



Sluishuis, Amsterdam, The Netherlands

Modern and sustainable way of living on and around water

- BESIX Group's synergy and multidisciplinary expertise : BESIX RED / Developer; BESIX Nederland and VORM Bouw / Design, Build & Finance
- Architect: Bjarke Ingels Group (BIG) and Barcode Architects
- 442 energy-neutral owner-occupied and rental homes, a public green roof garden with a rooftop walkway, bird and recreational islands, jetties for boats, catering facilities, commercial spaces, water sports, and even power generation.
- Built in the water on piles down to 60-metres depth, while its cantilever construction spans 50 metres in length on each side.
- With a zero-energy building scoring -0,02 in terms of Energy Performance, the building generates more energy than it consumes.
- Circular construction : maximum use of recycled, reusable and renewable building materials (recycled concrete and aluminum removable façade panels), durable wooden finish of the terraces and fences.
- Awarded 'Residential Building of the Year' by architectenweb and 'Best Architecture Multiple residence' at the European Property Awards 2022, MIPIM Award in the category 'Best Residential Project'. These awards celebrate the most useful, sustainable, and innovative projects in the real estate sector worldwide.



More info on this project
in the BESIX Group Activity
Report 2022, pp. 98-99.

Responsible publishers

Geert Aelbrecht, Group Sustainability & ESG Officer - Chief People Officer
Muriel Sacré, Senior Officer – Sustainability & ESG, BESIX Group

This report is exclusively available in English, in a digital version on www.besix.com.

BESIX Group SA, Avenue des Communautés /
Gemeenschappenlaan 100, B-1200 Brussels

ESG@besix.com

www.besix.com

www.besixfoundation.com

www.iso.org (ISO 26000)

www.unglobalcompact.org

www.globalreporting.org

This report completes the BESIX Group Activity Report 2022.

Contacts

For further questions and input, kindly contact us on ESG@besix.com, attn Geert Aelbrecht, Group Sustainability & ESG Officer and People Officer – BESIX Group, and Muriel Sacré, Senior Officer, Sustainability & ESG – BESIX Group.

Photos

archipelago architects, Pieter Asselberghs, Jean-Charles Bessela, Farel Bisotto, Stijn Bollaert, Leen Braspenning, Bas Czerwinski, Frank de Roo, Marc Detiffe, Caroline Dupont, Jean-François Fiasse, Foster + Partners, City of Greater Geelong, Kirk Hargreaves, Lantis, Jorrit Lousberg, Philippe Piroux, David Plas, Simon Schmitt, Steven Scholten, Topview, Team V Architectuur & Proloog, Ossip van Duivenbode, Patrick Van Hopplinus, Christophe Vander Eecken, Jeremy Veitch, Nigel Young.

Editorial Office

BESIX Group Sustainability & ESG Team
BESIX Group Communication Team

Our sincere thanks go to all the contributors within the Group who have given their time and expertise to make this publication a success.

Design and production

www.chriscom.eu

Table of contents

Foreword	2
Sustainability & ESG strategy	4
BESIX Group's Frameworks	6
Sustainability & ESG Context	8
Stakeholder Expectations	12
Sustainability & ESG Governance	13
Responsibility through the value chain	14
Sustainability & ESG in action	16
Environmental Engagement	20
Actively contributing to the transition towards a low-carbon society and encouraging circular economy	22
Encouraging Green Solutions	30
People Engagement	40
Increasing people's safety & comfort	42
Growing as a Preferred Employer	47
Societal Engagement	54
Promoting local socio-economic development	56
Being inclusive with authorities and NGOs	62
Business Engagement	66
Carrying out respectful & sustainable operations	68
Endorsing Codes of Conduct	70
Sustainability & ESG tables	72
Sustainability & ESG Objectives	74
GRI Content Index	86

About this Reporting on Sustainability & ESG

BESIX Group's Sustainability & ESG strategy is based on ambitions, objectives, and achievements. The Group's teams have initiated various sustainable initiatives and achieved significant milestones over the years. In response to investor demand for non-financial criteria, BESIX decided to rebrand from Citizenship & Sustainability to Sustainability & ESG. BESIX Group's strategies are designed to ensure long-term success in an ever-changing world.

BESIX Group recognises the importance of responding to today's societal challenges, such as climate change, human rights, and decent working conditions. BESIX also values its stakeholders' feedback about workers' welfare, ethical supply chain management, and green building practices. BESIX Group's Executive and Strategic Committee has identified four strategic drivers that prioritise these considerations in a way that aligns with BESIX's commitment to excel at creating sustainable solutions for a better world. By continuing to engage with its stakeholders, BESIX can ensure that their views are taken into account when shaping policies and operations.

This Sustainability and ESG Report follows on from the previous five issues and complements the BESIX Group Activity Report, which provides information on the Group. This accurately reflects the progress made over time. It has been structured and monitored through 'Key Material Themes' (KMTs) for the period 2022. They reflect the practical drivers for the implementation of each commitment. BESIX follows the ISO 26000 guidelines and the Global Reporting Initiative framework as it has done since its first CSR report 2010–2011. Progressively reporting is done with a GRI Index, allowing BESIX to apply for certification later. This report aims to comply with the Code Buysse III in comparison with CSR for Belgian non-listed companies.

Reflecting the importance of Group revenue in Contracting, the focus in 2022 remains on Sustainability and ESG initiatives in these activities. The Group is increasingly responding to the growing ESG requirements of co-investors and lenders in the real estate development sector as well as in concessions and assets management.

Foreword

In recent years, the real estate, construction, concessions and assets sectors have undergone rapid transformation. Sustainability and ESG are now central to shaping companies’ futures. In 2022 the Group’s management decided to strengthen its sustainability efforts by adopting a Sustainability Charter that supports the UN Global Compact and 17 Sustainable Development Goals (SDGs).



Geert Aelbrecht,
Group Sustainability & ESG Officer

Pierre Sironval,
Group Chief Executive Officer

The Group has already launched a number of initiatives aimed at driving forward the sustainability and environmental, social and governance (ESG) path to which it has been committed since 2010.

Pierre Sironval, Group Chief Executive Officer, and Geert Aelbrecht, Group Sustainability & ESG Officer, explain how they intend to promote sustainable development within the Group.

What are the company’s key ESG priorities? How do you plan to build on these in the future?

Pierre Sironval: Our first priority is to tackle climate change by adopting sustainable practices in all our operations. We have set targets and specific actions to further strengthen our environmental performance through the implementation of a carbon-management programme (with a primary focus on Europe) These will be developed step by step within the Group’s entities. The ultimate goal is to become carbon neutral by 2050. At the same time, we encourage our subcontractors

to reduce their own emissions. In addition, we are working on circular solutions to develop sustainable business models.

Secondly, we place a high value on respect for human rights, fair labour practices and an inclusive work environment. We demonstrate our commitment to these principles through our International Framework Agreement (2017), Declaration for Safe and Healthy Workplaces (2021) and Diversity & Inclusion Policy (2022).

Operating in various countries, the Group adapts its approach to the challenges faced in each continent. Continuous analysis of our environmental and social impacts drives us to prevent negative impacts and improve our practices.

Led by the SDGs and our purpose to “Excel in sustainable solutions for a better world”, we believe in combining sustainability and profitability. We create new market opportunities while actively engaging with our stakeholders to build innovative partnerships that deliver solutions for environmental and social transition. Our ESG strategy for sustainable value creation is based on this.

How do you plan to integrate sustainability & ESG into your decision-making and strategy?

Geert Aelbrecht: Sustainability & ESG trends are driving us to upskill our teams and integrate sustainable practices into all aspects of our business, strongly supported by initiatives such as the EU Green Deal. This approach extends beyond our engineers, bid managers, and operational teams. It also includes supporting functions such as finance, human resources, and ICT. We recognise that achieving sustainable development requires a collective effort from all those involved in how we operate.

Expectations in the real estate, construction, and concessions & assets sectors have changed significantly over the past decade. Our clients’ requirements have evolved from technical construction to certified green projects. Water or energy efficiency, waste management and community comfort are now key considerations. We aim to deliver sustainable solutions that meet our clients’ and communities’ expectations. That’s why we integrate ESG criteria into our project selection and supply chain assessment. This enables us to address risks and impacts.

We view sustainability integration as a transformational journey and a great opportunity for our team to play an active role in social change. The key to addressing this global challenge is our value of cocreation. By empowering our employees to implement and integrate sustainability into their daily work, our business model will continue to evolve.

How is BESIX Group creating value for its clients?

Geert Aelbrecht: We keep a close eye on the global trends that affect our markets. These include automation, digitalisation, new construction methods, electrification, and resource efficiency. As a one-stop shop, we ensure efficiency, functionality, and sustainability by providing comprehensive expertise to support our clients throughout their projects. Through rigorous policies, training, and community involvement we address safety, welfare, and human rights.

We work closely with developers, designers, and suppliers to rethink construction practices and help clients meet new environmental and human rights sustainability regulations. For us, open innovation is about supporting academia, startups, and businesses to make the biggest impact. We provide innovative solutions such as waste-to-energy and using our expertise in treating wastewater to produce clean water. We’re also exploring renewable energy opportunities like solar, wind and green hydrogen to decarbonise the industry and meet growing global energy demand. We actively promote, also at the side of the client, the inclusion of ESG and decarbonisation criteria in tender award processes, encouraging a shift towards sustainable practices.

What ESG challenges do you expect to face moving forward?

Pierre Sironval: The Group is responding to several challenges. As mentioned above, climate change and extreme weather events pose significant challenges to the world and the construction industry. Drawing on our extensive experience, we aim to contribute to the sustainability of infrastructure projects while meeting the evolving needs of society as a whole.

Striking the right balance between sustainability and profitability is vital. We recognise the growing demand for green projects, products, and practices. In seeking this delicate balance, we aim to deliver sustainable projects while delivering value to our clients.

Another challenge is the value chain. We prioritise value chain management, including environmental impact, working conditions, business ethics, project delivery, and data protection. Responsible business is an ongoing challenge that is a matter of continuous management.

Compliance with the EU Corporate Sustainability Reporting Directive (CSRD) by 2026 is also important for the Group. This has important implications for the ESG strategy we pursue. From mid-2023, we will align ESG priorities with key stakeholders. We will better understand the impact of our operations on climate change.

Finally, we want to cultivate a strong culture that integrates sustainability into every aspect of our business. This means adapting a sustainable business model. By doing so, we can create a positive and lasting impact while working towards a more sustainable future.



