



SUSTAINABILITY REPORT 2025

BUILDING IMPACT: DELIVERING
INFRASTRUCTURE THAT
TRANSFORMS LIVES



Contents

Introduction

About This Report	3
Message From the Chairman	6
Message From the Managing Director	7
About Julius Berger	9
2025 Impact Highlights	13

Approach to Sustainability

Stakeholder Engagement	20
Materiality Assessment	21
Materiality Matrix	23
Alignment with United Nations Sustainable Development Goals	25

Sustainable Leadership

Governance Structure	28
Board of Directors	29

Progressive Economic Development

Economic Performance	35
Anti-Corruption	37
Sustainable Procurement	39

Environmental Responsibility

Materials Consumption	46
Energy Management	47
Case Study: Energy Efficiency & Emissions Reduction - Fuel & Fleet Management System	49

Greenhouse Gas Emissions	51
Water & Effluent	53
Waste Management	54
Environmental Compliance	57

Social Inclusion

Employment	63
Diversity & Inclusion	67
Training & Education	73
Health & Safety	75
Our Project Impact Highlight	77
Case Study: Sustainable Urban Connectivity – Opebi–Mende Link Bridge	79
Community Development Through Partnership	81
Host Community Projects	83

Appendix

Glossary	87
GRI Content Index	89

Transform Challenges Into Tangible Opportunities



About This Report

This Sustainability Report presents Julius Berger Nigeria Plc's (the Group) environmental, social, and governance (ESG) performance for the financial year ended 31 December 2025. The report provides insight into how the Group manages its economic, environmental, and social impacts while delivering infrastructure projects that support national development.

The 2025 report is published under the theme "Building Impact: Delivering Infrastructure that Transforms Lives." This theme reflects Julius Berger's long-standing role in developing infrastructure that enables economic growth, improves connectivity, and supports community well-being. Through its projects and operational activities, the Group seeks to create lasting value by combining engineering excellence with responsible business practices.

The report covers the activities of Julius Berger and its subsidiaries operating within Nigeria and internationally during the reporting period from January to December 2025. It provides both qualitative and quantitative information on the Group's sustainability initiatives, performance outcomes, and governance practices across key environmental, social, and economic areas, highlighting an enhancement of its sustainability efforts while delivering infrastructure that supports economic progress and better living standards.

As an infrastructure and construction company operating in a complex and evolving environment, Julius Berger recognises the importance of proactively identifying, assessing, and managing sustainability related risks and opportunities across its operations. Accordingly, this report highlights how sustainability considerations are systematically integrated into project delivery, resource and environmental management, workforce development, and stakeholder engagement, ensuring the creation of long term value for the business and its stakeholders.

In preparing this report, Julius Berger considered internationally recognised sustainability reporting frameworks, including the Global Reporting Initiative (GRI) Standards, in identifying relevant disclosure topics and structuring the information presented. These frameworks guided the determination of the environmental, social, and governance topics most relevant to the Group's operations and stakeholders.

The information presented in this report was compiled through internal data collection processes involving relevant business units and designated data owners across the Group. The report should be read alongside the 2025 Annual Report and Financial Statements, which provide additional information on the Group's financial performance, governance structures, and strategic direction.

“Building Impact: Delivering Infrastructure that Transforms Lives”

This theme reflects Julius Berger's long-standing role in developing infrastructure that enables economic growth, improves connectivity, and supports community well-being



Message From the Chairman

Dear Stakeholders,

Strong governance remains the cornerstone of Julius Berger's enduring success and reputation. In 2025, we continued to uphold and drive the inculcation of corporate governance, and ensured that our operations are transparent, accountable, and resilient in an ever-evolving business landscape.

Throughout the year, the Board has provided robust oversight of the Group's strategic direction, financial performance, and risk management. We have further enhanced our governance structures, embedding rigorous decision-making processes that align with the long-term interests of all stakeholders.

Recognising the growing importance of sustainability in our sector, we have made significant strides in advancing our internal systems for data collection, reporting, and monitoring. These improvements have not only increased transparency across the organisation but have also enabled more effective oversight of both operational and sustainability performance. Our commitment to continuous improvement is reflected in the investments made to strengthen our internal controls, risk management frameworks, and compliance mechanisms.

A key focus this year has been our comprehensive preparations for adopting the International Sustainability Standards Board (ISSB) framework, including IFRS S1 and S2. We have prioritised data governance, cross-functional collaboration, and capacity building to ensure Julius Berger is well-positioned to meet evolving global standards for sustainability reporting and disclosure. This proactive approach will enable us to provide stakeholders with clear, consistent, and decision-useful information on our sustainability-related risks and opportunities.

The Board continues to emphasise ethical business practices and full regulatory compliance as non-negotiable pillars of our corporate culture. Our commitment to integrity and responsible leadership is evident in our track record and the trust we have built with clients, regulators, partners, and host communities.

Looking ahead, we remain dedicated to strengthening our governance framework, advancing our sustainability agenda, and delivering long-term value for all stakeholders. On behalf of the Board, I would like to thank our management team and employees for their unwavering commitment to excellence, and our stakeholders for their continued support and confidence in Julius Berger.

Engr. Goni Musa Sheikh
Chairman, Board of Directors

Message From the Managing Director

Delivering complex infrastructure projects requires disciplined execution, deep technical expertise, and strong collaboration across our workforce and partners. Throughout 2025, Julius Berger maintained steady operational performance while continuing to strengthen efficiency across its project portfolio.

The Group recorded strong financial results during the year, reflecting sustained project activity and improved cost management. Revenue increased by 34.09% to ₦759.9 billion, while Profit Before Tax rose to ₦41.0 billion, supported by effective coordination across multiple project locations and continued focus on operational discipline.

Operational efficiency improved across several areas of the business. Total energy consumption declined by 8%, reducing from 1.15 million GJ to 1.06 million GJ in 2025, driven by improved fuel management practices and increased utilisation of grid electricity. In parallel, core construction material consumption decreased by 23.9%, reflecting more effective material planning and enhanced resource utilisation across project sites.

Enhancing environmental monitoring remained a key focus throughout the year. Julius Berger expanded its tracking of Scope 1 and Scope 2 greenhouse gas emissions, improving visibility into operational emissions and providing a stronger foundation for future climate-related performance management. Our alternative energy consumption scheme rose by 707.7% due to solar energy consumption.

Safety continues to be fundamental to our operations. In 2025, the Group maintained a Lost Time Injury Frequency Rate below 1 for the fifteenth consecutive year, demonstrating the effectiveness of strengthened safety procedures, comprehensive training programmes, and robust operational controls implemented across our project locations.

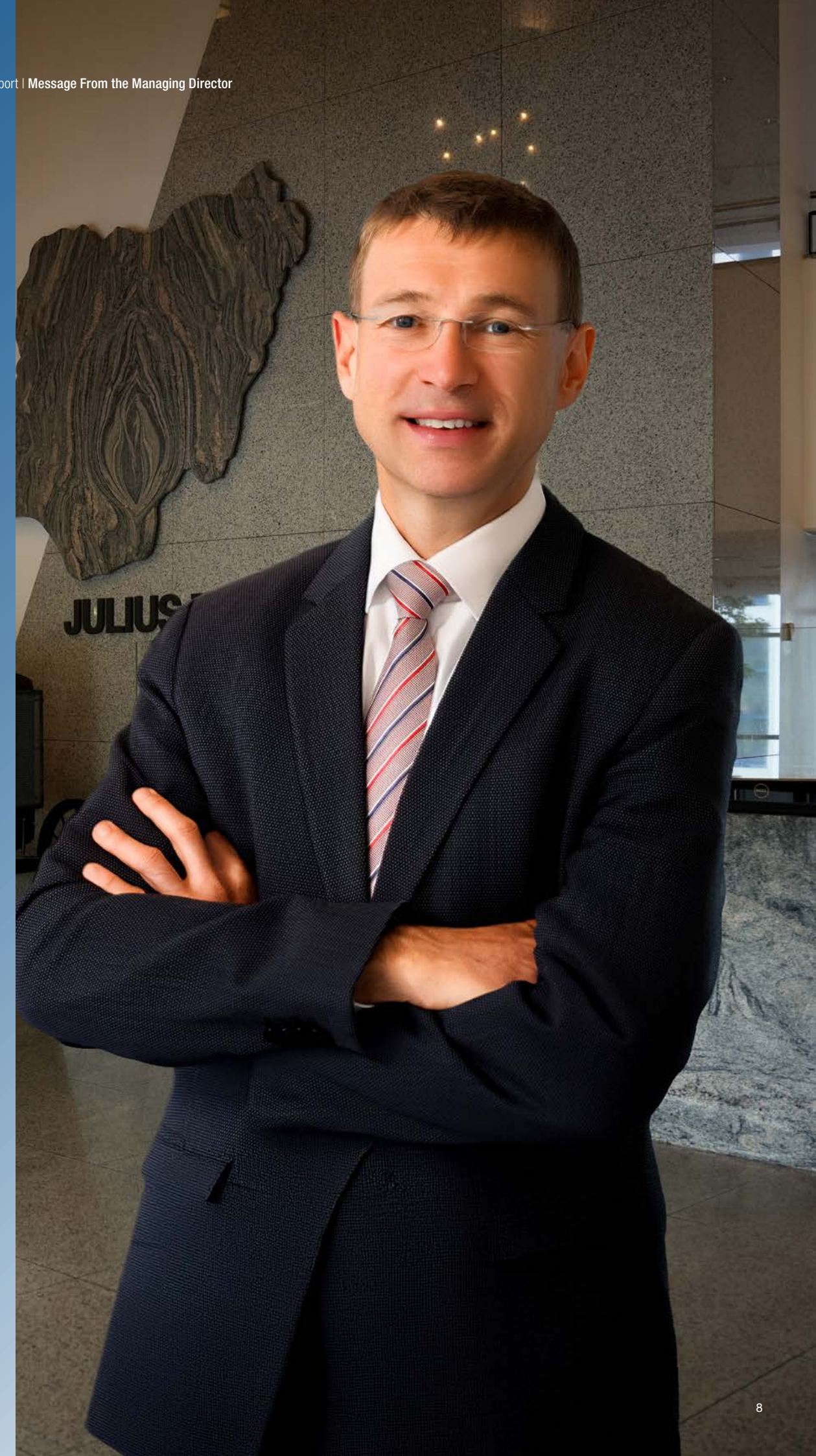
Our workforce remains central to delivering these outcomes. During the year, the Group delivered 46,454 learning hours across 106 training programmes, strengthening technical capabilities and supporting leadership development throughout the organisation.

Beyond project execution, Julius Berger remains committed to supporting the communities in which we operate. In 2025, the Group invested over ₦830 million in corporate social responsibility initiatives, supporting programmes across education, community development, social welfare, and emergency response.

The Group also continued to strengthen its sustainability reporting systems during the year in preparation for the transition to the International Sustainability Standards Board (ISSB) framework, including IFRS S1 and IFRS S2. These efforts focus on improving sustainability data governance, enhancing climate-related risk assessment, and further integrating sustainability considerations into operational planning and decision-making.

Looking ahead, Julius Berger will remain focused on disciplined project execution, responsible resource management, and continued investment in our people as we support Nigeria's ongoing infrastructure development. I extend my sincere appreciation to our employees, clients, partners, and host communities for their continued commitment and collaboration.

Engr. Dr. Peer Lubasch
Managing Director



About Julius Berger

Julius Berger is a leading integrated construction company providing comprehensive engineering, infrastructure, and building solutions across Nigeria. Incorporated on 18 February 1970, Julius Berger became a public limited company and was listed on the Nigerian Exchange in 1991. Over the decades, Julius Berger has delivered technically complex infrastructure projects that contribute to national development and economic activity.

Operating from Abuja, the Group specialises in the planning, design, engineering, and construction of civil infrastructure and building works. Its operations span the full project life cycle, from conceptual design and engineering to construction, operation, and maintenance services. With advanced construction technologies and established engineering practice, Julius Berger continues to execute projects requiring high levels of technical expertise and operational precision.

Our vision

Julius Berger's vision is to deliver infrastructure solutions that create lasting value for the group, the communities in which it operates, and the broader economy. This vision reflects a commitment to combining technical excellence with responsible business practices, ensuring that projects contribute to sustainable development while meeting the evolving needs of clients and society.

Our business model

Julius Berger operates an integrated business model that enables it to deliver comprehensive construction solutions supported by specialised services and technical expertise. This model combines in-house engineering capabilities, advanced construction technologies, and a network of specialised subsidiaries to ensure efficiency, quality, and operational resilience. The Group's value creation approach is built on long-term partnerships, collaborative stakeholder engagement, and the ability to execute technically demanding projects using innovative and value-driven construction methods. By integrating engineering,

procurement, construction, and support services, Julius Berger ensures seamless project delivery while maintaining strong cost control and operational performance.

Core values guiding our success

Guided by our core values, we believe in the vast potential around us and our ability to deliver positive outcomes, uplifting communities and the nation along the way.

Excellence sets Julius Berger apart

Relentless in our pursuit of excellence, we act with distinction in all we do. Across the group, we are determined to maintain our position as industry leaders through innovation and high standards – setting benchmarks that bring meaningful benefits.

