

2024

Sustainability
Report



Corporate Social Responsibility

The **APG|SGA Group (APG|SGA)** aims to foster comprehensive and sustainable values for its partners, customers, shareholders and employees, while simultaneously making a positive contribution to the environment and society. Balanced consideration of social (people), environmental (planet) and economic (prosperity) factors in decision-making and implementation processes is regarded as vital for the company's long-term success.

Contents

3	Corporate Social Responsibility
4	Foreword by Markus Ehrle, CEO APG SGA
5	Organization, strategy and governance
8	Material topics
12	Comprehensive CSR management
14	People
	– Attractive employment and working conditions
	– Gender equality
	– Occupational health and safety
	– Sustainable procurement – social aspects
	– Societal aspects of APG SGA Out of Home media
24	Milestones in the implementation of the environmental mission statement
26	Planet
	– Environmental management
	– Environmental performance
	– Overview of KPIs
	– Breakdown of Scope 3 categories
36	Independent auditor's report on the greenhouse gas footprint statement
38	Prosperity
	– Economic performance
	– Prevention of corruption
	– Acting lawfully
42	GRI contents index
45	List of abbreviations
46	Reference texts and further information

Entering APG|SGA's anniversary year with new Group-wide climate targets, EcoEntreprise certification and plenty of drive

In 2025, APG|SGA is celebrating a remarkable anniversary: 125 years of formative history and constant innovation in OOH and DOOH. Founded in Geneva in 1900, APG|SGA was first traded on the stock exchange in 1904 and in the decades since then has established itself as a market leader in the Swiss Out of Home Media market. With a strong tradition in the provision, marketing and management of high-quality advertising space and urban furniture in public areas, APG|SGA has consistently adapted to changing market conditions and technologies, and it continues to set new standards. We are proud to say that our commitments are based on continuity and characterized by a spirit of partnership and a long-term, sustainable outlook.

APG|SGA's corporate social responsibility (CSR) management approach is also defined by both tradition and new standards. The first sustainability report – at that time still purely an environmental report – was published more than two decades ago. In the years that followed, further important measures were implemented with the expansion of a gas fleet and the switch to 100% green electricity in Switzerland. Since 2018, the focus has no longer been solely on environmental issues: sustainability efforts have been expanded to include social and economic issues.

New milestones were set in the 2024 reporting year. Following completion of an independent external audit, the company was certified by EcoEntreprise in June. This certificate is issued for exemplary performance in the field of sustainable development, including social responsibility. APG|SGA took the certification as an opportunity for an expanded revision of its CSR strategy and an optimization of its organizational structure. As part of this, a CSR Board has been established, which represents all divisions of the company. The board convenes regularly and reviews new projects and plans to determine whether they are in harmony with sustainability targets. In addition, at the end of the year, our new Group-wide climate targets for Scopes 1, 2 and 3 were validated by the Science Based Targets initiative (SBTi) with a net zero roadmap up to 2045. By taking this step, we are making a binding commitment and sending a strong signal that underscores our efforts to date. In 2024, we also commissioned two more solar power systems on our buildings in Wallisellen and Lausanne, significantly increasing the proportion of self-generated renewable electricity.

We will also be taking impactful steps in 2025. At our company Alma Quattro d.o.o. in Serbia, we are increasing the proportion of electricity generated from hydropower with the aim of using only electricity from renewable sources throughout the Group. We are revising our disposal and recycling concepts at all locations in Switzerland in order to move closer to a circular economy. We are also pushing ahead with the expansion of our electric fleet. By carrying out the "Great Place To Work" survey again, we are focusing on employee satisfaction in addition to climate and environmental protection measures. We are also implementing various changes and intensifying our efforts in the area of occupational health and safety. As with last year, we will continue working to promote transparency in our supply chains and to comply with both social and environmental aspects of sustainability.

For APG|SGA, CSR is not simply an obligation; it's part of our DNA. I hope this report gives you a good overview of our activities – and that you will take environmental and social aspects into account in your investment and collaboration decisions.



Sustainable greetings,
Markus Ehrle, CEO APG|SGA

Organization, strategy and governance

As an Out of Home advertising company, APG|SGA is a core service provider for a well-functioning, locally rooted economy. We generate income for the public purse, create visibility for politics, culture and sport, and contribute to transparent public information and the free formation of opinion as part of a democracy within a social market economy. APG|SGA aims to foster sustainable values for its partners, customers, shareholders and employees, while making a positive contribution to the environment and society.

The APG|SGA Group

APG|SGA is a dynamic service company with Swiss heritage and a focus on Out of Home media. Digital. Analog. Mobile. Interactive. People are inspired with the very best communication solutions in public spaces. On streets and squares, in railway stations, at airports, in shopping centers, in the mountains and in and around means of transport – wherever Out of Home media can be displayed. Thanks to its comprehensive products and services, APG|SGA combines the individual needs of local, national and international advertising customers, private property owners, public authorities, consumers, employees, investors and society in a flexible way to generate added value.

APG|SGA is one of the world's largest specialists in Out of Home media. Within Switzerland, APG|SGA offers seamless geographical coverage across all the country's regions, thanks to its decentralized organization. The operational headquarters of Allgemeine Plakatgesellschaft AG, which is fully owned by the holding company, are located in Zurich. Across its 17 sites, Allgemeine Plakatgesellschaft AG actively maintains customer relations on the ground and provides services from a single source. Swissplakat AG, another company within APG|SGA, focuses on Out of Home media. Swiss Poster Research Plus AG (SPR+) provides KPIs and market research analysis. Its services are available to all Out of Home media companies in Switzerland. Alongside Switzerland, APG|SGA also has a presence in Serbia via Alma Quattro d.o.o. APG|SGA's Serbian operations are managed centrally from Belgrade, but it has a presence in 14 cantons in Switzerland and three of the four language regions. The Romansh-speaking part of Graubünden is covered from Chur.

APG|SGA's primary services include the procurement, installation and maintenance of analog and digital advertising spaces in public areas, and the marketing and leasing of these advertising spaces. The planning, display/broadcasting and performance measurement of Out of Home media communications campaigns and mobile advertising campaigns also fall within its remit. Further services include the conceptual planning, design, production, maintenance and financing of urban furniture such as waiting rooms, analog and digital city map systems and informational systems.

CSR at APG|SGA

Balanced consideration of environmental (planet), social (people) and economic (prosperity) factors in decision-making and implementation processes is regarded as vital for the long-term success of the company.

CSR Governance

A cross-cutting, focused and integrated approach to managing our sustainability efforts is crucial to meeting the growing expectations of our stakeholders. Thanks to meticulous planning and monitoring, we ensure that APG|SGA operates sustainably across the board. Our CSR management approach, reporting and communication should meet our own high standards. We opt for meaningful collaborations, certificates and labels that help us achieve our goals.

People

As an attractive, reliable and safe employer, APG|SGA creates a modern, future-looking working environment that offers space for personal and professional development. In turn, APG|SGA fosters employee commitment and satisfaction, which has a positive impact on the company's success in the long term. Furthermore, APG|SGA is actively keen to uphold human rights, social standards and labor rights throughout the entire value chain. APG|SGA plays a role in supporting culture, sport and Non-profit organizations (NPOs) by providing services and resources at considerable discounts and by offering free-space volumes.

Planet

APG|SGA sees a respectful, considerate approach to the environment as a given. With the aim of being among the best in the environmental arena, APG|SGA is committed to transparency and sees itself as a pioneer in the fight against climate change. Its ambitious climate goals, which have been validated by the Science Based Targets initiative (SBTi), require a systematic reduction in the company's emissions and a focus on continuous improvement towards net zero. The environmental relevance of its activities, products and materials is systematically examined, while eco-friendly services and products are developed in dialog with employees, customers and partners.

Prosperity

APG|SGA is a dynamic service company with Swiss heritage and has been around for 125 years. Thanks to its comprehensive products and services, APG|SGA combines the individual needs of local, national and international advertising customers, private property owners, public authorities, consumers, employees, investors and society in a flexible way to generate added value. The optimal generation of earnings forms the foundation for the company's sustainable existence and competitiveness.

Sustainability management structure

As CSR affects every company area, APG|SGA's sustainability management (including monitoring and controlling) is an integral part of the work at the highest level of management. The CSR strategy is reviewed and approved by the Board of Directors once a year as part of the overall strategy. In close collaboration with the Head of Sustainability and with the support of external experts, the Management Board develops and approves the steps and goals derived from the strategy. CSR activities and target attainment are a regular part of every Management Board meeting to ensure that the company's high expectations are met.

Opportunities and challenges for sustainable development in the Out of Home media sector

Opportunities

- Demand: growing awareness of sustainability creates demand for environmentally friendly, socially acceptable advertising.
- Technological innovation: technological advancements enable development of more sustainable advertising panels that use fewer resources and less energy.
- Awareness-raising: Out of Home media offers a broad reach and can contribute to raising awareness of sustainability-related issues.
- Partnerships for sustainability: collaborations with cities and municipalities can promote eco-friendly initiatives and boost engagement with sustainability.
- As a "one-to-many" medium, Out of Home Media has by far the lowest CO₂ emissions per 1,000 contacts of all advertising media.

Challenges

- Material consumption: production of advertising materials uses resources and impacts the environment.
- Energy and fuel consumption: illuminated and digital advertising panels consume energy, and the management of posters is associated with transport routes.
- Waste and disposal: suitable recycling and reuse options must be found for the disposal of advertising materials and panels.
- Advertising restrictions: bans can lead to a drop in revenue.

Operational responsibility for daily implementation of the CSR strategy is held by the Head of Sustainability, whose office is affiliated with the Chief Financial Officer and the Management Board. The Head of Sustainability works across the company on specific projects and issues, collaborating closely with other relevant divisions to ensure that CSR aspects are integrated as holistically as possible.

The board reviews projects and plans to determine whether they are in harmony with sustainability targets. All divisions of the company are represented on the CSR Board. It meets three times a year and contributes to the further development of the CSR strategy.

The implementation of sustainability projects and the attainment of specific sustainability targets are part of various employees' individual annual objectives.

Memberships, participation and certificates

APG|SGA or its Group companies are active in various national and international associations or similar organizations, or adhere to their guidelines.

Organization	Abbreviation
AWS, Outdoor Advertising Switzerland	AWS
CDP	
CEO4Climate	
EcoEntreprise certificate	
Energieagentur der Wirtschaft	EnAW
Fair-On-Pay	
Great Place to Work®	
KS/CS Kommunikation Schweiz	KS/CS
Schweizerische Lauterkeitskommission	SLK
Sustainable Switzerland	
swisscleantech	
United Nations Global Compact	Global Compact

About the Report

The annual Sustainability Report is drawn up with reference to the standards of the Global Reporting Initiative and the European Sustainability Reporting Standard. It relates to the previous calendar year. Information refers to the entire APG|SGA Group, similar to the Annual Report and Financial Report, unless otherwise stated. Financial performance is disclosed in the Annual Report and the Financial Report, while governance-related details are included in the corporate governance section of the Annual Report. Information reformulated compared to the previous year is marked as such. Sustainability reporting is approved by the Management Board and Board of Directors. A limited external audit was conducted for the information on greenhouse gas (GHG) accounting.

Material topics

The material topics for APG|SGA are derived via a systematic evaluation process conducted annually at the company. This process adheres to the principle of dual materiality, taking into account the positive and negative external impacts on people and the planet caused by APG|SGA activities, as well as the financial impact of external events on APG|SGA.