01

Sustainability & ESG strategy

BESIX Group's Frameworks	6
Sustainability & ESG Context	8
Stakeholder Expectations	12
Sustainability & ESG Governance	13
Responsibility through the value chain	14



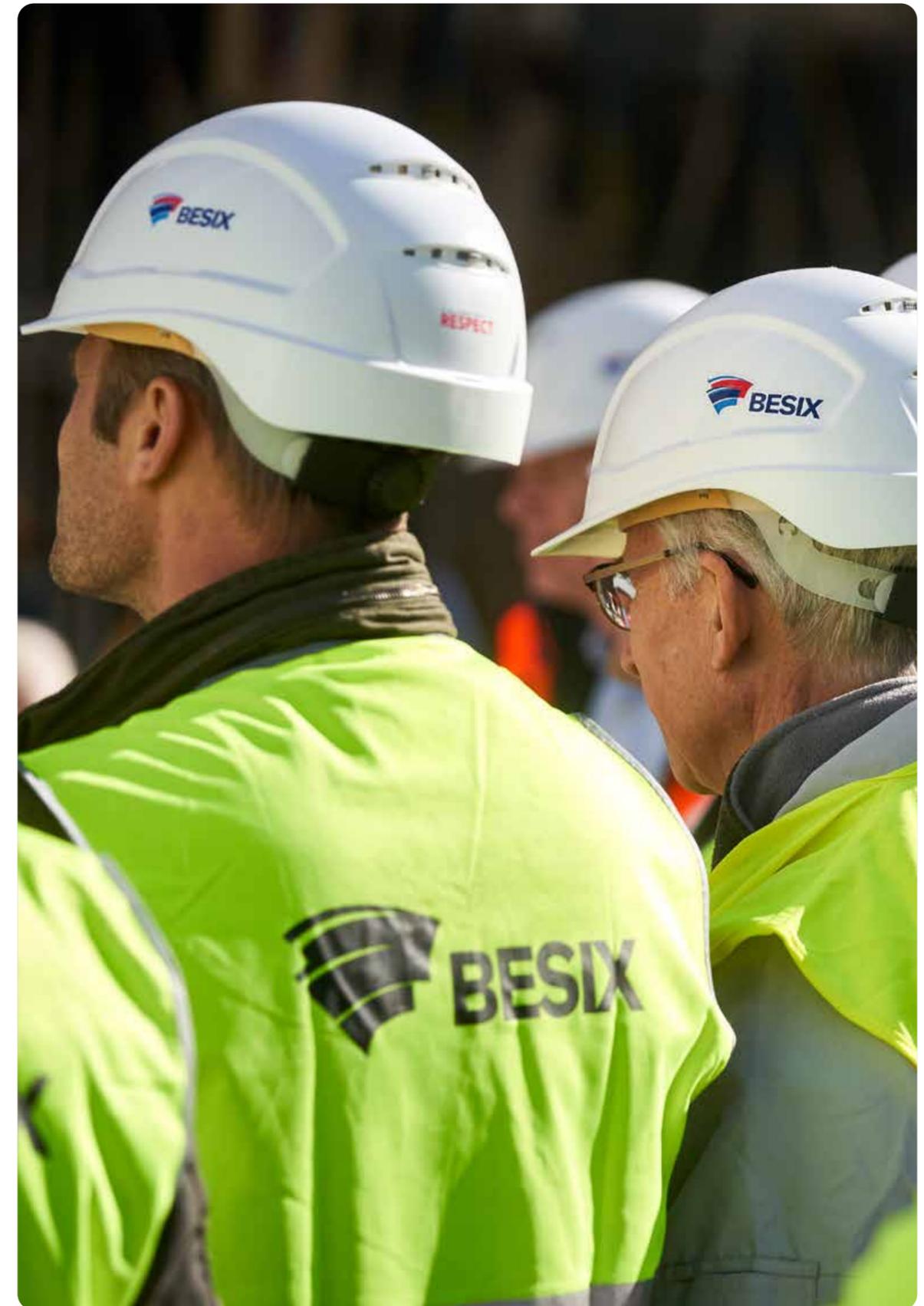
BESIX Group's Frameworks

Supporting the Sustainable Development Goals (SDGs)

BESIX Group is committed to playing a role in sustainable development and is guided by the United Nations' Sustainable Development Goals (SDGs). The Group has identified 10 SDGs on which it can have a direct positive impact and focuses on SDG 8 (Decent work and economic growth), SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action), based on the Group's belief that these goals align with its core activities and bring added value.

In 2023, BESIX Group will launch a comprehensive SDG Awareness Campaign aimed at engaging its employees and increasing their involvement in the sustainable agenda. The campaign will include workshops to assess and confirm the Group's current selection of SDGs. The initiative is not only a response to the increasing demand for sustainable solutions in the market, but a strategic move to prepare the company for a sustainable future.

BESIX Group is dedicated to investing in circularity and developing sustainable solutions that contribute to society and future generations. The SDG Awareness Campaign represents a proactive step towards a sustainable future and demonstrates the Group's commitment to creating positive impact for generations to come.



Sustainability & ESG Context

ESG Risks and Opportunities

BESIX Group recognises the importance of addressing ESG factors and has identified key risks and opportunities affecting its global operations. The Group addresses how some of the major short and long-term risks might affect the construction industry and how BESIX Group responds to these risks.

Environment

Risk

The construction industry is a significant contributor to global greenhouse gas emissions, including CO₂ emissions. Climate change poses significant threats to both the world and the construction industry, with extreme weather events, increased water stress, rising sea levels and global temperatures, natural disasters, and floods affecting people's safety, infrastructure's durability, and the construction process itself.

required by the rising sea level and the higher frequency of extreme weather events.

The Group is seeing an increasing demand for sustainable construction, retrofitting, and renovation services. With new sustainable construction norms, these services will become even more critical in responding to new requirements while providing a new revenue stream.

Financial and supply chain

Risk

The construction industry is at risk from higher interest rates, inflation and disruptions to global supply chains. Central banks' recent interest rate hikes to control inflation have negatively impacted the highly leveraged sector. Escalating lending costs may delay or cancel projects. Additionally, the war in Ukraine and energy market disruption caused material price increases, resulting in losses for companies like BESIX Group. Growing US-China tensions could further disrupt the global supply chain, already impacted by Covid-19 and the war in Ukraine. These challenges require companies to adapt and mitigate risks.

Opportunity

BESIX Group acknowledges the importance of addressing environmental risks and actively develops and proposes solutions such as low-impact building materials, waste-to-energy and green hydrogen power plants, and timber construction. The Group offers sustainable design and construction services as from the initial stages of projects. Moreover, the increased frequency and impact of extreme weather events due to climate change create new opportunities for the Group to leverage its extensive experience in construction, adaptation, and maintenance of infrastructure projects, which will be



BESIX Nederland headquarters, Dordrecht, The Netherlands

Digital transformation

Risk

While digitalisation offers many benefits such as the optimisation of processes and increased productivity, it also brings new challenges, particularly in cybersecurity. As with all organisations, BESIX is exposed to cybersecurity risks such as data breaches, hacking, and ransomware attacks. To mitigate these risks, the Group takes numerous measures, including mandatory staff training, building resilient infrastructure, and reinforcing information system access control. BESIX's proactive approach to cybersecurity reduces the risk of financial losses, reputational damage, and legal liabilities resulting from cybercrime.

Opportunity

BESIX Group has been at the forefront of embracing digitalisation, adopting Building Information Modelling (BIM) as a standard requirement for many construction projects. In addition to BIM, the company is also exploring other technologies such as material passports, smart buildings, efficient data management, and tools to streamline design, construction processes, and maintenance. Modern technologies offer significant opportunities for the construction industry, when balanced against environmental concerns and community impact.

Social

Risk

The construction industry is a critical contributor to employment in Europe, but it faces significant social challenges that pose a threat to its ESG performance. Worker welfare, safe working conditions, diversity, inclusion, and human rights are among the prevalent challenges faced by the industry.

One of the most pressing issues faced by the construction industry is the shortage of engineers and technical experts. The aging of the workforce poses another significant threat.

Local communities are essential stakeholders for any construction company, and negative impacts of construction projects on the local environment can lead to community opposition

Opportunity

To overcome these challenges, BESIX Group has adopted several measures to create a sustainable future. The Group invests in training programme, provides career opportunities, and projects that meet engineers' expectations. By prioritizing the health and safety of construction workers, implementing strict safety protocols, developing high-quality training, and providing appropriate protective equipment, the Group increases productivity and profitability over the long term. The Group supports local businesses and economies through procurement and employment practices, engages in community development projects, and contributes to social

infrastructure such as affordable housing, community centres, and schools. Adapted living spaces can ease accessibility for an aging population, and public-private partnerships can develop and build senior living communities, healthcare facilities, and other infrastructure projects to meet the needs of this growing demographic.

Governance

Risk

Corruption and unethical business practices can pose a significant threat to the governance of a company, leading to legal repercussions, damage to reputation, and loss of trust with stakeholders related to labour, environmental, conflict of interests and safety issues, etc.

Opportunity

BESIX Group operates with a strong commitment to governance and ethics to ensure that corruption and unethical business practices do not jeopardize the company's reputation and relationships with stakeholders. The Group understands the consequences of non-compliance with laws and regulations. All BESIX employees have to abide by a Code of Conduct that prioritises integrity, transparency, and respect for human rights. The Group conducts regular audits on sub-contractors and suppliers, prioritising sustainable procurement practices to ensure compliance with these standards.

BESIX Group also engages with local communities and prioritises sustainable sourcing by selecting suppliers which share the company's values and commitment to sustainability.

By reporting on its sustainability performance through international guidelines and frameworks such as Sustainable Development Goals (SDGs), ISO26000, or Global Reporting Index (GRI), BESIX Group is building trust with stakeholders and positions itself as a responsible and ethical construction company.

Conclusion

To proactively address ESG risks and opportunities, the Group will conduct a double materiality matrix in 2023. This exercise will enable the identification of potential risks and opportunities that will inform the Group's sustainability and ESG strategic roadmap.

BESIX Group's Sustainability & ESG strategy

BESIX Group, an international company in the construction, real estate development, and concessions sectors, recognises the importance of sustainability and its social and environmental impact on its stakeholders, including clients and employees, and the communities in which it operates. The Group is committed to demonstrating its Sustainability & ESG approach by engaging with its stakeholders, providing clear information on its sustainability efforts, and integrating sustainability into its Group processes.

Ten Principles and SDGs

True to its noble purpose 'Excel in creating sustainable solutions for a better world', sustainability & ESG is integrated into the Group's processes and its sustainability strategy is based on 4 engagements and 8 commitments. The Sustainability & ESG strategy is supported by the Board of Directors and the Executive & Strategic Committee, who work to translate the strategy into the reality of their business and ensure the Group is following its commitments on a daily basis.

BESIX Group is an active member of the United Nations Global Compact and the UN federating platform 'The Shift' Network and focuses specifically on 10 UN SDGs on which it can have a direct positive impact. The Group aims to comply with the ISO 26000 guidelines and Code Buysse III in relation to CSR for Belgian non-listed companies.

The Group is dedicated to following ethical business practices, human rights, working conditions, and preserving the environment. BESIX Group's Sustainability & ESG strategy is translated into reality by the Senior Management of each entity, who work together with their teams to support the Group's engagements in their daily activities.

ESG Strategic Approach

The Sustainability & ESG strategic approach remains focused on the Business Unit Contracting. Aligned with the importance of the Group turnover in Contracting activities, as it represents +90 % of the Group turnover. The Group is increasingly responding to the growing ESG requirements of co-investors and lenders in the real estate development sector as well as in concessions and asset management.

From mid-2023 onwards, BESIX Group will adopt a strategic approach to align its sustainability & ESG priorities with those of its key stakeholders. This consultation process will include a double materiality matrix analysis, which will identify how business and finance can impact climate change and society compared to what can be addressed internally. The Group's intention is to undertake this exercise in order to update its roadmap and as one of the necessary steps towards compliance with the Corporate Sustainable Reporting Directive (CSRD) (EU) 2022/2464, which the Group will have to meet by 2026.



Dubai Bluewaters Pedestrian Bridge, UAE

BESIX Group's Sustainability & ESG Roadmap

World challenges

Climate change | Ageing society | Green building | Scarcity of affordable energy
Water scarcity | Lack of experts | Worker welfare

BESIX Group's selected UN Sustainable Development Goals



BESIX Group's purpose

"Excel in creating sustainable solutions for a better world."

BESIX Group's strategic framework

Central focus on people and united work approach with clear governance and lean organisation

Emphasis on general contracting at heart and expertise-focused approach

Commitment to further investments in current areas of diversification such as real estate, concessions, operations & maintenance

Pursuit of new diversification opportunities aligned with core competencies, prioritising innovation and sustainability

Sustainable engagements > Key sustainable commitments

Our Business Engagement

Carrying out respectful & sustainable operations

Endorsing Codes of Conduct

Our Environmental Engagement

Contributing to the transition towards a low carbon society & encouraging circular economy

Encouraging green solutions

Our People Engagement

Increasing people's safety & comfort

Growing as a Preferred Employer

Our Societal Engagement

Promoting local social & economic development

Being inclusive with authorities and NGOs

Stakeholder Expectations

It all starts with the Stakeholders

The Group recognises its responsibility to its clients, employees, and the communities in which it operates. It is committed to engaging with these stakeholders and providing transparent and relevant information on topics of shared interest. The Group sees its role in society as a catalyst for economic, social, and environmental progress, and strives to improve the quality of life for all people.