Responsibility informs our sense of duty

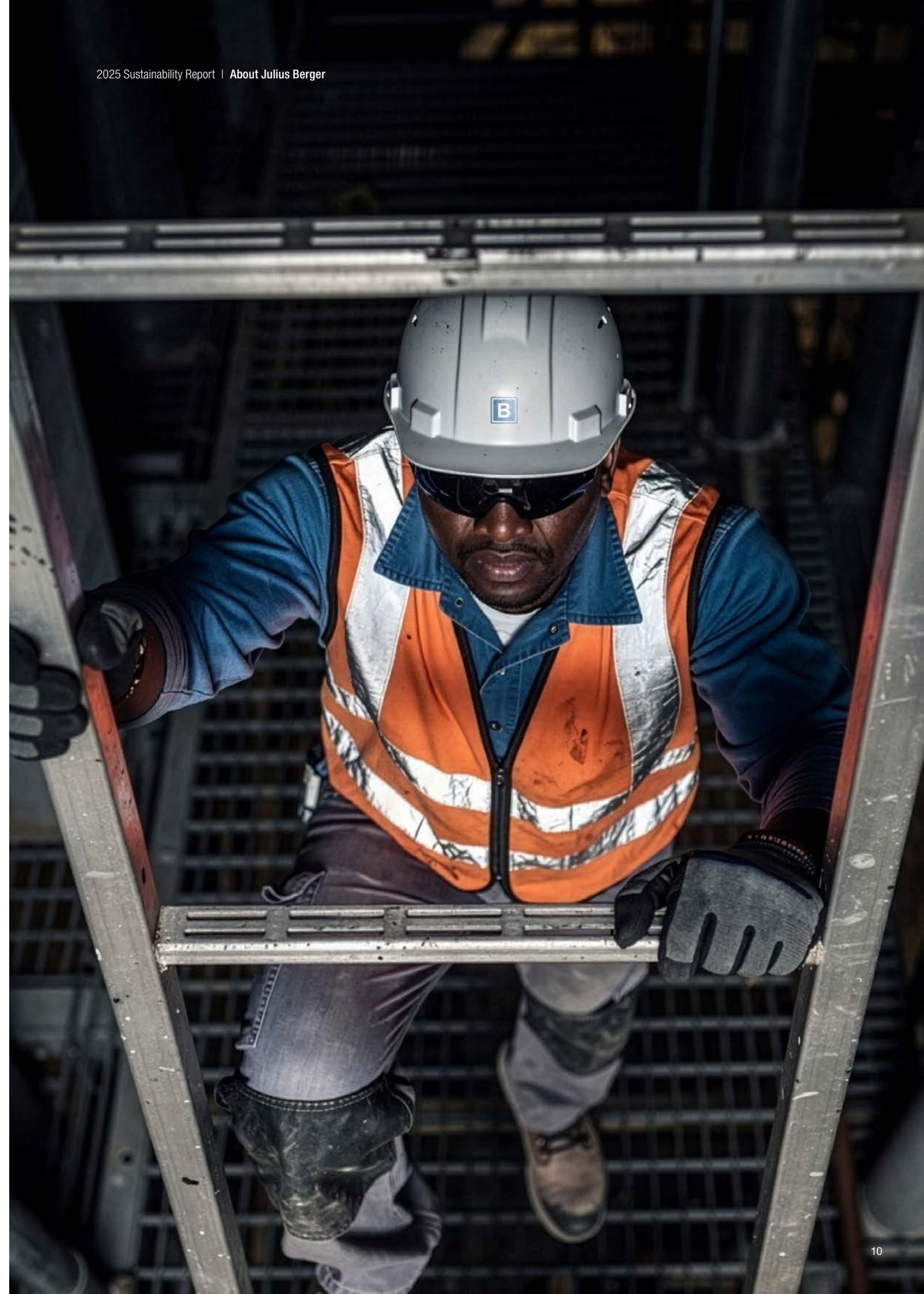
Determined and self-improving, we strive to continuously enhance our environmental stewardship, social responsibility, and corporate governance credentials. We operate with a clear intention to increase value across our whole sphere of influence.

Courage drives us forward

Confident in our abilities and with a readiness to succeed while lifting others, we embrace challenges head-on with innovative thinking, resilience, and purpose. We stride forward with the belief that there are no challenges that cannot be transformed into opportunities.

Collaboration is the bedrock of our success

Ambitious and spirited problem-solvers, we are committed to achieving shared goals collaboratively by respecting, listening, and thriving together. Our invested approach informs our long-term relationships with clients, partners, and staff alike.





Subsidiaries

Complementing our core infrastructure construction capabilities, the Group's strategic expansion into a network of trusted subsidiaries provides a distinct advantage in driving sustainable practices. This diversified ecosystem offers a comprehensive range of complementary products and services, allowing for a holistic approach to project delivery.

Together, these subsidiaries strengthen the Group's operational capacity and support an integrated approach to project delivery.

Legacy and national Impact

Since its establishment, Julius Berger has played a significant role in contributing to Nigeria's infrastructure development. The Group has delivered major road networks, bridges, institutional facilities, and industrial projects that support economic activity and social development. As a major private sector employer, Julius Berger also contributes to national capacity building through continuous investment in workforce development, training, and participation in local content. Today, Julius Berger remains committed to delivering reliable, high-value infrastructure solutions while strengthening long-term partnerships built on trust, innovation, and operational excellence.

Subsidiary	Principal activities and business
Abumet Nigeria Ltd.	Manufacturers and dealers in aluminium, steel, iron or other structural products of such nature
Julius Berger Free Zone Enterprise	Planning and construction of all kinds and aspects of civil engineering works and related activities as well as maintenance of buildings and facilities in free trade zones
Julius Berger International GmbH	Engineering, planning, design and development for engineering works and products of all description. Providers of logistical and technical support on an international level
Julius Berger Investments Ltd.	Investment company and managers
Julius Berger Medical Services Ltd.	Health care providers for the operation of medical service institutions and all form of medical and health care services
Julius Berger Services Nigeria Ltd.	Providers of port services, stevedores, cargo superintendents, port management, warehousemen, agents and proprietors of warehouses
PrimeTech Design and Engineering Nigeria Ltd.	Engineers, planning, design, development and maintenance of engineering works and products of all description

2025 Impact Highlights

The year 2025 marked a period of disciplined growth, operational resilience, and measurable sustainability progress for Julius Berger. Across financial performance, environmental stewardship, and social responsibility, the Group strengthened its capacity to deliver long-term value while maintaining high standards of governance and project execution.

Financial performance

- We increased revenue by 34.1% to ₦759.9 billion, strengthening our capacity to generate and distribute economic value across employees, suppliers, government, and communities.
- We grew Profit Before Tax by 38.5% to ₦41.0 billion, enhancing our ability to reinvest in operations, workforce development, and sustainability initiatives.
- We directed 71% of procurement spend (₦179.8 billion) to local suppliers, strengthening domestic value chains and reducing supply chain - related impact

Revenue

₦759.9 billion ↑ 34.1%

Profit before tax

₦41.0 billion ↑ 38.5%

Strengthening our environmental commitments

- We reduced total energy consumption by 8%, improving operational efficiency and lowering our environmental footprint across project sites.
- We increased alternative energy consumption by 707.7% by using solar, accelerating our transition towards cleaner energy sources and reducing our reliance on diesel-powered energy sources.
- We expanded our emissions reporting to include Scope 2, strengthening climate risk visibility and aligning with global reporting standards.
- We recorded zero environmental fines or sanctions, demonstrating strong compliance and environmental governance.

Building our human capital

- We recorded over 27.9 million work hours with zero fatalities, demonstrating a strong and consistent safety culture.
- We delivered 46,454 training hours (+12%) compared to the previous year, enhancing technical capability, leadership development, and workforce productivity.
- We trained 48% of our senior administrative and professional staff on anti-corruption policies and procedures.

27.9 million work hours with zero fatalities

46,454 training hours
↑ 12%

Strengthening our social fabric

We invested ₦837.9 million in community initiatives (+50.9% YoY), driving inclusive development across Nigeria.

Education and human capital development

- We provided scholarships to 239 female beneficiaries, advancing access to education and promoting gender inclusion.
- We supported 30 children through a targeted scholarship for the 2025/2026 Academic Session (Chess in Slums Initiative), expanding learning opportunities for underserved communities.

Community development and inclusivity

- Delivery of women's health outreach programmes in Abuja and Lagos, including medical screenings and awareness campaigns.
- Organized a Graffiti Competition, providing platforms for youth expression and innovation.

Philanthropy and social welfare

- We supported orphanages and charity homes across 5 states, providing food items, toiletries, and financial support.
- We delivered economic empowerment intervention to over 200 women, including entrepreneurship starter packs, enabling income generation and improved livelihoods.

Approach to Sustainability



Approach to Sustainability

At Julius Berger, sustainability is integrated into the way the Group plans, delivers, and manages infrastructure projects. As a leading engineering and construction company operating across Nigeria, our activities influence economic development, environmental performance, and social outcomes in the communities where we operate. Our approach, therefore, focuses on managing these impacts responsibly while ensuring that infrastructure delivery remains efficient, safe, and aligned with long-term national development priorities.

Sustainability considerations are embedded across our project lifecycle, from planning and procurement to construction, operation, and stakeholder engagement. By integrating environmental management, workforce safety, ethical conduct, and responsible resource use into operational decision-making, Julius Berger seeks to balance project delivery with the broader responsibilities that accompany large-scale infrastructure development.

Oversight of sustainability matters is provided through the Group's governance structures, with the Board of Directors responsible for ensuring that environmental, social, and governance considerations are appropriately integrated into strategic and operational discussions. At the management level, sustainability initiatives are implemented through operational teams responsible for environmental management, occupational health and safety, compliance, and stakeholder relations across project sites.

The Group's sustainability priorities are also informed by continuous engagement with stakeholders, including employees, clients, regulators, suppliers, and host communities. These interactions provide valuable insight into stakeholder expectations and help guide the identification of issues that are most relevant to the Group's operations and long-term performance.

Through this structured approach, Julius Berger continues to strengthen its internal systems for monitoring sustainability performance, improving operational efficiency, and managing environmental and social impacts across its activities.

Our sustainability framework is anchored on four guiding pillars that reflect the areas where the Group's operations have the greatest influence.

Sustainable leadership

Sustainable leadership reflects Julius Berger's commitment to strong governance, ethical conduct, and responsible oversight of business activities. The Group maintains governance structures that promote transparency, accountability, and disciplined risk management. Through these mechanisms, sustainability-related risks and opportunities are considered alongside financial and operational performance, ensuring that responsible decision-making is embedded throughout the organisation.

Progressive economic development

Infrastructure plays a fundamental role in enabling economic growth and improving connectivity. Through the construction of major transport corridors, bridges, industrial facilities, and public infrastructure, Julius Berger contributes to economic activity and development across Nigeria. In addition to delivering critical infrastructure assets, the Group supports local economic participation through employment generation, supplier engagement, and collaboration with domestic value chains.

Social inclusion

Social inclusion guides the Group's approach to workforce engagement, community interaction, and stakeholder participation. Julius Berger recognises that infrastructure projects operate within complex social environments and therefore seeks to maintain open and constructive dialogue with stakeholders. Through structured engagement processes, the Group works to ensure that project concerns are addressed responsibly and that the benefits of infrastructure development extend to host communities and project stakeholders.

Environmental responsibility

Environmental responsibility underpins the management of energy use, greenhouse gas emissions, materials consumption, and other environmental impacts associated with construction activities. Julius Berger applies preventive controls, environmental monitoring systems, and mitigation measures across project sites to reduce environmental footprints while maintaining high standards of engineering and operational performance.





Stakeholder Engagement

The Group operates within a complex stakeholder environment shaped by public sector clients, regulators, host communities, shareholders, suppliers, employees, and financial institutions. We prioritise stakeholders based on two central considerations: the degree of influence they exert on our business, and the extent to which our activities affect them. Engagement occurs at both corporate and project levels through structured consultations, regulatory interactions, shareholders' meetings and investor fora, workforce platforms, supplier performance dialogues, and community forums, designed to communicate information and to receive and evaluate feedback.

Insights gathered are escalated through defined governance channels and, where necessary, into operational adjustments, policy development, and strategic planning processes, thus ensuring accountability, equal access to information, responsiveness, ethical conduct, and respect for regulatory and cultural contexts.

Stakeholder groups

- Employees
- Investors and shareholders
- Clients
- Suppliers
- Financial institutions
- Regulators
- Host communities

Engagement channels

- Project consultations
- Regulatory meetings and compliance reporting
- Shareholders' meetings and investor fora
- Workforce engagement platforms
- Community fora and development initiatives

Stakeholder Engagement Framework

Governance and escalation

- Executive Management review
- Risk and compliance oversight
- Board-level reporting

Outcomes

- Policy refinement
- Risk mitigation actions
- Community investment decisions
- Enhanced ESG disclosures

Materiality Assessment

Julius Berger periodically conducts materiality assessments to identify the environmental, social, and governance (ESG) topics that are most relevant to its operations and stakeholders. The purpose of this process is to ensure that the Group's sustainability reporting and management efforts focus on issues that have the most significant impacts on the business, the environment, and society.

