As our business continues to grow, our focus on ESG issues has only increased. This year we are pleased to report on our efforts with our first annual ESG report.

While the nature of our business speaks for itself, our passion for sustainability is at an all-time high.

We know how important it is to shed light on all the ways that we work to build a brighter future for our company, employees, customers, communities and the world.

Throughout the process of developing this report, we've identified areas where more data collection is necessary and have put the tracking mechanisms in place to gather additional metrics for future reports. In the meantime, we hope that you enjoy the first glimpse into the many ways that IEA empowers our people, protects the environment, acts with integrity and impacts our community.
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A MESSAGE FROM OUR CEO

Dear Fellow Stakeholders,

IEA is fortunate to have experienced tremendous growth in recent years. After going public in 2018, through a combination of organic and strategic acquisitions, we have significantly diversified and expanded our capabilities.

Today, the IEA family of companies includes 10 subsidiaries—each of which play a crucial role in defining our position as a leader in the markets we serve. With growth, however, comes an increased focus on reporting and accountability.

As a key player in the renewable energy space, we have committed ourselves to building a greener, more sustainable future from the start. While we have always prioritized environmental protections, social responsibility and corporate governance, this year we’re formalizing our efforts in the form of an ESG report.

Our stakeholders play a crucial role in our sustainability journey, so we engaged them directly by conducting a materiality survey to gain their insight and cultivate our ability to impact IEA’s environmental, social and governance (ESG) matters. This foundation, along with utilizing the framework provided by The Task Force on Climate-related Financial Disclosures (TCFD) and The Sustainability Accounting Standards Board (SASB), has set the guiding principles for our sustainability efforts.

This past year, we placed particular focus on empowering our people. We recognize the significance of our employees, as they are the core of our success. Despite the challenges of 2020, we have continued to power forward together.

At the very onset of the COVID-19 pandemic, we immediately sprang into action and put extensive measures in place to ensure our employees were safe and healthy. I am proud to say that these measures have been effective. We made great strides in other areas including hiring our first vice president of diversity and inclusion, strengthening all our safety programs and building a robust Learning Management System.

On the environmental front, we have also minimized our environmental footprint both in our offices and in the field, while building critical renewable energy infrastructure that is powering our nation’s future.

Through all these efforts, we have streamlined processes, policies and governance structures, as well as uncovered new ways to support the communities in which we live and work.

There is no doubt that the results in this report are meaningful and impactful; but it is important to me, personally and to the company, that we continually push ourselves to be better.

This first report will help us do just that: act as a baseline that we can continue to improve upon in the years to come.

It is up to us to build a future that is more sustainable, socially responsible and effectively governed. Together, with an increased focus on our ESG impact, I am excited to see all that we can achieve.

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WHO IS IEA?

Leaders in Renewable Energy and Specialty Civil Infrastructure Construction

Headquartered in Indianapolis, Indiana, with operations throughout the country, our service offering spans the entire construction process. We provide a full spectrum of delivery models including full engineering, procurement, and construction (EPC), turnkey, design-build, balance of plant (BOP) and subcontracting services.

IEA is one of three Tier 1 wind energy contractors in the United States, and has completed more than 240 wind and solar projects across 36 states. In the heavy civil space, IEA offers a number of specialty services including rail work, environmental management, industrial maintenance and other site development for public and private projects.
IEA Companies

[Images of company logos]
Markets Served

- Renewable Energy
- Power Delivery
- Environmental
- Industrial/Power
- Rail
- Heavy Civil
As an established construction and engineering industry expert, the Engineering News-Record (ENR) takes stock of the biggest power players every year and lists them in the ENR Top 400 Contractors and Sourcebook. Throughout the years and with our continued growth, IEA has been recognized multiple times on these lists — proving that we are a leader in our industry.

These rankings are a major accomplishment for our company which ultimately fuels our motivation as we continue to deliver the highest caliber of work to our customers nationwide.
**BUSINESS STRATEGY**

A Plan for Continued Growth

With an emphasis on renewable energy and a foundation in transportation infrastructure, it is our mission to be the employer of choice for a dynamic workforce that safely and successfully builds the most challenging infrastructure across North America. Our management team is focused on growing a sustainable construction company and we pride ourselves on always performing top quality work for our customers in a safe and efficient manner.

To help us achieve our goals, IEA, in collaboration with all subsidiary companies, developed initiatives that align with our mission, vision and values. This proactive mindset will help us guide our priorities and all futuristic decisions to ensure that we are continually growing as a company.

**Planning For The Future**

- Develop Our People
- Diversify Our Business
- Engage With Our Community
- Advance Our Safety
- Increase Our Efficiency

**Mission**

To be the employer of choice for a dynamic workforce that safely and successfully builds the most challenging infrastructure across North America.

**Vision**

To be a leading, self-performing infrastructure construction contractor employing the best in the industry and always delivering superior client satisfaction.

**Values**

- Integrity
- Innovation
- Safety
- Flexibility
- Performance
- Teamwork
- Financial Strength
IEA is proud to have been added to the CIBC Atlas Clean Energy Index (NACEX), Wilder Hill Clean Energy Index (ECO), Ardour Global Alternative Energy Indexes (AGIGL) and Nasdaq Clean Edge Green Energy Index (CELS). These renewable-energy-conscious indices provide exposure to a diverse set of U.S. and Canadian companies involved in the clean energy sector, including renewable and clean technologies.

IEA’s addition to these important indices is a true testament to our company’s commitment toward delivering effective renewable energy solutions to our clients.
Measuring Our Impact

IEA's success depends on understanding and responding to the changing world.

In 2020, we performed our first materiality assessment to help identify sustainability issues that are perceived to be the most important to our clients, employees and stakeholders.

IEA created a survey that identified material topics including the significance of the organization's economic, environmental and social impact.