Materiality analysis

As an Out of Home advertising company with local, regional and international customers and global supply chains, the underlying thematic areas are derived from our business context. The company's mission statement and CSR strategy serve as foundational internal documents in this process. The external principles include Global Reporting Initiative (GRI) and European Sustainability Reporting Standards (ESRS) criteria and the UN Sustainable Development Goals (SDGs).

A list of topics is drawn up annually in collaboration with external advisory firms; the Head of Sustainability is responsible for this. The list is supplemented with input from every area at the company and discussions with customers, suppliers and other relevant stakeholders, such as NPOs and interest associations. During this process, the material topics are sharpened up using criteria such as probability, extent, scope and irreversibility in terms of the materiality of impact, along with likelihood and potential impact of financial materiality. Once defined, the topics are validated and approved by the Management Board and the Board of Directors to ensure they offer a holistic perspective of APG|SGA's sustainability performance.

Topics with relevant risks and/or impact according to the materiality analysis



People

- Employment and working conditions
- Gender equality
- Occupational health and safety
- Sustainable procurement – social aspects
- Societal aspects of APG|SGA Out of Home Media



Planet

- Climate and energy
- Circular economy – resources and waste
- Sustainable procurement – environmental aspects



Prosperity

- Economic performance
- Prevention of corruption
- Acting lawfully

Stakeholder integration

APG|SGA recognizes the diversity of its stakeholders and promotes a respectful and appreciative relationship based on mutual trust. Relationships with internal and external stakeholders are shaped by long-term partnerships and constant dialog. APG|SGA relies on a wide range of communication channels in order to understand and take into account the various positions and needs of its stakeholders.

A culture of open communication is fostered among employees, while opportunities for participation and feedback are encouraged. Longstanding partnerships with concession issuers, suppliers and customers are the aim, with these collaborations reinforced through trust and shared values. Transparent, cooperative relationships with public authorities, associations and NPOs are an indispensable part of visually shaping the public space, which is why APG|SGA is actively involved in the relevant dialogs and initiatives. This holistic approach enables APG|SGA to ensure that it understands its stakeholders' needs and expectations and integrate them into its business strategy and practices for the sake of long-term success and societal benefit. The table below highlights the key platforms for stakeholder dialog.

Employees

- Employee dialog
- Sounding Board
- Intranet
- Roadshows
- Internal conferences

Private property owners and partners in cities, municipalities and public transport

- Partner discussions
- Partner surveys
- Newsletters
- Website

Advertisers

- Customer discussions
- Customer surveys
- Customer satisfaction process
- Roundtables
- Newsletters
- Website
- Training

Communications and media agencies

- One-to-one discussions
- Customer satisfaction process
- Roundtables
- Newsletters
- Website
- Training

Suppliers

- Regular discussions
- Supplier questionnaire
- Strategic collaboration

Public authorities

- Discussions with authorities

Associations

- Memberships
- Participation in conferences
- Input talks
- Participation in working groups

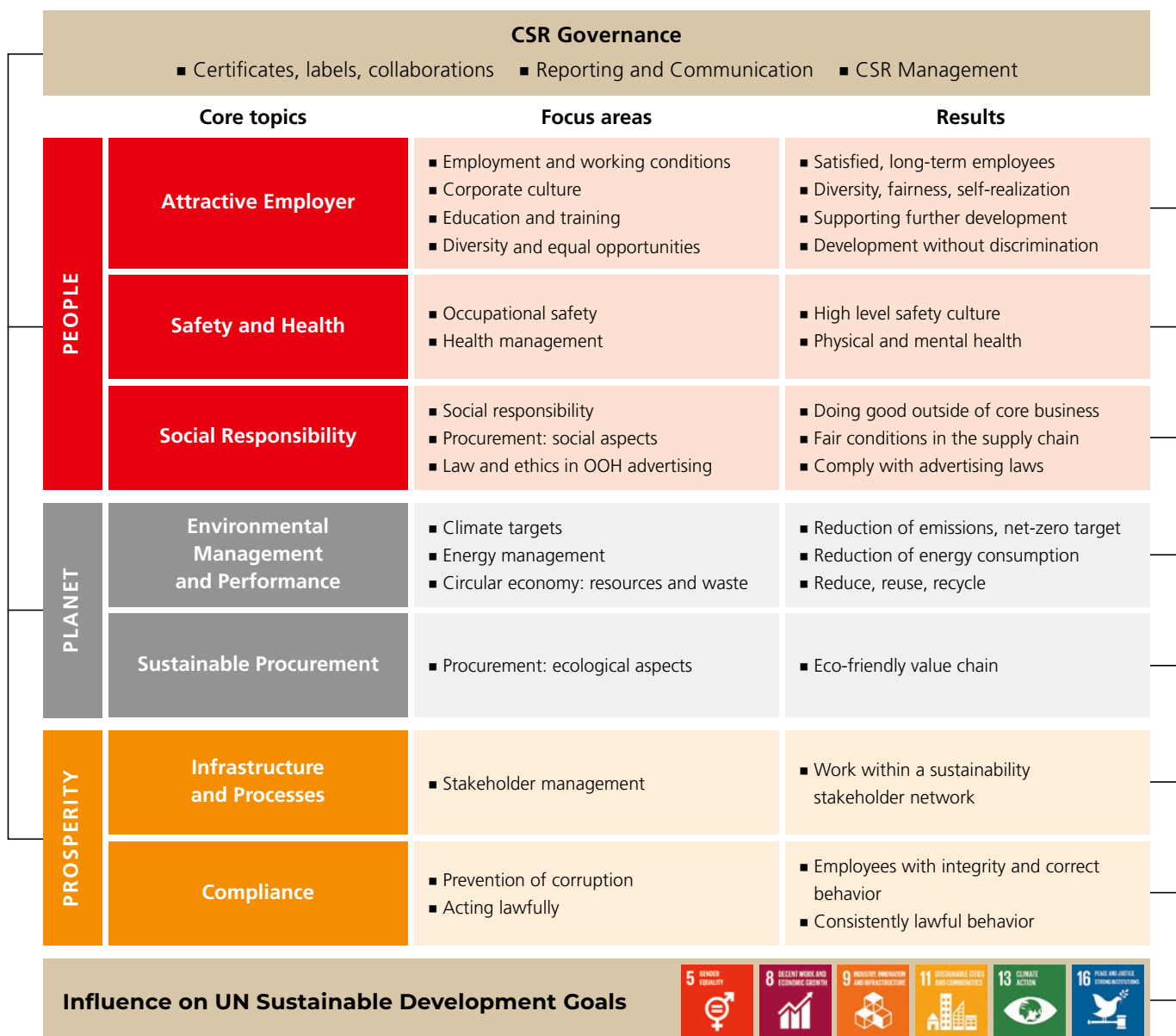
Non-profit organizations

- One-to-one discussions

Corporate social responsibility strategy

CSR (or sustainability) is enshrined as one of the six values of the APG|SGA mission statement alongside enthusiasm, partnership, entrepreneurship, integrity and transparency – values that are anchored in our daily work.

The CSR strategy is a core part of the company strategy and takes all APG|SGA's relevant stakeholders into account, while focusing on the core topics from the three fields of people, planet and prosperity.



Sustainable Development Goals

The United Nations (UN) Agenda 2030 for Sustainable Development comprises a total of 17 Sustainable Development Goals (SDGs) to achieve fundamental improvement in the living condi-

tions of all people today and in the future, and to protect the planet. APG|SGA is making its own contribution and focuses on the six goals below.



Equality of pay between the genders at APG|SGA is subject to an independent review and certified with the "Fair-ON-Pay Advanced" accreditation. The level of diversity among managers will continue to increase in the years to come.



APG|SGA has been generating added value for about 500 employees, plus its partners and advertising customers, for 125 years. In the process, we are very keen to ensure equal pay between the genders and promote individual training and development. We ensure that we comply with social standards and protect workers' rights within our supply chain.



APG|SGA relies on efficient processes and technologies in product development, product optimization and innovation. Advertising spaces make a valuable contribution to the existence and development of local businesses and SMEs.



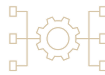
With the sustainable quality and energy-efficient nature of our products and services, we support cities and municipalities in their energy goals. We take our commitment to a goal-oriented energy transformation and resource efficiency very seriously, and are constantly improving our advertising materials. Bill-posters ensure that the area surrounding the advertising (such as bus stops, platform benches or phone booths) is well maintained.



APG|SGA has committed itself to reducing its energy consumption and lowering its CO₂ emissions. We favor renewable raw materials over fossil fuels wherever it is technically and environmentally feasible. We set medium-term and long-term science-based climate targets in line with the global 1.5°C objective.



Alongside complying with all compliance and anti-corruption guidelines, APG|SGA contributes to providing the population with independent public information through its Out of Home media.



Comprehensive CSR management

A cross-cutting, focused and integrated approach to managing our proactive sustainability efforts is crucial to meeting the growing expectations of our stakeholders.

Management approach

APG|SGA manages its CSR according to the Plan-Do-Check-Act cycle in order to achieve ongoing large- and small-scale improvements. Tasks such as strategic and operational planning, implementing certificates, labels and memberships, and all reporting and sustainability communication are considered overarching issues that are an integral part of the annual review and planning cycle. They represent the actual steering or governance of our CSR efforts and influence all three areas: people, planet and prosperity. For this reason, it is important that these issues are appropriately anchored in the CSR strategy.

EcoEntreprise label

Allgemeine Plakatgesellschaft AG's CSR management received the certificate "EcoEntreprise Nachhaltige Entwicklung – Soziale Verantwortung" (Sustainable Development – Social Responsibility) in June, following a two-day audit. In preparation, an interdepartmental working group analyzed the entire CSR organization and implementation. This led to the introduction of a range of improvements that resulted in more effective implementation of sustainability efforts in day-to-day work.

The national EcoEntreprise label has been Switzerland's benchmark certification in the area of sustainable development and social responsibility since 2013. It demonstrates to the public – and, in particular, to stakeholders in partner and advertising markets – that APG|SGA practices comprehensive sustainability and risk management.

Revision of the sustainability strategy

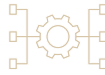
APG|SGA took the certification as an opportunity for an expanded revision of its CSR strategy. In addition to the three existing factors of people, planet and prosperity (formerly profit), the overarching factor of CSR governance has been introduced to effectively map the increasingly important strategic and coordination efforts across the different topics.

All core topics were broken down into working areas, for which specific, measurable targets have been defined and are to be met through a range of activities.

CSR Board

The CSR Board was established to ensure the compatibility of our day-to-day business with our sustainability targets, and it includes representatives of all divisions. The board convenes regularly and reviews new projects and plans to determine whether they are in harmony with sustainability targets. Where appropriate, the CSR Board suggests changes and also ensures comprehensive sustainability reporting. In future, it will be involved in the ongoing development of the CSR strategy, with the individual members acting as sustainability experts in their own divisions.

CSR Governance



Memberships

Certifications from and memberships or participation in national and international sustainability initiatives are important to APG|SGA as they help us gain expertise and – through efficient networking – lend greater weight to our own efforts.

Allgemeine Plakatgesellschaft AG joined the Swiss business association swisscleantech in 2024; for a number of years, CEO Markus Ehrle has been a member of the association's CEO4Climate network. swisscleantech brings together climate-conscious companies, motivates politicians and society to work toward a CO₂-neutral Switzerland, and presents solutions for climate-compatible business.