The most recent materiality assessment was conducted in 2024. The assessment identified 28 sustainability topics that are considered most relevant to Julius Berger's operational activities, stakeholder interests, and the broader infrastructure sector.

For the 2025 reporting period, the Group continued to adopt the material topics identified during the 2024 materiality assessment, as there were no significant changes in its operational scope, business model, or external environment that would alter their relevance; management's review of internal developments, regulatory changes, and stakeholder feedback during the year confirmed that these topics remained appropriate, and therefore no new materiality assessment was undertaken.

Identification of potential topics

The process began with the identification of a broad list of sustainability topics relevant to the construction and infrastructure sector, which were identified through a review of industry reporting frameworks, regulatory requirements, peer company disclosures, and internal risk management documentation.

Stakeholder input and topic evaluation

The identified topics were then evaluated through consultations with internal stakeholders and consideration of feedback from external stakeholder engagements. These inputs helped assess the relative importance of each topic to both the Group and its stakeholders.



Topics were assessed based on two primary considerations:

- the significance of the Group's impact on the environment, society, and the economy.
- the importance of the topics to stakeholders.

Prioritisation of material topics

Based on the evaluation results, the topics were prioritised and plotted on a materiality matrix. This matrix was used to identify the sustainability issues considered most significant to the Group's operations and stakeholders.

Topics positioned in the high-priority quadrant of the matrix were classified as material topics and formed the basis for Julius Berger's sustainability disclosures and performance reporting.

Review and validation

The final list of material topics was reviewed internally to confirm its alignment with the Group's operational activities and strategic priorities. These topics continue to guide Julius Berger's sustainability reporting and the development of related policies, initiatives, and performance indicators.

Through this process, the Group ensures that its sustainability disclosures remain focused on the issues most relevant to its operations and stakeholders.

Materiality Matrix

The material topics presented in this report are based on the materiality assessment conducted in 2024, which remains relevant for the 2025 reporting period. The assessment identified the environmental, social, and governance issues most significant to both the Group's operations and its stakeholders.

During the year, the Group continued to monitor developments across its operating environment, including regulatory expectations, industry practices, and stakeholder feedback. No significant changes to the Group's business model, operating environment, or stakeholder priorities were identified that would require a reassessment of material topics during the reporting period. As such, the previously identified topics remain appropriate and continue to reflect the Group's key impacts, risks, and opportunities.

The materiality matrix illustrates the relative importance of these topics from both stakeholder and business perspectives and serves as a tool to guide prioritisation, management focus, and sustainability disclosures.

As the Group progresses toward alignment with the International Sustainability Standards Board (ISSB) framework, the materiality process will continue to evolve to incorporate sustainability-related risks and opportunities that may affect the Group's financial position, performance, and prospects.

Legend of materiality matrix

Economic	1 - Economic performance	5 - Tax
	2 - Market presence	6 - Prefabricated and modular construction
	3 - Indirect economic impacts	7 - Digitisation
	4 - Procurement practices	
Environmental	8 - Materials	11 - Supplier environmental assessment
	9 - Energy (usage/efficiency)	12 - Water and effluent
	10 - Environmental compliance	13 - Environmental impacts of products and services
Social	14 - Diversity and inclusion	20 - Human rights assessment
	15 - Employment	21 - Local communities
	16 - Labour/management relations	22 - Customer health and safety
	17 - Occupational health and safety	23 - Socioeconomic compliance
	18 - Training and education	24 - Supplier social assessment
	19 - Security practices	
Governance	25 - Anti-corruption	27 - Public policy
	26 - Anti-competitive behaviour	28 - Whistleblower policies and protection



Alignment with United Nations Sustainable Development Goals

Julius Berger contributes to several of the United Nations Sustainable Development Goals (SDGs) through its operational activities, infrastructure development projects, workforce programmes, and community investments.

The Group aligns its sustainability priorities with SDGs that are most relevant to the construction and infrastructure sector. These goals are linked to the material topics identified

through our materiality assessment and are reflected in the initiatives and performance outcomes reported during the 2025 reporting period.

The table below highlights the SDGs most closely connected to Julius Berger’s material topics and outlines the measurable outcomes achieved during 2025.

Environmental responsibility  Progressive economic development  Social inclusion 

Material topic Energy management Achieved an 8% reduction in total energy consumption compared with 2024, through operational efficiency and energy monitoring initiatives, and an increase in our alternative energy consumption (solar) by 707.7%. United Nations Sustainable Development Goals 7 RENEWABLE ENERGY AND CLEAN ENERGY 13 CLIMATE ACTION	Material topic GHG emissions Expanded emissions reporting to include Scope 2 emissions, establishing a baseline for climate performance monitoring and future emissions reduction initiatives. United Nations Sustainable Development Goals 13 CLIMATE ACTION	Material topic Water and effluents Strengthened monitoring of water consumption and wastewater management across project sites to support responsible water use and environmental protection. United Nations Sustainable Development Goals 6 CLEAN WATER AND SANITATION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Material topic Waste management Recycled a total of 665 kg of waste materials. The materials collected included PET plastics, nylon, cartons, paper, and metal cans, demonstrating ongoing efforts to divert waste from landfill disposal and promote responsible material management. United Nations Sustainable Development Goals 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Material topic Materials consumption Recorded a 23.9% reduction in core construction material usage, reflecting efficiency improvements in planning and execution, while recognising that material consumption may adjust as operational volumes rebound. United Nations Sustainable Development Goals 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	Material topic Environmental compliance We conduct Environmental Audits (EAs) and continuous Environmental Compliance Monitoring (ECM) throughout project execution, and compliance performance is verified through inspections conducted by regulatory authorities. United Nations Sustainable Development Goals 6 CLEAN WATER AND SANITATION 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 15 LIFE ON LAND	Material topic Economic performance The Group generated ₦759.9 billion in revenue and recorded a Profit Before Tax of ₦41.0 billion, demonstrating resilient operational execution and reaffirming its significant contribution to the construction and infrastructure sector and the broader economy. United Nations Sustainable Development Goals 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Material topic Sustainable procurement Local procurement accounted for 71% of total procurement spend, amounting to ₦179.8 billion, supporting domestic suppliers and strengthening local industry participation. A total of 236 suppliers (18% of new suppliers) were screened using environmental criteria, reflecting continued integration of environmental and social considerations into procurement processes. No incidents of environmental or social assessment breaches were recorded during the reporting period. United Nations Sustainable Development Goals 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Material topic Anti-corruption Recorded zero confirmed incidents of corruption during the reporting period. Targeted anti-corruption trainings was deployed to 569 roles with higher exposure to corruption risks. United Nations Sustainable Development Goals 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Material topic Employment Maintained a workforce of 8,859 employees across diverse project locations, with workforce movements reflecting the project-based nature of operations. Continued to strengthen workforce planning, talent allocation, and employee retention to support operational continuity and long-term organisational resilience. United Nations Sustainable Development Goals 4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	Material topic Diversity and inclusion Continued to promote inclusive workplace practices through monitoring of workforce diversity indicators, including age, gender, and disability representation. Female representation remained at approximately 7%. United Nations Sustainable Development Goals 4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	Material topic Training and education Delivered 46,454 hours of employee training across technical, leadership, and professional development programmes. Training initiatives, including specialised academies and employee effectiveness programmes, supported capability development and strengthened workforce competence across operations. United Nations Sustainable Development Goals 4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	Material topic Employee health and safety Maintained strong occupational health and safety performance, recording over 27.9 million work hours with no fatalities during the reporting period. Conducted 431 HSE training programmes, reaching 6,427 employees and delivering 13,902 training hours, reinforcing a proactive safety culture and continuous risk management. United Nations Sustainable Development Goals 8 DECENT WORK AND ECONOMIC GROWTH	Material topic Customer health and safety Infrastructure projects were delivered in line with established engineering, quality, and safety standards, ensuring the safe, reliable, and sustainable use of completed assets. Key projects delivered in 2025 including the Bonny-Bodo Road, Opebi-Mende Bridge, NUPRC New Headquarters, Oloibiri Museum and Research Centre, Cloud 7 Entertainment Park, Warri/Effurun Roads and Flyovers, rehabilitation of access and crossing roads (Lot 2), and the Cotonou Road Project in Benin Republic—significantly improved regional connectivity, enhanced access to essential services, and supported safer and more efficient transportation networks. United Nations Sustainable Development Goals 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 11 SUSTAINABLE CITIES AND COMMUNITIES	Material topic Human right assessment Human rights principles were embedded within governance and operational frameworks, with 100% of operations covered by policies addressing ethical conduct, labour standards, and workplace rights. Continued efforts to promote fair employment practices and inclusive working conditions across all locations. United Nations Sustainable Development Goals 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Material topic Community development Community development Invested ₦837.9 million in corporate social responsibility initiatives across education, community infrastructure, social welfare, and emergency response. Initiatives included community partnerships and livelihood support programmes for local communities. United Nations Sustainable Development Goals 8 DECENT WORK AND ECONOMIC GROWTH 11 SUSTAINABLE CITIES AND COMMUNITIES

Sustainable Leadership

At Julius Berger, governance provides the structure through which the Group directs its activities, manages risks, and ensures responsible conduct across its operations.

In 2025, the Group further strengthened its governance structures to support accountability, sound decision-making, and effective oversight of operational and sustainability matters.

Our Board of Directors provides oversight of the Group's strategic direction and performance, ensuring that environmental, social, and governance considerations are appropriately reflected in management discussions and operational planning.

Clearly defined roles, structured reporting lines, and formal oversight mechanisms support consistent governance practices across the organisation. Our governance culture is guided by the Group's Statement of Business Principles, which supports employees in making sound, responsible decisions daily, and ensures our corporate values are consistently applied throughout our value chain, while setting expectations for ethical conduct and responsible behaviour across the organisation and its business relationships.

To support these principles, the Group maintains a governance framework consisting of several policies and operational controls.

- **Statement of Business Principles:** Defines the ethical standards expected of all employees and provides guidance on responsible conduct.
- **Code of Conduct:** Establishes expectations for professional behaviour and responsible engagement with colleagues, clients, and business partners.
- **Anti-Corruption and Bribery Policy:** Sets out the Group's prohibition of bribery and corrupt practices. No confirmed cases of corruption were recorded during the 2025 reporting period.

- **Conflict of Interest Policy:** Provides guidance for identifying, disclosing, and managing situations where personal interests may conflict with professional responsibilities.
- **Fair Labour Practices:** Supports fair and equitable employment practices, including non-discrimination, safe working conditions, and appropriate remuneration.
- **Environmental Responsibility Policy:** Provides direction on environmental management and compliance with applicable environmental regulations.

In addition to these policies, oversight is supported through the Code for Business Conduct and Ethics for Directors and Management, ensuring that those entrusted with governance responsibilities operate at the highest standards of integrity.

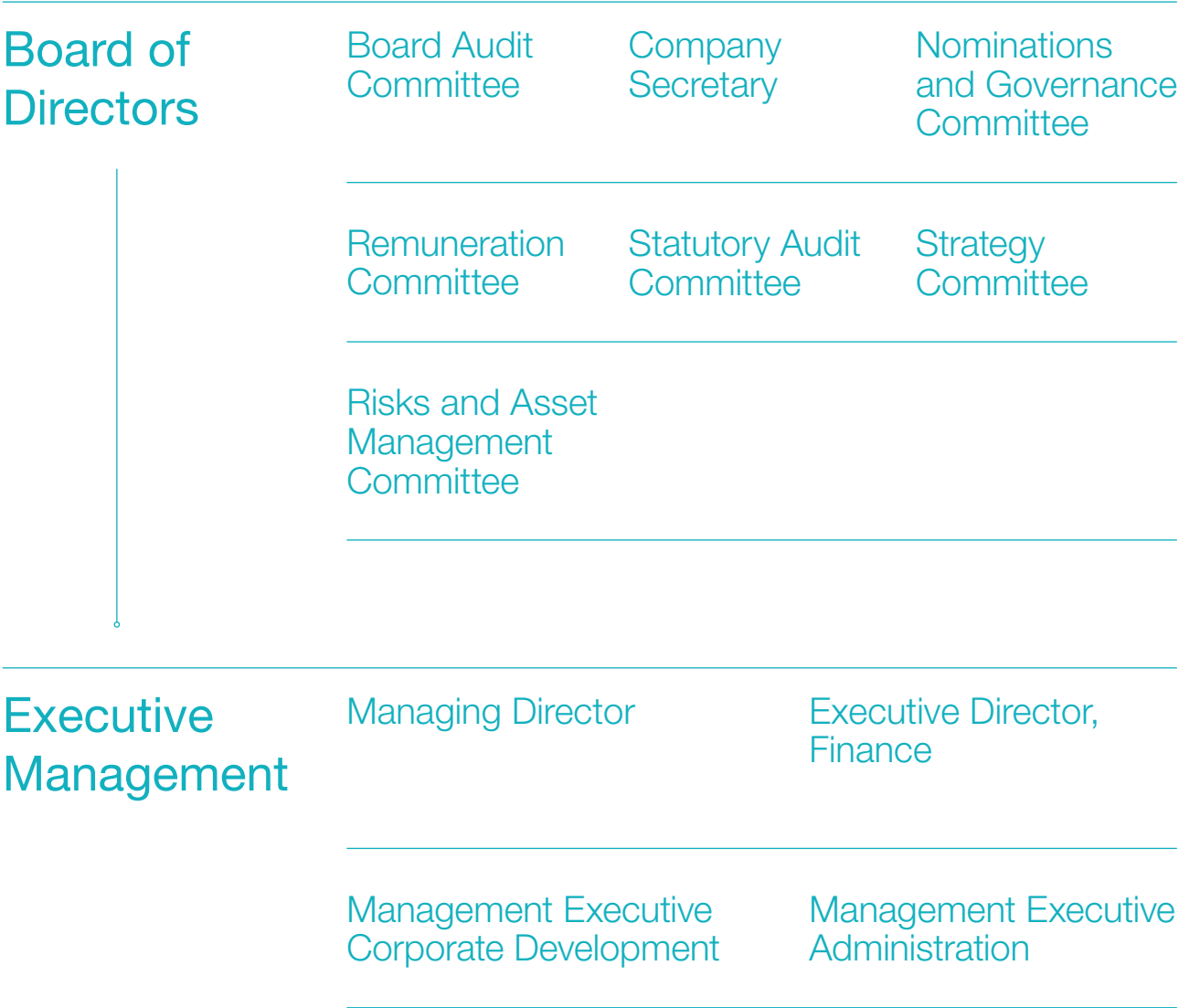
Our governance expectations extend to external parties. Through the Code of Conduct for Subcontractors and Suppliers and related Third-Party Guidelines, Julius Berger promotes responsible business practices across its supply chain.