The materiality assessment was performed by IEA using the following process:

- We looked to peers in the EPC space to understand material issues identified in other sustainability reports.
- Key materiality topics specific to our industry were sourced from relevant ESG frameworks.
- We surveyed our key stakeholders including employees, executives, investors, board of directors, customers and suppliers. Our survey was performed anonymously with 100 total responses out of approximately 220 people surveyed.
2021 Goals

**EMPOWERING OUR PEOPLE**

- Perform an equal pay compensation study and act on any noted deficiencies.
- Promote employee adoption of new Learning Management System and track data regarding employee training and recertification.
- Integrate a company-wide Performance Review System to ensure that all employees have regular performance reviews and adequate training access to advance their career.
- Promote a culture of safety and achieve a TRIR below 0.8 as well as an EMR below 1.0.
- Become recognized as a “Great Place to Work.”
- Increase women and minorities in management and leadership positions.

**PROTECTING THE ENVIRONMENT**

- Increase utilization of Tier 4 Heavy Equipment to decrease emissions and increase fuel efficiency.
- Conduct a feasibility study to investigate if solar powered remote office trailers can support our remote project staff.
- Utilize power sourced by renewable energy at all owned and leased offices whenever the option is available.
- Actively participate in the advancement of industry-wide sustainable construction best practices.

**ACTING WITH INTEGRITY**

- Ensure that 95% of employees receive compliance and ethics training.
- Enhance inclusion efforts by developing a company-wide diversity and inclusion training required for all employees.
- Promote inclusion efforts by ensuring that 50% of all candidates vetted for open positions are female and/or diverse candidates.
- Increase use of disadvantaged business program on private-funded projects.
- Expand board of directors by adding a diverse candidate by the end of 2021.

**IMPACTING OUR COMMUNITY**

- Contribute $400,000 to charitable organizations that are aligned with our overall organizational objectives and support the local communities where we live and work.
- Implement a Volunteer Time-Off Opportunity policy for all full time employees to support charitable interests and impact local communities.
- Establish four new construction career training programs near our corporate offices to support disadvantaged individuals and minority groups that would like a job opportunity in the construction industry.
At IEA, we realize that our people are our biggest asset. As a people-first company, we ensure that their needs and safety are our top priority. Our culture consists of an ethical and inclusive work environment that promises every team member the tools, proper training and career growth opportunities they need to be successful at their job.
Safety isn't just a value at IEA, it's the way we run our day-to-day operations. Protecting the health and safety of every employee is our top priority and the foundation of our success.

We recognize that there are many hazards in the construction industry and we prioritize investing in the proper safety equipment and ongoing training for our employees. It has always been our goal that at the end of each workday, everyone goes home safely to their loved ones.

At IEA, all employees and subcontractors are expected to adhere to our health and safety program, which is set up to meet or exceed the Occupational Safety and Health Act (OSHA). Employees are also encouraged to not only report unsafe acts and conditions, but to also actively participate in creating safe solutions through our Good Catch Program.

Safety Powers Our Success

8,490,654 hours worked in 2020
SAFETY

Our commitment to safety is an essential part of our corporate culture and a value that we don’t take lightly. While our safety success may be quantified with statistics and numbers, we will never forget that each number represents a member within the IEA family of companies.

Year-over-year, IEA has continually surpassed industry standards by extreme margins. This success is a direct reflection of each and every employee’s commitment to safety. This commitment is supported by training programs, work procedures and is reinforced daily by our leadership team.

Safety Stats

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Health Safety and Environmental Programs

Our internal policies, programs and procedures ensure that our team stays healthy and safe. These standards have proven to increase performance, yield higher quality work and leave our customers feeling satisfied. This, coupled with a continuous improvement mindset, further demonstrates IEA’s commitment to our employees, our clients and our community.

**OUR HEALTH SAFETY AND ENVIRONMENTAL (HSE) PROGRAMS ALIGN WITH BOTH OSHA’S VOLUNTARY PROTECTION PROGRAM (VPP) AND ISO 45001, FEATURING:**

**Management Commitment and Leadership**
- Roles and responsibilities created, establishing authority and line accountability for all levels
- Budgets established for personnel, programs and equipment
- Participation in inspections, incident reviews and lessons learned
- Management “fireside chats” with craft in the field

**Hazard Prevention and Control**
- Pre-construction risk analysis
- Site-specific programs, including job safety analysis
- Tracking and trending of incidents, inspections and surveys
- Subcontractor prequalification

**Employee Involvement**
- HSE training, including new hire orientation
- Near miss/Good Catch program
- Employee surveys

**Worksite Analysis**
- On-going inspections, including tracking and trending of results
- Behavioral-based observations
- Third-party and peer review

**Safety and Health Training**
- New hire orientation
- Task-specific training
IEA Requires Rigorous Safety Training from the Start

At IEA, our ESG efforts begin on day one during orientation. We train all employees in the necessary precautions to keep themselves, the communities and the environment safe and free from harm while still upholding the high standards that our clients expect.

During this training, employees learn about our HSE plans and procedures. These include how to maintain healthy work practices, safe task performance and environmental precautions. By following these policies, our workers minimize risk to themselves, which ultimately reduces stress and concern, leading to a happier, healthier and more positive work environment.

Our teams also train on logistics plans, which not only helps to place them out of harm’s way, but also outlines travel paths to minimize fuel consumption, associated emissions and avoid sensitive communities and infrastructure.

Additionally, employees learn about our quality expectations. It is our goal to deliver projects that meet the most rigorous client expectations and minimize rework, which typically leads to using additional materials and equipment and creating additional risks to our employees.
IEA’s Equipment Management, Field Operations, HSE and Quality departments work together to constantly evaluate tools, equipment and vehicles, ensuring they meet our construction needs, operate at optimal performance and minimize maintenance and fuel consumption. This collaboration has sparked IEA to utilize telematics, drones and other remote-operated equipment that eliminates safety risks while still providing extraordinary accuracy and detail that may not be achieved through traditional methods.