Since last year, APG|SGA has been a media partner of Sustainable Switzerland, an initiative of the NZZ, which offers fact-based knowledge on the issue of sustainable business, facilitates further training, and promotes dialog between companies big and small through high-quality events and networking opportunities.

Along with numerous other companies, APG|SGA takes part in the sustainability working group of the Association of Swiss Advertisers (ASA), with the goal of promoting sustainability and a climate-friendly approach in the Swiss advertising landscape.



People



Attractive employment and working conditions

APG|SGA’s employees lay the groundwork for the company’s long-term success. This is why it endeavors to create future-looking, attractive jobs within a challenging working environment and supports employees. The different occupational directions – from manual tasks to logistics, IT, sales, administration and creative professions – require a continuous examination of the company’s needs and the active creation of shared values and guidelines to ensure a smooth and constructive working environment.

Management approach

APG|SGA’s employment and working conditions are based on a robust foundation of vibrant company values and the applicable labor law. The company consistently invests in training and development for its employees, in order to ensure that they have the skills and abilities required for success. These investments also help the company to retain employees long-term by offering development opportunities and career pathways. In addition, APG|SGA offers attractive working conditions with substantial participation (bonus) in the company’s success and contemporary fringe benefits with the aim of providing employees with an interesting, healthy working environment. APG|SGA sets great store by ensuring that employees feel listened to and appreciated. As a result, it creates scope for employees to actively get involved and share their thoughts and ideas. A transparent culture of feedback enables employees to express constructive criticism and make suggestions for improvement. This not only boosts employee commitment and satisfaction, but also helps the company to keep evolving and improving.

APG|SGA employees

APG|SGA employed the following number of people as at the end of the 2024 calendar year.

Number of people as at December 31, 2024

Total ¹	Switzerland	Serbia
Number of employees ²	429	46
Apprentices and interns ³	7	0

By demographics	Switzerland	Serbia
Share of men, in %	72	70
Share of women, in %	28	30
Share of full-time positions (=100%), in %	77	100
Share of part-time positions (<100%), in %	23	0
Share of permanent employees, in %	100	100
Share of fixed-term employees, in %	0	0

¹ Full-time 100% equivalent as basis, percentages rounded,

² Excluding apprentices and interns

³ Switzerland, APG|SGA: commercial 6, logistics 1

People



As of the end of 2024, APG|SGA employed seven apprentices and offered one integration pre-vocational training role in the Logistics division. This federal program focuses on offering targeted, practical preparation for a vocational apprenticeship for refugees and people with temporary admission. The program has also been open to teenagers and young adults without an asylum background since summer 2021. It focuses on people from the EU/EFTA and third countries who require training.

In addition to its own employees, APG|SGA generated work for 21 people in 2024 in situations where it had extensive control over their work, although they were not employed by APG|SGA.¹ Of these people, 10 were sourced via staffing agencies and 11 via service providers. The work they performed included hanging advertising material, producing media, developing applications, administrative tasks and analysis, consulting and management services.

APG|SGA is not subject to a collective bargaining agreement.

Perks and fringe benefits

APG|SGA is keen to attain high levels of employee satisfaction. After Allgemeine Plakatgesellschaft AG was awarded the Great Place to Work® certification at the end of 2023, the task in 2024 was to analyze the results and develop further improve-

ment measures in various working groups in order to achieve even higher employee satisfaction when the survey was conducted again. The measures implemented include the relocation and modification of office space and individual workstations, the further development of internal training measures, the introduction of external coaching for employees taking on new management roles, and the introduction of a company-wide welcome day for new employees.

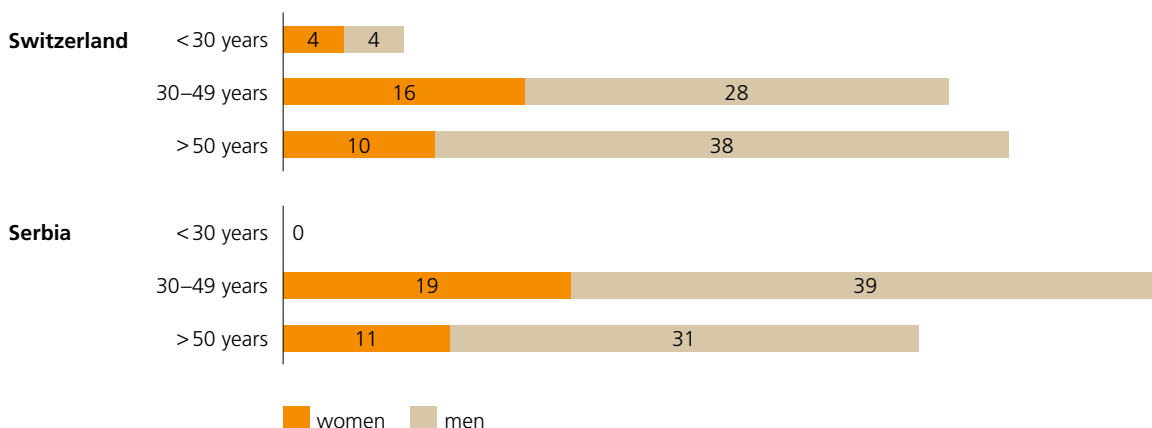
APG|SGA employees can give feedback both informally and via standardized pathways. This is why the annual employee review meetings at Allgemeine Plakatgesellschaft AG have been replaced by a more open form of dialog, which is conducted on a collaborative basis with greater focus on individuality. Relevant company values are also included as focal points in these reviews. In this context, the Sounding Board, a body with a diverse membership, meets quarterly. During the reporting period, the Sounding Board initiated various discussions that led to changes in day-to-day conditions. For example, individual IT equipment has been optimized and standardized, IT support has been expanded and various internal communication elements have been revised.

Alongside financial contributions to training, employees receive personal discounts and offers; the event tickets platform is one of the most popular pages on the intranet. In 2024, 34 employees took advantage of the option of buying up to two weeks' additional vacation time per year at favorable conditions.

¹ Personnel leasing or workers who are not employees

Age structure

as at December 31, 2024 in %, excluding apprentices and interns





Gender equality

APG|SGA strives to offer all employees identical working conditions, regardless of gender, and aspires to offer a more statistically equal gender distribution, particularly at management levels. At present, more men than women work at APG|SGA. This is primarily because most billposters are men (with very few exceptions), and billposters make up about a third of the entire workforce.

Management approach

APG|SGA's goal is to be an attractive employer for all employees, regardless of gender, and to shape its internal and external recruitment so there are no structural barriers or inequalities. APG|SGA is particularly concerned with pay equality between the genders and modern, flexible working models that reflect its workforce's needs as best possible. All forms of discrimination are banned; punishments are issued should discrimination occur.

The proportion of women in leadership positions at managerial levels FS 2 and FS 3 remained constant in 2024, following an 8% increase in the previous period. The seven-member Management Board (FS 4) has one female member and the six-member Board of Directors includes two women. Introducing a new process to identify and progress employees with potential could help to promote women at all levels of management in the future.

Implementation

APG|SGA offers fair, market- and performance-based remuneration. The internal level of pay equality between women and men at Allgemeine Plakatgesellschaft AG was externally audited in 2021 and accredited with the Fair-ON-Pay+ label. Since the maintenance analysis in 2023, Allgemeine Plakatgesellschaft AG has also held the Fair-ON-Pay Advanced certification, which was recently reconfirmed. This means that the gender-specific pay difference was below the tolerance threshold of 2.5%.

During the latest satisfaction survey, 85% of employees stated that they were treated fairly, regardless of their gender. This high value reflects APG|SGA's company values that promise fairness, respect and equal opportunities.

Conscious use of language is one of APG|SGA's quality criteria. The guidelines for gender-neutral language are therefore an important tool for ensuring that this important representation of all genders is reflected in everyday working life, in publications and in our external presence.

The leaflet on the ban on discrimination and harassment is an additional tool to protect employees' privacy and health. Breaches of the provisions listed in the leaflet and/or the rules that apply to APG|SGA are punished with disciplinary measures and individual sanctions.

People



Occupational health and safety

Safeguarding occupational health and safety is of central importance to APG|SGA. Various departments and external service providers collaborate at regular intervals to develop guidelines and standards, and ensure that the relevant steps are taken consistently. Investment in security training, health promotion and infrastructure-related measures, as well as the statistical recording and analysis of illnesses and accidents, underscore APG|SGA's commitment to employee wellbeing and safety.

Management approach

APG|SGA fosters a high-level safety culture based on the pillars of analysis, information/prevention and implementation. To meet the requirements of a safe and healthy working environment, the divisions of Human Resources, Infrastructure, Operations, Logistics & Operations Services and CSR Corporate Responsibility are represented on a committee that discusses occupational health and safety at regular intervals. This body is also responsible for strategy and its implementation, and is supported by three external service providers for safety audits, consulting, prevention and intervention services.

The committee is responsible for implementing the directives issued by the Federal Coordination Commission for Occupational Safety (FCOS), guidelines on building safety, ergonomics in the workplace, safety training and exercises, organizing workshops on physical and mental health, and collecting statistics on illnesses and accidents.

Identifying hazards

Hazards are identified via an ongoing process conducted in collaboration with external service providers. This is based on analysis of workflows, building safety audits, evaluation of absence reports, the annual safety report and employee feedback via all channels available. Specific analyses or surveys are conducted from time to time; for example, on ergonomics in 2015, on occupational health management in 2021 and on the physical strain on billposters in early 2024. APG|SGA does not work with hazardous materials and does not use particularly risky methods or processes subject to specific requirements.

Differing hazards and risks have been identified for the various work tasks or functional groups. If something is classified as a hazard or a risk, this does not necessarily mean that it occurs particularly frequently. Rather, it means that suitable steps must be taken to mitigate these hazards and risks.

People

**Work/functional group, hazards and risks****Billposting, construction and maintenance**

- Trips, slips, falls
- Musculo-skeletal symptoms and pain
- Sunburn and associated consequences

Logistics

- Trips, slips, falls
- Musculo-skeletal symptoms and pain
- Hazards and risks posed by equipment and machines

Business trips

- Risk of being injured in road traffic accidents

Office work

- Musculo-skeletal symptoms and pain due to poor posture or lack of exercise

General

- Psychological/mental strain
- Hazards and risks relating to building safety

Measures and performance relating to occupational safety and occupational health management

All APG|SGA employees are integrated into the occupational health and safety system and benefit from general offers, services and insurance cover. The requirements and intensity of safety requirements differ depending on the role in question. Office employees and sales force staff receive selected training on topics such as ergonomics, mental health, fire protection, first aid and road safety, while billposters and construction/maintenance staff for advertising space work in line with the safety requirements set out in the employee handbook. They receive training on the requirements and any updates when they join APG|SGA and at regular intervals thereafter. They are also furnished with work clothing and protective equipment that meets the relevant safety standards and enables them to undertake manual outdoor labor in all weather. Leased personnel or workers who are not employees are given the necessary safety training, work clothing or protective equipment as required, but are otherwise covered by their employer's health management system (including insurance).

APG|SGA employees are offered an annual flu vaccine at the company's expense during working hours.

In terms of ergonomics and building safety, investment has been made in noise control measures in large office spaces, while additional offices have been equipped with adjustable-height desks and high-quality office chairs. The level of implementation across Switzerland is greater than 90%.