To support consistent compliance with these policies, the Group operates structured programs covering corporate governance, whistleblowing, securities trading, gift policies, and complaints management. These systems provide established reporting channels and enable employees and stakeholders to raise concerns where necessary. As part of its governance approach, Julius Berger continues to align its internal practices with recognised external frameworks, including the United Nations Global Compact (UNGC) principles and the Sustainability Disclosure Guidelines of the Nigerian Exchange Group (NGX).

Oversight by the Board and operational leadership from management ensures that governance considerations remain integrated within the Group's broader management and reporting processes.

Governance Structure

A FOUNDATION FOR STABILITY



Board of Directors

Mr. Ernest Chukwudi Ebi, MFR, FCIB, F.IOD
Independent Non-Executive Director

Mr. Chidi Anya, Esq.
Independent Non-Executive Director

Mr. Christian Hausemann
Executive Director, Finance

Dr. Muhammadu Indimi, OFR

Mr. George Marks
Vice Chairman

Amb. Adamu Saidu Daura, MFR
Independent Non-Executive Director

Dr. Ernest N. Azudialu-Obiejesi, OFR

Engr. Goni Musa Sheikh
Chairman

Engr. Jafaru Damulak

Mrs. Belinda Ajoke Disu, CAL, F.CIoD

Engr. Dr. Peer Lubasch
Managing Director

Mrs. Gladys Olubusola Talabi



In 2025, the Board of Julius Berger continued to demonstrate stability, diversity of expertise, and strong independent oversight. The Board comprised twelve members, including two Executive Directors and ten Non-Executive Directors, three of whom served as Independent Non-Executive Directors (INEDs) representing the interests of minority shareholders. The directors bring a broad range of professional backgrounds in engineering, law, finance, business, and public service, ensuring robust governance and effective decision-making. The Board operates in full compliance with the Companies and Allied Matters Act 2020, the Financial Reporting Council Corporate Governance Code, and the Group's Memorandum and Articles of Association.

The Board's nomination and succession processes are structured and guided by established qualification criteria and selection policies. This is reflected in the Board's composition, diverse appointments, and committee memberships, which collectively support effective governance and oversight. The Board is further supported by a qualified Company Secretary who promotes sound corporate governance practices and ensures compliance with applicable statutory and regulatory requirements.

Detailed information regarding our Board of Directors can be found in our 2025 Annual Report and Consolidated Audited Financial Statements.

Julius Berger Board by gender

Board composition by gender	2025 (Number)	2025 (Percentage)
Male	10	83.33%
Female	2	16.67%
Total	12	100.0%

Julius Berger Board by age

Board composition by age	2025 (Number)	2025 (Percentage)
30- 50 years	2	16.67%
Over 50 years	10	83.33%
Total	12	100.0%





Progressive Economic Development

Economic Performance

At Julius Berger, our commitment to creating shared economic value remains central to how we operate. This principle continues to guide our drive for innovation and our pursuit of sustainable construction solutions that deliver long-term benefits for our clients, host communities, and stakeholders across our value chain. Building on the momentum of the previous year, 2025 was marked by strategic growth and resilience despite a challenging global landscape. The Group's total revenue for 2025 reached ₦759.9 billion, reflecting our focus on securing high-value projects and maintaining operational excellence.

Value Distribution

While we remain committed to the economic sustainability of our projects, we equally prioritise delivering meaningful value to our stakeholders. Our contributions to the broader economy in 2025 include:

- Empowering our people: In 2025, our dedication to our workforce was reflected in the ₦168.6 billion allocated to employee wages and benefits. We remain committed to providing competitive remuneration that acknowledges and rewards the commitment and contributions of our team. Additionally, we strive to foster a positive and inclusive workplace culture that encourages collaboration, sparks innovation, and supports ongoing professional growth.

- Retirement savings: In line with our responsible employment practices, The Group upheld its defined retirement contribution plans, ensuring the financial security of our employees in their post-working years. The total contribution to these plans for the year amounted to ₦6.4 billion, highlighting our commitment to providing a foundation for their future well-being.
- Gratuity payments: The Group's policy of providing gratuity payments upon employee retirement or termination remains in effect. The total contribution allocated to these payments in the current year was ₦2.07 billion, an increase from the ₦833 million contributed in 2024.

Parameters	2025 ₦ 000,000	2024 ₦ 000,000	2023 ₦ 000,000	2022 ₦ 000,000	2021 ₦ 000,000
Contribution to pension	6,426	4,224	2,981	3,283	2,663
Gratuity expenses	2,072	833	762	1,710	740

Operating costs	₦640 billion
Finance costs	₦5.3 billion
Employee wages and benefits	₦168.6 billion
Others	₦45.0 billion
Tax payment	₦8.69 billion

Tax payment

We proudly contributed ₦8.69 billion to government revenue through the fulfillment of all our tax and regulatory responsibilities. This significant contribution underscores our commitment to being a responsible corporate entity and highlights the vital role such funds play in enabling essential national infrastructure projects and public services.

Finance costs

Maintaining strong relationships with financial partners is a priority for Julius Berger. In 2025, the Group strategically fulfilled its financial commitments, disbursing ₦5.3 billion as finance costs. This included repayments of loans, interest payments, and other obligations. This diligent approach to its financial responsibilities secures the continued access to capital essential for Julius Berger's growth and its capacity to undertake development-oriented projects across Nigeria.

Year	2025 ₦ 000,000	2024 ₦ 000,000	2023 ₦ 000,000	2022 ₦ 000,000	2021 ₦ 000,000
Revenue	759,873	566,705	443,439	440,982	338,807
Other income	61,804	46,770	16,559	2,753	4,816
Direct economic value created	821,677	613,475	459,999	443,735	343,623
Employee wages, salaries, and benefits	168,616	161,481	83,067	94,827	79,607
Operating costs	640,043	495,240	346,457	320,229	237,408
Finance costs	5,352	3,383	3,721	4,295	4,231
Others	44,963	9,690	15,267	10,666	9,099
Economic value distributed	800,287	671,150	453,234	435,827	334,771
Economic value retained	83,499	58,791	48,331	39,887	35,938
Profit before tax	40,950	29,573	22,060	15,537	14,176
Tax payment	8,696	1,356	1,390	944	708

Anti-Corruption

In 2025, the Group made significant progress in advancing its commitment to ethical business practices. The company continues to improve its anti-corruption policies and enhance integrity in all areas of its operations, setting a stronger standard for responsible conduct throughout its value chain.

To ensure these standards are upheld, the Group expanded its anti-corruption awareness and training efforts throughout the year, improving employee accountability and reducing exposure to misconduct risks. We also strengthened transparency by enhancing our anti-corruption platform in 2025, giving employees and stakeholders continuous access to policies, guidance, and reporting channels. This upgrade has improved accessibility, encouraged ongoing engagement with our ethical standards, and reduced exposure to corruption risks, helping prevent potential regulatory or reputational consequences.

In 2025, 569 senior administrative and professional staff were trained on anti-corruption policies and procedures to ensure that individuals in roles with higher exposure to corruption risks are adequately prepared to identify and respond to such situations effectively.

Employees trained in anti-corruption policies and procedures

	2025	2024
Number of senior administrative and professional staff	1,188	1,693
Number of senior administrative and professional staff trained on anti-corruption policies and procedures	569	291

Business partners informed of anti-corruption measures

Stakeholder group	2025	2024
Suppliers	500	835
Contractors	120	79
Customers	248	204

“In 2025, 569 senior administrative and professional staff were trained on anti-corruption policies and procedures”

Sustainable Procurement

Construction materials are essential to Julius Berger's infrastructure projects, as they directly influence the quality, durability, and safety of the assets delivered. As a result, the Group places strong emphasis on responsible sourcing practices that ensure consistent project performance while promoting transparency and accountability across its supply chain.

Where possible, Julius Berger prioritises sourcing materials and services locally. This approach supports the participation of domestic suppliers in infrastructure development and contributes to economic activity within Nigeria's construction sector, while also reducing the environmental impacts associated with long-distance transportation.

In 2025, local procurement accounted for 71% of total procurement expenditure, equivalent to ₦179.8 billion. By sourcing a significant share of materials and services locally, Julius Berger supports domestic suppliers and contributes to economic activity within Nigeria's construction value chain. Imported procurement increased to ₦73.8 billion, reflecting the need to source specialised materials and equipment that are not readily available locally.

The risks associated with inadequate supplier environmental and social (E&S) assessment can include potential adverse effects on employee health and safety, the environment, and the broader economy. Conversely, effective supplier due diligence can strengthen supply chain reliability, protect corporate reputation, and support long-term operational efficiency.

Julius Berger maintains comprehensive supplier risk management procedures that apply to both local and international suppliers. These procedures are anchored in the Group's Code of Conduct and Third-Party Guidelines, which outline expectations for ethical behaviour, regulatory compliance, and responsible business practices. The procurement process is guided by our corporate quality procedure for procurement, while goods receipt procedures follow the corporate quality procedure for material receipt. These policies require suppliers to undergo technical evaluations, and, where necessary, site inspections and laboratory testing of materials. Supplier assessments also consider relevant third party certifications, including applicable ISO standards, and all suppliers are required to comply with the Group's internal policies and procurement procedures.

Environmental and social considerations were first integrated into supplier assessments in 2024, and the Group has since expanded this focus. In 2025, Julius Berger strengthened environmental screening within its procurement processes, evaluating 236 suppliers using environmental criteria. This accounted for 18% of new suppliers, compared to 17% in 2024, demonstrating the Group's ongoing commitment to enhancing supplier engagement and gradually embedding sustainability standards into its procurement practices.

No incidents of environmental or social assessment breaches were recorded during the reporting period. These outcomes demonstrate Julius Berger's ongoing efforts to enhance transparency and oversight across its supply chain. By embedding responsible sourcing principles into its procurement processes, the Group aims to ensure reliable project delivery while steadily strengthening environmental and social risk management throughout its supplier network.

	2025 ₦ 000,000	2024 ₦ 000,000
Import procurement	73,802	50,892
Locally sourced procurement	179,825	204,657

Number of suppliers screened using the environmental criteria

	2025	2024
Total number of suppliers	1,291	1,346
Number of suppliers screened	236	227





Environmental Responsibility

Environmental Responsibility

At Julius Berger, environmental performance is recognised as a strategic component of operational efficiency. The Group acknowledges that the effective management of materials, energy, and water resources has a direct and measurable impact on project execution, cost optimisation, and long-term operational resilience. By integrating environmental considerations into core operational processes, Julius Berger strengthens its ability to deliver high-quality outcomes while supporting sustainable performance across all project sites, thus demonstrating responsible management of natural resources and effective environmental oversight.

In 2025, particular attention was given to improving the quality and consistency of environmental data. More robust tracking of resource use and environmental impacts supports the identification of efficiency opportunities, strengthens risk management, and improves the reliability of sustainability reporting.

Our environmental efforts are structured around six material focus areas:

- Material consumption – Promoting efficient use of construction inputs and responsible sourcing practices.
- Energy management – Optimising energy use and improving operational efficiency.
- Greenhouse gas emissions – Enhancing emissions monitoring and strengthening climate accountability.
- Water and effluents – Ensuring responsible water use and effective wastewater management.
- Waste management – Minimising environmental impact through controlled waste handling and material recovery.
- Regulatory compliance – Maintaining strong governance systems to ensure adherence to regulatory requirements.

Through these focus areas, Julius Berger continues to improve environmental performance while supporting responsible infrastructure development across its operations.