Drones are utilized across many IEA projects. By using LIDAR on our civil and rail projects, we’re able to eliminate hours of surveying to quickly confirm miles of existing conditions are natural or built, which allows for more accurate planning and validation for our clients. Drone usage also helps us confirm work completion and inspect completed work.

For Coal Combustion Residuals (CCR) activities, we’re using remote-operated excavators and off-highway trucks to eliminate direct worker exposure. This technology also increases our ability to optimize operating performance by placing operators in comfortable, controlled spaces with additional telemetry for them to make informed decisions.
Our Response to COVID-19

At IEA, we’re committed to protecting the core of our business: our people. While the COVID-19 pandemic presented many challenges this past year, our team adapted quickly to ensure our employees were top priority.

In March 2020, we established an internal COVID-19 task force that analyzed the pandemic situation and provided insight on the immediate impact that the virus would have on our job sites and office locations.

The task force, along with the executive management team, developed a strategic plan that ensured the safety of our employees. We reinforced our safety protocols and developed special COVID-19 procedures that included prevention efforts, detailed steps in the event of an exposure and much more.

When hand sanitizer was scarce across the U.S., IEA worked with local distilleries in Indianapolis to produce over 4,000 gallons of sanitizer. We also acquired over 15,000 washable cloth masks and hundreds of pounds of bulk cleaning rags. To expedite distribution, many members of the management team personally delivered these items to project sites and offices.

Despite all of the challenges throughout 2020, we have successfully built a record number of projects across the country safely. This couldn’t have been achieved without the hard work, cooperation and diligence of our team. We are confident that we will come out as a stronger company on the other side of the pandemic.

4,000 gallons of hand sanitizer produced and distributed nationwide

$104,325 spent locally with veteran-owned businesses to assist with COVID-19 efforts

15,000+ washable cloth masks and hundreds of pounds of bulk cleaning rags acquired and distributed to project sites

70+ projects supported across the US
Fostering an Inclusive, Equitable and Culturally Competent Working Environment

We’re committed to creating a respectful, fair and inclusive work environment where every employee has the opportunity to meaningfully contribute to the success and growth of IEA.

IEA is committed to respecting and valuing the diversity of the culture in which we live, operate and conduct business. We recognize that individuals with diverse backgrounds—whether it be their gender, age, race, ethnicity, disability, sexual orientation, religion, veteran’s status, etc.—bring valuable differences in perspectives, culture, work ethics and ways of working into our organization.

To achieve the multi-dimensional workforce we desire, we implement targeted recruitment strategies to reach a broader, more diverse pool of candidates across the country. We foster ideas that take cross-departmental collaboration to actualize and encourage everyone, from interns to executives, to voice their ideas and leave an impact. For that reason, we have also created the Diversity and Inclusion Task Force, with members representing each one of our subsidiaries. It is our goal to create a culturally diverse work environment where all employees feel valued, included and empowered to be innovative leaders in our industry.

At IEA, we embrace diversity and inclusion not only with our employees, but across all levels of our business from suppliers and community partners to our clients. Through our disadvantaged business participation program, we ensure that minority, women, veterans and disabled business owners have the opportunity to work on all of our projects.

At the end of the day, our goal is to facilitate an inclusive, equitable and culturally competent working environment across all IEA companies. To achieve this, we value the collaboration between all departments and expect a commitment from each and every employee.

9% of employees are female
32% of employees are non-Caucasian
15% of supervisors are female
7% of supervisors are non-Caucasian
IEA Appoints First VP of Diversity and Inclusion

Morayma Da Silva was recently appointed as our first-ever vice president of diversity and inclusion. Establishing this new role is an important step in our efforts to further empower our people. In this role, Morayma is responsible for advancing the company’s goals of achieving a more diverse and inclusive workforce and leading our Equal Employment Opportunity (EEO) and Disadvantaged Business Enterprise Compliance programs.

Morayma is an attorney and brings over 15 years of diversity and compliance experience to IEA. Prior to taking on this role, she created the Diversity and EEO Compliance department at the William Charles companies and restructured the HR department based on regulatory compliance. She was responsible for the diversity compliance on all multi-million-dollar state and federal construction contracts around the nation. Morayma’s exceptional work leading the diversity program for William Charles makes her the ideal person to guide our company-wide initiatives.
D&I Team Implements Multiple New Programs

Since September, when Morayma was appointed to lead the diversity and inclusion efforts at IEA, she and her team have made significant progress in developing and implementing a number of new company-wide initiatives. Some of the most notable achievements include:

- **Unconscious Bias Training** – 70 executives, directors and managers across all IEA companies attended three training sessions, led by a well-known guest expert.

- **D&I Task Force** – A task force was developed to serve as an advisory committee focused on keeping the company on the right inclusion track, and has representation from all protected classes and business units.

- **OFCCP Compliance** – Identified the business units that need to comply with federal requirements and created a compliance plan (ADA, veteran’s report, application tracker, etc.).

- **Let’s Talk Culture Live Chats** – Hosted two successful live chats where more than 200 employees attended virtually to learn about the different cultures represented among our employees.

- **EEO Training** – Revamped IEA EEO and sexual harassment trainings and scheduled trainings for multiple subsidiary companies.

- **Small Businesses Networking Events** – Hosted three virtual networking events during 2020 and introduced IEA and its subsidiaries to the Federation of Women Contractors, Black Contractors Executive Owners and the Hispanic America Construction Industry Association.

- **Minority Organizations** – Identified minority organizations in our subsidiaries home states to increase use of local small businesses on our private projects.