Focusing on stakeholder expectations

BESIX Group is committed to demonstrating its Sustainability & ESG approach to the pressing issues faced by society today. The Group regularly engages with its stakeholders, including employees, vendors, NGOs, government and financial institutions, and academic institutions, through meetings, surveys, communications, and conferences. The feedback from these stakeholders helps the Group to progress in its action plan and objectives.

In addition to its stakeholder engagement, BESIX Group also strives to maintain high standards in its operations through regular audits. BESIX, the biggest company of the group, is audited every year by a leading inspection, verification, testing, and certification company and has received positive feedback in its recertification audit report for ISO 9001:2015, ISO14001:2015 and ISO45001:2018. This demonstrates the Group's commitment to the coordination of all departments and entities, as well as its focus on aspects related to interested parties, risks & opportunities, actions, and KPIs.

The Group also participated in the EU consultation on Sustainable Corporate Governance and reported to the Business & Human Rights Resource Centre on the management of its migrant workforce in 2021 and 2022. Main requests from stakeholders include CSR/Sustainability policy, sustainable procurement, labour market requirements, responsible crisis management alongside the COVID-19 pandemic, green buildings, and reducing greenhouse gas emissions.

Starting mid-2023, the Group will take a strategic approach to align its sustainability & ESG priorities with those of its main stakeholders. This consultation process will involve a double materiality matrix analysis, which determines how activities and finances may impact climate change and society compared to what may be faced internally.



In 2022, BESIX was evaluated by Ecovadis and received the Gold sustainability medal rating, demonstrating the company's sustainability efforts and performance. The company is among the top 5 % of companies evaluated by Ecovadis in its industry to receive this score. The company is now working to further improve its results and sustainability initiatives.

Key Stakeholders



Sustainability & ESG Governance

Sustainability & ESG Internal organisation at BESIX

The BESIX Group Executive and Strategic Committee focuses on the vision, mission, and strategic objectives of the Group. The Committee supervises the business activities and performance as well as the risk management, internal control, and organisation, as implemented by the Chief Executive Officer and the senior management. The Committee includes identity compliance in its Group Rules to secure the overall BESIX Group reputation. The Sustainability & ESG actions and achievements belong to and influence BESIX Group's uniqueness and reputation.

The Executive and Strategic Committee reports directly to the Board of Directors on the Sustainability & ESG strategy. The Executive Committee reviews the Sustainability & ESG

strategy annually, supported by the Group Sustainability & ESG Officer.

The reporting, including the objectives and results, is approved by the Executive and Strategic Committee and the Board of Directors before an annual publication. This one completes the annual United Nations Communication on Progress (CoP) available on the UN Global Compact website. This CoP is approved by the Executive and Strategic Committee every year.

A specific network was put in place for CO₂ ambitions to federate the BESIX Group Sustainability & ESG activities and adds efficiently to the networks already existing in the Group around various topics, like procurement and environment.

Launch of an ESG Board

In order to secure the Sustainability & ESG commitments embedded in all BESIX Group entities and their working methods and processes, an ESG Board was launched in 2023. It is composed of representatives from key support departments,

from Group's entities, activities and processes across the different Business Units. This ESG Board is headed by the Group Sustainability & ESG Officer who is a member of the Executive & Strategy Committee.



The ESG Board, which meets three times a year, ensures compliance. It defines working groups that integrate the priorities and manages all the Group's initiatives around the priorities defined. It also ensures their implementation in line with the Sustainability & ESG commitments.

It coordinates and implements projects in this area, including the various Sustainability & ESG projects developed by the

Group's entities. Each Group entity informs the ESG Board about its initiatives.

The ESG Board is supplemented by 'Ambassadors' who will be the driving forces of the actions and values of BESIX Group throughout its operations.

Responsibility through the value chain

The industry as a whole is under increasing pressure to demonstrate responsible management of its value chain.

Like other companies worldwide, BESIX Group has various responsibilities throughout its value chain including environmental, social, governance, supply chain, project management, health and safety, human rights, privacy, and cybersecurity aspects. The Group recognises that its responsibility includes minimising environmental impact and promoting fair labour practices and community involvement. In addition, its codes of conduct throughout the value chain emphasise transparency and ethical conduct. Efficient supply chain management contributes to preserve financial and reputational risk and improve business operational performance.

Environment

Raw materials, manufactured products, design and engineering, construction, operation, and maintenance are among the Group's value chain points of attention. The efficient management of these activities ensures that projects deliver optimal environmental value while minimising costs and addressing sustainability issues. Designing, constructing, and maintaining buildings and facilities with sustainable materials and energy-saving techniques is the way forward. This includes transport infrastructure and supply of energy.

Social

BESIX Group recognises that active collaboration and partnership with its key stakeholders is essential to achieve sustainable ambitions, as well as analysing its operations and how it can have a positive impact on the value chain and communities.

Besides its Environment and Governance objectives, the Group's priorities in terms of human rights, workers' welfare, health and safety, and diversity and inclusion need to be understood and supported by its value chain, as a cascade effect.

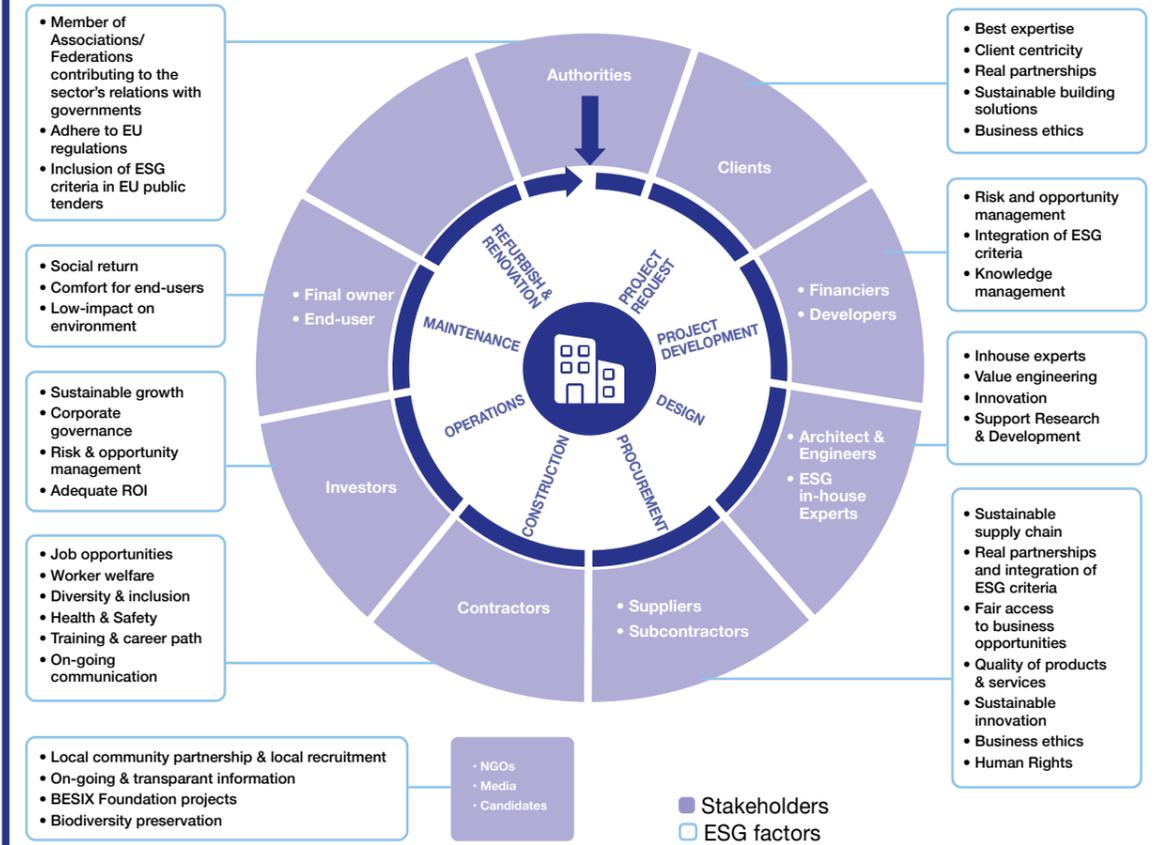
Governance

The European Commission and local authorities are increasing the pressure on companies to accelerate efforts to make their operations more sustainable and transparent.

The EU Due Diligence Directive (EU) 2019/1937 will place even more emphasis on the responsibility of companies in relation to the environment and human rights throughout their value chain.

To demonstrate responsible supply chain management, BESIX Group recognises that it needs to evaluate and monitor the key stages of the supply chain to identify where it can improve and that it needs to work together with its stakeholders to achieve sustainability goals.