“Julius Berger remains committed to responsible infrastructure development through improved resource efficiency, stronger environmental management, and sustainable operational practices across its projects.”





Materials Consumption

For Julius Berger, managing material consumption efficiently is important for controlling costs, reducing environmental impact, and improving resource efficiency. Effective material planning helps minimise waste and supports more efficient utilisation of resources throughout the project lifecycle.

During the reporting year, construction activities primarily required cement, reinforcement steel, and bitumen, which are key inputs for road construction, structural works, and other civil engineering activities. The volume of materials consumed reflects the scale and nature of infrastructure projects executed during the year.

Core construction material consumption declined from 168 kilotonnes in 2024 to 128 kilotonnes in 2025, representing a 23.9% year-on-year decrease. This change reflects variations in project scope during the reporting period as well as improvements in material planning and utilisation across project locations.

The most significant reduction was recorded in cement consumption, reflecting changes in project mix and evolving construction requirements over the reporting period. While consumption levels vary depending on project specifications, prevailing industry trends indicate an increasing shift toward cement-based technologies over bitumen. This shift is expected to influence long-term material usage patterns.

Material efficiency is supported through structured procurement controls, detailed engineering design specifications, and the use of prefabrication techniques where appropriate. These practices help minimise excess ordering, reduce on-site waste, and improve resource utilisation across project activities.

2025 Material usage

Material name	2025 (tonnes)	2024 (tonnes)
Cement	92,322.56	127,415.76
Reinforcement steel	22,122.70	24,172.00
Bitumen	13,279.11	16,214.88
Total core construction materials used	127,724.37	167,802.64

Energy Management

Energy generation is a key operational aspect of Julius Berger's infrastructure construction activities. Given the scale and technical requirements of project delivery, the Group focuses on managing energy generation across project sites, operational facilities, and support functions. During the reporting year, Julius Berger continued to strengthen energy monitoring and management practices through enhanced data tracking systems, improving visibility over production patterns and supporting more efficient planning and operations.

Total energy production declined from 1.15 million GJ in 2024 to 1.06 million GJ in 2025, representing a 8% year-on-year reduction. This decrease reflects a combination of factors, including reduced on-site energy demand due to improved fuel efficiency, better optimisation of equipment deployment, enhanced fuel management practices, and increased integration of alternative energy sources and grid electricity. It also reflects strengthened energy monitoring, energy audit processes, and data-driven decision-making across project sites, as well as improved stakeholder involvement in regional operations.

The most significant contributor to the overall reduction was energy sourced from diesel, which declined from 1.08 million GJ in 2024 to 985 thousand GJ in 2025. This reduction reflects improved fuel efficiency, tighter operational controls, and a deliberate shift away from diesel dependence toward grid electricity and alternative energy sources where available.

Electricity sourced from the grid increased during the reporting period, reflecting a gradual transition from diesel-powered generation to more stable and lower-emission grid-based supply where infrastructure allows. In addition, alternative energy production, mainly from solar, increased significantly from 389 GJ in 2024 to 3,145 GJ in 2025, demonstrating early but meaningful progress in diversifying the Group's energy mix and integrating more sustainable energy solutions.

Energy production patterns across regions continue to reflect the scale and intensity of project activities in each location, as well as differing levels of access to grid infrastructure and alternative energy solutions. Overall, the observed reduction indicates improved operational efficiency, stronger energy governance, and better optimisation of energy systems across the Group's infrastructure projects.

Total energy consumption by location

Location	2025 GJ	2024 GJ
Region Central North	344,556.63	395,160.34
Region South East	474,481.50	510,973.24
Region West	240,266.33	238,277.96
Julius Berger Service Nigeria	4,972.86	5,340.91
Total energy consumption (GJ)	1,064,277.32	1,149,752.45

Total energy consumption by source

	2025 GJ	2024 GJ
Natural gas	33,932.02	33,737.72
Diesel	984,976.98	1,083,794.70
Petrol	791.28	810.93
National grid	41,432.44	31,019.85
Solar	3,144.61	389.27
	1,064,277.32	1,149,752.45

In 2025, Julius Berger Nigeria Plc achieved a **8% reduction in total energy consumption**, reflecting the Group's continued commitment to operational efficiency and sustainable energy utilisation.

CASE STUDY

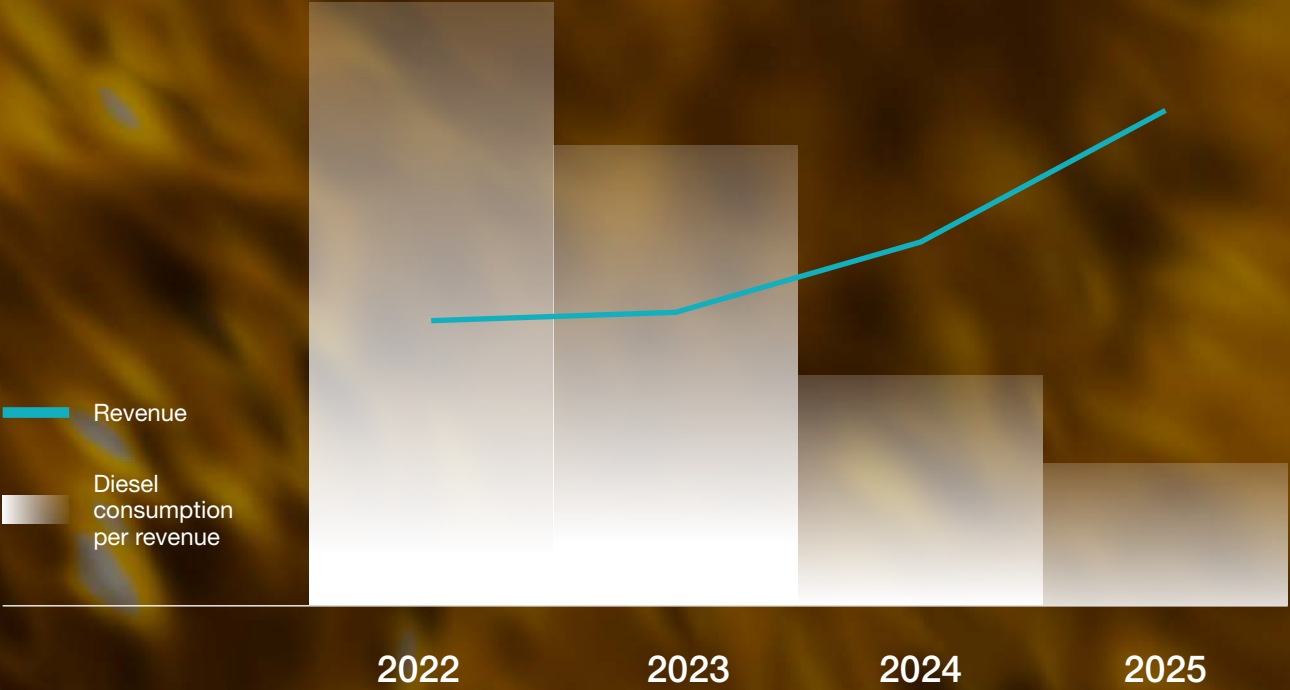
Energy Efficiency and Emissions Reduction – Fuel and Fleet Management System

As part of its commitment to operational efficiency and environmental sustainability, Julius Berger implemented a Fuel and Fleet Management System (FFMS) to optimise fuel consumption and reduce carbon emissions across its operations.

The FFMS is a digital, data-driven solution that enables real-time monitoring of fuel usage, equipment performance, and fleet operations. The system enhances transparency and control across the entire fuel value chain from procurement and storage to distribution and utilisation.

Through improved asset tracking, predictive maintenance, and efficient equipment utilisation, the system reduces fuel wastage and ensures that machinery operates at optimal performance levels.

Since its implementation, Julius Berger has achieved a significant improvement in fuel efficiency. Diesel consumption per turnover decreased from 19% in 2022 to 4% in 2025, reflecting a substantial reduction in energy intensity.



This improvement demonstrates the effectiveness of digital solutions in enhancing resource efficiency, reducing operational costs, and lowering emissions associated with diesel consumption

Greenhouse Gas Emissions

Managing greenhouse gas emissions is a critical part of Julius Berger’s commitment to responsible project delivery and climate accountability. As a company operating heavy equipment, vehicle fleets, and site power systems across multiple locations, monitoring and reducing emissions is essential to improving operational efficiency while supporting broader environmental sustainability objectives.

The Group’s emissions management approach focuses on strengthening data visibility, improving fuel efficiency, and integrating climate considerations into operational decision-making. In 2025, the group established its first comprehensive emissions baseline, marking a significant milestone in enhancing the transparency, consistency, and credibility of its climate-related disclosures.

Building on the data consolidation efforts undertaken in the previous reporting period, the Group expanded its emissions inventory to include both Scope 1 and Scope 2 emissions in accordance with recognised reporting methodologies and applicable emission factors.

Scope 1 emissions represent direct emissions from fuel combustion in generators, heavy construction equipment, and company-operated vehicles.

Scope 2 emissions represent indirect emissions associated with purchased electricity consumed across project sites and operational facilities

The Group is strengthening its greenhouse gas (GHG) emissions quantification approach by aligning with recognised methodologies and improving the reliability of reported data. This includes enhancements to emission factors, activity data inputs, and calculation techniques. As a result, emissions data for 2024 have been restated to reflect these improvements and ensure greater accuracy and consistency in reporting.

Following these refinements, total Scope 1 emissions decreased from 101,502.15 TCO₂ in 2024 to 89,952.60 TCO₂ in 2025, representing a reduction of approximately 11.4%, reflecting ongoing efforts to improve fuel efficiency and operational performance.

Where the supplier-specific emission factor for LNG-based electricity could not be sufficiently verified or was not supported by a transparent methodology, a proxy emission factor of 0.4 kg CO₂e/kWh was applied. This value aligns with IPCC benchmarks for gas-fired electricity generation and is consistent with GHG Protocol guidance to use reliable, representative emission factors.

Emissions management initiatives

To manage emissions and improve operational efficiency, the Group continued implementing measures such as:

- Optimised fuel management practices across project sites
- Improved logistics planning to reduce unnecessary equipment movement
- Routine maintenance of machinery to enhance fuel efficiency
- Gradual integration of energy-efficient technologies and alternative energy solutions at selected locations

Efforts to strengthen emissions data systems and implement internal emission targets remain ongoing, supporting clearer performance tracking and enabling the identification of opportunities to improve energy efficiency and reduce carbon impacts over time.

Scope 1 emissions	2025 (TCO ₂)	2024 (TCO ₂)
CO ₂ Emission (Power generation from diesel)	16,566.77	22,626.83
CO ₂ Emission (Fleet and machinery using diesel)	73,328.52	78,816.58
CO ₂ Emissions (Petrol use)	57.31	58.73
Total	89,952.60	101,502.15

Scope 2 emissions by sources	2025 Purchased electricity (MWh)	2025 (TCO ₂)
LNG based supply	9,426	3,864.66
National grid	11,492	4,640.47
Total	20,918	8,505.13



Water and Effluent

Effective use of water and disposal of wastewater are important aspects of environmental performance across Julius Berger's project sites. Construction activities require water for various operational purposes and may generate wastewater streams that must be properly managed to prevent environmental contamination.

To address these risks, the Group integrates water and effluent management into its broader environmental management framework. Project-level Health, Safety, and Environment (HSE) procedures guide water use, wastewater handling, and regulatory compliance across operational locations.

Large construction projects implement dedicated Waste Management Plans that include effluent management protocols, while smaller projects incorporate water and wastewater controls within their HSE plans to ensure consistent environmental oversight.

Wastewater generated from construction activities and camp facilities is evacuated through licensed waste contractors in accordance with applicable State and Federal environmental regulations. Records of all waste evacuations are maintained to support traceability and compliance monitoring. Concrete wash water is captured in sedimentation tanks, where suspended solids are removed before the treated water is reused for dust suppression. These measures help reduce water pollution risks while supporting efficient resource use.

Location	2025 Total water consumption/ utilisation (cubic metre)	2025 Percentage of total for each location	2024 Total water consumption/ utilisation (cubic metre)	2024 Percentage of total for each location
Region Central North	352,400	55%	104,200	30%
Region South East	190,500	30%	186,900	54%
Region West	8,200	1%	52,100	15%
Julius Berger Service Nigeria	89,500	14%	5,100	1%
Total	640,600	100%	348,300	100%

During the reporting period, no cases of non-compliance related to effluent disposal were reported by regulatory bodies, including the National Environmental Standards and Regulations Enforcement Agency (NESREA) and the Environmental Health Council of Nigeria (EHCON).

The Group also promotes responsible water use through internal awareness initiatives, including campaigns encouraging employees to minimise unnecessary water consumption across project locations. Water used in operations is primarily sourced from licensed boreholes located at main yards, project sites, and life camps. All boreholes are fitted with meters to support monitoring and accountability. Limited quantities of water may also be sourced from nearby rivers or creeks for operational activities such as dust suppression or earthwork stabilisation; however, such usage is minimal and currently not measured.

Total water consumption increased by 84% compared with 2024, driven by expanded operational activities and enhanced data capture across additional project locations. The Group continues to strengthen water stewardship practices by improving monitoring systems, promoting efficient water use, and maintaining strict controls over wastewater management across project locations.