- **Scholarship Program** – In 2020, we established the IEA Women and Minority Scholarship and identified specific universities to partner with on this initiative. Our scholarship was created to support the development of a diverse and inclusive engineering and construction workforce by providing opportunities to students from underrepresented populations.
Providing Opportunities through a Career in Construction

The American Dream, defined by many, is to grasp new opportunities and establish a path for their family. At IEA, we desire to fill our workforce with individuals from diverse backgrounds and provide ways to fulfill their dreams.

William Charles Construction has partnered with the Illinois Department of Transportation’s Highway Construction Career Training Program (HCCTP) to help bridge gaps and provide opportunities to minority groups, disadvantaged individuals and women in all phases of the construction industry.

For individuals that never received an opportunity to go to college or realized that college was not a good fit, the HCCTP offers 450 hours of a skilled trade curriculum for anyone wanting to break into the construction industry. The individuals that participate in the program not only learn new skills, but truly better their lives.

To support our diversity and inclusion efforts, IEA will continue to identify similar programs in each state where we have an office, with a goal to establish four new programs by the end of 2021. By building upon our inclusive workforce and extending opportunities, we hope others can fulfill their American Dream with the IEA family of companies.
Investing in Our People Through Training and Development Opportunities

With an increased focus on training and developing our people, we aim not only to support the success of our projects, but also provide a platform for employees to grow their roots within the company.

We understand the value that our talented employees bring to our team and we strive to provide every individual with the necessary training, support and opportunities for advancement that will enable a long-term career with us.

As we’ve grown, it’s become mission-critical to not only provide robust training and development opportunities for our people, but to do so in a consistent and process-oriented way. IEA has made significant investments in refining and advancing our training initiatives and implementing consistency across all our entities and for all employee types.
Since day one, it has been a top priority to support our people and recently, we’ve taken that commitment to the next level. Working closely together, our HR, safety and operations teams have worked hard to bring a stronger focus on standardizing and advancing our training and development initiatives. 2020 was a big year for strategic planning and we’re looking forward to rolling out a wide range of new programs in the coming year.

Recently launched and upcoming initiatives include:

- Standardizing our recertification process
- Sourcing and offering new professional development courses to help build soft skills
- Implementing a more formalized leadership development program
- Building a community of women in leadership within the company
- Establishing clear paths for career growth
- Rolling out a secondary language learning program
- Partnering with universities that have robust construction management programs, like the University of Wisconsin, for training and recruitment purposes
- Introducing a new program tailored to line workers within our power delivery companies
- Tailoring a program specifically for the advancement of project engineers and project managers
LMS to Launch in Spring of 2021

As IEA continues to advance our training and development offering, all of our programs will be housed in our new Learning Management System (LMS), called Blueprint. Blueprint is a comprehensive hub for all training (in-person and virtual) certification, training record management, new employee onboarding and more.

Blueprint will be utilized by all employees and will bring greater consistency to our company’s training program with improved quality, compliance and safety. Employees will have easy access to the training resources they need to ensure they are qualified for the job and are empowered to advance their careers.

FEATURES & BENEFITS

For Employees

- View a calendar and catalog of all training options and submit training requests
- Receive automatic prompts to schedule training when recertification or continued learning is required
- Quickly and easily access training records and print certificates

For Managers

- Set up multiple points of access for direct managers, HR, HSE, etc.
- Automatically assign targeted curriculum based on an employee’s job profile, location, department or other criteria
- Complete training data before and after to determine effective solutions that impact performance
- Achieve insight of leading indicators and the overall health of our organization
Protecting the environment is core to what we do here at IEA. Not only do we actively protect the environment through the construction of renewable energy infrastructure, but we also strive to maximize our sustainability as a company by implementing green practices both in our offices and in the field.
Committed to Building Renewable Energy

We’re focused on building a greener future, one wind turbine and solar panel at a time.

There’s no question that the increased production and usage of renewable energy is crucial to reducing greenhouse gas emissions worldwide. IEA is proud to support this collective mission by leveraging our in-house expertise to build reliable infrastructure across all phases of the renewable energy lifecycle. From power generation to delivery, we can handle it all.

Since entering the renewable energy market, IEA has become one of the largest utility-scale wind farm contractors in the country, completing more than 240 wind and solar projects and generating more than 21.4 GW of renewable energy.

It is our goal, as we continue to grow, to expand and refine our renewable energy infrastructure construction capabilities, while minimizing environmental impact at every stage.
6.5 MILLION
HOMES POWERED ANNUALLY

6.3 MILLION
VEHICLES EMISSIONS CUT ANNUALLY

CONSTRUCTED OVER 21.4 GW OF WIND AND SOLAR PROJECTS THAT ANNUALLY OFFSET

$\text{CO}_2$ – 29.1 million MT  |  $\text{NO}_x$ – 15.897 MT  |  $\text{SO}_2$ – 17.328 MT  |  $\text{PM}_{2.5}$ – 1,993 MT

*See back for calculations
IEA Expands into Renewable Energy Services

IEA recently formed a new Renewable Energy Services Group, expanding our portfolio of renewable construction services to include technical maintenance and repair after construction. This group will serve as the next phase in the company’s relationship with wind project owners, developers and OEMs.

Currently, when a wind project is complete, infrastructure maintenance is often left to project developers and owners. With the addition of this group, we will now have the opportunity to extend the relationship with our customers and provide comprehensive services throughout the lifespan of the project.

As part of this new offering, IEA will provide extended services to wind customers, which include blade repairs, major component change-outs, repowering, life extension projects and other value-added specialized services.
Sustainability at Work

We pride ourselves on implementing innovative ways to reduce our environmental footprint both in our offices and out in the field.