BESIX Group's Journey to Building a Resilient Value Chain with ESG Integration

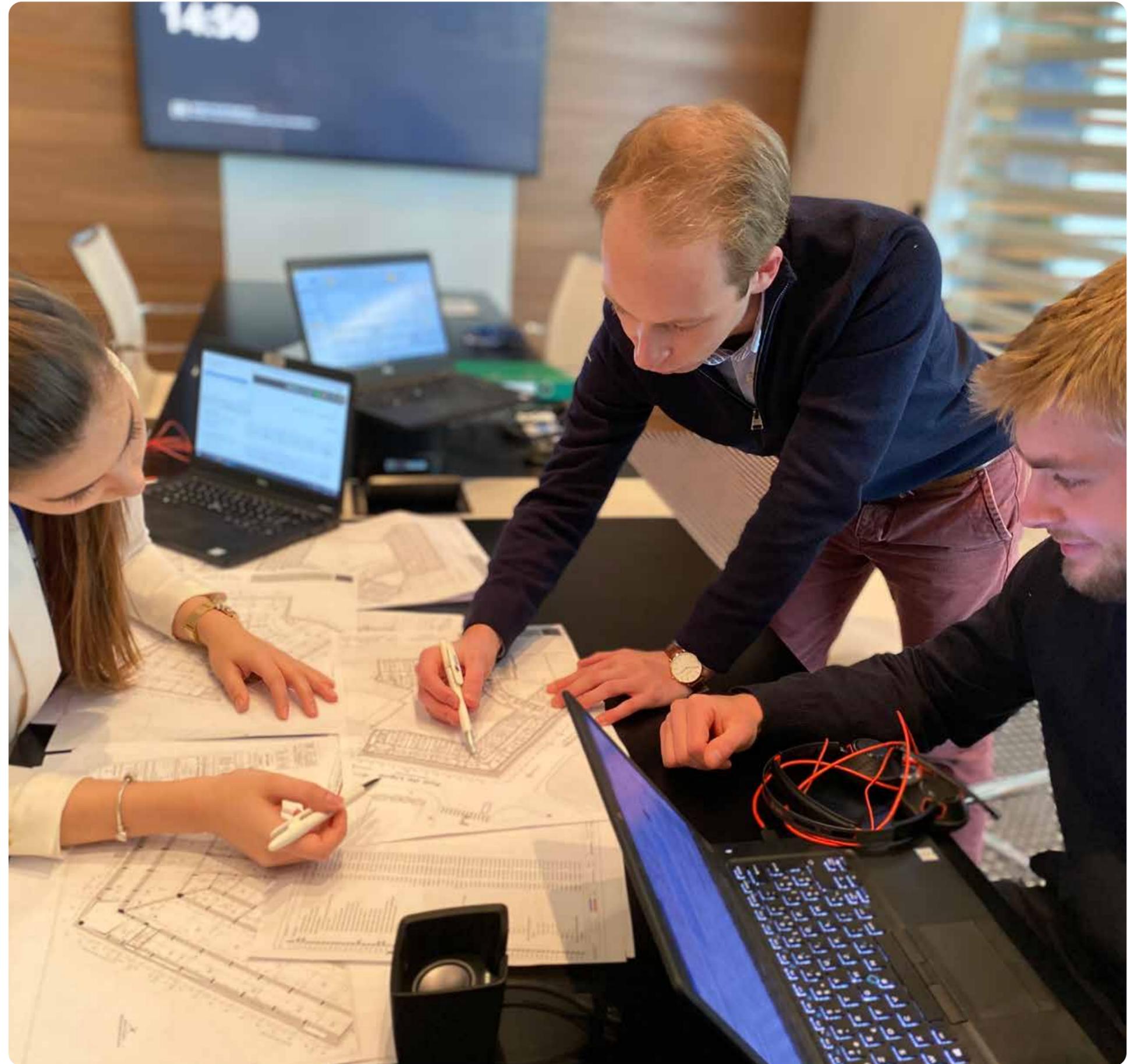


BESIX sustainable solutions

 <p>Design Early Contractor Involvement</p> <p>Improving value for money in the total life cycle by integrating design and planning at an early stage</p>	 <p>Design Life Cycle Analysis</p> <p>Quantifying environmental impacts over a project's life cycle</p>	 <p>Design Data-driven process</p> <p>Shifting towards more data-driven decision-making: BIM, automation technologies such as robotics, drones, and 3D printing</p>	 <p>Build Low-impact buildings and materials</p> <p>Selecting low-impact building materials: timber, ready-mix concrete, rebar, aluminium, glass, and (structural) steel</p>	 <p>Build Low-emission equipment</p> <p>Choosing low-emission equipment and alternative fuels</p>	 <p>Build Modular and circular construction</p> <p>Shifting to a product-based approach, with significant costs, waste, and carbon footprint reduction</p>	 <p>Design / Operations & Maintenance Next generation smart buildings</p> <p>Using energy as a service Smart building solutions: optimised (green) energy and eased long-term maintenance</p>
---	---	---	--	---	--	---

02

Sustainability & ESG in action



Sustainability & ESG	People	Planet	Prosperity	Peace	Partnership
<p>Industry challenges & UN concerns</p>	<p>Issues directly related to the fundamental human rights, which permit all people to lead a dignified life.</p>	<p>Issues to protect the planet by promoting sustainable natural resource management and addressing climate change.</p>	<p>Issues on enabling human beings to lead a prosperous and full life, and on promoting economic, social and technological progress that occurs in harmony with nature.</p>	<p>Issues to promote peaceful, just and inclusive societies that are free of fear and violence.</p>	<p>Issues to mobilise the necessary means to implement this agenda through a revitalized Partnership.</p>
<p>SDGs supported by BESIX Group</p>					
<p>BESIX Group commitments and key material topics</p>	<p>Increasing safety and comfort.</p> <ul style="list-style-type: none"> • Safe workplace • Healthcare measures • Psychological prevention • Ergonomics <p>READ MORE ON PAGE 42</p> <p>Growing as a Preferred Employer.</p> <ul style="list-style-type: none"> • Engaged employees • Employee growth and development • Promoting diversity • Fair working conditions • Attract new potentials <p>READ MORE ON PAGE 47</p> <p>Promoting local, social & economic development.</p> <ul style="list-style-type: none"> • Local social economy <p>READ MORE ON PAGE 56</p>	<p>Actively contributing to the transition towards a low carbon society & encouraging circular economy.</p> <ul style="list-style-type: none"> • Carbon management • Waste management and circularity • Protecting biodiversity <p>READ MORE ON PAGE 22</p> <p>Encouraging green solutions</p> <ul style="list-style-type: none"> • Sustainable engineering solutions • Energy sources and digitalisation solutions • Exploring new opportunities <p>READ MORE ON PAGE 30</p>	<p>Carrying out respectful & sustainable operations.</p> <ul style="list-style-type: none"> • Corporate governance • Risk and opportunity management • Knowledge management • Client centricity <p>READ MORE ON PAGE 68</p>	<p>Endorsing Codes of Conduct.</p> <ul style="list-style-type: none"> • Responsible conduct • Responsible procurement <p>READ MORE ON PAGE 70</p>	<p>Carrying out respectful & sustainable operations.</p> <ul style="list-style-type: none"> • Corporate governance • Risk and opportunity management • Knowledge management • Client centricity <p>READ MORE ON PAGE 68</p> <p>Being inclusive with authorities and NGOs</p> <ul style="list-style-type: none"> • Responsible public affairs and communications • Sustainable partnership with NGOs • Memberships & partnerships <p>READ MORE ON PAGE 62</p>
<p>BESIX Group sustainability & ESG objectives</p>	<p>Current and potential impacts: identifying, prioritising, mitigating and remediating Committing and Progressing in Qualitative and Quantitative Sustainability & ESG Objectives and Reporting.</p> <p>READ MORE ON PAGE 74</p>				

03

Environmental Engagement

Actively contributing to the transition towards a low-carbon society and encouraging circular economy 22

Encouraging Green Solutions 30

Mid-2019, fifty members of the Group’s top management came together to discuss and align the Group’s global strategy in regard to climate-related sustainability. The result was a commitment to align ongoing efforts within the Group with a focus on three ambitions:

- Actively contribute to the transition towards a low-carbon society
- Focus on circular economy in order to preserve the earth’s resources
- Support clients to make their projects more sustainable by encouraging green solutions.

In order to realise these three ambitions, BESIX Group focuses on two commitments and six key material topics (KMTs):

- Actively contributing to the transition towards a low-carbon and encouraging circular economy.
 - Energy & carbon management
 - Waste management and circularity
 - Protecting biodiversity
- Encouraging green solutions
 - Sustainable engineering solutions
 - Energy sources and digitalisation solutions
 - Exploring new opportunities



Quatuor, Brussels, Belgium



Actively contributing to the transition towards a low-carbon society and encouraging circular economy

BESIX Group is committed to reducing its carbon footprint and waste production as a consequence of its activities and aims to play an active role in creating a low-carbon and low-waste society.

Therefore, BESIX Group further strengthens its environmental performance through the implementation of a carbon-management programme (with a primary focus on Europe), initiatives to facilitate the transition to a circular economy, to ensure a better and more sustainable use of natural resources, and to protect biodiversity.

Energy & carbon management

In 2020 and 2022, the Group took a step-by-step approach towards achieving these commitments, beginning with expanding the Organisational Boundary¹ of the CO₂ performance ladder certification from the BESIX activities in the Netherlands to the BESIX European Business Unit and a number of Belgian regional entities, representing about 29 % of the group's total turnover.

A roadmap is currently being developed within BESIX Group to expand the Energy & Carbon Management system to Group level.

A first step in this roadmap was the signing of the Belgian Alliance for Climate Action.



Post X Antwerp, Belgium

BESIX Group is a signatory of the Belgian Alliance for Climate Action

In 2020, the non-governmental organisations The Shift and WWF Belgium announced the launch of the Belgian Alliance for Climate Action. BESIX Group is one of its 53 signatories. The signatory members of the Belgian Alliance for Climate Action aim to align their activities with the objectives of the Paris Agreement, i.e. to limit the rise in global temperature to a maximum of 1.5 °C. These objectives will be in line with the Science-Based Targets initiatives (SBTi) developed by the WWF and the United Nations Global Compact, among others.

Ambitions

BESIX BU Europe and the other companies belonging to the CO₂ Performance ladder Organisational Boundary¹ commit to the following ambitions:

- 1. become neutral for BESIX's own direct (scope 1) and indirect (scope 2) carbon emissions by no later than 2050.** An intermediate reduction target of 40 % has been defined for scope 1 & 2 emissions (related to turnover) for the Organisational Boundary and this related to the base-line year 2019. This ambition has been cascaded to every company of the Organisational Boundary by setting specific reduction targets per company.
- 2. promote and be a leader in providing sustainable solutions to partners and clients** and, in doing so, help them achieve their own climate goals and targets.
- 3. promote and incentivise BESIX's supply chain, in particular the building material producers** with the greatest potential in this area, to reduce their carbon emissions (scope 3 emissions) in order to become neutral by no later than 2050.

The above ambitions have been defined because the impact as a construction company is twofold:

- It is direct through own construction operations and project execution.
- It is indirect through the value chain of partners and suppliers (such as in-situ concrete and steel) and with the emissions associated with the final product that is delivered to clients. In this context, BESIX committed itself to the 'Bet-onakkoord' in the Netherlands and the 'Circulair Betonakkoord Vlaanderen'.

To achieve their goals, the companies belonging to the Organisational Boundary have defined an Energy & GHG policy and implemented an Energy & GHG reduction programme.

Scope 1 & 2

For the Organisational Boundary an overall scope 1 & 2 intensity reduction target (per million euro turnover) of 40 % by end 2030 related to the baseline year 2019 has been set.

Every 6 months, progress is monitored by calculating the consolidated scope 1 & 2 carbon footprint for the Organisational Boundary. Projects executed under the operational control of one of these companies are included in the carbon-footprint calculation of the CO₂ performance ladder Organisational Boundary¹.

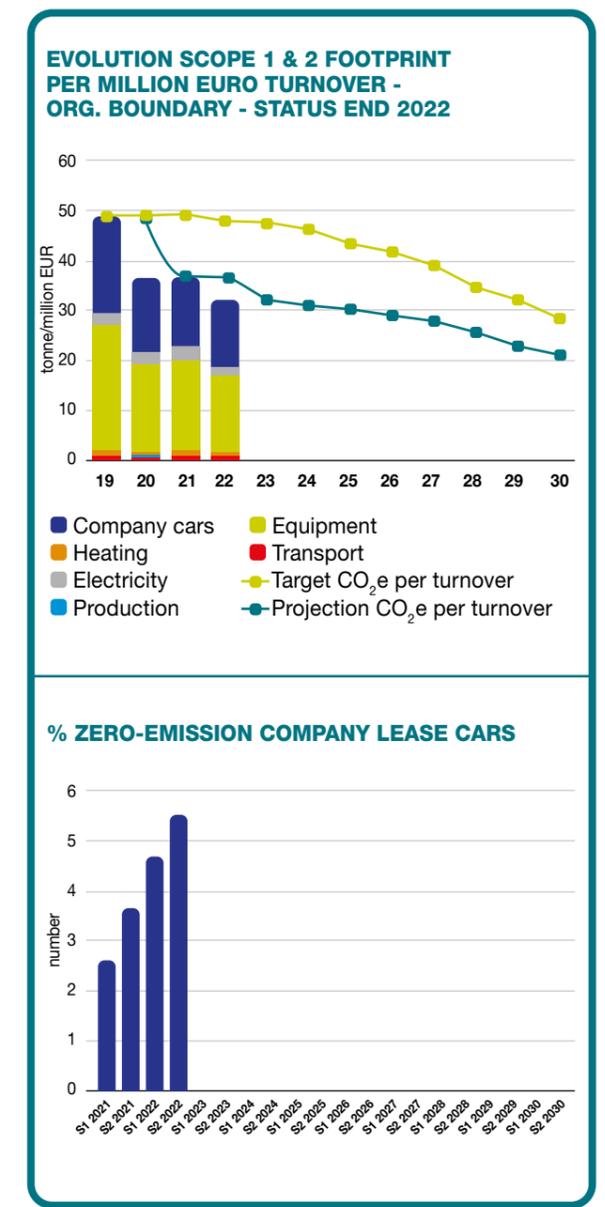
1. Organisational boundary: BESIX BU Europe, BESIX Nederland, BESIX Environment, BESIX Infra, BESIX Infra Support, BESIX Unitec (including its subsidiaries BESIX Unitec Automation, BESIX Unitec Nederland, BESIX Connect and Appermont) and Franki Foundations (including its subsidiaries Franki Grondtechnieken BV in and Atlas Foundations)

The scope 1 & 2 reduction programme focuses on 4 axes:

1) Company-lease cars

The ambition is to have a full zero-emission company-car fleet by no later than 2032. Intermediate targets on the percentage of zero-emission in the company-lease car fleet have been set for 2025 (10 %) and 2028 (40 %). In this target the car fleet of BESIX Group and BESIX RED have been added to the company-lease car fleet of the companies belonging to the Organisational Boundary. In order to obtain these targets BESIX Group's company-lease car policy has been reviewed in 2021. As from mid-2023, every new company car leased by BESIX will be a full-electric vehicle. Since 2022 this was the case for company-lease cars with an expected annual mileage below 25,000 kilometres.