Waste Management

Construction activities inevitably generate waste, making effective waste management an important component of responsible project delivery. Julius Berger manages waste across project sites to reduce environmental impacts, maintain regulatory compliance, and support efficient resource use.

Construction and operational activities primarily generate non-hazardous waste, including concrete debris, packaging materials, scrap metal, and timber. Limited quantities of hazardous waste may arise from maintenance activities, such as used oil and batteries.

Improper waste handling could result in environmental pollution, regulatory penalties, and reputational risk. To mitigate these risks, waste management practices are integrated into project-level Health, Safety, and Environment (HSE) systems.

Large construction projects implement dedicated Waste Management Plans, while smaller projects incorporate waste handling procedures within the Project HSE Plan to ensure consistent implementation across operational locations.

Waste collection, transportation, and disposal are carried out

by licensed waste management contractors in accordance with applicable State and Federal environmental regulations. Records of waste movements are maintained to ensure traceability and regulatory compliance.

Waste recovery and recycling

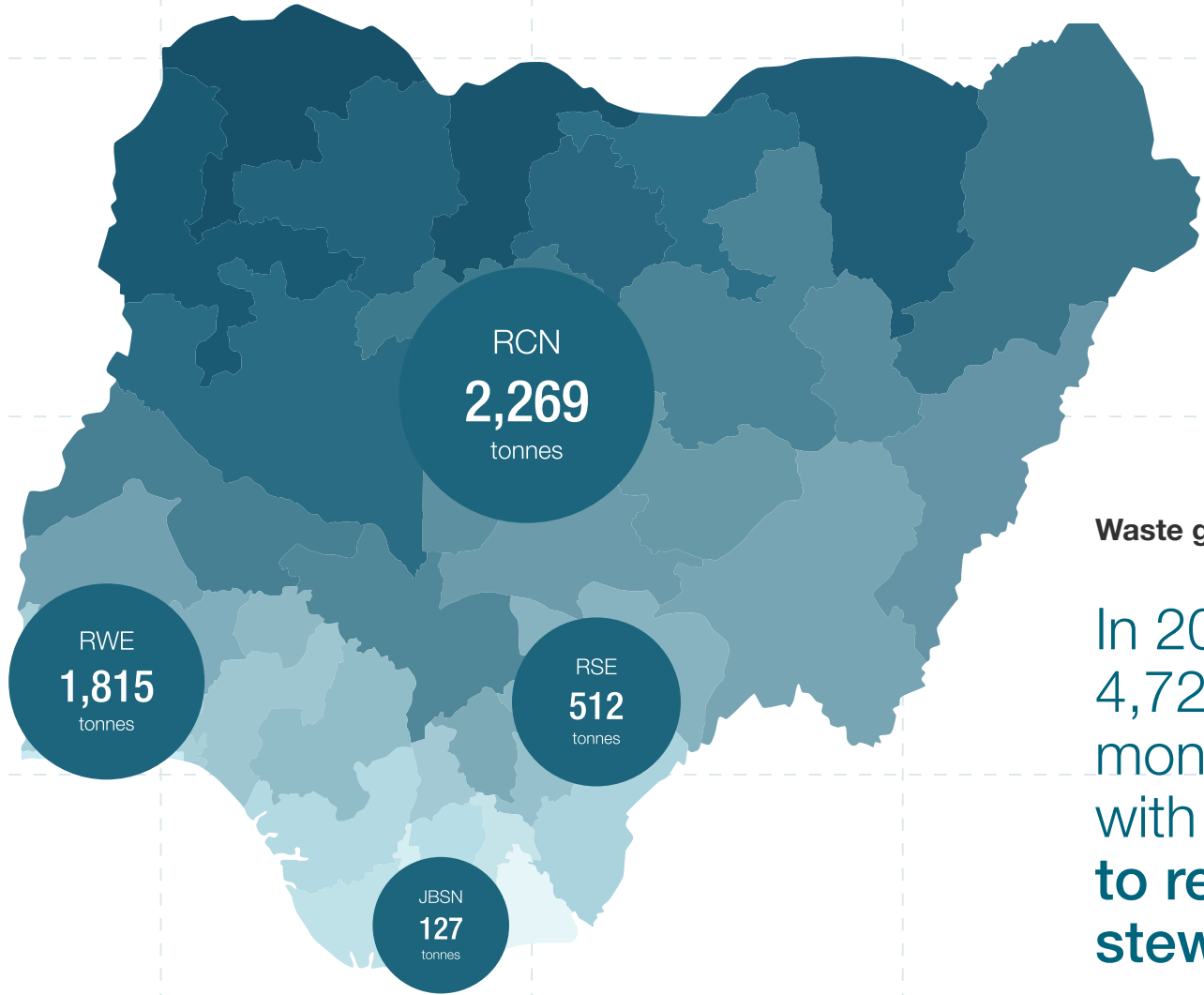
The Group continues to explore opportunities to improve waste diversion and material recovery across project sites. As part of these efforts, recyclable materials generated from operations are segregated and recovered through partnerships with authorised recycling vendors.

During the reporting period, a total of 665 kg of recyclable waste materials were recovered across selected project locations. The materials collected included PET plastics, nylon, cartons, paper, and metal cans, demonstrating ongoing efforts to divert waste from landfill disposal and promote responsible material management.

Waste generated in 2025

Waste type	2025 Quantity (tonnes)	2024 Quantity (tonnes)
Non-hazardous waste	4,723	2,847
Hazardous waste	0	300
Total	4,723	3,147

The 300 tonnes of hazardous waste recorded in 2024 was a one-off waste disposal, of which the waste generated was not from routine operational activities.



Waste generated by location

In 2025, the Group generated 4,723 tonnes of waste, all monitored and managed in line with the **Group's commitment to responsible environmental stewardship**

Breakdown of waste recycled by type

The 2025 waste profile highlights Julius Berger's continued focus on waste segregation and responsible material handling

PET	Carton	Can
69 kg	202 kg	2 kg
Nylon	Paper	
46 kg	346 kg	

Environmental Compliance

Environmental compliance is a critical component of responsible infrastructure delivery at Julius Berger. Compliance management begins before project mobilisation and continues throughout project execution.

Our approach to environmental compliance is proactive and comprehensive. We ensure that our clients are aware of their responsibilities to provide Environmental Impact Assessments (EIAs) prior to project commencement, and we conduct Environmental Audits (EAs) and Environmental Compliance Monitoring (ECM) throughout project execution. These practices help us identify, manage, and mitigate potential environmental risks in a timely and effective manner.

The Group's environmental management framework aligns with internationally recognised standards, including ISO 14001, supporting structured environmental monitoring and continuous improvement.

Compliance performance is verified through inspections conducted by regulatory authorities including the Federal Ministry of Environment (FMEnv), the National Environmental Standards and Regulations Enforcement Agency (NESREA), and the Federal Ministry of Labour.

During the reporting period, no fines, sanctions, or significant environmental incidents were recorded, reflecting the effectiveness of the Group's environmental governance systems and monitoring processes.

Julius Berger will continue strengthening environmental compliance practices through enhanced monitoring systems, employee training, and integration of environmental considerations into operational decision-making.



Building Our Human Capital



Social Inclusion

At Julius Berger, social inclusion is a fundamental pillar of our approach to responsible business. We recognise that our impact extends beyond the delivery of infrastructure projects to the well-being of the people and communities we serve. Our commitment to social inclusion is reflected in two key areas: investing in our workforce and supporting the wider society through Corporate Social Responsibility (CSR).

We believe that our people are our greatest asset. By fostering a safe, inclusive, and supportive work environment, we empower our employees to thrive, develop their skills, and contribute meaningfully to our success. Structured workforce management, ongoing training, and robust employee engagement are central to our human capital strategy.

Alongside this, we are dedicated to making a positive difference in the communities where we operate. Through targeted CSR initiatives, we invest in education, local livelihoods, community infrastructure, and emergency support, helping to create opportunities and build resilience.



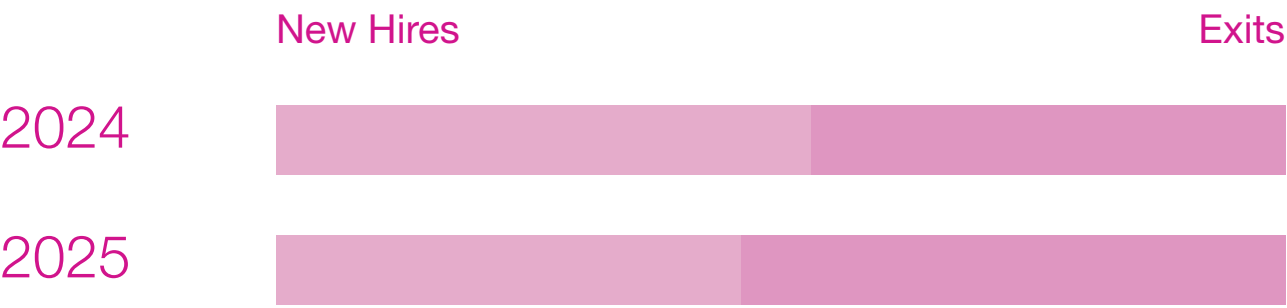
Employment

At Julius Berger, our workforce remains a key driver of the organisation's ability to deliver complex infrastructure projects across Nigeria. The expertise, commitment, and diverse experience of our employees enable the Group to maintain high standards of quality, safety, and operational performance across project locations. Maintaining a capable and motivated workforce is therefore essential to sustaining long-term organisational performance and resilience.

To support this objective, the Group monitors workforce growth and employee turnover as indicators of workforce dynamics and operational needs. Patterns in recruitment and employee exits often reflect the project-based nature of construction activities, where workforce requirements evolve as projects commence, progress, or reach completion.

Monitoring these trends provides insight into workforce stability and supports more effective workforce planning across operational locations.

In 2025, the Group recorded a total of 1550 new hires and 2042 employee exits, compared to 2064 new hires and 2250 exits in 2024. These movements reflect the natural workforce adjustments associated with project progression and completion across various operational locations. During the reporting period, recruitment levels and employee exits continued to reflect the timing and progression of projects across the Group's operational regions. Variations in workforce numbers are common within the construction sector, where project cycles influence workforce requirements at different stages of delivery.



The Group continues to strengthen its approach to **workforce planning, talent allocation, and employee retention** to ensure that the skills required for project delivery are available across its operations.



Employee Benefits and Remuneration

The Group maintains a structured remuneration and benefits framework designed to support employee well-being while recognising the contributions of its workforce to infrastructure delivery. The Group's compensation approach aims to remain competitive within the industry while providing employees with the financial stability and support required to perform effectively in their roles.

Full-time employees receive a range of benefits that support both their professional responsibilities and personal well-being. These include periodic salary reviews, leave allowances, night shift allowances, utility and transport allowances, transfer-related support, and other job-specific allowances available to both senior and junior staff across the Group's operations. The benefits framework is reviewed periodically to ensure it remains aligned with organisational priorities and workforce expectations.

Beyond financial compensation, the Group recognises that employee satisfaction and productivity are influenced by the broader work environment. The Group therefore continues to promote policies and programmes that encourage employee engagement, strengthen workplace collaboration, and foster mutual respect across its workforce.

Through ongoing dialogue with employees and periodic reviews of its human resource policies, Julius Berger seeks to ensure that its employment practices remain responsive to operational realities and evolving workforce needs.