Building/work safety/fire protection audits are performed at regular intervals using the ASA¹ monitoring form. The Grand-Saconnex, Lausanne and Sion sites were reviewed in 2024, while the Chur, Münchenstein and Wallisellen sites will be audited in 2025. At the Zurich office, the cantonal business authorities conducted a system check on the implementation of an individual safety system in 2024.

¹ ASA stands for "involvement of occupational physicians and other occupational safety specialists"

People



Under an overall occupational health management program, an external, independent advice service on a broad range of subjects was introduced in 2024. This is available to all Allgemeine Plakatgesellschaft AG employees on a confidential basis and free of charge. An individual consultation and any necessary follow-up services will be provided for all enquiries.

Work-related absences

The general absence rate at the Swiss companies within the Group are, according to SECO/SUVA statistics, comparable with other companies in Switzerland, with absences due to occupational accidents lower than the Swiss average. As staff are well-trained, have a great deal of professional experience and comply

with the necessary safety precautions, 97% of the workforce had no occupational accidents in the 2024 calendar year. In 2025, the focus in terms of accident prevention will be on preventing tripping accidents and accidents that occur when using ladders.

As fewer details are required to be reported to employers in the case of illness-related absences, no specific information is available on the nature of these absences. Of employees in Switzerland and Serbia, 40% and 78% respectively experienced no illness-related absences. In the case of long-term absences in particular, APG|SGA looks for individual solutions so the person in question can return to a suitable work routine as gently and sustainably as possible.

Accidents and days of absence

	2024			2023		
	General ¹	Women	Men	General ¹	Women	Men
Number of occupational accidents	13			4		
Number of days of absence due to occupational accidents	178			9		
Number of days of absence due to non-occupational accidents	371	65	306	577	47	530
Number of days of absence due to illness ²	2 756	520	2 348	3 542	1 006	2 536
Number of hours worked ³	921 825			928 328		
Rate of occupational accidents per 1,000,000 hours ⁴	14.1			4.3		
Number of occupational accidents with serious consequences	0			0		
Number of deaths due to occupational accidents	0			0		

¹ Due to the low level of occupational accidents, this has not been broken down into men and women for data protection reasons.

² The days correspond to full-time days, i.e. two half-days of absence are shown as one full day.

³ Calculation: for full-time employment, 2,210 working hours a year, minus 7 weeks for holidays and other absences, gives a calculated rate of 1,912.5 hours per full-time equivalent.

⁴ The rate based on 1,000,000 hours worked corresponds to the number of work-related injuries per 500 full-time employees over a period of one year.

People



Sustainable procurement – social aspects

Social aspects and environmental performance are becoming increasingly important when structuring supply chains.

As a sustainable company, APG|SGA strives to minimize any negative impact of its procurement practices. Supply chain analysis and direct influence on suppliers are therefore given the highest priority.

Management approach

The Procurement division is in charge of defining requirements and performance criteria for the products and services purchased by APG|SGA. In collaboration with CSR, the social aspects that need to be considered in the supply chain are defined periodically or ad hoc (when required) for key product groups. The company's Mission Statement, Code of Conduct and specific requirements arising from APG|SGA's memberships (e.g. UN Global Compact) serve as the foundation for these efforts. Where possible, APG|SGA relies on existing, recognized certificates, labels and accreditations.

Supplier evaluations

APG|SGA suppliers have to complete a self-evaluation that covers various sustainability-related aspects. The questionnaire encompasses compliance with social aspects, climate and environmental protection activities, precise details on product origin and information on certificates and labels. The findings of this evaluation lay the groundwork for appraising supplier relationships and help steer collaboration towards a more sustainable supply chain. In addition, they play a key role in fulfilling the diligence obligation in terms of child labor. To date, suppliers and service companies that correspond to about 75% of the average annual procurement volume have been evaluated.

This serves as the basis for individual discussions with suppliers on improvement potential in relation to environmental and social issues, with measures defined where feasible. The APG|SGA Supplier Code of Conduct serves to further define and promote APG|SGA's standards on issues such as health protection, employee rights, environmental and climate protection, and compliance.

Due diligence obligation regarding child labor

APG|SGA aims only to work with suppliers that undertake not to use or tolerate child labor in their supply chain. By participating in the UN Global Compact and in its own Code of Conduct, the APG|SGA undertakes to protect human rights, work to abolish child labor and act in accordance with the law.

Due to the legal provisions on due diligence and reporting obligations regarding conflict minerals and child labor (Art. 964j CO) and the associated ordinance (DDTrO), APG|SGA is obliged to fulfill its due diligence obligation regarding child labor.

The first step in the child labor risk analysis revealed that APG|SGA exceeded the statutory threshold values in terms of total assets, turnover and full-time positions. In step two, a standardized supplier questionnaire, product information, surveys of suppliers and internal procurement managers, and internet research were used to determine the countries of origin of all affected products. According to the UNICEF index, eight countries of origin for purchased products are associated with a medium (enhanced) risk of child labor.

People



In the third step, these eight countries were examined to assess whether there was a justified suspicion of child labor related to a specific product or service procured by APG|SGA. Media and internet research was undertaken for these checks, and reports from non-governmental organizations, supplier sustainability reports and any notifications made to APG|SGA's compliance reporting point were taken into account. For the 2024 calendar year, the review of the manufacturers and products from the eight countries of origin with an enhanced risk of child labor did not give rise to any specific, justified suspicions of child labor.

As a result, APG|SGA is therefore exempt from further child labor due diligence and reporting obligations under Art. 964_(f) CO.

APG|SGA does not import conflict minerals to Switzerland or process them in the country. It is not obliged to report on the fulfillment of due diligence obligations relating to conflict minerals.



Societal aspects of APG|SGA Out of Home media

By definition, Out of Home media is located in the public sphere with the purpose of informing people and influencing their decisions. APG|SGA handles this task responsibly within the framework of the social market economy, and ensures that laws and ethical considerations are respected in advertising. In addition, APG|SGA uses its platforms to make a positive contribution to society.

Legal and ethical reviews

APG|SGA supports and respects the subjective right to freedom of expression and advertising, and does not engage in censorship. Nevertheless, all advertising materials are subjected to a legal and ethical review on receipt of the layout or actual delivery of the advertising material. The aim is to remove transgressive or prohibited elements, while enabling the advertising customer to receive the booked service.

The legal review looks at aspects such as the protection of minors, road safety, copyright, data protection, integrity, guerilla marketing and rules for political advertising. The ethical aspects are diverse; e.g. racism, sexism, eroticism, violence. As soon as a subject has been classed as critical, it may not be displayed or broadcast until the entire clarification process has been completed. This leads to either a full or partial blocking, or to its approval. Where possible, the legal and ethical reviews are undertaken before physical production of the advertisement in order to avoid any additional costs for the customer.

Schweizerische Lauterkeitskommission

Alongside the internal legal and ethical review, the Schweizerische Lauterkeitskommission (SLK) serves as an additional monitoring body. This neutral, independent institution is a self-regulatory body for advertisers. It is part of the Stiftung für die Lauterkeit in der kommerziellen Kommunikation foundation, of which all the major organizations in Switzerland's communications industry are members.

Anyone can file a complaint with SLK about advertising that they believe is incorrect or improper. The SLK does not issue judgments that can be officially enforced by the state, but makes recommendations that are taken into account and implemented by advertisers. The neutral assessment by the SLK and the associated self-regulation has become well established and is accepted by both customers and contract partners.

Two members of Allgemeine Plakatgesellschaft AG are on the Board of Trustees and serve as experts in Out of Home media for SLK.

Contribution towards political and democratic information

Current global events are once again highlighting the importance of freedom of expression, the rule of law and democratic process. APG|SGA is politically neutral. It offers all parties and individuals the opportunity to run political advertising or election advertising, as long as the requirements for political advertising are met. As a result, APG|SGA makes a key contribution towards freedom of speech and a functioning democracy.

People



Poster sponsorship and donations

NPOs and cultural and sporting events are given generous discounts and sponsored posters in the form of additional displays or broadcasts to supplement their booked campaigns. In 2024, benefits with a media value in the eight-figure range were offered. A charitable organization is supported each year as part of an annual donation campaign. In 2024, this was PluSport Disabled Sports Switzerland.

Collaboration with social institutions

APG|SGA regularly collaborates with social institutions. Household items are procured from the Swiss Workshop for the Blind and Visually Impaired. Where possible, decommissioned IT devices are prepared for reuse or given to the organization Soziale Dienste Bezirk Uster (sdbu) to be professionally recycled along with other electronic waste. The sdbu engages the long-term unemployed for this work, which is designed to aid their reintegration into working life. The association Drahtzug offers mentally impaired people jobs and a supportive daily structure. It sews discarded advertising banners into useful everyday products for APG|SGA and its customers, giving them a new lease of life.

Milestones in the implementation of the environmental mission statement

1999

Introduction of energy accounting, procurement of the first gas-powered vehicles, first Eco-Drive courses

2000

Ratification of the environmental mission statement with the core promise: "We will reduce our environmental footprint beyond the legal framework, along the entire value chain, according to the principle: prevent, reduce, recycle"

2001

First interim report, launch of systematic poster waste recycling

2002

Procurement of first hybrid cars, start of conversion of old backlit enclosures for greater energy efficiency

2003

First environmental report

2004

Start of thermal systems rehabilitation in buildings

2005

First issue of the annual "Facts and figures" folder

2008

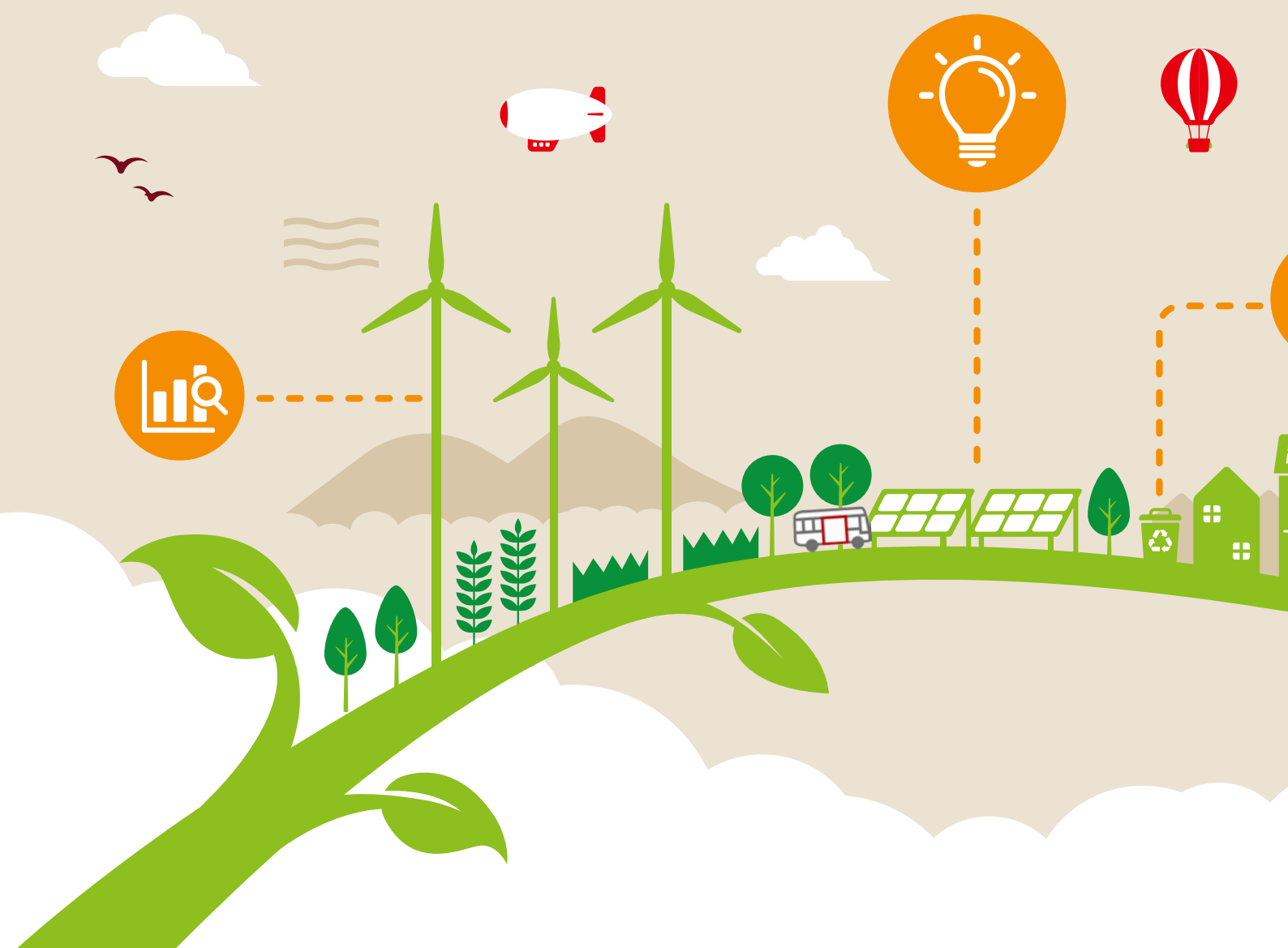
Purchase of 100% eco-electricity for backlighting; environment as a cover story of the Annual Report