Progress is monitored using KPIs such as «% zero-emission company-lease cars»:



Soft-mobility policy for BESIX staff members

Each year, soft mobility enjoys a special focus during the European Mobility Week . It reflects the European Union’s ambition to be carbon neutral by 2050, with the involvement of everyone. It is a good opportunity to rethink the way staff travels.

To encourage employees to commute to work using green alternatives, BESIX Group offers several options such as bikes (classic or electric), public-transport subscriptions, and electric cars. Some entities also conduct trainings to help employees bike safely through traffic. As a result of these efforts, the Group has seen an important increase in the number of employees using bikes to commute.

Furthermore, BESIX Group promotes the usage of teleconferencing as an alternative to business travel to reduce the carbon footprint associated with flights. The Group acknowledges that public transport is not always available to reach construction sites and therefore commits to finding low-impact alternatives for its employees and project teams.

2) Utility vehicles

In addition, the Organisational Boundary ¹ is committed to having a fleet of only zero-emission utility vehicles by the end of 2032, with intermediate targets in 2025 (7 %), and 2028 (34 %).

In 2021, BESIX tested a number of electric utility vehicles and found that the actual range of these vehicles remains an issue for BESIX’s type of activities. Nevertheless, BESIX continues to monitor market developments. A new test has been conducted early 2023 for which two full electric utility vehicles were leased.

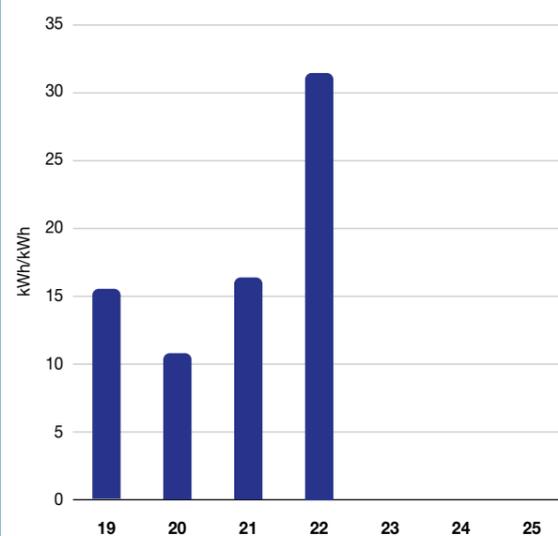
Today, the fleet of utility vehicles does not contain any full electric vehicle.

3) Renewable energy

An absolute reduction target of 100 % renewable energy by end 2025 has been defined for the electricity use at offices, fixed production facilities and projects for which the company has a direct influence on the type of energy contract.

As from 2022, BESIX has been procuring electricity strictly from locally-produced renewable resources for its Belgian- and Dutch-owned offices and fixed production facilities, meaning electricity produced in the country where it will be used. As from 2023, this will also be the case for the projects in Belgium and the Netherlands. With the renewal of the group’s energy frame agreement by the end of 2023, the other companies of the Organisational Boundary will shift to 100 % renewable energy as from 2024.

% RENEWABLE PURCHASED ELECTRICITY - OFFICES, FIXED LOCATIONS AND PROJECTS WITH DIRECT CONTROL ON ENERGY CONTRACT



1. Wij gebruiken groene stroom van Nederlandse bodem
2. Wij plaatsen een goed geïsoleerde schottenkeet of units met verwarming en koeling door warmtepomp i.c.m. warmte terugwinventilatie
3. Wij stellen een afgemeten elektriciteitsplan op, op basis van de huidige en toekomstige stroombehoeften van bouwplaats en materialen
4. Wij zorgen voor LED verlichting binnen en buiten
5. Wij gebruiken HVO B100 brandstof i.p.v. diesel
6. Wij gebruiken in off-grid situaties aggregaten op HVO B100 of indien mogelijk hybride gasgeneratoren
7. Wij voeren klein elektrisch materieel in 19-56 kW
8. Wij voeren laadpalen in op de bouwplaats
9. Wij scheiden afval op iedere bouwplaats: puin, hout, metaal, plastic, papier en chemisch. We drinken koffie uit een melk
10. Wij maken alle projecten meetbaar, o.b.v. MKO en CO2, met jaarlijkse rapportage en evaluatie

BOUWEN MET RESPECT VOOR MENS, MILIEU & SAMENLEVING



BESIX Nederland, Campaign poster, sustainable construction site, 10 rules

4) Plant & equipment

In 2021, two work groups were formed.

The first work group focuses on making site installations more sustainable by defining minimal requirements.

The first result was the development of a minimum standard for sustainable construction sites, which has been translated into 10 commandments. The BESIX branch in the Netherlands has also implemented a pilot project to analyse and model a sustainable construction site.

The project includes several initiatives such as providing grid connection electrical equipment that prevents unnecessary CO₂ emissions, offering charging facilities for hybrid and electric vehicles, expanding solar panels on the construction site, and encouraging colleagues to actively participate in the timely shutdown of electrical equipment to limit power consumption.

In 2023 this approach will be reviewed and expanded to Belgium and France.

The second work group focuses on making the use of heavy construction equipment more sustainable. The fuel used by heavy site equipment is indeed one of the most important contributors to carbon footprint. The work group initiated the purchase of a 50 tonne full-electric telescopic crawler crane with an autonomy of up to 10 hours, a world first. This means about 24 tonnes of CO₂ emissions saved in a year. This success encourages BESIX to further invest in making its fleet more sustainable and gradually reducing its use of fossil fuels and emissions. In 2023 two full electric rotative telehandlers will be delivered.

As a member of the joint venture leading the project ‘A 16 De Groene Boog’, BESIX has taken initiatives towards making the project site more sustainable. One of these initiatives is the pilot around electric equipment, for which the Dutch Ministry of Infrastructure and Waterways provided concrete financial support. Today, more than 20 pieces of heavy site machinery is active on this project.

Since 2020, the use of alternative fuels has been tested on this project. Already more than 6 million litres of HVO (Hydro-treated Vegetable Oil which emits 89 % less CO₂ than traditional fuels) has been used resulting in a reduction of more than 20,000 tonnes of CO₂.



6-monthly progress reports for the above-mentioned Organisational Boundary are published on the BESIX website: Footprint Progress Reporting - BESIX.

Scope 3 - upstream

BESIX Group recognises its considerable influence on climate change not only through its direct operations, but also indirectly through its partnerships with other parties, particularly subcontractors and suppliers.

A quantitative scope 3 analysis of 2020 and 2021 data showed that ‘Purchased goods & services’ is the most relevant upstream scope 3 category. Further analysis of this category showed that the main contributors in this scope emission category are linked to the production and use of ready mix concrete, rebar, (structural) steel and steel (sheet) piles.

Major emission sources in this scope 3 category – Analysis exercise with key suppliers

In 2021, the BESIX Group’s Procurement Department executed a detailed analysis with key suppliers on in-situ concrete, steel (rebar) and structural steel, piles and sheet piles, aiming to define more sustainable solutions for the mentioned materials. In 2022, a similar analysis was executed for façade and exterior finishing.

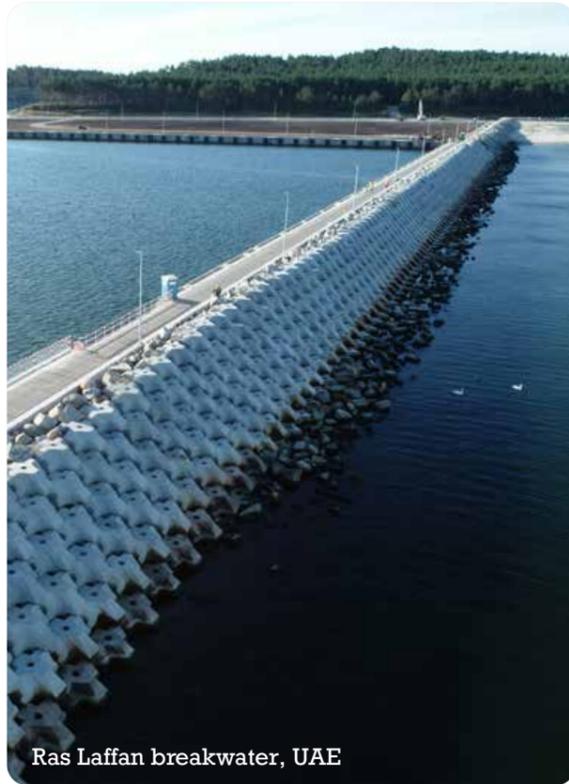
In 2022, this was translated into a slide pack presenting sustainable solutions. This will be used to promote the use of these solutions by clients.



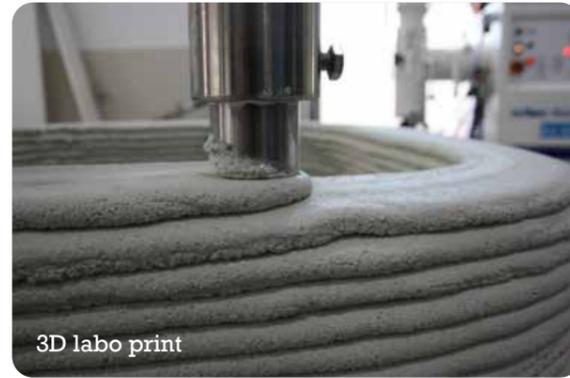
For more details, see BESIX Group’s Activity Report 2022, pp. 18-23 and pp. 38-39



Electrical Crane, Rotterdam A16 De Groene Boog, The Netherlands



Ras Laffan breakwater, UAE



3D labo print



Rotterdam A16 De Groene Boog, The Netherlands

3D2BGreen : Advancing sustainable 3D concrete printing of breakwater units

BESIX, together with startup ResourceFull, engineering firm Witteveen+Bos, and the research institute of Ghent University initiated a three-year research project in 2019 called 3D2BGreen, which is supported by VLAIO and SIM. The partners have reported considerable progress as the project draws to a close. It focuses on 3D-concrete printing for the development of sustainable concrete mixes suitable for breakwater units. Overall, the project partners are on track to achieve their research objectives and contribute to more sustainable practices in hydraulic engineering.

ResourceFull and UGent have developed affordable concrete mixes that are suitable for 3D printing and resistant to the marine environment. The concrete mixes for both 3D printed and infill sections will use sustainable alternative binders instead of cement to reduce the carbon footprint.

Extensive testing has been conducted by UGent and ResourceFull to optimise the new concrete mixes' 3D-printing extrudability, workability, mechanical strength, and durability. The possibility of 3D printing of marine elements underwater is also being explored to eliminate heavy transportation needs.

The 3D2BGreen project is setting an example for future projects by highlighting the importance of collaboration and innovation in promoting sustainable practices in the construction industry. With the right approach and expertise, the project shows that sustainable solutions are not only necessary but also achievable.