Diversity and Inclusion

A total of **8,859** employees from across the globe

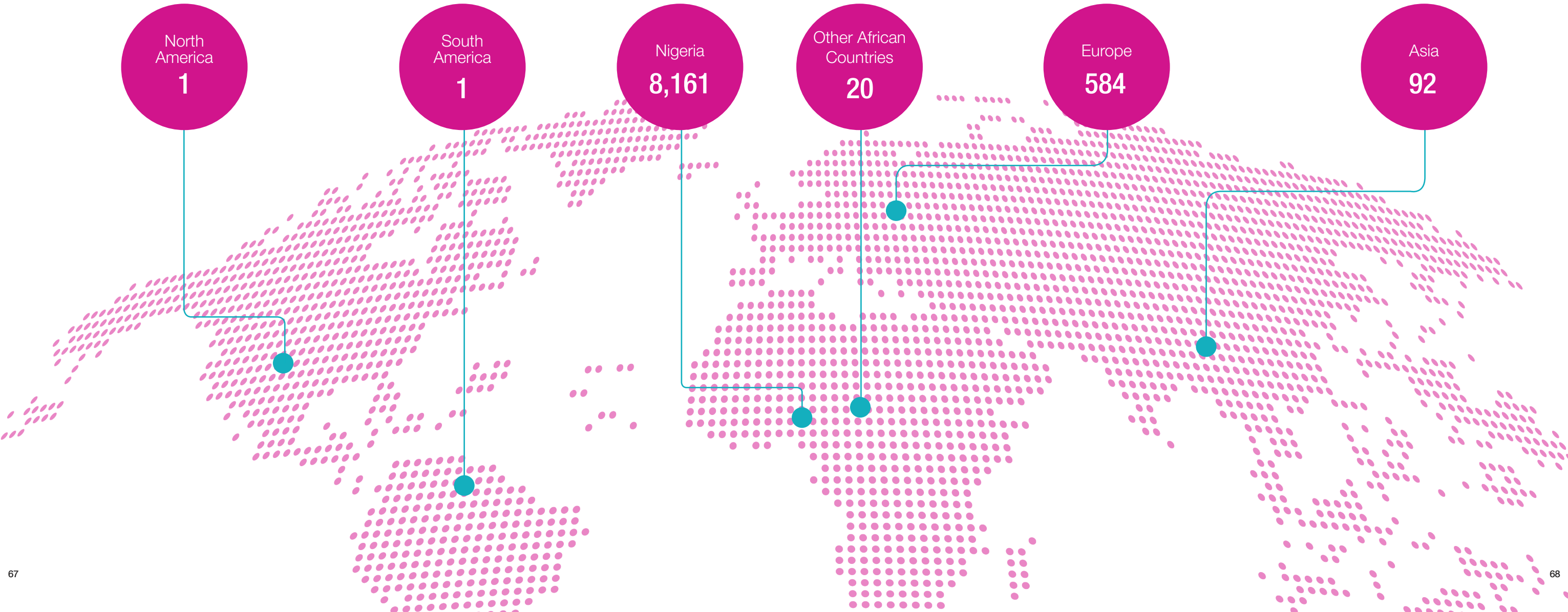
The Group remains committed to maintaining a workplace culture that values diversity, fairness, and equal opportunity. We strive to ensure that all employees are treated with dignity and respect while providing an environment where individuals can develop their capabilities and contribute meaningfully to the organisation. We recognise that a diverse workforce strengthens organisational performance by bringing different perspectives, experiences, and ideas that support innovation and effective decision-making.

Our diversity and inclusion approach is anchored on fair employment practices, responsible leadership, and regular monitoring of workforce composition. We aim to cultivate a workplace where differences in gender, age, abilities, and backgrounds are respected and where employees are empowered to perform to the best of their abilities while contributing to the overall objectives of the Group.

During the 2025 reporting year, the Group continued to monitor workforce diversity indicators in line with Global Reporting Initiative (GRI) disclosure requirements. These indicators focus on age distribution, gender representation, and disability inclusion across the workforce.

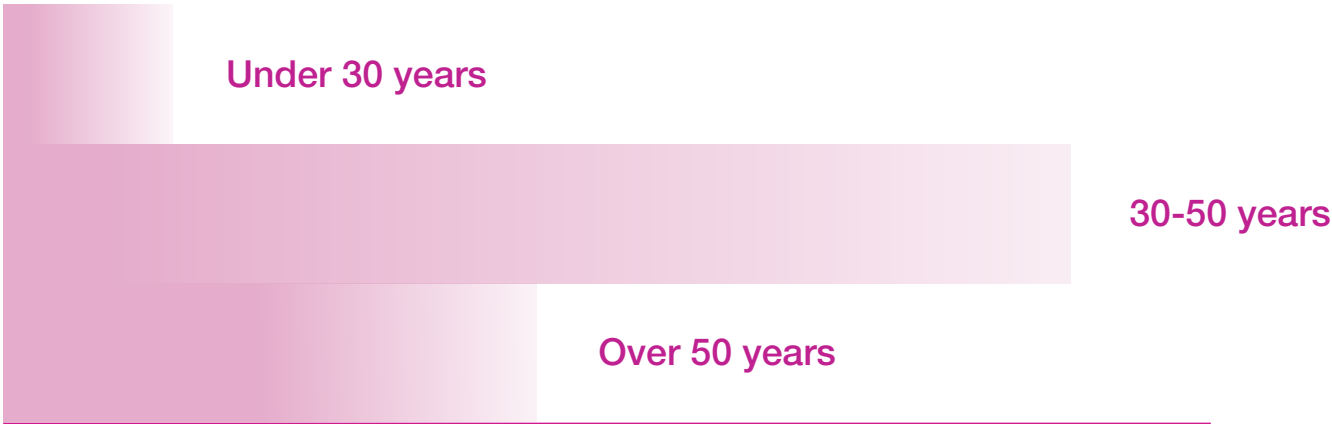
Julius Berger operates with a diverse workforce that reflects both strong local representation and international technical expertise across the Group. While most employees are based in Nigeria, the Group also employs professionals from Europe, Asia, other African countries, North America, and South America.

We remain committed to maintaining an inclusive workplace where employees from different regions and cultural backgrounds can contribute effectively to organisational growth and project delivery.

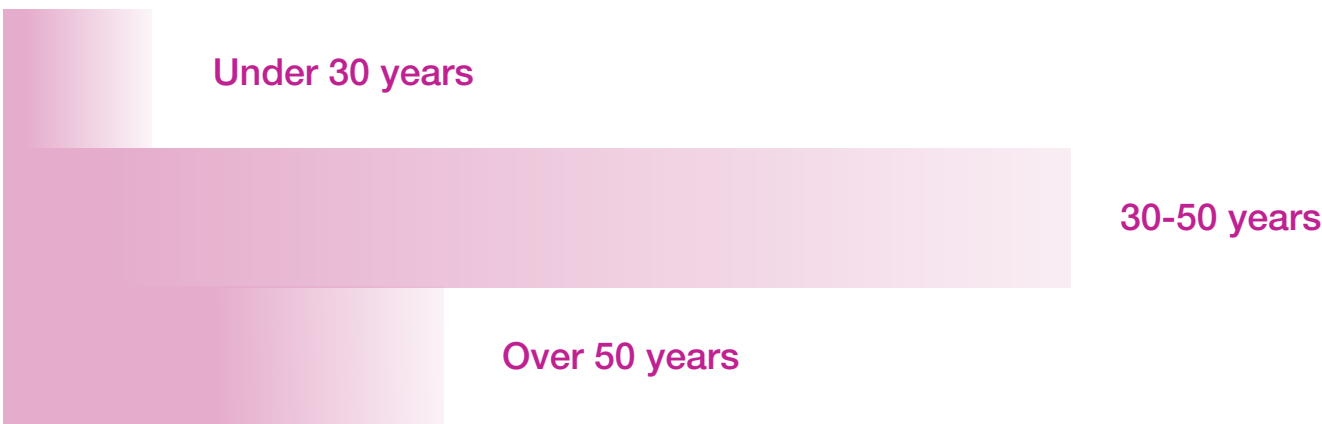


Employee representation by age group

2025



2024



Number of employees with physical disabilities

Category	2025	2024
Total number of employees with physical disabilities	17	21

The workforce spans multiple age groups, reflecting a balance between early-career employees and experienced professionals. This distribution supports knowledge transfer, mentorship, and continuity across project teams.

Female representation within the workforce remains approximately 7%, while male employees account for 93%. This distribution reflects the current structure of the construction sector, which traditionally has lower female participation. Nevertheless, the Group continues to recognise the importance of improving gender diversity and remains committed to initiatives that support increased female participation across different roles.

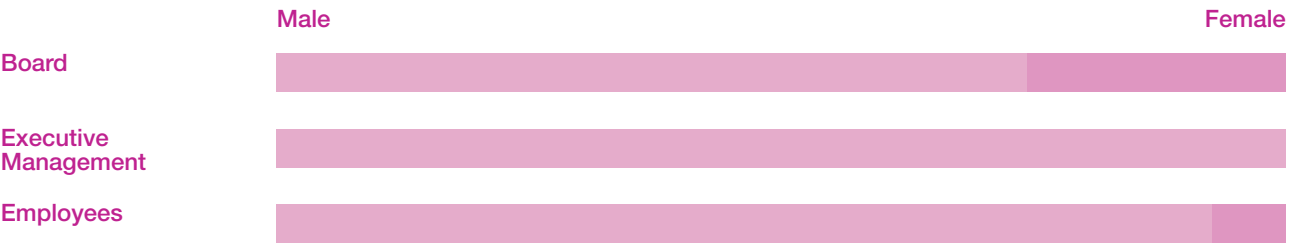
The Group also restated its 2024 executive management gender diversity disclosure following the identification of a classification error. The previously reported composition of 54% male and 46% female was corrected to 100% male and 0% female executive management. Figures presented in this report have been updated accordingly.

Although there was a slight decrease in the number of employees with physical disabilities during the reporting period, which is attributed to normal employee turnover activities, Julius Berger retains its commitment to efforts to strengthen inclusive employment practices.

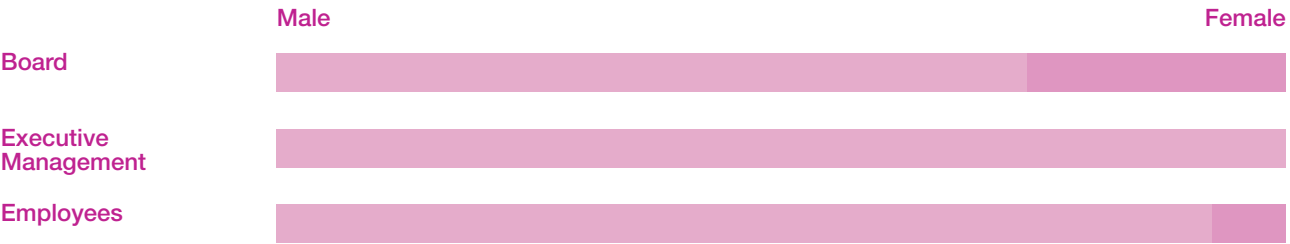
Julius Berger remains committed to strengthening diversity and inclusion as part of its human capital management approach.

Employee representation by gender

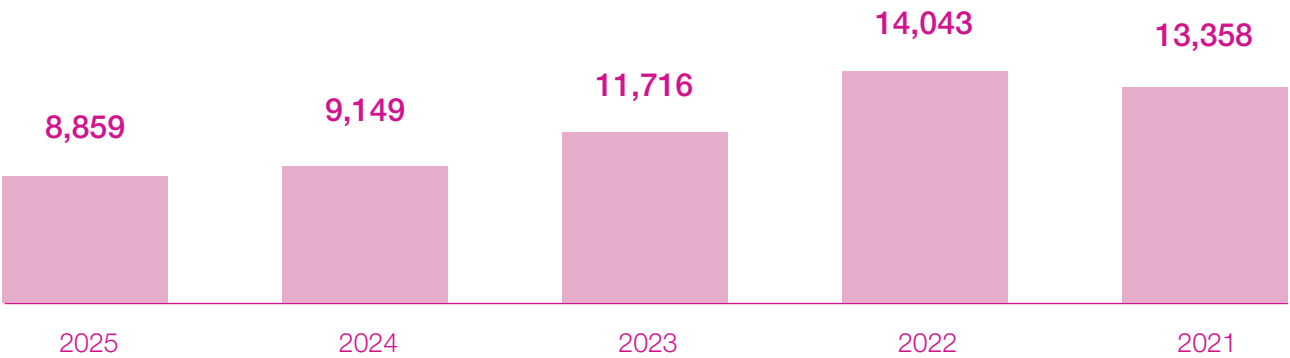
2025



2024



Staff strength





Training and Education

At Julius Berger, strengthening the knowledge and capabilities of our workforce remains essential to maintaining operational excellence and delivering complex infrastructure projects. We recognise that the construction sector continues to evolve with new technologies, project methodologies, and regulatory expectations. As such, investing in employee learning and professional development remains a key element of our human capital strategy.

During the reporting year, the Group continued to support a learning environment that encourages employees to build new competencies and refine existing skills. Our training initiatives are designed to support employees across different career stages while ensuring that the organisation maintains the technical expertise and leadership capacity required for effective project execution.

Employee training data

Category	2025	2024
Total Number of employees trained (male)	3,976	2,983
Total Number of employees trained (female)	402	851
Total Number of trainees (induction)	1,552	2,179
Total number of employees trained (male and female)	5,930	6,010
Total number of trainings	106	143
Total learning hours	46,454	41,474
Average hours of training	11	9
Total amount spent	₦112,122,600	₦126,726,152



Health and Safety

Prioritising the health and safety of our workforce remains a core responsibility at Julius Berger. Our Health, Safety, and Environment (HSE) framework is designed to prevent workplace incidents, manage operational risks, and ensure that our people operate in safe and secure environments across all project locations.

Our approach focuses on strengthening safety awareness, enhancing workforce capability through training, and maintaining compliance with both national regulations and internationally recognised standards.

Occupational health and safety

The Group operates a structured HSE management system that is implemented across all projects and supported by qualified HSE professionals responsible for overseeing safety performance, conducting inspections, and guiding operational teams on risk mitigation.

Our HSE framework is guided by internationally recognised management standards, particularly ISO 45001 for Occupational Health and Safety and ISO 14001 for Environmental Management. The Group continues to strengthen its systems and processes in preparation for external certification, which is expected to be achieved by 2026.

Training remains one of the most important tools for reinforcing safe work practices. All new employees participate in mandatory HSE induction programmes, while existing personnel receive ongoing safety education through toolbox talks, operational briefings, and specialised training sessions designed to strengthen awareness and competency across the workforce.

