILVER PHASE.

Some of the key accomplishments during the **Bronze phase** included:

- ✓ Launching a DE&I curriculum at all levels
- ✓ Putting role models and experts in place to create awareness on DE&I topics and initiatives
- ✓ Moving forward with improvements to DE&I culture scores

During the **Silver phase**, we are:

- ✓ Working with partners and third parties to understand and increase under-represented hiring at all levels
- ✓ Publishing and reviewing gender parity reports
- ✓ Implementing 'burst learning' on targeted topics
- ✓ Rolling out Inclusive Leadership

In 2024, we will move into our **Gold phase**, where we will:

- ✓ Communicate strategy to DE&I stakeholders
- ✓ Build and start the DE&I curriculum
- ✓ Launch an internal survey for new hires
- ✓ Produce action items that enhance Bronze and Silver phase initiatives
- ✓ Relaunch the internal survey to track progress

## DE&I STRUCURE



**Anne Rush**  
Chief People Officer



**DE&I committee**

### Employee Resource Groups

Women in Linesight

PRISM

Cultures Connected

MIND

“

[It's challenging to] ask for equality from the people who are in the higher positions in companies and can implement these kinds of policies. Thankfully, we have that at Linesight.

”

**Valeria Sevilla, Design Manager**





# Learning & Development

Our Learning & Development strategy focuses on providing our people with the skills they need to excel in their current and future roles. Our dynamic training programs drive both professional and personal growth and continually adapt to meet the evolving needs of both internal and external customers. Employees actively participate in developing their own skills and careers and benefit from a range of high-quality, tailored learning opportunities through a variety of channels.

## ONLINE RESOURCES

Through our learning portal, employees can access more than 6,000 training modules, ranging from work-related skills such as project management or proficiency in Excel to life skills such as languages and exercise techniques.

## GLOBAL MANDATORY ANNUAL TRAINING

Certification of mandatory training modules is also provided in the learning management platform.

## PROFESSIONAL DEVELOPMENT OPPORTUNITIES

We provide a range of post-graduate Learning Pathways, leading to professional qualification across a number of roles, including cost management, project management, project controls, procurement and

supply chain management. Qualifications are achieved via global professional bodies such as the RICS, SCSi, PMI, APM, ECITB and CIPS. Our APC Chartership program was the first program globally to be awarded the RICS Corporate Support Scheme badge in September 2021.

## LEADERSHIP DEVELOPMENT PROGRAM

Linesight embarked on a major LDP in 2023 to promote excellence in leadership across the organization. The program is designed to enhance leaders' abilities to manage and inspire their teams, navigate uncertainty, and drive strategic initiatives. The phased rollout began with our executive team in August 2023 and has been extended across the world, with overwhelmingly positive feedback. This program will continue throughout 2024 and 2025.



# Community engagement

One of Linesight's core values is 'Connecting for good'. Through charitable partnerships, volunteering, and philanthropic donations, we are passionate about creating positive and long-lasting impacts on the communities around us. This approach strengthens community ties and enriches the lives of our employees and stakeholders.

Linesight's teams worldwide have shown passion and enthusiasm for delivering various CSR initiatives over the past year, and we matched this engagement with over \$100,000 of investment in community engagement.

## Examples of our teams' dedication to supporting their communities include:

- Netherlands, Dublin, New York, Seattle, and site-based employees purchased and donated over 400 presents to local children.
- The Germany, Dubai, Mumbai, Seattle, San Francisco, and New York offices donated their time and essential items to under-resourced communities.



### Simon Home Run, Ireland

Members of our Dublin team participated in the Simon Home Run at Dublin's Phoenix Park on October 7th. Celebrating its 40th edition, our team not only completed the 8k run but also played a crucial role in fundraising. These funds are instrumental in offering emergency aid, comprehensive support, and permanent homes to those facing or at risk of homelessness in Dublin and nearby counties.

In 2021 alone, this initiative assisted 1,522 adults and children in transitioning out of homelessness and provided permanent homes to 857 individuals.