Pedestrian bridge on the 'A16 De Groene Boog' project: the future of design

The engineering team has produced a prototype bridge that sets a new standard in terms of sustainable design. The design uses fully recycled concrete and support materials, minimising waste with an adaptable and optimised structure that can adapt to soft soils. An innovative design process makes site production and construction incredibly fast and efficient, requiring little scaffolding or heavy machinery. In addition, the entire structure is fully recyclable at the end of its life, making it a truly sustainable choice. The team is proud to have created this unique and iconic example of sustainability in partnership with ETH Zurich and expert collaborators.

Scope 3 - downstream

The downstream scope 3 emission category 'use of sold products' and 'end of life treatment of sold products' are not yet embedded in the scope 3 footprint calculation due to the complexity and limited availability of data. However the Organisational Boundary¹ aims to include these emission categories gradually in its scope 3 carbon footprint, with a primary focus on design & build projects where the impact can be maximised.

In 2021, BESIX developed a system of material passports which became the standard in Belgium. At the same time, BESIX developed an approach to use carbon as a design parameter. This will be rolled out in 2023 within BESIX Nedrland and Franki Foundations by offering more sustainable solutions in their offers to clients.

(Sector) initiatives

In partnership with clients, fellow construction companies, knowledge institutes, and universities, BESIX Group is participating in innovative projects to reduce energy consumption & CO₂ emissions and increase circularity on both BESIX's own construction sites and in the sector as a whole.

BESIX and BESIX Infra were one of the drivers of the initiative 'Circulair Betonakkoord Vlaanderen', which was officially launched in December 2022. Both BESIX and BESIX Infra subscribed to this challenging initiative.

As a member of the steerco behind the Belgian CO₂ performance ladder, BESIX is driving the Belgian construction sector to become more sustainable. In 2022, BESIX was one of the driving forces in defining the sustainability strategy of ADEB VBA, the Belgian sector organisation of large construction companies.



More information on BESIX BU Europe's CO₂ reduction ambitions, action plans and (sector) initiatives.



Waste management and circularity

The construction sector in the EU generates 35.9 % of the total amount of waste, which has raised concerns about the industry's impact on the environment. BESIX Group recognises its responsibility for helping protect the environment in which it operates and evaluating how it operates. To achieve this, BESIX Group strives to preserve natural resources and minimise waste production by emphasising the re-usability of construction materials and raising eco-awareness throughout its workforce.

Waste hierarchy

BESIX Group applies the principles of waste hierarchy in its environmental management plans, ranking different waste management options according to their environmental impact. The Group prioritises waste prevention over land-fill and value retention of raw materials, components, and products. To facilitate the transition to a more circular construction industry, the Group supports clients interested in urban mining, green concrete, sustainable procurement, and innovative business models.

New sustainable construction methods

BESIX has developed several new sustainable construction methods that use fewer or more sustainable raw materials. A material passport methodology has been developed in-house to promote the circular use of construction materials in the future. These passports help better map the current and future impacts on the environment. The objective is to include these data in the 3D model, through BIM.

As from 2020, BESIX has started to consolidate waste statistics for companies belonging to the Organisational Boundary¹ of the CO₂ performance ladder.

Reduction initiatives have been implemented on project level, such as optimisation of design, re-use of material and waste, and further optimisation of data gathering to optimise reduction initiatives. Water recycling in a closed circuit is used on construction sites to minimise water waste and a pilot project with the AI start-up Sagacity and BBRI called 'Werflink' focuses on the exchange of material and equipment leftovers between construction companies to reduce waste.

The Nachtigal hydroelectric project in Cameroon serves as an example of BESIX's commitment to minimising waste. It demonstrates that sorting waste can be managed worldwide. The project developed a waste-sorting area where plastics, metal, wood, paper, cardboard, hazardous waste, and organic waste from the kitchens are collected separately, organic waste being used for composting. A dumping site was constructed, but efforts were made to minimise the amount of waste discarded. Wastewater from the dumping waste is treated by lagooning.

BESIX CleanUp Day 2022

BESIX Foundation has already supported a large number of projects and NGOs active in the education and construction sectors. It now aims to further develop its environmental pillar.

In 2019, BESIX Foundation partnered with the Group's QHSE team to launch the BESIX CleanUp Day. It has reached many colleagues and led to changes in attitudes and behaviour. In 2022, the 4th edition of the BESIX CleanUp Day was a real success, with 3,256 colleagues participating in 48 locations on 4 continents, almost double the 2021 turnout. Together they collected over 7 tonnes of waste.



CleanupDay, Cairo Grand Egyptian Museum, Egypt

1. Organisational boundary: BESIX BU Europe, BESIX Nederland, BESIX Environment, BESIX Infra, BESIX Infra Support, BESIX Unitec (including its subsidiaries BESIX Unitec Automation, BESIX Unitec Nederland, BESIX Connect and Appermont) and Franki Foundations (including its subsidiaries Franki Grondtechnieken BV in and Atlas Foundations)

Protecting biodiversity

Globally, more than a quarter of species assessed by the International Union for Conservation of Nature are threatened with extinction, while the world has lost 100 million hectares of forest in just two decades. Next to these worrying figures, it is a fact that the construction sector has a significant impact on nature and biodiversity through its activities.

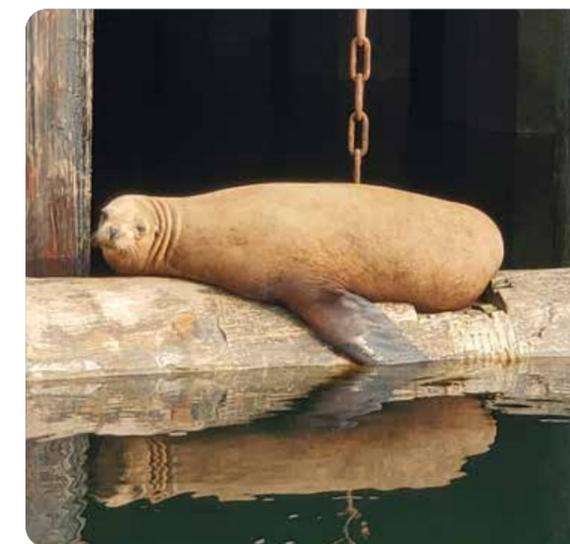
BESIX Group is committed to preserving the surrounding nature in various areas of the world throughout a more sustainable management of its activities. It recognises the importance of protecting the natural habitats of flora and fauna, especially in sensitive areas such as Natura 2000 zones.

Conducting impact analysis and monitoring environmental impact

In its tendering activities, the Group's entities not only comply with the local and their clients' requirements, but they also work out alternative and innovative walk-around solutions to optimise biodiversity protection. The site teams involve external experts such as biologists and oceanographers to prepare and manage construction sites in the respect of wildlife nature before, during, and after project execution.

BESIX takes a proactive approach to ensure that its construction projects have a minimal impact on the environment. This includes conducting impact analysis to assess the potential effect of a project on the natural habitat and species in the area.

Moreover, BESIX organises awareness trainings for its employees and stakeholders to emphasise the importance of preserving the natural environment and wildlife. BESIX is committed to continuously monitoring its environmental impact and taking action to prevent and mitigate.



Protecting wildlife at Kitimat Marine Terminal

BESIX and Vancouver Pile Driving were awarded a Berth Marine Structure contract in 2019 by JGC Fluor Joint-Venture (JFJV) to construct a marine terminal in the Kitimat area (Canada). The construction involved the creation of a 500-meter-long wharf, four cargo berthing dolphins, four LNG berthing dolphins, six mooring dolphins, and navigational aids.

The project was conducted with strict measures in place to protect the environment and wildlife in the area, including black bears, grizzly bears, and various bird species, especially raptors. Additionally, the project team implemented measures to limit noise propagation during underwater pile driving activities, including the use of bubble curtains to ensure that the construction activities did not interfere with the resident whale population, BESIX-Vancouver Pile Driving joint venture (BVJV) stationed marine mammal observers at various distances from the work perimeter. To further protect the marine life in the area, BVJV partnered with Ocean Wise to implement a whale-watching programme and reporting system.

During the construction process, the project team implemented and adhered to strict measures including a waste-management system, daily waste monitoring, and the sorting and recycling of construction waste to reduce the use of single-use plastics on the construction site and to minimise the amount sent to landfills.

Preserving the environment

BESIX Group is committed to minimising environmental impacts caused by its activities through the implementation of ISO14001-certified management system(s) at the various levels of its organisation.

In 2021, NV BESIX SA renewed its ISO14001 certification for its Contracting activities. In the same year BESIX Infra obtained an ISO14001 certification for the first time and, one year later, in 2022, BESIX Unitec was certified as well.

The ISO14001-certified management system is implemented at office, fixed production facility & project level through dedicated environmental management plans based on the environmental aspect and impact assessments. Environmental sub-management plans are developed for those activities having a critical impact on specific environmental aspects such as construction activities in sensitive marine areas.

Encouraging Green Solutions

BESIX Group is conscious that anticipating on future societal changes and environmental needs is a must. The Group strives to deliver engineering solutions by integrating sustainability in all the phases of its projects, which benefits stakeholders in the wider community and the environment.

Sustainable engineering solutions

The Group aims at developing new solutions in sustainable design for clients who request greener projects. The Group's experts focus on sustainable materials, efficient manufacturing processes, smart building approaches, and sustainable construction operations to reduce the societal and environmental impacts of its buildings and infrastructures. BESIX's scope 3 strategy is implemented through all construction phases, from design to operations and maintenance, ensuring maximum sustainability.

The Group works closely with developers, designers, and suppliers to rethink how construction projects are executed to support clients in meeting new sustainability regulations. BESIX promotes open innovation through decentralised entrepreneurial initiatives, including an interest in start-up companies, placing driving forces and resources as close as possible to local operations to drive impact.



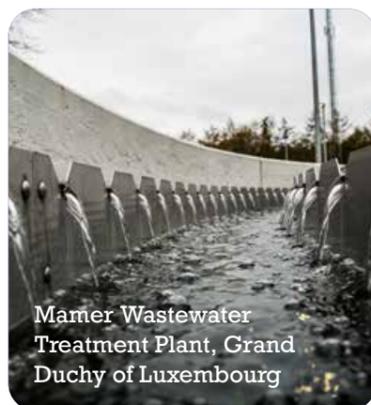
Deep Storm Water Tunnel, Dubai, UAE



Australian Catholic University, Melbourne, Australia



Ajman Sludge to Energy, UAE



Mamer Wastewater Treatment Plant, Grand Duchy of Luxembourg

Delivering solutions in sustainable design

BESIX Group strives to integrate sustainable practices into every aspect of its construction projects. From the initial design phase to the management of completed projects, the Group works closely with clients to ensure that their projects are as efficient, sustainable, safe, and comfortable as possible. BESIX promotes the use of the Early Contractor Involvement (ECI) to provide sustainable expertise and insight from the very beginning of each project.

The Group firmly believes that early design decisions can have a profound impact on the long-term value and return on investment of a building. It therefore promotes a whole-life cost/value approach that considers the entire life of a project. As a contractor, BESIX plays an important role in the design phase, reviewing preliminary designs, proposing alternative materials and prefabrication options, and reducing waste.

In-house experts

Its in-house experts are committed to:

- Delivering sustainable solutions in the choice of materials
- Reducing the carbon footprint of projects, also by including the use of new building materials with lower embodied carbon
- Proposing optimised solutions to minimise the carbon footprint of projects through the use of life cycle analysis and carbon footprint assessment as a design parameter
- Assisting clients in achieving their sustainability goals through green rating certifications (LEED, BREEAM, GSAS, CEEQUAL, Green Star, HQE, NABERS Energy, Passive House, etc.)
- Ensuring efficient planning in design and construction through the use of BIM and efficient facility management through Smart Buildings.