In 2025, the Group conducted 431 HSE training initiatives, reaching 6,427 employees across our operations. These sessions delivered 13,902 hours of safety training, reflecting our continued investment in strengthening workforce awareness and competency in health and safety practices. These initiatives form part of our broader effort to cultivate a proactive safety culture where employees are empowered to identify risks, follow safe work procedures, and contribute to the prevention of workplace incidents.

In 2025, the Group recorded over 27.9 million work hours across its operations. While minor incidents such as near misses and first aid cases were reported, the Group maintained strong monitoring systems to ensure incidents were investigated thoroughly and corrective actions implemented promptly.

Encouragingly, no fatalities were recorded during the reporting year, reflecting the effectiveness of our preventive safety measures and continuous improvement initiatives. Hazard identification and risk mitigation remain central to our safety management approach. Detailed risk assessments and project-specific HSE plans enable us to identify and manage potential hazards related to operational activities, environmental exposure, and site-specific risks.

To maintain strong safety oversight, the Group conducts routine site inspections, internal audits, and performance monitoring. Weekly site inspections, periodic safety reports, and corporate-level reviews help ensure transparency, accountability, and continuous improvement in HSE performance. Any non-conformances identified are promptly addressed through corrective actions and management oversight.

We also recognise and encourage positive safety behaviours across our workforce through internal engagement and reinforcement initiatives, helping to build a culture where safety is a shared responsibility.

Maintaining high occupational health and safety standards remains essential to our operations. Failure to uphold these standards could expose employees to injuries, disrupt operations, and create reputational and regulatory risks. As such, the Group remains committed to continuously strengthening its HSE systems, ensuring safe working conditions for employees, contractors, and partners across all project sites.

2025
431 HSE trainings

Number of employees trained on HSE policies and procedures

6,427

13,902

total training hours in 2025

2024
163 HSE trainings

Number of employees trained on HSE policies and procedures

2,264

13,584

total training hours in 2024

Total number of work hours recorded in 2025

27,932,079

Total number of near misses 38

Total number of first aid injuries 52

Total number of medical treatments 11

Total number of lost time injuries (LTI) 8

Total number of fatalities 0

Total number of work hours recorded in 2024

29,082,243

Total number of near misses 53

Total number of first aid injuries 67

Total number of medical treatments 26

Total number of lost time injuries (LTI) 10

Total number of fatalities 3

CASE STUDY

Sustainable Regional Connectivity - The Bonny-Bodo Road Project

One of the most significant examples of Julius Berger's social impact is the Bonny-Bodo Road Project, a transformative infrastructure development in Rivers State.

The 37.9-kilometre road corridor provides the first direct road connection between mainland Rivers State and Bonny Island. For decades, residents of Bonny and surrounding riverine communities relied primarily on boat transport and occasional helicopter travel to access the mainland — journeys that were often expensive, unpredictable and sometimes unsafe.

The completion of the Bonny-Bodo Road marks a major milestone in improving regional mobility and social inclusion. The project was delivered through a strategic partnership between the Federal Government of Nigeria and Nigeria LNG Limited (NLNG), with Julius Berger responsible for construction.

Constructing the road required navigating complex environmental conditions, including swampy wetlands, tidal zones, and flood-prone terrain. Advanced engineering solutions were applied to stabilise foundations and ensure long-term resilience against flooding while minimising ecological disruption.

Beyond its engineering significance, the project is already generating tangible social and economic benefits. Improved connectivity is enabling safer travel, reducing commuting time, and lowering transportation costs for residents. The road also improves access to healthcare services, schools, markets, and employment opportunities.

Bonny Island is home to critical national energy infrastructure, including Nigeria's Liquefied Natural Gas facilities. Enhanced connectivity also strengthens logistics efficiency and supports broader economic activity within the region.

Over time, the Bonny-Bodo Road is expected to stimulate trade, encourage tourism development, and strengthen economic integration across riverine communities in Rivers State.



CASE STUDY

Sustainable Urban Connectivity – Opebi–Mende Link Bridge

Julius Berger's impact is also reflected in its contribution to urban mobility through the Opebi–Mende Link Bridge Project in Lagos State.

The project addresses long-standing congestion along the Ikeja–Ojota corridor, one of Lagos's busiest commercial routes. Previously, persistent traffic gridlock led to extended travel times, increased fuel consumption, and elevated emissions. The development includes a 4.52-kilometre road network, incorporating a 640-metre bridge, underpasses, U-turns, and reconstructed access routes connecting key districts such as Opebi, Maryland, Ojota, and Ikorodu Road.

Constructed on challenging swampy terrain with soft peat extending up to 20 metres deep, the project required advanced engineering solutions, including deep bored piles, geotextile reinforcement, mechanically stabilised earth structures, and prestressed beams to ensure long-term structural integrity.

By improving traffic flow and reducing congestion, the project delivers important environmental benefits. Reduced vehicle idling lowers fuel consumption, including diesel use, and contributes to reduced greenhouse gas emissions and improved air quality in high-density urban areas.

In addition to environmental gains, the project enhances commuter safety, reduces travel time, and improves access to economic opportunities. It also contributes to employment and technical capacity development through the engagement of skilled and semi-skilled labour.

Beyond infrastructure delivery, Julius Berger supported host communities through complementary initiatives, including the renovation of Ojota Senior and Junior Secondary Schools and a medical outreach programme serving approximately 500 women in collaboration with Gbagada General Hospital.



Community Development Through Partnership

In addition to major infrastructure projects, Julius Berger continues to support community development initiatives through partnerships with government institutions, private sector organisations, and local community groups.

Some notable partnership-driven initiatives were the women-focused health outreach campaigns in Abuja and Lagos, promoting early detection of breast and cervical cancer, preventive care, and community health awareness, a partnership with Chess In Slums to sponsor primary school

students in the Lagos slum area, and the provision of starter packs to 200 women upon their completion of entrepreneurial training delivered by the Federal Capital Territory (FCT), Ministry of Women's Affairs.

This demonstrates Julius Berger's commitment to delivering shared value and addressing critical societal needs through collaboration.



Host Community Projects

Alongside large infrastructure projects and community partnerships, Julius Berger implemented several community-focused initiatives across its operational regions during the year. These initiatives focused on improving educational access, strengthening community infrastructure, supporting vulnerable populations, and providing assistance during emergencies.

CSR programmes were implemented across the Group's operational regions and subsidiaries, ensuring that investments reached diverse communities throughout Nigeria.

The Group's CSR strategy is guided by four key pillars:

- Education and human capital development
- Community development and inclusivity
- Philanthropy and social welfare
- Emergency response

Overview of key 2025 initiatives

Education and skills development

- Donation of a fully equipped robotics laboratory to Government Secondary School, Gwarinpa, supporting STEM education and digital skills development
- Graduation of 36 trainees under the Vocational Support Programme, equipping participants with certified skills in carpentry, masonry, and plumbing
- School renovations and provision of furniture and learning materials by subsidiaries such as PrimeTech

Women empowerment and healthcare

- Delivery of women's health outreach programmes in Abuja and Lagos, including medical screenings and awareness campaigns

- Empowerment of 200 women in the FCT through the provision of income-generating tools and capacity-building support

Community welfare and social support

- Donations to orphanages, hospices, and vulnerable groups across Nigeria
- Support for International Day of Charity initiatives through food and relief item distribution

Youth development and creativity

- Organisation of initiatives such as ABUMET Graffiti Competition, providing platforms for youth expression and innovation

In 2025, CSR investments across these pillars were distributed as follows:

Education and human capital development accounted for the largest share of CSR investments during the year, reflecting Julius Berger's long-standing focus on strengthening skills development and expanding access to learning opportunities.

Community development and inclusivity initiatives supported improvements to local infrastructure and environmental conditions.

Philanthropy and social welfare programmes provided targeted assistance to vulnerable groups and community institutions.

Emergency response initiatives, though smaller in scale, ensured that the Group remained able to provide timely support to authorities and communities during urgent situations.

Through these investments and partnerships, Julius Berger continues to contribute to the social and economic development of the communities where it operates. By combining infrastructure delivery with community-focused initiatives, the Group seeks to ensure that its projects generate lasting benefits beyond construction sites.

As infrastructure projects expand across Nigeria, Julius Berger remains committed to strengthening community relationships, supporting inclusive development, and contributing to resilient communities that can share in the long-term value created by national infrastructure development.

Through our commitment to sustainable development, **₦837,929,000** was allocated across the four CSR pillars in **2025**

Community development and inclusivity	Education and human capital development	Emergency response	Philanthropy and social welfare
₦295,620,000	₦462,006,000	₦1,046,000	₦79,257,000

While in **2024**, a total of **₦555,083,012** was committed across the four pillars

Community development and inclusivity	Education and human capital development	Emergency response	Philanthropy and social welfare
₦311,946,716	₦138,260,427	₦2,136,801	₦102,739,068



Appendix



Glossary

General sustainability terms

A-D

Term	Definition
Best Practices	A set of guidelines, methods, or techniques that are widely recognized as effective and efficient in a particular field or industry.
Carbon Emissions	The release of carbon dioxide (CO2) and other greenhouse gases into the atmosphere.
Corporate Social Responsibility (CSR)	The concept that a company has a responsibility to positively impact society and the environment beyond their financial goals.

E-H

Term	Definition
Environmental stewardship	The responsible and sustainable management of natural resources and ecosystems to ensure their long-term health and viability.
Environmental Impact Assessments (EIAs)	Systematic processes used to evaluate the potential environmental consequences or impacts of proposed projects, policies, or activities. They aim to identify and assess the potential positive and negative effects on the natural environment and human well-being.
Environment, Social, and Governance (ESG):	A framework used to evaluate the sustainability and ethical impact of a company's operations.

I-P

Term	Definition
Materiality assessment	A process used to determine the importance or significance of certain factors, issues, or impacts within a particular context. It helps the organisation identify and prioritize key areas that require attention or action.
Materiality matrix	A visual tool used by the organisation to assess and prioritize their sustainability or ESG issues. It helps identify and categorize the most significant issues that impact the organisation and its stakeholders.
Methodology	A systematic approach or set of methods used to conduct research, solve problems, or achieve specific goals.
Pollution	The presence or introduction of harmful substances or contaminants into the natural environment, such as air, water, or soil, that can cause adverse effects on living organisms, ecosystems, and human health.

Q-T

Term	Definition
Reduction	Reducing the amount of waste we produce by being mindful of our consumption habits and making conscious choices to minimize waste at the source.
Reuse	Finding alternative uses for products and materials, extending their lifespan and reducing the need for new resources.
Recycling	Converting waste materials into new products through various techniques, thereby reducing the demand for virgin materials and conserving resources.

GRI Content Index

Statement of use	Julius Berger Nigeria Plc has reported the information cited in this GRI content index for the period 1st January 2025 – 31st December 2025 with reference to GRI Standards
GRI 1 used	GRI 1: Foundation 2021

GRI Standard/ other source	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	9-12
	2-2 Entities included in the organisation’s sustainability reporting	12
	2-3 Reporting period, frequency and contact point	3
	2-6 Activities, value chain and other business relationships	9-12, 39-40
	2-7 Employees	63-70
	2-9 Governance structure and composition	27-32
	2-10 Nomination and selection of the highest governance body	31-32
	2-11 Chair of the highest governance body	29-30
	2-12 Role of the highest governance body in overseeing the management of impacts	27-28
	2-13 Delegation of responsibility for managing impacts	27-28
	2-14 Role of the highest governance body in sustainability reporting	27-28
	2-15 Conflicts of interest	27-28
	2-16 Communication of critical concerns	19-20, 27-28
	2-17 Collective knowledge of the highest governance body	29-32
	2-22 Statement on sustainable development strategy	6-8

GRI Standard/ other source	Disclosure	Location
	2-23 Policy commitments	27-28
	2-24 Embedding policy commitments	27-28
	2-25 Processes to remediate negative impacts	27-28, 57-58
	2-26 Mechanisms for seeking advice and raising concerns	27-28
	2-28 Membership associations	N/A
	2-29 Approach to stakeholder engagement	19-20
GRI 3: Material Topics 2021	3-1 Process to determine material topics	21-24
	3-2 List of material topics	23-24
	3-3 Management of material topics	23-24
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	35-36
	201-2 Financial implications and other risks and opportunities due to climate change	Not reported
	201-3 Defined benefit plan obligations and other retirement plans	35-36
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	39-40
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	37-38
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	47-48
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	53
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	51-52
	305-5 Reduction of GHG emissions	51-52
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	54-56
	306-3 Waste generated	54-56

GRI Standard/ other source	Disclosure	Location
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	63-64
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	75-76
	403-4 Worker participation, consultation, and communication on occupational health and safety	75-76
	403-5 Worker training on occupational health and safety	75-76
	403-6 Promotion of worker health	75-76
	403-9 Work-related injuries	75-76
	403-10 Work-related ill health	75-76
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	73-74
	404-2 Programs for upgrading employee skills and transition assistance programs	73-74
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	31-32, 67-70
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	81-84



Julius Berger Nigeria Plc
10 Shettima A. Munguno Crescent
Utako 900 108 | FCT Abuja
RC No. 6852

+234 803 906 7000
info@julius-berger.com

© 2026 Julius Berger Nigeria Plc. All rights reserved.