### Full Life Care, Americas region

Offices across the Americas supported Full Life Care, which provides care packages to those with chronic illnesses and disabilities. These packages include handmade cards to combat social isolation. We contributed 280 cards and volunteered for a total of 47 hours across all six Americas offices.



### Willing Hearts, Singapore

Volunteers from our Singapore office have participated in meal preparation and distribution with the charity, Willing Hearts. This team cooks, packs, and delivers thousands of meals daily to the elderly, low-income families, and others in need, fostering social interaction and community support.





### UPDATE AND NEXT STEPS

We aim to expand our community engagement efforts in the coming year, further reinforcing our support for communities worldwide. As part of our 2022 ESG Report, we interviewed a group of our charity partners who all stressed the importance of long-term support in creating lasting impact.

In addition to supporting the communities we work in, we have initiated the development of better processes and oversight to strengthen our approach and give greater transparency and consistency to the great work our employees do.

This strategic and data-driven process will ensure our community engagement efforts are sustainable and beneficial for both the community and our stakeholders.



# Quality & integrity



# Quality & Integrity

Transparency stands as a cornerstone of Linesight's governance strategy. Our governance frameworks are designed to foster accountability, openness, and ethical behavior consistent with our corporate standards and core values.

Our ESG initiatives stem from our strong commitment to governance. Our policies and robust internal controls allow us to fortify, safeguard, and responsibly grow and develop.

As our understanding of ESG grows, we continue to evaluate and enhance our governance structures, processes, and controls. This ensures that our governance practices remain effective and aligned with the evolving ESG landscape.

Linesight is resolute in operating our business responsibly and to the highest ethical standards. Our Code of Conduct outlines overarching standards and commitments regarding ethical behavior, anti-corruption measures, protected disclosures, and legal compliance. Each person acting for Linesight is required to undertake mandatory training on an annual basis.

These standards apply not only to Linesight employees but also to our suppliers, partners, agents, and subcontractors.

## LINESIGHT INTEGRATED MANAGEMENT SYSTEM (LIMS)

LIMS is our approach to quality, occupational health and safety, environment, and information security. This resource provides new joiners and long-time employees with an accessible library of Linesight's current guidance. It also describes and highlights Linesight's culture, revealing the intent behind our policies, manuals, procedures, and templates.

LIMS documents are reviewed and updated on a regular basis. Recent updates include:

- People and organization development (P&OD) policies related to leave management, including maternity, paternity, parental, sick, and annual leave
- Service lines templates
- Support process policies related to expenses, travel, communication, customer satisfaction, and bidding
- Policies related to prohibited business practices, prevention of sexual harassment, sustainable procurement and embodied carbon accountancy, internal incident communication, and more.

LIMS is not only an employee-facing online resource, but also a framework for standardizing procedures.

### The objectives of this framework are to:

Minimize risk and maximize opportunity

Improve employee safety, reduce workplace risks, and create better, safer working conditions

Help us to identify, manage, monitor, and control our environmental issues in a 'holistic' manner

Help us to manage and protect our information assets from loss, unintended disclosure, or corruption.



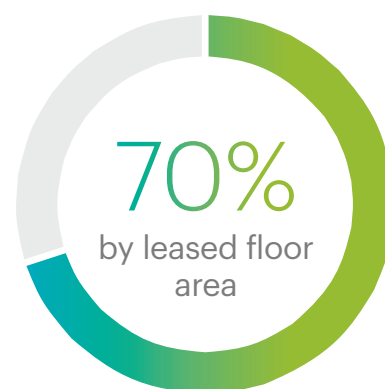
### INTERNATIONAL ORGANIZATION FOR STANDARDIZATION (ISO)

LIMS is based on ISO standards and is ISO certified. ISO standards are internationally agreed by experts and are designed to:

- Improve customer satisfaction, internal efficiency, and process consistency
- Help to identify, manage, and control those activities that have an environmental impact
- Improve employee safety, reduce workplace risks, and create better, safer working conditions
- Help businesses to manage and protect their information.