2012

Purchase of 100% renewable energy for buildings: renewable energy now covers 100% of APG|SGA's total electricity consumption

2013

Optimization of actual light design in advertising panels



2014

Purchase of 100% green electricity “nature-made star” for buildings: the entire power consumption of APG|SGA is now covered by green energy

2016

Internal acquisition strategy for digital advertising media (energy efficiency). Upgrade of the latest ePanels generation with energy savings of 80 percent

2017

Expansion of environmental performance measurement to include sustainability measurement through the addition of social indicators

2019

First connections to the district heating network and introduction of medium- and long-term science-based climate targets in alignment with the 1.5°C objective

2022

Creation of the “Head of Sustainability” position

2023

Installation of the first PV system, expansion of GHG accounting to the entire Group

2024

Validation of the new Group-wide climate targets for Scopes 1, 2 and 3 by SBTi. Successful EcoEnterprise certification





Environmental management

APG|SGA sees its holistic approach to environmental management as a cyclical process comprising the following activities: identify key environmental aspects, set targets, plan actions, monitor/control implementation of these actions and, if necessary, adjust them. The goal behind this process is to improve the company's environmental performance on a continuous basis.

Key environmental aspects

The annual environmental performance survey (environmental impact and GHG emissions) helps to identify and review key environmental aspects. These cover the same areas as the environment-related issues from the materiality analysis (climate and energy, circular economy – resources and waste, sustainable procurement – environmental aspects).

Inclusion of management bodies

The agendas for Management Board and Board of Directors meetings regularly feature environment-related topics. These committees approve the targets and discuss the implementation of any measures in detail. Specific targets to reduce GHG emissions and the corresponding reduction pathways impact operational decision-making.

In 2023, an interdisciplinary team analyzed risks and opportunities linked to climate change, based on scientific climate scenarios. The findings from this analysis aid optimization of the company's climate strategy and business processes. Analysis of the risks and opportunities related to climate change will be carried out again in 2025.

Science-based climate targets

In 2018, APG|SGA AG and Allgemeine Plakatgesellschaft AG decided on a short-term, science-based reduction target for GHG emissions that was suitable for helping to limit climate change to 1.5°C. In 2024, these original targets were recalculated based on the Group-wide emissions from 2023 and expanded to include indirect Scope 3 emissions in order to have them validated as new science-based climate targets by the Science Based Targets initiative (SBTi). APG|SGA has laid key groundwork for this step by expanding the system boundaries for environmental accounting for the 2023 base year. These now cover the entire APG|SGA Group. Data collection for the upstream processes has also been completed and includes all advertising materials (not just paper posters) as well as capital goods. For this reason, this report presents environment-related key performance indicators for the years 2023 and 2024 for the entire APG|SGA Group and – for the sake of completeness – some key figures from previous years that relate solely to Allgemeine Plakatgesellschaft AG and APG|SGA AG (including direct employees of the holding company and their day-to-day business).

The SBTi officially validated these new GHG reduction targets in December 2024. This commits APG|SGA to achieving net zero emissions across its entire value chain by 2045. The new climate targets include short-term targets up to 2030 for Scopes 1, 2 and 3, as well as long-term targets up to 2035 for Scopes 1 and 2 and up to 2045 for Scope 3.

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The climate targets of APG|SGA

Overarching net zero target

- APG|SGA has committed to achieving net zero greenhouse gas emissions throughout its entire value chain by 2045.

Short-term targets 2030

- An 85% reduction in absolute greenhouse gas emissions in Scopes 1 and 2 by the 2030 financial year, with 2023 as a baseline.
- Increase of annual renewable electricity purchase from 70% to 100% per year by of 2025.
- A 45% reduction in absolute greenhouse gas emissions in Scope 3 by the 2030 financial year, with 2023 as a baseline.

Long-term targets

- A 95% reduction in absolute greenhouse gas emissions in Scopes 1 and 2 by the 2035 financial year, with 2023 as a baseline.
- A 90% reduction in absolute greenhouse gas emissions in Scope 3 by the 2045 financial year, with 2023 as a baseline.

Reduction pathways

To achieve these short-term goals and stick to our reduction pathways, our Serbian operation will also switch to purchasing only renewable electricity from 2025 onward. This will lead to a significant reduction in Scope 2 emissions. A range of energy efficiency measures was also introduced in buildings, while the ongoing electric conversion of the vehicle fleet was accelerated. From 2030, we will refit all buildings with environmentally friendly

heating systems and complete the fleet conversion. Scope 3 emissions from the supply chain are being significantly reduced by APG|SGA prioritizing suppliers with ambitious climate targets and implementing circular economy concepts. A detailed roadmap based on the Federal Act on Climate Protection Goals, Innovation and Strengthening Energy Security (CIA) will be available on the APG|SGA website from September.

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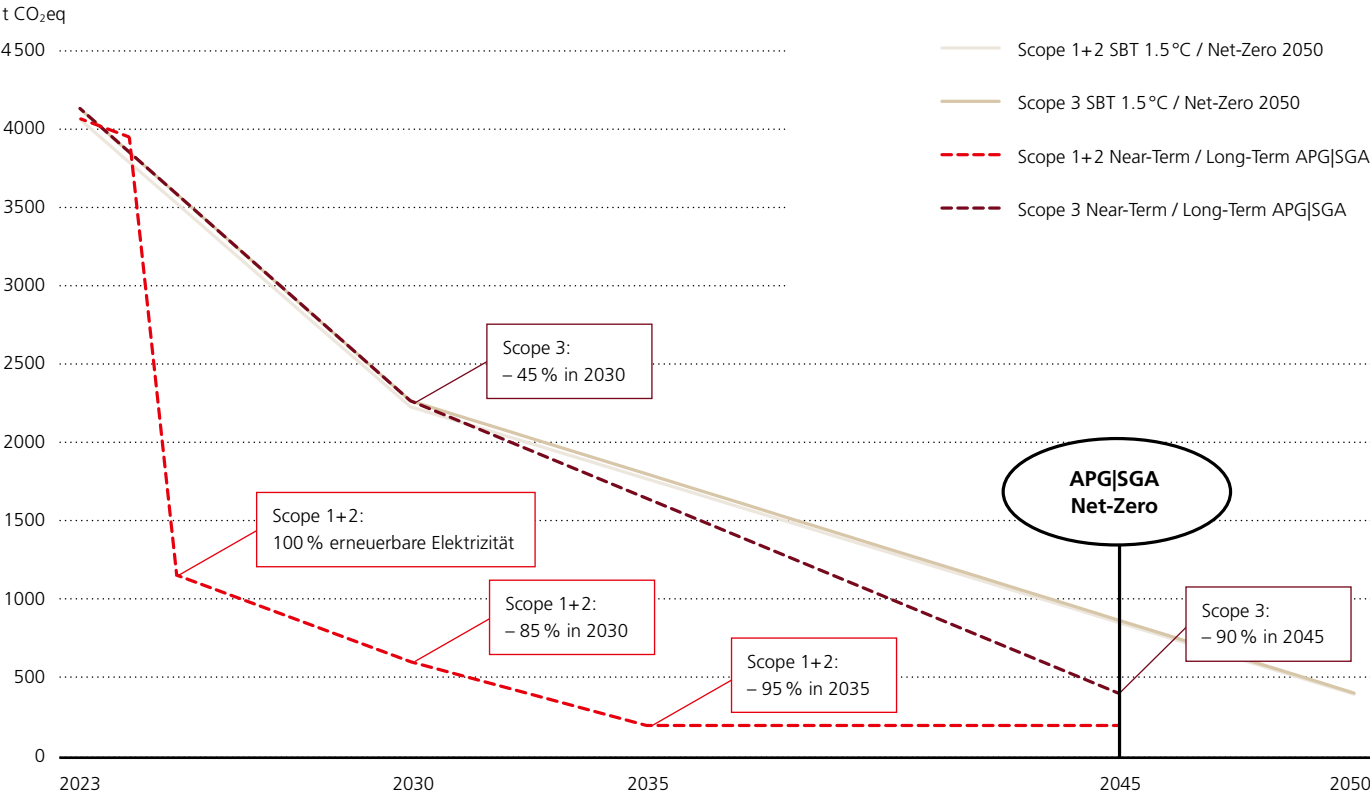
Calculation of environmental impact and GHG emissions

The method used to calculate environmental impact is ecological scarcity (environmental impact: Swiss Eco-Factors 2021 according to the Ecological Scarcity Method. Methodological basis and application to Switzerland, Federal Office for the Environment [FOEN], Umwelt-Wissen Nr. 2121, Bern, 2021).

GHG emissions were calculated in line with the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (revised edition).

As recommended by the Greenhouse Gas (GHG) Protocol and CDP, factors for global warming potential were used that align with the sixth assessment report of the United Nations Intergovernmental Panel on Climate Change. The GHG considered were carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFC), perfluorinated hydrocarbons (PFC), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃), as listed in the amended Annex A of the Kyoto Protocol. Environmental impact and GHG emissions were calculated using the REGIS expert system. Since 2016, the background processes have been based on ecoinvent version 3 (latest version v3.11).

Theoretical reduction pathway with visualization of SBTi-validated climate targets



Planet



Environmental performance

APG|SGA has been determining and monitoring its environmental performance since 2001 through an annual calculation of environmental impact and GHG emissions. The findings feed into the creation of environmental targets and the development of steps to achieve them.

Climate change – adherence to new target pathway not yet guaranteed

The new climate targets validated by SBTi with a base year of 2023 include Scopes 1, 2 and 3 with wider system parameters, and remain in line with the vision of a 1.5°C future and the reduction of emissions to net zero.