While our work naturally lends itself to supporting a more environmentally friendly future, we’re constantly pushing ourselves to find new ways to operate our business in a sustainable fashion. Across all office locations and every project site, we’re working to manage our waste products more efficiently, minimize environmental impact on jobsites, use recycled materials whenever possible and leverage telematics to reduce our fuel consumption. We know that if we’re not doing everything that we can to minimize our environmental footprint then we’re not doing enough.
Managing Waste Products Efficiently

Every IEA project and office location manages their waste products with a keen eye on reducing environmental impact. Several specific initiatives include:

- In 2021, all offices that we own and purchase electricity for will utilize power generated solely by renewable energy sources when available
- Office-based recycling programs divert electronic waste, including phones, computers, printers and other IT products, as well as paper, metal and plastic products from landfills
- Project site-based recycling programs divert construction waste debris from landfills
- Civil/structural projects categorize and sort scrap steel products for recycling
- Power delivery projects categorize and sort base materials, such as copper and aluminum, for recycling
Minimizing Environmental Impact on Jobsites

All IEA projects are designed to ensure that the construction will not negatively affect the natural environment. We also use cutting-edge techniques to minimize the depletion of natural resources on our jobsites. Specifically, we:

- Conduct detailed hydrology studies to ensure that stormwater runoff has a net-zero impact on the surrounding landscape
- Design and install stormwater management measures to ensure sediment is contained to the site while under construction and that no pollution of existing waterways occurs
- Design project infrastructure to eliminate the destruction/impact of sensitive wetlands and cultural resources
- Implement innovative and sometimes propriety, foundation designs to reduce the use of natural resources (e.g., concrete, reinforcing steel and water) by approximately 8–15%
- Construct roadways by chemically treating subgrades, that reduce the aggregate required to be mined from nearby natural sources by an average of 67%
- Construct roadways using reclaimed and/or recycled bituminous and cementitious pavement, again reducing the need to mine new resources
- Source our materials, on average, no more than 500 miles from the project location, thus reducing greenhouse gases
OFFICE & JOBSITE SUSTAINABILITY

Utilizing Recycled Materials on Projects

IEA utilizes recycled materials on projects whenever feasible and permitted by design requirements. This reduces the need to harvest, mine and manufacture new materials as well as help divert materials from landfills.

USE OF RECYCLED MATERIALS IN 2020

- 62,364 tons of fly ash, a by-product of coal fired power plant operations
- 67,692 tons of steel (primarily reinforcing steel and steel plate)
- 423,000 tons of aggregate products (includes aggregate, concrete and asphalt)
Reducing Fuel Consumption with Telematics

In 2020, IEA installed telematics on our entire fleet, including all leased and owned vehicles and equipment. The data collected through this technology provides valuable information not only from a sustainability perspective, but it also improves safety.
Addressing our Customers’ Environmental Needs

Environmental stewardship is at the heart of our environmental management service offering.

As communities and corporations become more concerned with the ecological impact of their past and present activities, the public and private sectors are turning to IEA to safely mitigate contaminants and revitalize sites for new sustainable beginnings.

For industrial organizations, IEA provides comprehensive site maintenance and waste management services to ensure seamless operations. Power plants rely on us to perform coal combustion residuals (CCR) management, as well as remediation of former manufactured gas plants. Whenever a heavy civil project requires environmental support, we have properly trained teams ready to deploy on-site to remove nonhazardous and hazardous pollutants.

With all of these specialized capabilities under one roof, we’re not only able to help customers achieve project requirements, but we’re helping them do so in the most eco-friendly way possible.
Spotlight on Coal Combustion Residuals Management

Coal combustion residuals (CCR) are one of the most common—and heavily regulated—industrial waste streams in the United States. IEA has decades of CCR handling experience and self-performs a full range of services to help organizations maintain compliance with federal CCR regulations.

From onsite hauling and management of conditioned CCRs to landfill maintenance and ash pond closures, we have the knowledge, experience and resources to get the job done. At the end of the day, our team partners with the owner and the owner’s consultants to effectively and efficiently close CCR ponds and landfills safely.
IEA Brings Extensive Experience in Manufactured Gas Plant Remediation

Manufactured gas plant (MGP) remediation is one of the most common environmentally sensitive remediations that exists today. In the 1800s to the mid 1900s, manufactured gas plants supplied the fuel needed for homes and industries across the United States. It is not uncommon for MGP sites to have groundwater and soil contamination with various environmental hazards including polycyclic aromatic hydrocarbons (PAH’s), lead, arsenic, petroleum hydrocarbons and other contaminants.

IEA has decades of MGP remediation experience and self performs services to ensure organizations meet their remediation goals.

Our wide-ranging capabilities include handling complex sites that require excavation, disposal, dewatering, water treatment, earth retention, soil grouting and more. Our extensive experience remediating MGP sites gives us knowledge not only of what remediation approaches work, but how to most effectively and safely implement a solution. From project inception to final remediation, our team partners with our clients and consultants to effectively and efficiently remediate these sensitive sites.
Through the immense growth that we’ve seen and the reach that we’ve acquired nationally, our reputation as a “family company” remains. To us, “family” doesn’t describe our size or capabilities, it merely reflects how we choose to conduct business and how we treat our employees. Whether it’s the decisions we make in the office or how we execute on a project, we’re proud to be a company that is firmly centered around our core value of integrity.
Aiming to Create Long-Term Value

Central to the trust between a company and its investors is the commitment to principled corporate governance.

IEA’s Code of Ethics provides a framework for making ethical decisions and emphasizes the importance of using sound judgement in all business interactions. Specifically, our Code of Ethics promotes honest and ethical conduct, accurate information through the documents we distribute and compliance with applicable governmental laws, rules and regulations.