### CERTIFIED LOCATIONS FOR ISO 9001, ISO 14001 AND ISO 45001:

Dublin  
Dubai  
London  
Sydney  
New York  
San Francisco  
Singapore  
Mumbai



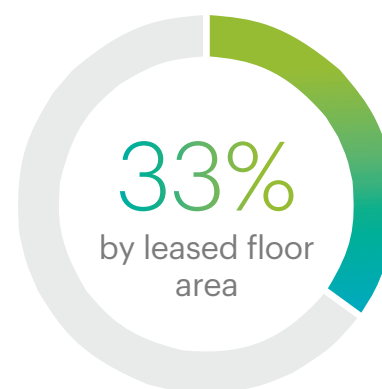
### FUTURE PLANS

We are currently working on the creation of service playbooks (with associated templates), and will internally publish these resources by the end of 2024.

We are also working on the transition to the new version of the information security standard, ISO 27001:2022.

### CERTIFIED LOCATIONS FOR ISO 27001:

Dublin  
Limerick  
Galway  
Cork

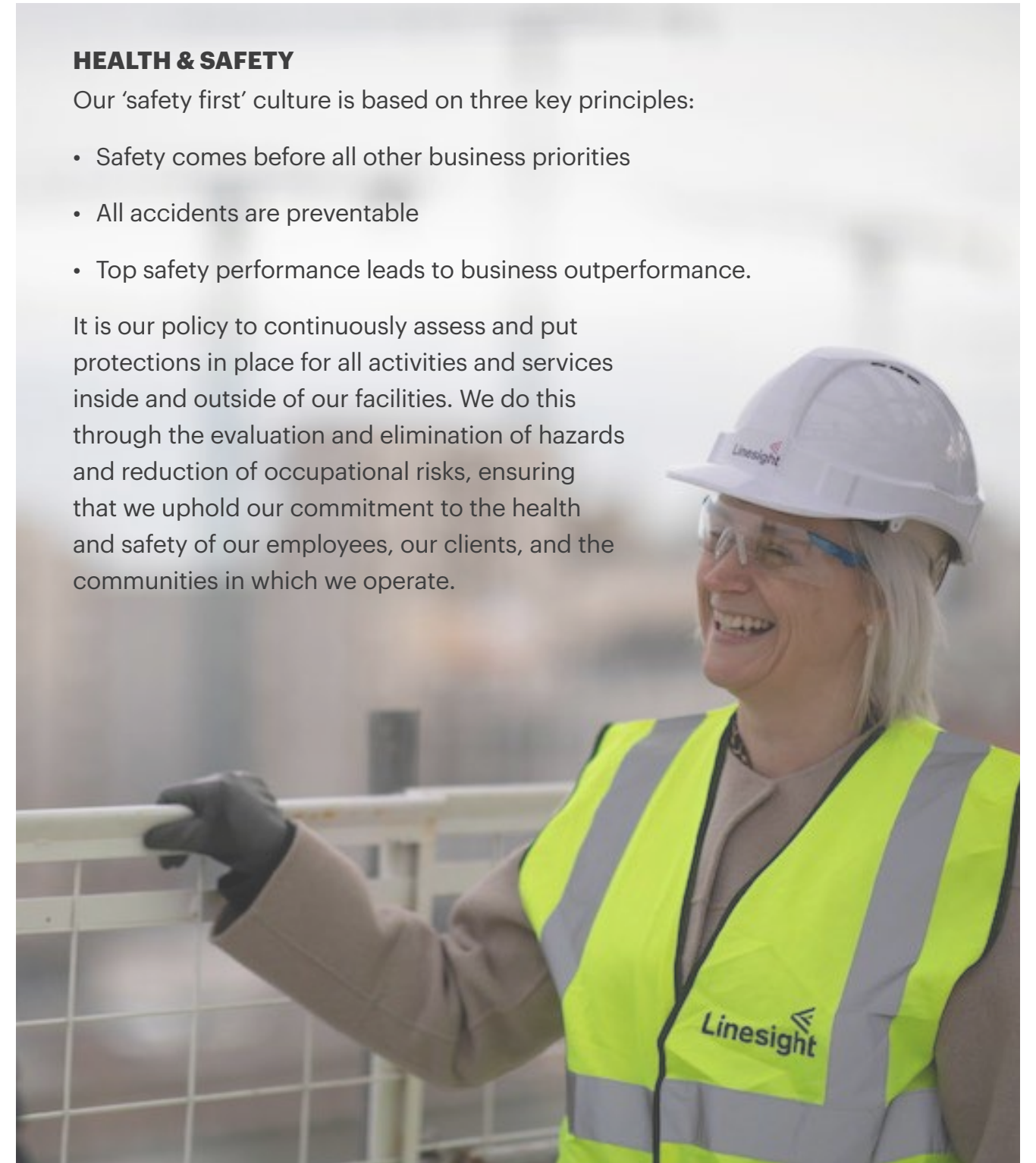


### HEALTH & SAFETY

Our 'safety first' culture is based on three key principles:

- Safety comes before all other business priorities
- All accidents are preventable
- Top safety performance leads to business outperformance.

It is our policy to continuously assess and put protections in place for all activities and services inside and outside of our facilities. We do this through the evaluation and elimination of hazards and reduction of occupational risks, ensuring that we uphold our commitment to the health and safety of our employees, our clients, and the communities in which we operate.







**GLOBAL POLICY AND TRAINING REQUIREMENTS**

Linesight commits to an environment free from discrimination and harassment in all its forms.

To achieve this, we have a full range of policies that aim to ensure employees are safe, both physically and psychologically, and have support when they need it. These commitments are demonstrated by the LIMS policies and procedures that are in place to educate our employees on what discrimination and harassment are, and what should be done if any employee is harassed or discriminated against.

**Our current and most relevant policies to reflect this commitment are:**

The Diversity, Equity, and Inclusion (DE&I) Policy

The Grievance Policy

The Dignity and Respect Policy

The Disciplinary Policy

The Good Conduct Guidelines Policy

These policies and procedures are further supported by mandatory training across Linesight’s values and objectives.



**At a minimum, each year all employees are required to complete:**

Linesight Conflict of Interest Training

Linesight Client Confidentiality Policy Training

Linesight Anti-Corruption and Bribery Training

GDPR Data Protection Training