Information on BESIX Value Engineering and Client support is also available in the BESIX Group Activity Report 2022, on pp. 18-21 and pp. 38-39.

In-house Research & Development projects

Within BESIX Engineering, teams conduct in-house R&D projects aimed at ensuring sustainable and durable construction.

Concrete durability

The in-house concrete specialists are investigating state-of-the-art finite element and full probabilistic software in order to ensure the required service life of reinforced concrete structures against various material degradation mechanisms, e.g. creep, shrinkage, chloride ingress, carbonation, sulphate attack, etc., while considering the uncertainties in the relevant input parameters.

Parametric design

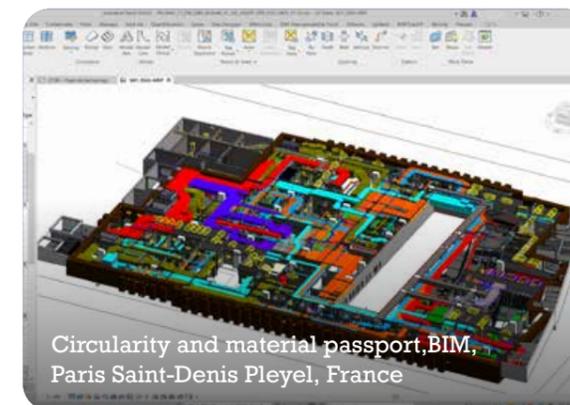
The parametric design team uses advanced visual coding tools to support the various design and calculation activities. This simplifies the analysis steps while optimising the overall design by minimising material usage and therefore CO₂ emissions.

Life Cycle Analysis

The added value of BESIX experts lies in their Life Cycle Analysis (LCA) methodology, utilisation methodology, and planning, which complements the architects' full-cycle analysis of buildings. The LCA method enables the quantification of environmental impacts over a project's life cycle. All project stages are assessed, from raw materials extraction to end-of-use recycling, identifying the phase that consumes more energy and produces more GHG emissions. The earlier LCA and carbon reduction targets are established in the design process, the greater the chance of success in achieving carbon reductions. Therefore, developing environmental costing and carbon reduction strategies becomes essential alongside costing and design expertise, with carbon as the third parameter. Ongoing training enables more engineers to use parametric design routinely, making optimisation routine for BESIX projects.

Circularity and Material Passport

The Material Passport is an essential tool for achieving circularity on BESIX projects. It centralises all the technical and health criteria of a product, with a unique code per component, increasing the lifespan of materials. The passport includes all the information about the material data which are centralised on a BIM platform, such as origin, composition, maintenance log, repair instructions, and possible end-of-life scenarios for reuse, refurbishment, or recycling. This unambiguous and clear information facilitates circular building and reduces material depletion. Clients can benefit from the residual value of their assets, positively impacting asset disposal.



Circularity and material passport, BIM, Paris Saint-Denis Pleyel, France

Low-impact building materials

With a focus on sustainable supply chains, BESIX offers low-impact materials in various categories such as ready-mix concrete, rebar, and (structural) steel. Its in-house experts work closely with clients to select low-impact materials such as concrete, steel, and aluminium that strike the right balance between quality, carbon footprint, and budget cost. Timber construction can also help reduce CO₂ emissions. BESIX also offers low-impact equipment alternatives such as electrical cranes and hydrogen-powered machinery that are being tested on-site. These materials and equipment significantly reduce a building's carbon footprint, require less energy to produce, and emit fewer pollutants during the manufacturing process. The in-house experts can facilitate material re-use or recycling at the end of the asset's life thanks to material passports.

BESIX is at the forefront of sustainable solutions for building materials and its engineers work closely with suppliers and participate in research projects to continue developing innovative solutions, such as 3D2BGreen, SMARTINCS and lifeMACS.

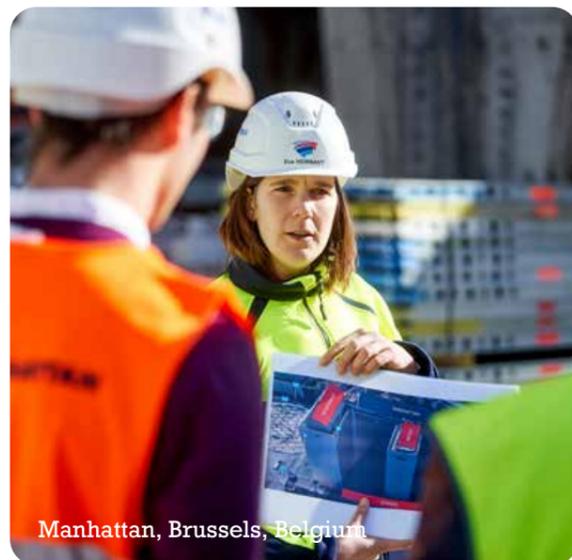
- **3D2BGreen**, supported by VLAIO and SIM, is a three-year 3D concrete printing research project, set up in 2019 by BESIX, the start-up ResourceFull, the engineering company Witteveen+Bos and Ghent University. The research focuses on developing sustainable concrete mixtures suitable for the 3D printing of breakwater units. The combined expertise of the project partners focuses on new, innovative, and more sustainable solutions in hydraulic engineering.
- **SMARTINCS** is a project, which is being coordinated by Ghent University and funded by the EU Horizon 2020 research and innovation programme, aiming to implement new life cycle thinking and durability-based approaches to the concept and design of concrete structures, using self-healing concrete, repair mortars, and grouts as key enabling technologies. BESIX will support a Ph.D. researcher from Ghent University in building a series of concrete walls

as demonstrators to assess the potential of a self-healing agent to repair cracks in concrete structures. The cracks will be induced by early age shrinkage, autogenous shrinkage, or other unfavourable building conditions (restrained shrinkage on existing slab). This demonstrator will be built in real job site execution conditions during Q1-Q2, 2023 in Zaventem (Belgium), and the self-healing agent's effects and benefits will be monitored and tested during Q2-Q3, 2023.

- **The lifeMACS** (Life cycle Methodology for the Assessment of existing Concrete Structures) project is aimed at developing a life-cycle methodology for the assessment of existing concrete structures and involves the collaboration of Ghent University, KU Leuven, and Buildwise (previously BBRI-CSTC-WTCB, the innovation center for the Construction sector in Belgium), as well as industry partners in the advisory board. With an ageing patrimony in many developed countries, refurbishment and retrofitting of existing structures are gaining importance and BESIX is playing a key role in identifying potential structures affected by durability issues and facilitating networking between the lifeMACS research team and structure owners, be they private or public authorities. The goal of the project is to develop an efficient through-life analysis framework for structures based on quantitative data to assess costs for inspections, repair, and upgrading while keeping human safety in mind.

The BESIX Engineering and BESIX Infra project managers advise external R&D projects on using sustainable materials and reducing construction waste.

- **3DCP as lost formwork** : BESIX participates as industrial consultant in the UGent research group on 3D concrete printing lost formwork. The aim is to replace traditional wooden or steel formwork with 3D printed concrete skins, thus avoiding construction waste.
- **Infra elements 3D printing feasibility** : BESIX Infra is collaborating with UHasselt through the co-advising of a master's thesis on the feasibility study of 3D printing of infra elements. The work is not limited to concrete, but broadly seeks the best solutions for producing infra elements. Alternative binder materials such as sulphur concrete, which is 100 % recyclable, will also be investigated.



Manhattan, Brussels, Belgium



Green concrete, Deloitte University EMEA, Paris, France

Green concrete

The Green Concrete Community, formed by the Sustainability Engineering department, Concrete Cell, and Procurement Manager, investigates the green concrete methods available on the market and seeks opportunities to implement them in BESIX projects. To expand the use of green concrete in different sectors, project-based collaborations have been established with research institutes (e.g. Buildwise) and innovative companies such as VITO, Bekaert, Resourceful, Holcim, etc. As the most widely used construction material in the world, BESIX recognises the importance of sustainable solutions ("Green Concrete") and supports initiatives and progress in this area as a designer, contractor, and recurrent concrete supplier for its own projects.

It is essential for BESIX to propose concrete with the lowest possible environmental impact, considering the latest technology and legislation.

The green concrete project is an applied research project to reduce the carbon footprint and reuse waste of concrete. The main focus is on recycled aggregates (reuse waste), low carbon binder (cement or equivalent), reduce quantities of concrete and steel through value engineering.

“It is essential for BESIX to propose concrete with the lowest possible environmental impact, considering the latest technology and legislation.”

Energy sources and digitalisation solutions

Digitalisation can bring a real added value in the construction industry, where processes have remained largely unchanged despite the increasing complexity of projects. These technologies, including automation technologies like robotics, drones, and 3D printing, can help companies automate repetitive tasks, reduce the need for human labour, and improve safety and efficiency on job sites. Digitalisation is a shift towards more data-driven decision-making impacting changes the way the Group approaches operations, design, and construction as well as engage with partners.

BESIX Group develops smart building solutions that are designed to reduce energy consumption and carbon emissions. Buildings are also equipped with state-of-the-art technology that allows for the integration of renewable energy sources such as solar panels. This integration ensures that the building is not only energy-efficient but also generates its electricity sustainably. Buildings are optimised for total cost of ownership, with IoT in smart buildings optimising for energy, efficiency, and sustainability.

More information and concrete examples of projects are also available in the BESIX Group Activity Report 2022, pp. 18-23, and pp. 38-39.



BIM Printer, Mohammed VI Tower, Morocco



BIM, Cairo Grand Egyptian Museum, Egypt

BIM approach

The Group has been using BIM as a comprehensive project management solution for many years, in addition to scheduling and budgeting. The design phase is integrated in an efficient way with the rest of the value chain. This helps improve the coordination and communication with suppliers of materials and components. It also helps identify potential conflicts at an early stage and improve design and planning. BIM models lead to more decisions earlier in the process. BESIX Group offers intelligent building solutions that enable more efficient operations and are designed to help reduce the consumed energy consumed and the carbon emitted. BIM can help teams collaborate more effectively and identify potential conflicts before they arise, while virtual reality can help clients visualise their project before it is built.

BESIX's engineering department fully integrates Building Information Management (BIM) techniques into daily operations. BESIX works to achieve efficiency and transparency in design by integrating Building Information Management (BIM) and applying advanced techniques such as BIM-based Material Passports. This model offers infinite possibilities of BIM, with complete projects being scoped and modelled for coordination, 4D simulations, drawing and blueprint production and material take-offs. The BIM model is part of its risk management approach. BESIX SA is part of the BIM platform. BESIX SA is certified ISO 19650-2:2018. This is the world's first international standard for Building Information Management (BIM) in 2020.



Cairo Grand Egyptian Museum, Egypt. Autodesk Excellence Award 2022 for the 'Best Construction Project' for the use of BIM software (BESIX and Orascom Construction).

Smart buildings

Since 2021, BESIX, Proximus, and I.Leco have combined their respective expertise in construction, ICT, and energy to form Aug.e, a smart building app platform. Aug.e is active in enabling efficient facility management through smart buildings. It aims to make buildings (from schools to hospitals or offices) more efficient, sustainable, safe, and comfortable. Concretely, aug.e is a digital platform that connects the physical building to a series of useful digital applications that allow building users and facility managers to optimise energy performance and reduce carbon footprint, which will help combat climate change, to improve comfort and to facilitate efficient operations and long-term maintenance. Moreover, aug.e learns how the building has behaved in the past and can predict future energy consumption. Smart buildings equipped by aug.e can anticipate their own needs based on real-time energy data enriched with weather forecasts, energy market prices, or user feedback. On this basis, aug.e also enables workplace management as well as predictive maintenance. Lastly, aug.e enables buildings to communicate with each other and integrate them into grids and networks, thus creating interconnected local energy communities in which buildings become both producers and consumers.