Not only are we committed to our work culture, but we also expect the same from our suppliers. Our Supplier Code of Conduct outlines our expectations from suppliers with respect to labor and employment rights, environmental health and safety, global trade practices and business ethics. All suppliers must comply with this Code of Conduct as a baseline to continue any relationship with IEA.
CORPORATE GOVERNANCE

Supporting our Integrity

Human Rights & Fair Labor

At IEA, we deeply respect and do our part to uphold and protect the fundamental human rights of those we work with. We have zero tolerance for any violation of those rights, including the use of child labor, forced labor or human trafficking. Specifically, as part of the Solar Energy Industry Association and American Clean Power Association, we have pledged our commitment to preventing forced labor within the wind and solar industries. We also stand for the rights of women, minorities and indigenous groups and believe in providing a living and fair wage to all employees, while still respecting their right to freely associate and collectively bargain.

Anti-Bribery

When it comes to professional and ethical conduct, we are committed to the highest standards, with absolutely no tolerance for bribery and corruption. IEA’s anti-bribery policy, company training and procedures maintain complete compliance with the United States Foreign Corrupt Practices Act. Under the FCPA and similar anti-corruption laws, it is illegal for the company, its directors and employees to authorize payments to foreign officials for improper purpose.

Anti-Harassment

We strive to facilitate a professional environment that prioritizes cohesion and tolerance among team members. No matter the circumstance, we do not condone any form or harassment. This includes gender, race, religion, national origin, disability, sexual orientation, gender identity, military service or veteran status. In the event of a harassment encounter, employees are to report the violation to a manager, the Human Resources department or utilize the ethics hotline. It is our policy to act promptly and address the reported issue so that our employees always feel protected.
Overseeing ESG

IEA has set strategic initiatives to support our ESG efforts by engaging employees at all levels of the company including the board of directors, chief operating officer, as well as all employees. Our ESG initiatives and governance are led by Chief Operating Officer Mike Stoecker, while our cross-functional management team manages the daily activities, policies and procedures supporting the ESG program initiatives.

The ESG team coordinates and executes the company’s ESG disclosures and works with representatives from finance, HR, operations, IT, legal, communications, investor relations, procurement as well as health, safety and environmental. Together the cross-functional management team:

- Collaborates and communicates with all stakeholders
- Evaluates potential ESG efforts that are presented to management
- Reviews peer reports and analyzes industry best practices
- Tracks internal ESG data to ensure compliance and draft disclosures
- Interacts with stakeholders to communicate ESG objectives, accomplishments and set goals for the organization
Diversity: A Priority from the Top-Down

The diversity of our board is an essential element that we believe creates values for our stakeholders.

No matter an individual’s gender, race, ethnicity, national origin or career experience, our board has made a commitment to prioritize diversity when considering new director candidates. Through establishing a diverse board, we recognize the tremendous opportunity to provide increased strength as it pertains to our overall performance. Diverse backgrounds are key to providing effective governance, advice on our overall operation and strong business risk and opportunity assessments.

BOARD OF DIRECTORS

JP Roehm      Derek Glanvill      Charles Garner
Terence Montgomery   Matthew Underwood   Michael Della Rocca
John Eber      Laurene Bielski Mahon

Average Age: 57 | Average Tenure: 1.3 years
Percent Independent: 88% | Percent Female: 13%
IMPACTING OUR COMMUNITY

Whether we’re building the infrastructure that will power local homes and businesses, volunteering our time or giving back financially, we are always focused on supporting our community. Our goal isn’t only to be the largest and most reputable construction company in North America, it’s to build long-term relationships with all of the communities where we work.
Making a Difference in our Communities

We care about the local communities in which we live and work and are passionate about helping them thrive through charitable contributions and volunteering initiatives.

IEA recognizes the important role that charitable, non-profit organizations play in the communities where we live and work. As a result, we’ve committed to giving $400,000 in donations in 2021.

We also aim to create community engagement opportunities that are meaningful, purposeful, help those in need and enrich and inspire our employees. While COVID-19 has hindered our ability to get involved in our communities, we look forward to volunteering with organizations when it is safe to do so.

IEA pledges to donate $400K to charitable causes in 2021
GIVING BACK

IEA Hosts Holiday Food Drive

Over the holiday season, IEA employees across the country were challenged to organize a food drive at each office and jobsite location. Across the IEA family of companies, we collected over 13,000 food, essential care items and toys for children in just three short weeks.

In a joint effort between the project owner and IEA Constructors, the wind project team in Minneola, Kansas raised $7,500 to purchase food, essential care items and grocery gift cards to support a food pantry run by the Minneola Community Church. In Houston, Texas, Ragnar Benson’s UPRR Settegast Intermodal Expansion project team donated over 450 items to the Heights Interfaith Ministries Food Pantry. At IEA’s corporate office, the team came together to donate over 1,500 items to the Indianapolis, Indiana-based Mid-North Food Pantry.
Six Universities Selected for IEA’s Scholarship Program

As we continue our efforts to empower women and minorities in the construction industry, we have committed to donating $120,000 in scholarships to six universities in 2021. With this initiative in mind, the universities selected were based on their enrollment of diverse and female populations, as well as their role in attracting women and diverse students to enroll in construction and engineering programs. As IEA continues to grow, it is important that we develop relationships with universities that are grooming the next generation of leaders in the construction industry and that we give special attention to underrepresented populations in the industry.