Information Security Fundamentals:10 Security Flash Videos

Cyber Security Training

Linesight LIMS and Safety Training



## GOVERNANCE AND RISK MANAGEMENT

The effective understanding and management of our risks is a key factor in the continued business success of Linesight. We strongly believe that good risk management drives better commercial decisions and creates a more resilient and sustainable business.

Linesight employs an Enterprise Risk Management (ERM) framework that encompasses various risk categories, including climate-related risks. The executive committee oversees the overarching risk framework, ensuring its uniform and ongoing implementation throughout the business.

Through our ERM process, we heighten awareness of significant risks, embed risk discussions into decision-making, and promote alignment across the business.

## MODERN SLAVERY STATEMENT

Linesight respects the rights of all people. We pledge to treat everyone with dignity and respect, and to ensure that our partners share this commitment.

### Since our last report, we have developed and published:

- The Linesight Sustainable Procurement Policy, focusing on our supply chain, identifying modern slavery risks. At Linesight, these risks primarily fall within third-party recruitment tools, tech hardware, and selected consumables.
- The Linesight Responsible Corporate Practices Policy, which extends these measures to encompass our employees, agents, and contractors.

Both policies align with industry-leading responsible supply chain guidance, comprehensively covering labor, health and safety, environment, ethics, and management systems. They also provide key guidance on upholding Linesight values and required ethical business standards.

As we start to roll out our new Enterprise Resource Planning system to enhance our supplier engagement program, we have already begun to integrate modern slavery criteria into the foundation of our engagement roadmap.

## DATA SECURITY

Linesight considers information and cyber security to be one of the highest priorities on the IT agenda. We apply a minimum access approach to data by our own staff, from the most junior to the most senior member.

Our ISO 27001 certification ensures that we have a framework to guide and measure our continual improvement in this area.