In order to meet the linear reduction of the short-term target in Scopes 1 + 2, an annual reduction in GHG emissions of 12% would be required. Not all planned measures could be implemented in 2024 and therefore only a reduction of 5% was achieved. The reduction of Scope 1 emissions was achieved through various measures to optimize fuel consumption. The reduction of Scope 2 emissions is primarily attributable to a significant improvement in the method used to calculate the electricity consumption of the advertising infrastructure of Alma Quattro in Serbia.

In Scope 3 there was a slight increase in emissions of 4%, which is both short of the reduction path and a clear shortfall on the planned reduction of 6%. This increase in upstream indirect emissions from the supply chain was particularly driven by the unusually high investment in capital goods, such as advertising panels.

Measured GHG emissions compared with science-based reduction path

	2024	2023	Diff.
Scope 1 + 2			
Near-Term Target APG SGA	3 562	4 054	–12%
Scope 1 + 2			
Emissions APG SGA	3 839	4 054	–5%
Scope 3			
Near-Term Target APG SGA	3 858	4 123	–6%
Scope 3			
Emissions APG SGA	4 307	4 123	4%

Planet



Life cycle assessment and GHG emissions

The total of all GHG emissions has remained largely constant compared to 2023. The reduction of Scope 1 and 2 emissions was offset by the increase in Scope 3 emissions.

The Group company Alma Quattro in Serbia continues to be responsible for more than 50% of the GHG emissions and environmental impact, even though it only contributes a significantly smaller proportion of advertising revenues. This is due to the fact that unlike the Swiss company, it has only just introduced a systematic environment management approach and primarily limits itself to complying with the legal requirements. A closer look at the life cycle assessment reveals two drivers: electricity and waste disposal.

The Serbian Group company uses a disproportionate amount of electricity, as its backlit digital advertising panels are usually larger than those in Switzerland. The volume of electricity purchased appears to have decreased compared to the previous year. The reality is that the calculation method has been significantly improved. At the same time, it is no longer assumed that 40% of the purchased electricity comes from hydropower, and instead the composition of the residual electricity in Serbia is used as a basis for the life cycle assessment. The local electricity mix is dominated by coal-fired power generation (65.8% electricity from lignite and coal-fired power plants).¹

¹ <https://www.aib-net.org/facts/european-residual-mix>

Disposing of poster paper and advertising banners containing PVC in landfill sites has an impact on GHG emissions, but even more so on environmental pollution.

Alongside the steps already taken to reduce GHG emissions, two areas of action in the area of environmental protection in the Serbian group company can be derived from the life cycle assessment:

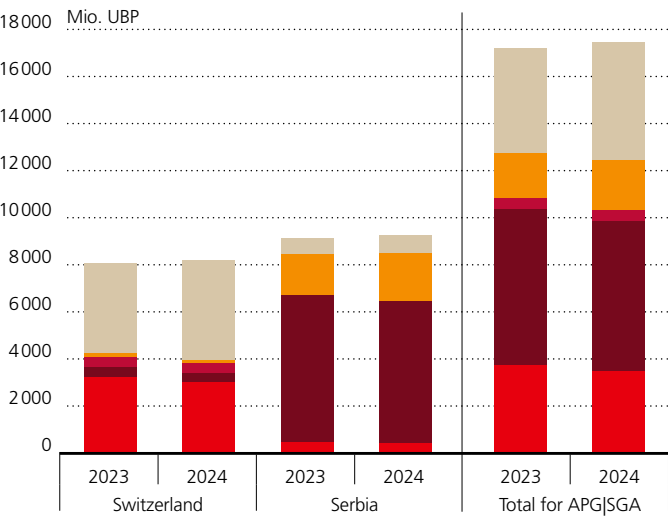
- Targeting the procurement of energy from renewable sources (hydropower and wind power)
- Creating transparent disposal pathways in close collaboration with the contracted waste disposal companies and avoiding disposal methods with a high environmental impact

From 2025, 100% of the electricity purchased will come from renewable sources, as required by the short-term SBTi target “Increase of annual renewable electricity purchase from 70% to 100% by 2025”.

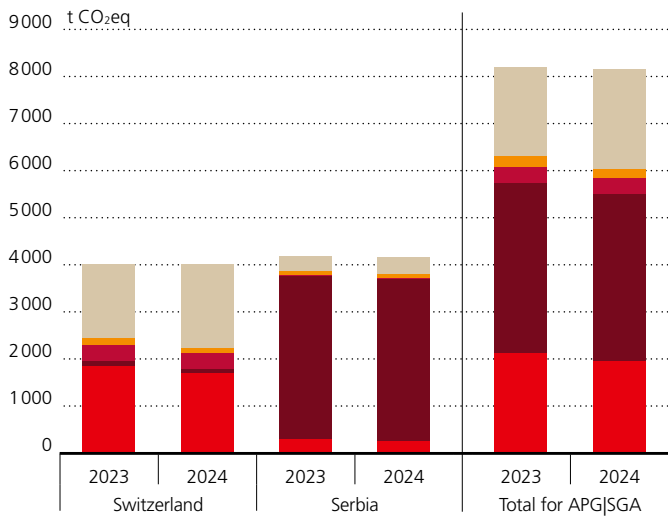
CDP climate protection ranking

In the ranking carried out by the international climate protection organization CDP in 2024, APG|SGA scored a “B”. APG|SGA is continuing with CDP reporting and in 2025 it will also report in line with the United Nations Global Compact. These measures supplement its own reporting.

Environmental impact of Swiss and international business²



GHG emissions of Swiss and international business²



² 2023: v3.10 and 2024: v3.11

³ Including capital goods and heating energy consumption of rented spaces

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Energy

Total energy consumption, in kWh, increased by 3% compared to 2023. This was due to the increased demand for electricity associated with the expansion of the digital range.

Electricity consumption

Electricity consumption increased by 6% compared with 2023. Although the conversion of electronic advertising panels and other efficiency measures led to a reduction in some areas, the wider range of digital advertising panels (18% more spots compared to 2023) and the expansion of the electric car fleet required a larger volume of electricity. Digital advertising panels are responsible for around 54% of the entire electricity demand in Switzerland.

In the Lausanne and Wallisellen offices, two photovoltaic systems went into operation which, together with the system in Zurich, will produce around one third of the building electricity required throughout Switzerland. Options for installing further systems are being continually reviewed.

Heating energy

While targeted savings measures, optimization of heating systems and renovation activities for individual buildings resulted in a reduction in heating energy consumption in previous years, this figure remained constant from 2023 to 2024. Further optimization measures to increase energy efficiency are being planned.

Vehicles

Fuel consumption across the entire vehicle fleet fell by 2% compared with the 2023 figures. This was driven by a combination of reduced mileage and the ongoing conversion to alternative drives.

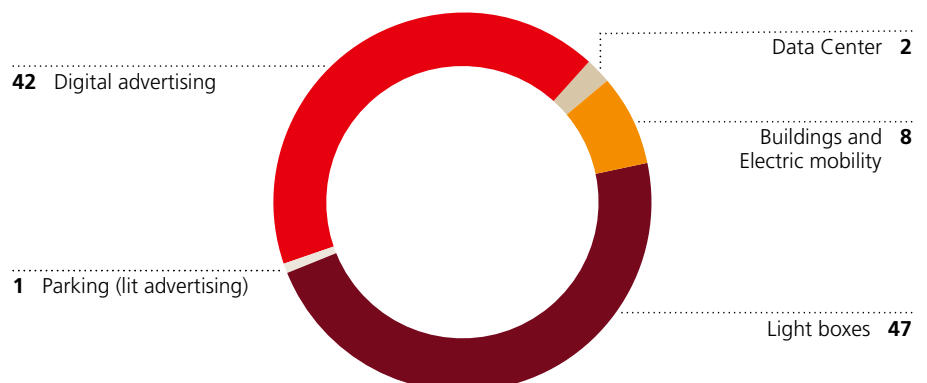
Commuter travel throughout Switzerland fell slightly, although this correlates with the slight fall in full-time equivalents. The proportion of commuting by public transport increased by 7%, while commuting by car declined.

Flexible working models and straightforward digital work options will also serve to reduce commuter traffic in the future. The procurement of energy-efficient vehicles, along with the ongoing optimization of poster route planning, will result in further reductions.

Circular economy

Compared to the previous year, the total volume of waste decreased by 7% or 40 metric tons in 2024. All materials are disposed of under high national standards with support from local recycling partners. The target recycling rate for poster waste is 90%. Wherever possible, the lifecycle of obsolete products is extended through processing or reuse.

Breakdown of electricity consumption by activity
in percent



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Materials

We constantly work with our production partners to use more sustainable materials and optimize processes, so less input material is required. Nonetheless, the rise in advertising output since 2023 meant that there were higher volumes of material used in classic posters, large-format advertising and transport advertising.

Sustainable procurement – environmental aspects

APG|SGA works with suppliers that comply with all environmental laws and regulations, pursue a systematic environmental management approach, strive to continually improve their environmental performance and reduce their GHG emissions to net zero. For APG|SGA, the latter is the key to reducing its own Scope 3 GHG emissions and an important consideration when selecting suppliers. All of the criteria listed above form part of the regular supplier evaluation.

Since 2024, improvement in the quality of data used to calculate the environmental footprint and GHG emissions has been a particular focal point. Suppliers are now given assistance in determining the environmental impact and GHG emissions of the products supplied, with this primary data then provided to APG|SGA.

CO₂ target value for vehicles

APG|SGA complied with the defined CO₂ target value of 118 g CO₂/km under the WLTP (Worldwide Harmonized Light Duty Vehicles Test Procedure) standard in the procurement of new passenger vehicles. Only one out of 14 vehicles slightly exceeded the target of 134 g CO₂/km.

Electric mobility

The number of electric vehicles is continually increasing; in 2024, half of all new vehicles procured for posterage in Switzerland had electric drives. All vehicles purchased in the passenger vehicle category in 2025 will be electric.

Eco-electricity

100% of the electricity purchased for illuminated advertising, digital advertising, all business properties and electric vehicles in Switzerland is drawn from Swiss hydropower with the “nature-made star” label. The remainder of the electricity used in Switzerland is generated by our PV systems.

Work clothing

All items of work clothing worn by billposters and technicians are certified with the labels Fair Wear and OEKO-TEX® Standard 100 at minimum. We have a long-term partnership with our clothing manufacturer.