The universities selected include Indiana State University, Nevada State University, Illinois State University, Colorado State University, University of Alabama Birmingham and Sacramento State University. In February, Indiana State University was the first institution to receive a donation from IEA. Each university will receive $20,000 in scholarships earmarked for women and diverse students pursuing a degree in a construction-related field.
IEA Supports the National Forest Foundation

IEA supports the National Forest Foundation, an organization that exemplifies our commitment to building a more sustainable future. With the foundation on a mission to plan 50 million trees and having already planted 5.6 million in 2020, we look forward to partnering with this organization to host events and walk alongside their efforts to ensure that we’re assisting in making our nation more environmentally friendly.
CLOSING
IEA believes that building a sustainable business means increasing transparency and fostering dialogue around our ESG policies and metrics. Our strategy is to build a future that is more sustainable, socially responsible and effectively governed to ensure our continued success as a company. Our voluntary ESG efforts are guided by our peers and ESG standards including the Sustainability Accounting Standards (SASB) Index and the Task Force on Climate-Related Financial Disclosures (TCFD).

SASB is an independent nonprofit organization that sets standards to guide the disclosure of financially material sustainability information by companies to their investors. Our SASB reporting is referenced in the following slides based on recommended disclosures related to Engineering & Construction services.

TCFD is a reporting framework established by the Financial Stability Board to advance for more effective climate-related disclosures. Our TCFD reporting is referenced in the following slides based on recommended disclosures on governance, strategy, risk management, metrics and targets.
<table>
<thead>
<tr>
<th>Topic</th>
<th>Accounting / Activity Metric</th>
<th>Category</th>
<th>SASB Code</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Environmental Impact of Project Development</td>
<td>Number of incidents of non-compliance with environmental permits, standards, and regulations</td>
<td>Quantitative</td>
<td>IF-EN-160a.1</td>
<td>IEA has zero incidents of non-compliance with environmental permits, standards, and regulations in 2020.</td>
</tr>
<tr>
<td></td>
<td>Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction</td>
<td>Discussion &amp; Analysis</td>
<td>IF-EN-160a.2</td>
<td>As a renewable energy contractor, generally IEA does not establish project siting. In instances where we have design responsibility, we work with our clients, contractors, governmental agencies, and local authorities to develop and maintain project plans in compliance with applicable laws, regulations and standards. Our planning ensures that projects do not negatively impact the surrounding natural environment. Our project teams perform hydrology studies and work to ensure that stormwater management measures are properly designed, installed and maintained to contain sediment to project sites and eliminate runoff to existing waterways. When appropriate, our projects are designed to eliminate any impact to sensitive natural areas or cultural resources.</td>
</tr>
<tr>
<td>Structural Integrity &amp; Safety</td>
<td>Amount of defect- and safety-related rework costs</td>
<td>Quantitative</td>
<td>IF-EN-250a.1</td>
<td>IEA has a dedicated team overseeing quality control for all larger projects. The team's scope includes all quality related rework costs, project inefficiencies, and warranty work (excluding client driven modifications). For purposes of this report, Rework Costs includes all workmanship that does not meet project specifications and requires replacement, removal, or modification. In addition Rework Costs includes identified project inefficiencies and costs incurred during the warranty period of a project. 2020 Total = $10.4 million</td>
</tr>
<tr>
<td></td>
<td>Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents</td>
<td>Quantitative</td>
<td>IF-EN-250a.2</td>
<td>Total amount of monetary losses includes all company payments in 2020 associated with defect- and safety-related incidents, including settlements. The figure excludes related insurance premiums, legal and other fees incurred in our defense. 2020 Total = $4.0 million</td>
</tr>
<tr>
<td>Workforce Health &amp; Safety</td>
<td>(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees</td>
<td>Quantitative</td>
<td>IF-EN-320a.1</td>
<td>IEA had a total recordable incident rate of 0.61 in 2020 and no workplace fatalities. IEA does not employ contract employees.</td>
</tr>
<tr>
<td>Topic</td>
<td>Accounting / Activity Metric</td>
<td>Category</td>
<td>SASB Code</td>
<td>Response</td>
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<tr>
<td>Lifecycle Impacts of Buildings &amp; Infrastructure</td>
<td>Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification</td>
<td>Quantitative</td>
<td>IF-EN-410a.1</td>
<td>IEA does not determine if its projects will be certified to a third-party multi-attribute sustainability standard and may not be aware if a client or project owner seeks such certification.</td>
</tr>
<tr>
<td></td>
<td>Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design</td>
<td>Discussion and Analysis</td>
<td>IF-EN-410a.2</td>
<td>IEA's projects largely consist of utility scale wind and solar projects which require minimal operational energy or water. Where appropriate, we incorporate water saving fixtures and energy efficient lighting and devices for use by our customers and the end user.</td>
</tr>
<tr>
<td>Climate Impacts of Business Mix</td>
<td>Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects</td>
<td>Quantitative</td>
<td>IF-EN-410b.1</td>
<td>(1) IEA does not perform work on hydrocarbon-related projects. (2) $1.5 billion – Renewable backlog consists of both wind and solar projects. Backlog as of 12/31/2020.</td>
</tr>
<tr>
<td></td>
<td>Amount of backlog cancellations associated with hydrocarbon-related projects</td>
<td>Quantitative</td>
<td>IF-EN-410b.2</td>
<td>IEA does not perform work on hydrocarbon-related projects.</td>
</tr>
<tr>
<td></td>
<td>Amount of backlog for non-energy projects associated with climate change mitigation</td>
<td>Quantitative</td>
<td>IF-EN-410b.3</td>
<td>$0.1 billion – IEA works with major utility companies to remediate hazardous materials – primarily coal ash. Backlog as of 12/31/2020.</td>
</tr>
<tr>
<td>Business Ethics</td>
<td>(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International’s Corruption Perception Index</td>
<td>Quantitative</td>
<td>IF-EN-510a.1</td>
<td>(1) 0 projects in countries that have the 20 lowest rankings in the CPI. (2) $0 of backlog in countries that have the 20 lowest rankings in the CPI.</td>
</tr>
<tr>
<td></td>
<td>Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption, and (2) anti-competitive practices</td>
<td>Quantitative</td>
<td>IF-EN-510a.2</td>
<td>(1) $0 in monetary losses as a result of legal proceedings associated with charges of bribery or corruption. (2) $0 in monetary losses as a result of legal proceedings associated with anti-competitive practices.</td>
</tr>
<tr>
<td></td>
<td>Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes</td>
<td>Discussion and Analysis</td>
<td>IF-EN-510a.3</td>
<td>Refer to our Code of Ethics.</td>
</tr>
<tr>
<td>Activity Metric Disclosure</td>
<td>Number of active projects</td>
<td>Quantitative</td>
<td>IF-EN-000.A</td>
<td>$550 – Projects currently under construction as of 12/31/2020</td>
</tr>
<tr>
<td></td>
<td>Number of commissioned projects</td>
<td>Quantitative</td>
<td>IF-EN-000.B</td>
<td>$750 – Projects completed during fiscal year 2020</td>
</tr>
<tr>
<td></td>
<td>Total backlog</td>
<td>Quantitative</td>
<td>IF-EN-000.C</td>
<td>$2.1 billion as of 12/31/2020</td>
</tr>
<tr>
<td>Area</td>
<td>Recommended Disclosure</td>
<td>Response</td>
<td></td>
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</tr>
<tr>
<td>Governance</td>
<td>Describe the board’s oversight of climate-related risks and opportunities. Work.</td>
<td>The Board has oversight of long-term strategy, sustainability efforts, and risks and opportunities from climate-related changes. On a quarterly basis, The Board receives updates from Management on key ESG initiatives, short-term impacts from major weather events, and other related climate-risks.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governance</td>
<td>Describe management’s role in assessing and managing climate-related risks and opportunities.</td>
<td>Management leads the Risk Management process that includes risk identification, risk measurement, risk mitigation, and risk reporting and monitoring. Risks identified include climate-related risks which are monitored regularly as they relate to our projects.</td>
<td></td>
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</tr>
</tbody>
</table>
| Strategy     | Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.                                                                                           | IEA has identified the following climate-related risks and opportunities which are reviewed regularly by management. Risks:  
  - Chronic risk of changes in weather patterns and rising mean temperatures.  
  - Acute risk of increased severity of extreme weather events.  
  - Market risk around costs of raw materials and abrupt shifts in energy costs.  
  - Technology risk around costs to transition to lower emission technology solutions.  
  - Policy and legal risk associated with mandates or regulation of existing products and services.  
  - Reputation risk around perception of renewable technologies and stigmatization of the sector.  
  - See also IEA’s form 10K for additional Risk Factors.  
Opportunities:  
  - Use of lower-emission sources of energy.  
  - Shift towards decentralized energy generation.  
  - Public-sector incentives.  
  - Adoption of renewable energy targets and energy efficiency measures.  
  - Increased demand for renewable energy services and maintenance. |
| Strategy     | Describe the impact of climate-related risks and opportunities on the organization’s business, strategy, and financial planning.                                                                                | We have great opportunity to grow in the renewable space but are mindful of the associated climate-related risks – specifically extreme weather events. IEA evaluates and includes the potential impact of climate-related risks and opportunities in our business, strategy and financial planning. |
|             | Describe the resilience of the organization’s strategy, taking into account different climate scenarios, including 2°C or lower scenario.                                                                         | IEA is primarily engaged in renewable energy projects that are completed within 12-18 months. Climate scenarios with changes in precipitation patterns and extreme variability in weather would have an impact on project operations. Performance issues from climate change scenarios would be mitigated through careful planning, execution, and timely tactical adjustments from our project teams to lesson the impact. IEA also has certain provisions in our contractual agreements that may lessen the impact of major weather events. |
## Risk Management