### Steps that we take on a rolling basis include:

- Security tasks performed by every team member in ITSO (Information Technology Support Organization) to ensure there is constant awareness, learning and prioritization in this area. We engage in staff awareness training at induction, with policies to support positive behavior
- Regular phishing simulations sent out to all users, and results followed up on
- Security controls with three factors of authentication, password complexity and validity periods. Non-Linesight devices are excluded, and alerted on, in the event of an attempt to login using a compromised account
- All software and/or operating systems updated to the latest recommended versions
- All traffic between servers and user endpoints is encrypted and documentation for all cryptography is completed to ensure 'data in transit' is safe. Data at rest is also secured by encryption in all instances.



## PROHIBITED BUSINESS PRACTICES

Ethical conduct is one of the most critical aspects of our operations, as our reputation is our most precious commodity and integral to our continued success.

The importance of upholding ethical and compliant practices is firmly embedded in our Code of Conduct. We maintain a zero-tolerance stance towards bribery and corruption, steadfastly committing to professionalism, fairness, and integrity in all endeavors. Every employee is obligated to adhere to anti-bribery laws and refrain from any corrupt activities.

Our annual Code of Conduct training includes a comprehensive segment on anti-bribery and anti-corruption measures. Moreover, senior members of the business have pledged adherence to the Prohibited Practices Policy, underscoring the dedication at Linesight to upholding professional integrity and ethical behavior.

## PROCESSES TO REMEDIATE NEGATIVE IMPACTS

Our employee Grievance Policy ensures that all employee concerns regarding workplace impacts are addressed fairly and promptly. Through formal and informal grievance procedures, we commit to resolving issues in a timely manner with sensitivity and transparency.

To ensure that employees have the resources they need, our grievance policies and procedures are published on our internal website. The P&OD team are always available to support employees through the process.

Our employee relations (ER) partner also plays an integral role in supporting employees and leadership during the grievance process. The ER partner ensures that all employee concerns are addressed appropriately, looks out for any trends in issues that arise, and proposes initiatives for continuous improvement based on these insights. This approach helps to maintain fairness and equity in all our people processes, supporting our commitment to a supportive and responsive workplace culture.

## PROTECTED DISCLOSURE – MECHANISMS FOR SEEKING ADVICE, RAISING CONCERNS

As part of our commitment to ethical practice, Linesight emphasizes that everyone bears a responsibility to uphold these standards. We promote an environment of openness and honesty, encouraging individuals to voice concerns to senior members of the business.

Additionally, we provide an Ethics and Compliance Hotline and Disclosure system, enabling employees and third parties to report violations and concerns regarding business ethics and compliance, or ESG matters for our own operations and supply chain. Where permitted by law, these disclosures are kept anonymous.

Given our global presence, we extend this ethical commitment by communicating our core message in the local languages of our operations to ensure effective dissemination.

Linesight does not tolerate retaliation against any person who raises a concern in good faith about a potential violation of the law, the Code of Conduct or company policy.





# Sustainable growth



# Sustainable growth

As a global construction consultancy, Linesight is committed to delivering better projects for our clients across multiple sectors, including data centers, life sciences, commercial, semi-conductors, health, hospitality, education and energy.

Through initiatives such as our renewable energy commitment and environmental training, we are laying the foundation for a greener future. Integrating supplier engagement and streamlined emissions calculations into our planning brings transparency and accountability to this process, across our operations. These efforts not only have the potential to benefit our company and clients, but they also contribute towards a healthier planet and stronger communities, aligning with our core principles and values.

## OUR METHODS

In our emissions inventory, we prioritize scientific guidance and remain engaged in industry conversations. Although we are not currently subject to the latest Science-Based Targets initiative (SBTi) buildings guidance, we are closely monitoring developments and plan to align our upcoming SBTi near-term target submission with cross-sector guidance. To ensure transparency and credibility, we are exploring opportunities to automate emissions calculations and integrate AI-powered tools. Our next report will include more information on our SBTi near-term reduction roadmap and boundaries.

“

[100% renewable energy] is a no-brainer, when can we start?