Planet



Overview of KPIs

		APG SGA Group			APG SGA AG² & Allgemeine Plakat- gesellschaft AG			
GRI	EPIs¹		2024	2023 Base year	Difference	2022	2021	2020
302	Energy							
	Total	MWh	13 046	14 771	−1 725	9 563	9 703	9 683
	renewable	%	44	49	−5	55	55	52
	Purchased electricity	MWh	7 758	9 401	−1 643	4 503	4 545	4 449
	renewable	%	65	70	−6	100	100	100
	Purchased heat³	MWh	256	255	1	195	168	162
	renewable	%	50	46	3	62	82	69
	Self-generated electricity	MWh	50	5	45	−	−	−
	renewable	%	100	100	0	−	−	−
	Total fuel	MWh	4 982	5 109	−127	4 864	4 990	5 071
	renewable	%	11	11	0	12	13	9
	Natural gas	MWh	1 890	1 972	−82	2 093	2 227	2 346
	Biogas	MWh	536	545	−9	595	630	464
	Heating oil	MWh	233	255	−22	495	560	525
	Diesel	MWh	1 545	1 585	−39	1 278	1 255	1 453
	Petrol	MWh	778	753	25	403	319	283
	303	Water						
Tap water		m³	5 713	6 434	−720	7 180	7 822	7 809
301	Materials							
	Total	t	422	429	−7	285	260	298
	renewable	%	83	77	5	99	99	99
	Paper	t	300	294	7	257	242	276
	Glue incl. additives	t	34	31	3	24	17	18
	Other advertising material	t	81	100	−19	−	−	−
	Other material	t	7.0	4.5	2.5	3.9	0.6	4.5
306	Waste							
	Total	t	535	566	−31	403	407	418
	Municipal waste (incineration)	t	87	86	1	40	66	76
	Advertising material (incineration)	t	22	50	−28	−	−	−
	Advertising material (unkown)	t	91	78	13	−	−	−
	Inert waste (landfill CH)	t	5.6	2.3	3.3	−	−	−
	Paper (recycling)	t	321	333	−11	363	341	342
	Metals (recycling)	t	6	14	−9	−	−	−
	Electronics (recycling)	t	0.1	0.7	−0.5	−	−	−
	Banner (recycling)	t	2.1	1.6	0.5	−	−	−

Planet



		APG SGA Group			APG SGA AG² & Allgemeine Plakat- gesellschaft AG			
GRI	EPIs¹		2024	2023 Base year	Difference	2022	2021	2020
302	Business travel⁴							
	Total	km	325 050	406 786	–81 736	530 959	350 427	476 449
	Car	%	21	11	10	10	11	16
	Airplane	%	13	7	6	5	–	–
	Train	%	66	82	–16	85	89	84
302	Commuting⁵							
	Total	million km	1.8	1.9	–0.1	1.5	0.6	0.4
	Car	%	40	44	–4	37	100	100
	Public transport	%	57	54	3	62	–	–
	GHG emissions (CO₂eq)⁶							
	Total		8 146	8 178	–31	2 686	2 197	2 287
305-1	Scope 1	t CO₂eq	1 092	1 134	–42	1 007	1 013	1 072
305-2	Scope 2⁷	t CO₂eq	2 747	2 920	–174	19	16	14
305-3	Scope 3	t CO₂eq	4 307	4 123	185	1 660	1 168	1 201
305-4	Intensity Scope 1+2	kg CO₂eq / kCHF net sales	11.6	12.5	–0.9	3.4	4.1	4.3
	Environmental impact⁸							
	Core balance	EP million	10 563	10 696	–133	2 347	2 724	2 800
	Total balance	EP million	17 346	17 097	249	5 130	5 132	5 373
	References							
	Net sales	million CHF	332	326	7	297	252	251

¹ Companies included: until 2022 APG|SGA AG & Allgemeine Plakatgesellschaft AG, from 2023 also entire APG|SGA Group

² Includes all direct employees of the holding company and their day-to-day operational activities

³ District heating at the Basel and Lausanne sites since 2019, Vernier site from 2024

⁴ With external vehicles (kilometres of own vehicles not included)

⁵ New commuting recording incl. public transport since 2022

⁶ Calculation of GHG emissions: 2020 v3.7.1, 2021 v3.8, 2022 v3.9.1, 2023 v3.10, 2024 v3.11. Methods: 2020-2021 IPCC2013, from 2022 IPCC2021

⁷ market-based (location-based: 2 257 t CO₂eq)

⁸ Calculation of environmental impact: 2020-2021 v3.8, 2022 v3.9.1, 2023 v3.10, 2024 v3.11;

UBP2021 method. Mio. EP = 1'000'000 Environmental impact points (EIP)

Planet



Breakdown of Scope 3 categories

Scope 3 category	2023 t CO ₂ eq	2022 t CO ₂ eq	Comments
1 Purchased goods and services	1 216	464	Main emission source: advertising material (e.g. wet posters)
2 Capital goods	951	452	Emission sources: own cars and advertising infrastructure (e.g. ePanels)
3 Fuel- and energy-related activities (not included in Scope 1 or 2)	1 108	426	Fuels for own vehicles are the main driver, followed by heating and electricity.
4 Upstream transportation and distribution	58	22	Main emission source: truck transport
5 Waste generated in operations	228	22	Main emission source: disposal advertising material
6 Business travel	21	25	Main emission source: car
7 Employee commuting	307	208	Main emission source: commuting by car
8 Upstream leased assets	–	–	All relevant energy flows (in particular of rented buildings or advertising space) are included in scope 1 and 2.
9 Downstream transportation and distribution	–	–	The distribution (posting) is done by own cars; therefore the relevant emissions are included in Scope 1.
10 Processing of sold products	–	–	APG SGA is a service company; we don't sell products.
11 Use of sold products	–	–	APG SGA is a service company; we don't sell products. Electricity consumption of advertisement system like screens for digital advertisement is included in scope 2.
12 End-of-life treatment of sold products	–	–	Not applicable. APG SGA is a service company; we don't sell products.
13 Downstream leased assets	176	–	Heating energy used in rented buildings
14 Franchises	–	–	Not applicable. No franchises
15 Investments	–	–	Not applicable. APG SGA is not an investment company and doesn't offer any financial services.
Other (upstream)	59	41	Road infrastructure considered. No separate data collection (included in the ecoinvent LCI data used).

APG|SGA's primary services including the procurement, installation and maintenance of analog and digital advertising spaces in public areas, and in turn the marketing and leasing of these advertising spaces. All the processes within its services along the value chain are integrated into this GHG inventory. The eco-invent database was used for the calculation (2023: v3.10 and 2024: v3.11).

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To the Executive Management
APG|SGA
Giesshübelstrasse 4
8045 Zürich

Zurich, 28th of April 2025

APG|SGA - Greenhouse gas balance for the fiscal year 2024

→ **Independent auditor's report on the greenhouse gas footprint statement**

Our mission and scope of the Audit

We have been engaged to perform a limited assurance review of the following scope for the reporting period from January 1, 2024 to December 31, 2024:

- APG|SGA's greenhouse gas balance for the fiscal year 2024 according to Scope 1 (direct GHG emissions), Scope 2 (indirect energy GHG emissions) and Scope 3 (other indirect GHG emissions).
- The workflow for data collection, calculations and aggregation as well as the process of verification in the context of the greenhouse gas balance

Criteria

The greenhouse gas balance was prepared based on the following criteria:

- ISO 14064-1:2006 & WRI/WBCSD Greenhouse Gas Protocol, Revised Edition 2004

Responsibility of APG|SGA

The Executive Management of APG|SGA is responsible for the preparation of the greenhouse gas balances in accordance with the criteria. This responsibility includes the design, implementation and maintenance of adequate internal controls related to the compilation and fair representation of greenhouse gas balances including the calculation of greenhouse gas emissions that are free from material misstatement, whether due to fraud or error. In addition, the Executive Management is responsible for the selection and implementation of the criteria and for maintaining appropriate records.

Responsibility of the Auditor

Our responsibility is to express an opinion on the greenhouse gas balancing, based on our limited assurance engagement. We conducted our review in accordance with the Guidance and Verification of Greenhouse Gas Statements (ISO 14064-3:2019) to determine whether the subject matter has been prepared, in all material respects, in accordance with the criteria listed above.

Taking into account risk and materiality considerations, we performed audit procedures to obtain sufficient and appropriate audit evidence. The procedures selected depend on the judgement of the independent auditor. In a limited assurance engagement, the procedures performed are less



comprehensive than in a reasonable assurance engagement and therefore offers a more limited level of assurance.

We have performed the following essential work:

- Assessment of the Company's greenhouse gas balancing and offsetting processes and their practical implementation.
- Interview with the sustainability management as the unit responsible for greenhouse gas balancing.
- Inspection of the organizational structure, the level of knowledge and training of the employees involved, the methods of data collection and processing, and the internal controls as relevant for the audit review.
- Analytical reviews, interviews and inspection of the documentation of the systems and processes used to collect, calculate, record, analyze and aggregate the data, including document reviews and random sampling.
- Assess and review the methodology used to calculate the Company's greenhouse gas balance.
- In-depth review of the minor deviations identified in the previous year's audit and evaluation of the measures implemented to correct these deviations.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the greenhouse gas balance for the fiscal year 2024 have not been made in accordance with the criteria in all material respects.

Intep – Integrale Planung GmbH

A handwritten signature in black ink, appearing to read "B. Stemmler".

Beat Stemmler
Managing Director

A handwritten signature in black ink, appearing to read "G. Gambaro".

Gessica Gambaro
Senior Consultant



Economic performance

The optimal generation of earnings and long-term relationships with partners and customers form the foundation for the sustainable existence and competitiveness of the company.

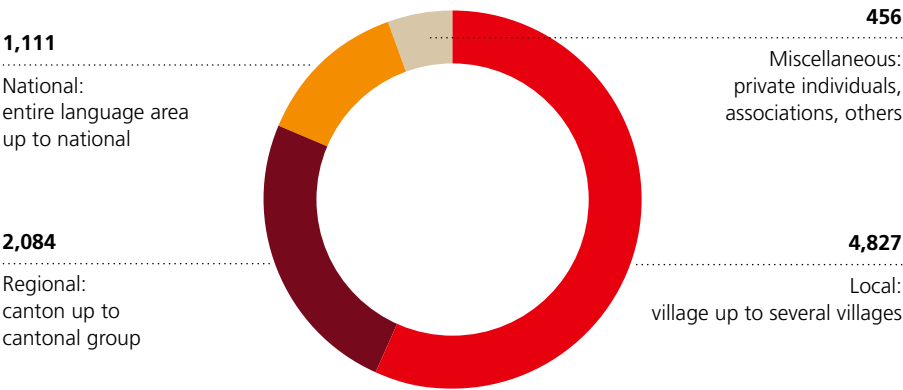
Successful relationships with partners and customers

APG|SGA is celebrating its 125th anniversary in 2025 and is proud of both its long history and its business model that generates income for private individuals, companies and public authorities via 6,980 contracts and partnerships. It has 9,606 advertising customers within Switzerland at both a local and national level that were able to generate attention for their company, organization, services or products in 2024. To this end, APG|SGA successfully completed 32,399 campaigns in the reporting year.

As an example, Europe’s highest Mountain ePanels were installed on the Jungfrauoch – Top of Europe at 3,454 meters above sea level. In addition, 161 new ePanel units were installed at SBB railway stations, representing an increase of more than 50% compared to the inventory at the end of the previous year.

With the acquisition of 25% of shares by the Aktiengesellschaft für die Neue Zürcher Zeitung (NZZ), another long-established Swiss company has positioned itself as a strategic shareholder in APG|SGA.

Number of customers per category
in 2024



Prosperity



Key figures

The Sustainability Report does not contain any financial KPIs that have not already been published in the Annual Report or Financial Report. In addition, they are not broken down by country. Nevertheless, it is worth emphasizing the economic added value that APG|SGA generates for various stakeholders. Its key benefits include salaries to the workforce, procurement of materials and services, levies to the public purse in the form of concession fees and taxes, provision of free services for non-profit organizations, sporting and cultural events in the form of discounts and additional displays, and payments to lenders.