**Recommended Disclosure**
- Describe the organization’s process for identifying and assessing climate-related risks.
- Describe the organization’s processes for managing climate-related risks.
- Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.

**Response**
IEA Management and Operations utilize a Risk Management process that includes risk identification, risk measurement, risk mitigation, and risk reporting and monitoring. Risks specifically identified include regulatory, policy and legal, climate-related, technology, market, reputation, acute physical, and chronic physical. Our risk analysis guides both long-term and short-term planning and forecasting.

In the short-term our performance may be impacted by extreme weather events. We mitigate these risks through careful planning and execution. In addition, IEA has a detailed bid process to ensure we are engaged on projects with an acceptable risk profile. IEA also has certain provisions in our contractual agreements that may lessen the impact of major weather events.

## Metrics and Targets

**Recommended Disclosure**
- Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

**Response**
IEA is establishing methodologies and disclosures to increase its overall ESG disclosures. To date our primary focus has been metrics specific to our industry as outlined in the Sustainability Accounting Standards Board for Engineering & Construction Services. As our ESG process continues, we will look to add additional disclosures and targets.
<table>
<thead>
<tr>
<th>Page</th>
<th>Disclosure</th>
</tr>
</thead>
<tbody>
<tr>
<td>29</td>
<td>Homes powered per year based on the GW installed compared to the average annual electricity consumption in the US per household, then further adjusted for industry average capacity factors.  &lt;br&gt;Passenger vehicle equivalent based on CO2 emissions data using the EPA Greenhouse Gas Equivalencies Calculator.  &lt;br&gt;Annual offsets estimated based on the emissions avoided by generating electricity with wind projects and solar PV with cumulative capacity equivalent to IEA’s cumulative installations of renewable energy projects as follows: (i) CO2, sulfur dioxide, nitrogen oxides, and particulate matter from national emission factors in EPA AVERT 2019 calculator; and (ii) annual average capacity factors as provided by EPA AVERT and DC to AC conversion factor for solar PV.</td>
</tr>
<tr>
<td>34</td>
<td>Recycled materials data pulled solely from IEA Renewables business unit. Data collection is ongoing for acquired entities</td>
</tr>
</tbody>
</table>
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