Patrick Ryan, Executive Vice President of the Americas

”

To calculate our emissions, we use the most up-to-date GHG Protocol standards with a broad definition of operational control. We are consistently monitoring GHG Protocol, SBTi, ESRS (European Sustainability Reporting Standards), IFRS (International Financial Reporting Standards), and GRI (Global Reporting Initiative) communications, especially in reference to our Scope 3 emission inventory and reduction methods guidance.

As we closely watch these updates, we will continue to apply and report actions that are science-based, long-term, and reflect our values.

Last year, we worked with an external consultant to develop our emissions inventory methods and boundary to ISO 14064-1:2018 (see 2022 ESG Report for assurance letter). Since the publication of our last report, our 2022 Scope 1 and 2 emissions inventories have been verified to ISO 14064-3:2018. During this process, we found a 8.5% overestimation error in our calculations. This was revealed through the availability of new and more accurate data that aligned with our emissions inventory approach.





## SUSTAINABILITY EDUCATION

At our second annual Earth Day event, we hosted an engaging sustainability education session, highlighting climate-related risks and their impact on health and safety at construction sites. Additionally, global office managers received training on the importance of sharing verifiable utility data to improve the accuracy of emissions calculations. This effort resulted in an increase from 33.3% of Scope 2 supported by activity data in our 2022 inventory, to 84.7% in our 2023 inventory (by emissions).

We continue to share our quarterly internal Down to Earth article, where employees from different global regions are interviewed on how they approach sustainability. Recently, we published one of these articles, titled 'Sustainable Cost Management', for an external audience.



# Absolute emissions

|  | 2019        | 2023        |
|--|-------------|-------------|
| <b>EMPLOYEE COUNT</b>                                      | 343         | 1320        |
| <b>TCO2E (Absolute emissions)*</b>                         |             |             |
| <b>SCOPE 1</b> (Natural gas)                               | 43          | 47          |
| <b>SCOPE 2</b> (Purchased electricity)                     | 126         | 156         |
| <b>SCOPE 3 – Category 1</b> (Purchased goods and services) | 2040        | 2550        |
| <b>SCOPE 3 – Category 6</b> (Business travel)              | 2640        | 1987        |
| <b>SCOPE 3 – Category 7</b> (Employee commute)             | 358         | 328         |
| <b>TOTAL</b>   | <b>5207</b> | <b>5068</b> |

\* Pending assurance

## ASSURANCE UPDATE (AUGUST 2024)

Following the release of our 2023 ESG report, the 2019 and 2023 emission inventories were verified across all three scopes by an independent third party with limited assurance to ISO 14064-3. In June 2024, an initial inventory was published based on business growth over the same period. After verification, 2019 and 2023 emissions were lower than initially estimated, as reflected in the table above.

## OUR REDUCTION JOURNEY

Our emissions reduction strategy reflects our ESG program's commitment to a broad range of stakeholders. Our improved activity data availability has enhanced transparency and informed strategic decisions such as transitioning to 100% renewably sourced Scope 2 electricity, including the use of Renewable Energy Certificates (RECs). Moving forward, our focus remains on implementing reduction initiatives, engaging suppliers, and developing a comprehensive strategy to drive positive environmental impact and deliver long-term value.