Continuous improvement

Revised processes to increase the efficiency of operations and material flow are rolled out on an ongoing basis. Among the major implementations in 2024 were a range of digitalization processes, certification under the EcoEntreprise label (sustainable development and social responsibility), the introduction of the CSR Board, and the development of various interface solutions with key service providers and suppliers.

Direct economic value generated and disbursed in CHF 1,000

Item in CHF 1,000	2024	2023	Difference
Revenue	326 945	325 632	1 313
Operating costs	N/A	N/A	
Employee salaries and benefits			
– Gross salary total	47 700	47 147	553
– Employer contributions to the pension fund	5 723	5 576	147
– Social security contributions to OASI, daily sickness benefits, accident insurance	4 554	4 277	277
– Other staffing costs	487	941	–454
Payments to lenders	35 966	32 948	3 018
Taxes on earnings	6 776	5 073	1 703
Fees and commissions	195 358	196 826	–1 468
Investments on a communal level	N/A	N/A	
Free cash flow	37 345	31 325	6 020



Prevention of corruption

It is important to APG|SGA that all employees – without exception – comply with all applicable laws and internal policies, including anti-bribery and anti-corruption guidelines.

Management approach

The Compliance Committee is the central body for combating bribery and corruption and is responsible for all the relevant processes. It reviews adherence with guidelines, updates these guidelines, is available for queries and consultation, and also authorizes all invitations from APG|SGA to customers, partners and other external stakeholders that exceed the monetary values set out in the guidelines. In addition, the Compliance Committee organizes training and cooperates directly with the external whistleblowing reporting point in the event of reports and investigations.

The anti-bribery and anti-corruption guidelines contain all the relevant information and rules and apply to the entire workforce. They are updated and revised at periodic intervals.

Corruption risks

Corruption risks are greater in administrative fields; billposters or people engaged in construction-related activities are less exposed. In particular, higher risks are to be found in partner management, for people who work directly with concession officials at public authorities or in sales, and for people with direct customer contact.

Training and external reporting point

All new APG|SGA employees in Switzerland active in administration must complete mandatory compliance training within their first three months of work. Billposters, who make up about a third of the workforce, are exempt from this obligation. The training (which is based on e-learning) is revised every other year and all employees required to take the training must complete it again.

An external reporting point has been in place since 2022. In particular, this is for compliance breaches, but it is also available for all other types of report. The reporting point receives disclosures by phone or email; this can be done anonymously on request. It is able to launch and conduct investigations. All APG|SGA employees are obliged to cooperate with it, without restriction. The reporting point's existence and manner of operating are communicated to employees at regular intervals several times a year via internal channels.

Cases

No disclosures have been received since the reporting point was set up. There are no ongoing internal or public proceedings or confirmed cases of corruption.

Prosperity



Acting lawfully

APG|SGA is committed to acting in accordance with the law and compliance with the guidelines and codes of corporate ethics it sets itself in order to safeguard trust in the integrity of the company.

Ongoing proceedings

APG|SGA complies strictly with national legislation, cantonal and municipal laws, competition legislation, personnel legislation and the rules applying to tenders and submissions. In terms of competition, APG|SGA is engaged in fair competition for market share and complies with the standard antitrust and competition legislation in the country in question. APG|SGA is a member of various industry associations, but no agreements are made with respect to prices, areas or products.

In 2021, APG|SGA launched proceedings in Serbia against the local authorities in Belgrade. These proceedings relate to a potential breach of an exclusivity agreement and were pending at the time of writing.

During the reporting period, and at present, APG|SGA was not involved in any other legal proceedings due to anti-competitive behavior or breaches of cartel or monopoly law. In addition, APG|SGA has not committed any other material breaches of laws and regulations.

GRI contents index

The APG|SGA reported on the information listed in this GRI index for the period from January 1, 2024 to December 31, 2024 with reference to the GRI standards.
GRI used: GRI 1: Foundation 2021.

General Disclosures

GRI Standard	Disclosure	Location ¹
The organization and its reporting practices GRI 2: General Disclosures 2021	2-1 Organizational details	AR, p. 20–23
	2-2 Entities included in the organization's sustainability reporting	FR, p. 27 / SR, p. 7
	2-3 Reporting period, frequency and contact point	SR, p. 7, 46
	2-4 Restatements of information	SR, p. 7
	2-5 External assurance	SR, p. 7, 36–37
Activities and workers GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	AR, p. 4–19 / SR, p. 5–7
	2-7 Employees	AR, p. 42 / SR, p. 14–15
	2-8 Workers who are not employees	SR, p. 15
Governance GRI 2: General Disclosures 2021	2-9 Governance structure and composition	AR, p. 22–28
	2-10 Nomination and selection of the highest governance body	AR, p. 24
	2-11 Chair of the highest governance body	AR, p. 22
	2-12 Role of the highest governance body in overseeing the management of impacts	AR, p. 23–25 SR, p. 6–8, 26
	2-13 Delegation of responsibility for managing impacts	AR, p. 24–25 / SR, p. 6–8, 26
	2-14 Role of the highest governance body in sustainability reporting	SR, p. 7–8
	2-15 Conflicts of interest	FR, p. 39 / AR, p. 21–23 OR, S. 12
	2-16 Communication of critical concerns	AR, p. 25 / OR, p. 11
	2-19 Remuneration policies	AR, p. 31–32
	2-20 Process to determine remuneration	AR, p. 24, 30–31
	2-22 Statement on sustainable development strategy	SR, p. 4
Strategy, policies and practices GRI 2: General Disclosures 2021	2-23 Policy commitments	AR, p. 29 SR, p. 5, 7–8, 20
	2-25 Processes to remediate negative impacts	AR, p. 29
	2-26 Mechanisms for seeking advice and raising concerns	AR, p. 29 SR, p. 9, 22, 40
	2-27 Compliance with laws and regulations	SR, p. 41
	2-28 Membership associations	SR, p. 7
Stakeholder engagement GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	SR, p. 9
	2-30 Collective bargaining agreements	SR, p. 15

¹ Localisation: AR = Annual Report, FR = Financial Report, SR = Sustainability Report, OR = Organisation regulations

Material Topics

GRI Standard	Disclosure	Location ¹
Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR, p. 8
	3-2 List of material topics	SR, p. 8
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	GB, p. 10–18
	Successful relationships with partners and customers	SR, p. 38
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	SR, p. 39
Prevention of corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 40
	205-1 Operations assessed for risks related to corruption	SR, p. 40
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	SR, p. 40
	205-3 Confirmed incidents of corruption and actions taken	SR, p. 40
Acting lawfully		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 41
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR, p. 41
Climate and energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 26
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR, p. 33
Circular economy – resources and waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 30, 31
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	SR, p. 33
	303-4 Water discharge	SR, p. 33
	303-5 Water consumption	SR, p. 33
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR, p. 34
	305-2 Energy indirect (Scope 2) GHG emissions	SR, p. 34
	305-3 Other indirect (Scope 3) GHG emissions	SR, p. 34
	305-4 GHG emissions intensity	SR, p. 34
	305-5 Reduction of GHG emissions	SR, p. 34
GRI 306: Waste 2020	306-3 Waste generated	SR, p. 33
	306-4 Waste directed to disposal	SR, p. 33
	306-5 Waste directed to disposal	SR, p. 30, 33
	Sustainable procurement – environmental aspects	SR, p. 32
Attractive employment and working conditions		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 14
	APG SGA employees	SR, p. 14
	Age structure	SR, p. 15
	Perks and fringe benefits	SR, p. 15
	Employee satisfaction	SR, p. 15
Occupational health and safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, p. 17
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR, p. 17
	403-2 Hazard identification, risk assessment, and incident investigation	SR, p. 17–19
	403-5 Worker training on occupational health and safety	SR, p. 18
	403-6 Promotion of worker health	SR, S. 18–19
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR, p. 18

¹ Localisation: AR = Annual Report, FR = Financial Report, SR = Sustainability Report, OR = Organisation regulations

Material Topics

GRI Standard	Disclosure		Location ¹
Gender equality GRI 3: Material Topics 2021 GRI 405: Diversity and Equal Opportunity 2016	403-8	Workers covered by an occupational health and safety management system	SR, p. 18
	403-9	Work-related injuries	SR, p. 19
	403-10	Work-related ill health	SR, p. 19
	3-3	Management of material topics	SR, p. 16
	405-1	Diversity of governance bodies and employees	AR, p. 23 / SR, p. 16
Sustainable procurement – social aspects GRI 3: Material Topics 2021 GRI 408: Child Labor 2016	3-3	Management of material topics	SR, p. 20
		Supplier evaluations	SR, p. 20
	408-1	Operations and suppliers at significant risk for incidents of child labor	SR, p. 20–21
Social contribution of Out of Home media GRI 3: Material Topics 2021	3-3	Management of material topics	SR, p. 22–23
		Legal and ethical reviews	SR, p. 22
		Schweizerische Lauterkeitskommission	SR, p. 22
		Contribution towards political and democratic information	SR, p. 22
		Poster sponsorship and donations	SR, p. 23
		Collaboration with social institutions	SR, p. 23

¹ Localisation: AR = Annual Report, FR = Financial Report, SR = Sustainability Report, OR = Organisation regulations

List of abbreviations

Abkürzung	Bedeutung
APG SGA	APG SGA SA (includes all Group companies)
ASA	Involvement of occupational physicians and other occupational safety specialists
CH	Switzerland
CIA	Federal Act on Climate Protection Targets, Innovation and Strengthening Energy Security
CO	Code of Obligations
CO ₂ eq	CO ₂ equivalent
CSR	Corporate social responsibility
DOOH	Digital Out of Home
EFTA	European Free Trade Association
EIS	Environmental impact score
ESRS	European Sustainability Reporting Standards
EU	European Union
FCOS	Federal Coordination Commission for Occupational Safety
GHG	Greenhouse gas
GRI	Global Reporting Initiative
ISO	International Organization for Standardization
NPOs	Non-profit organizations
NZZ	Aktiengesellschaft für die Neue Zürcher Zeitung
OOH	Out of Home
PET	Polyethylene terephthalate
PVC	Polyvinyl chloride
RS	Serbia
SBT	Science Based Targets
SBTi	Science Based Targets initiative
sdbu	Soziale Dienste Bezirk Uster
SDGs	UN Sustainable Development Goals
SECO	State Secretariat for Economic Affairs
SLK	Schweizerische Lauterkeitskommission
SPR+	Swiss Poster Research Plus AG
SUVA	Schweizerische Unfallversicherungsanstalt
UN	United Nations
UNICEF	United Nations Children's Fund
VSoTr	Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labor

Reference texts and further information

Financial Report

Detailed Financial Report:
www.apgsga.ch/report

Annual Report

Full Annual Report:
www.apgsga.ch/report

Corporate Mission Statement

The full corporate Mission Statement and Code of Conduct:
www.apgsga.ch/corporatemissionstatement

Sustainability Report

Full Sustainability Report and associated independent audit report on the greenhouse gas accounts:
www.apgsga.ch/sustainability

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APG|SGA AG is Switzerland's leading Out of Home Media company. Listed on the SIX Swiss Exchange, APG|SGA covers all aspects of Out of Home Media: on streets and squares, in railway stations, at airports, in shopping centres, in the mountains as well as in and on means of transport – from poster campaigns with the widest coverage and large formats to state-of-the-art digital advertising spaces, special advertising formats and mobile advertising. When communicating with customers, the authorities and the advertising industry, APG|SGA represents sustainability and innovation, aiming to inspire people with the very best communication solutions in public spaces.