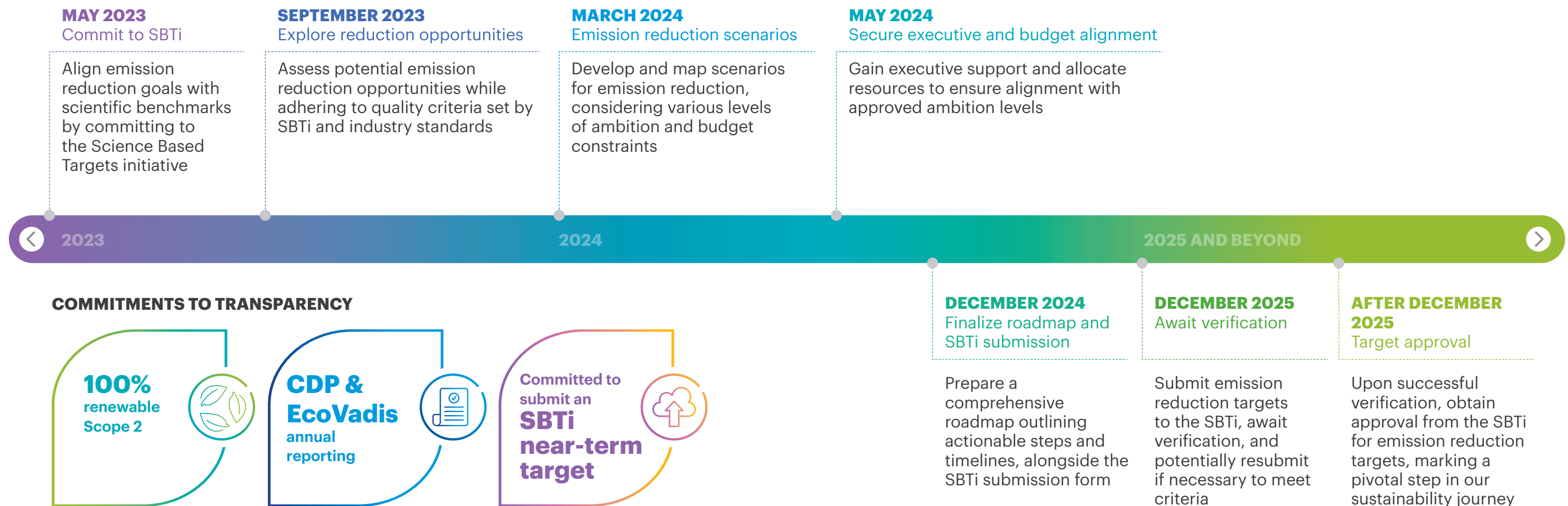
## WHAT ARE RECS?

Renewable Energy Certificates (RECs) are a market-based solution that allows companies and utilities to claim renewable energy use when onsite generation is not feasible or available. We have included RECs in our reduction roadmap, in accordance with the most recent SBTi and GHG Protocol guidance, to verify that electricity generated offsite is from renewable sources. As we roll out initiatives to organically reduce our Scope 1 and 2 emissions, our long-term reliance on RECs will fall.



# Emissions reduction strategy

Grounded in our core values, our efforts to reduce emissions begin with enhanced data collection. While our footprint is modest, prioritizing organizational structure ensures sustainable progress. We are actively gathering and pursuing increased activity data on energy, water, waste, recycling, and cloud service emissions. We will be sharing updates on our SBTi (emissions reduction target) roadmap in our next report, staying true to our commitment to making meaningful changes that reflect our values.





## CASE STUDY

# ESB Head Office Redevelopment – an example of next-generation sustainable design

Located in the middle of Dublin's historic Georgian core, known as the Georgian Mile, the building was designed to be one of the most efficient and sustainable commercial office developments in Dublin City, while sensitively respecting and enhancing the Georgian streetscape. Linesight provided full cost management services from initial design stage through tendering and to final handover.

This 45,000sqm development incorporates a considerable number of innovative sustainable technologies that will reduce carbon emissions and running costs, delivering a BER A3, near zero energy building.



The building has achieved a BREEAM Excellent certificate for its comprehensive approach to sustainability.

### INNOVATIONS INCLUDE:

Heating and cooling are provided by ground and air source heat pumps resulting in zero local emissions

Fresh air system providing up to 30% further fan energy systems over traditional constant pressure systems

The building uses night cooling strategies to pre-cool the building in warmer weather.

A ratio of solid to glazed areas to achieve an appropriate balance between natural light, heat gain and glazing heat loss

Inclusion of 4.8km of ground source heating and cooling loops, 28kWp roof-mounted solar panels, and efficient energy management

Implementation of green roofs to promote ecological diversity

Rainwater harvesting and natural well water to achieve minimum 70% reduction in water usage



ACTUAL PROJECT  
IMAGE



# Leading by example

## EXECUTIVE TEAM



**Paul Boylan**  
Chief Executive Officer



**John Butler**  
Managing Director of  
Asia Pacific



**Jane Cassidy**  
Group General Counsel



**Steven Cooke**  
Group Director of  
Strategic Growth



**Tom Dempsey**  
Group Chief Operating  
Officer



**Heather Dooley**  
Non-Executive Director



**Fiona D'Arcy**  
Non-Executive Director



**John Doherty**  
Group Chief Information  
Officer



**Richard Joyce**  
Managing Director of  
Europe



**Niamh Moore**  
Group Chief Marketing  
Officer



**Anne Rush**  
Chief People Officer



**Patrick Ryan**  
Executive Vice President  
of Americas



**John Williamson**  
Chief Financial Officer

## ESG GOVERNANCE STRUCTURE



### Executive Team

**Anne Rush**  
Chief People Officer

**Tom Dempsey**  
Group Chief Operating Officer



DE&I Committee



Health and Safety Committee



ESG Committee

## ESG Subcommittee

The ESG Subcommittee plays a pivotal role in shaping the ESG report. Their primary responsibility this year was to define the program strategy reflected in the report. They were instrumental in drafting key sections, including personal statements and team-contributed content, ensuring alignment with our objectives. Additionally, they approved the final ambition and the budget for Scope 2 reduction targets, recognizing that the commitment extended through at least 2030. Led by the COO, the Subcommittee understands that this approval marks the beginning of dedicated budget requests, with plans to expand the ESG budget in the lead-up to the 2025 cycle. Their approval of the final report and involvement in the launch strategy underscore their crucial contribution to our ESG initiatives.

## DE&I Committee

Ultimately, our executive team owns and drives our DE&I strategy. Our DE&I Committee helps globally to set goals and plans for the year and reflects and supports the diverse employee groups that we have in our teams.

## Health and Safety Committee

The Health and Safety Committee facilitates the participation of employees, consulting them on health and safety matters.



# 2023 Global Report Initiative (GRI) Content Index

Linesight has reported the information cited in this GRI content index for the period January 1st, 2023 and December 31st, 2023 with reference to the GRI Standards.

| SDG referenced  | GRI standard referenced | Description  | Location            |
|---|-------------------------|--|---------------------|
|      |                         | Sustainable client projects                                      | Page 31             |
|    |                         | Renewable energy target  | Page 3              |
|    |                         | Sustainability education   | Page 28             |
|     |                         | Inclusive and responsive decision making                         | Page 13             |
|   | GRI 2-1                 | Organizational details   | Page 2              |
|   | GRI 2-2                 | Entities included in the organization's sustainability reporting | Page 2              |
|   | GRI 2-3                 | Reporting period, frequency and contact point                    | Page 2              |
|   | GRI 2-4                 | Restatements of information                                      | Page 2              |
|   | GRI 2-6                 | Activities, value chain and other business relationships         | Page 3 and 4        |
|   | GRI 2-7                 | Employees  | Page 11             |
|   | GRI 2-9                 | Governance structure and composition                             | Page 32             |
|   | GRI 2-14                | Role of the highest governance body in sustainability reporting  | Page 32             |
|   | GRI 2-22                | Statement on sustainable development strategy                    | Page 3 and 4        |
|   | GRI 2-23                | Policy commitments   | Page 21 and 25      |
|   | GRI 2-25                | Processes to remediate negative impacts                          | Page 25             |
|    | GRI 2-26                | Mechanisms for seeking advice and raising concerns               | Page 25             |
|   | GRI 205                 | Anti-corruption  | Page 21, 23, and 25 |
|    | GRI 305                 | Emissions  | Page 29             |
|    | GRI 404                 | Training and education   | Page 17 and 23      |
|   | GRI 405                 | Diversity and equal opportunity                                  | Page 11             |
|   | GRI 408                 | Child Labor  | Page 24             |
|   | GRI 409                 | Forced or Compulsory Labor                                       | Page 24             |





## CONTACT DETAILS



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