Smart Buildings, BESIX NL HQ, The Netherlands

By combining data on the building, energy market spot prices, weather forecasts, connected electrical vehicles, etc. with artificial intelligence algorithms, aug.e is already bringing more comfort for a lower energy invoice to many Belgian and Dutch energy consumers and producers.

This sort of technological innovations improves energy and environmental performance of buildings, easy maintenance, and the comfort of their users.

The need for smart buildings in the transition to a clean energy society drives the focus on energy. The development of the Internet of Things (IoT) now makes this possible. BESIX has joined forces and shared competencies with leading companies in the telecom, ICT, and energy sectors to enhance its smart building offering to its customers. The smart BESIX headquarters in the Netherlands is a European reference in this field. It generates its own electricity and is equipped with an energy management system to maximise efficient consumption. Artificial intelligence (AI) algorithms are in place to be in control of the balance between energy production, consumption, and storage. Solar energy is used to power the building, while an internal battery is used to manage surplus energy and power the parking area of the building.

PropTech & ConTech

The Group studied mature start-ups in construction technology (ConTech) and property technology (PropTech) to anticipate the construction sector's digitalisation needs. PropTech offers numerous benefits for real estate, including improved efficiency and transparency in property transactions, as well as more personalised and data-driven approaches to property management and investment.

BESIX RED invested in 2022 in the PropTech company Square Sense which manages energy consumption of buildings by analysing collected data. The platform gathers financial, usage, and technical data to offer asset managers and developers tools for more efficient and transparent project investment and management, while also making data accessible to all stakeholders involved in the property ecosystem.

CIRCL

Developing project delivery also implies operational excellence, so digitalisation of project management tools is high on the agenda.

CIRCL, a spin-off of subsidiary Vanhout, proposes a unique circular and mostly offsite construction method to build a house in 6 weeks' time with bio-based and recycled materials and with elements that can be mounted, dismantled, and replaced easily. CIRCL also uses the concept for replacement construction, i.e. demolishing an existing house that cannot be renovated and replacing it with a completely new modular house.

A model house has been built on the Ghent Technology Campus of the Leuven University, while Vanhout is currently building two others in Diest (Belgium).

Neanex

Neanex, in which BESIX has been a shareholder since 2019, is a digital company with a strong focus on information management in the construction industry. Its mission is to bridge the gap between engineering, requirement management, design, construction, and operations by using a 'Digital Asset Register' portal, which is a web-based solution connecting teams, tools and data relating to a building or infrastructure, over its total life cycle, thus providing a single source of information.

For large, complex construction projects, which imply working with different contractors, engineering firms, operators, and other parties, Neanex enables to move from document-driven to data-driven management, making sure all parties are aligned in control of quantities, planning, design, execution, and financials.

This results in a top notch Digital Twin platform, called 'Fundamend' (www.fundamend.com) that is used by large contractors and asset owners to lower cost, speed up delivery, and gain control in providing critical assets in our built environment. Mission of Fundamend is to create sustainable data as a key enabler for a sustainable built world.

Modular approach

BuildUp, the specialist in offsite construction with hybrid systems

BuildUp, a Belgian start-up in which BESIX and Vanhout hold a 40 % stake, is a pioneer in off-site construction in Belgium and France and specialises in both new buildings (totalfit) and energetic renovation of existing buildings (retrofit).

Off-site construction, also known as modular construction, is a method of building where various components of a structure are manufactured off-site in a factory and then transported to the construction site for assembly.

Concretely, BuildUp designs digital tailor-made structures, offering clients and architects extensive freedom that breaks with traditional prefabrication. The modules are then fabricated in a controlled environment using specialised equipment, and quality control measures are taken to ensure that each component meets the required standards. From the load-bearing skeleton to the finishes, with hybrid systems combining wood, steel and concrete, everything is produced off-site. The in-house integration and coordination of design, prefabrication and assembly reduces waste and transport requirements to the project site. In addition, the materials used by BuildUp are primarily locally produced, sustainable and certified, and offer a high level of traceability.

Not only does BuildUp build houses from A to Z with its hybrid off-site systems, but it also renovates and refurbishes existing houses with off-site produced facades and roofs, completing home makeovers at an incredible speed. All elements, after digital design by BuildUp engineers, are produced in the off-site production factory, including structure, windows, doors, insulation, and claddings. That way, BuildUp can construct an isolating building shell off-site and swiftly assemble it

afterwards against the existing structure of a house on-site. In terms of sustainability, BuildUp's modular approach focuses on the optimisation of structures in the design phase, which impacts on material volumes.

Thanks to this off-site method, retrofits can be executed 60 % faster compared to traditional construction or renovation methods. At the same time, quality can be better supervised and processes can be automated, which in turn reduces costs. BuildUp's innovative approach is also an example of how state-of-the-art modular construction can contribute to improving the environmental footprint of the sector.

Compared to traditional construction, Build Up has calculated that automated prefabrication means up to 40 % faster delivery, up to 60 % less transport, up to 90 % less wasted material and up to 40-50 % overall cost savings.

BuildUp participated in two large-scale renovations of 192 occupied social houses in Roubaix and Wattrelos (Northern France) in a record pace. After the façades and roofs were produced in BuildUp's off-site location, the houses were renovated in only 24 hours. By adding solar panels and a heat pump, all the houses were made completely energy neutral.

Begin 2023, the company was selected, with 14 other Belgian, German, Italian, and French companies, by the European Commission to benefit of the 'Lifa Giga Regio Factory' programme, which aims at accelerating the execution of energetic renovations and make them more accessible. With this subsidy, the group of companies will be able to renovate 750,000 social houses with off-site construction by 2030.



BuildUp's innovative approach is also an example of how state-of-the-art modular construction can contribute to improving the environmental footprint of the sector.



Exploring new opportunities

The Group also intends to pursue to develop its expertise in wastewater and waste treatment from Middle East to Africa, to help produce drinking water for local population in these regions. BESIX Environment on the other hand provides integrated solutions for water and energy-related challenges in Europe, the Middle East, Asia, and Africa. The Group will build refuse-derived fuel facilities. This solution is an alternative energy source produced from waste treatment.

In this context, BESIX devises tailor-made sustainable solutions to better serve the local community in drinking-water and waste-water treatment, re-use and the treatment of waste into efficient energy, through BESIX Concessions and Assets. In 2022, Aquafin awarded the BESIX-INDAVER consortium the contract to design, finance, operate, and maintain a sewage sludge treatment plant in Ghent that will process biomass from Aquafin's wastewater treatment plants in Flanders. The circular, net environmental impact project is BESIX's first European environmental PPP. Different other projects contribute directly to carbon footprint reduction such as the Warsan 'Waste-to- Energy' in Dubai, the Umm Al Quwain 'Refuse Derived Fuel' project which converts the waste of 550,000 residents into an alternative energy source (Refuse Derived Fuel) that is reused in cement factories as fuel; and the Ajman 'Sludge-to-Energy' facility covers 72 % of the electricity consumption of the ASPCL wastewater treatment plant in Al Jurf.

The Nachtigal hydropower project, which will cover 30 % of Cameroon's electricity needs, is another concrete example in the Group Contracting activities. According to the World Bank, increasing energy access is key to Cameroon's goal to become a middle-income, industrialised country with poverty levels below 10 % by 2035.

BESIX Concessions & Assets is analysing markets and opportunities to transition into renewable energy such as solar, wind, and green hydrogen, which are crucial for decarbonising industries and meeting global energy demand. Green hydrogen is a promising alternative to fossil fuels and offers opportunities to export energy from regions with low energy prices. The Group will partner with technology suppliers to offer tailor-made solutions and identify short-term projects for co-development or contracting in the wave of global energy transition projects. The ambition is to identify in the short term a series of projects in which BESIX can participate as co-developer, and potentially also as contractor, within the huge wave of public and private energy transition projects that are emerging worldwide.



Best practices

BESIX tests electro-hydrogen power generator for its largest tower crane

BESIX, at the initiative of BESIX Environment, installed an electro-hydrogen power generator at its Sint-Pieters-Leeuw site (Belgium) for a four-week test period during Q4, 2022. The generator consisted of a fuel cell and an internal battery, providing a total installed power of 110 kVA. The objective of the test was to assess the effectiveness of the electro-hydrogen group combined with a battery in meeting the electricity demand of a construction site in a noise-free and non-polluting manner.

The hydrogen unit was connected to the largest tower crane on the site, which has a peak consumption of up to 70 KW, making it a representative model for the average consumption of a crane on a construction site.

The results of the test assisted the Equipment Department and BESIX worksites to make informed decisions in their energy transition.

This initiative aligns with BESIX Group's decarbonisation strategy and allows it to continue its path in the green hydrogen market. The test evaluated various parameters, including generator supplier reliability, facility security, employee training, transport sustainability, and security of green hydrogen supply. The Group keeps developing its ambitions to be a strong player in the green hydrogen market, developing solutions for the production and use of this new energy vehicle.



Warsan Waste-to-Energy project, Dubai

The world's largest Waste-to-Energy project in the Emirate's Al Warsan area, Dubai Municipality

The Dubai Integrated Waste Management Master Plan aims to achieve zero landfill waste by 2030. The Warsan Waste-to-Energy project, which is also an integral part of Dubai's Clean Energy Strategy 2050 and scheduled for completion by 2024, is expected to divert approximately half of Dubai's waste generated from landfills.

DWMC signed an agreement with the Dubai Municipality to establish the waste-to-energy plant, which is being developed on a build, own, operate and transfer (BOOT) basis. This BOOT is being developed by the project company DWMC, jointly owned

by Dubai Holding, Itochu, DUBAL Holding, BESIX, Hitachi Zosen Inova, and Tech Group. The consortium will operate the project for 35 years. BESIX and Hitachi Zosen Inova are combining their expertise to build the largest resource recovery facility in the world. The Dubai Centre for Waste Processing is a 200MW energy-from-waste (EFW) facility being developed in Dubai in the United Arab Emirates (UAE).

The plant will process up to 5,000 tons of solid waste per day into energy, generating 171 MWh of electricity and powering around 120,000 households in the region. It is expected to process up to 45 % of the total municipal waste generated by the city, significantly reducing the volume that goes to landfill. The gases produced by the waste will act as fuel to generate approximately 200MW of clean energy, and the renewable energy generated from the process will be transferred to the local grid to power 135,000 homes.



04

People Engagement

Increasing people's safety & comfort	42
Growing as a Preferred Employer	47

Built environments have a substantial impact on people's life habits. It remains BESIX Group's concern to keep comfort and well-being of its stakeholders at the centre of its priorities.

Therefore, BESIX Group also remains committed to creating the best possible working conditions for its employees and stakeholders (on- and off-site).

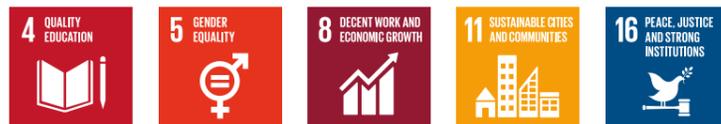
To support a great and safe workplace, BESIX's commitment to People Engagement is built around the BE Safe and WeCare programmes. These programmes are developed to ease their implementation within the different entities of the Group in every country.

As a main guidance for this pillar, the Group engages on two commitments:

- Increasing people's safety & comfort
- Growing as a Preferred Employer

Through these two commitments the Group focuses on the following material topics within the People Engagement:

- Increasing people's safety & comfort
 - Safe workplace
 - Healthcare measures
 - Psychosocial prevention
 - Ergonomics
- Growing as a Preferred Employer
 - Engaged employees
 - Employee growth and development
 - Promoting diversity
 - Attract new potentials



Increasing people's safety & comfort

Safe Workplace

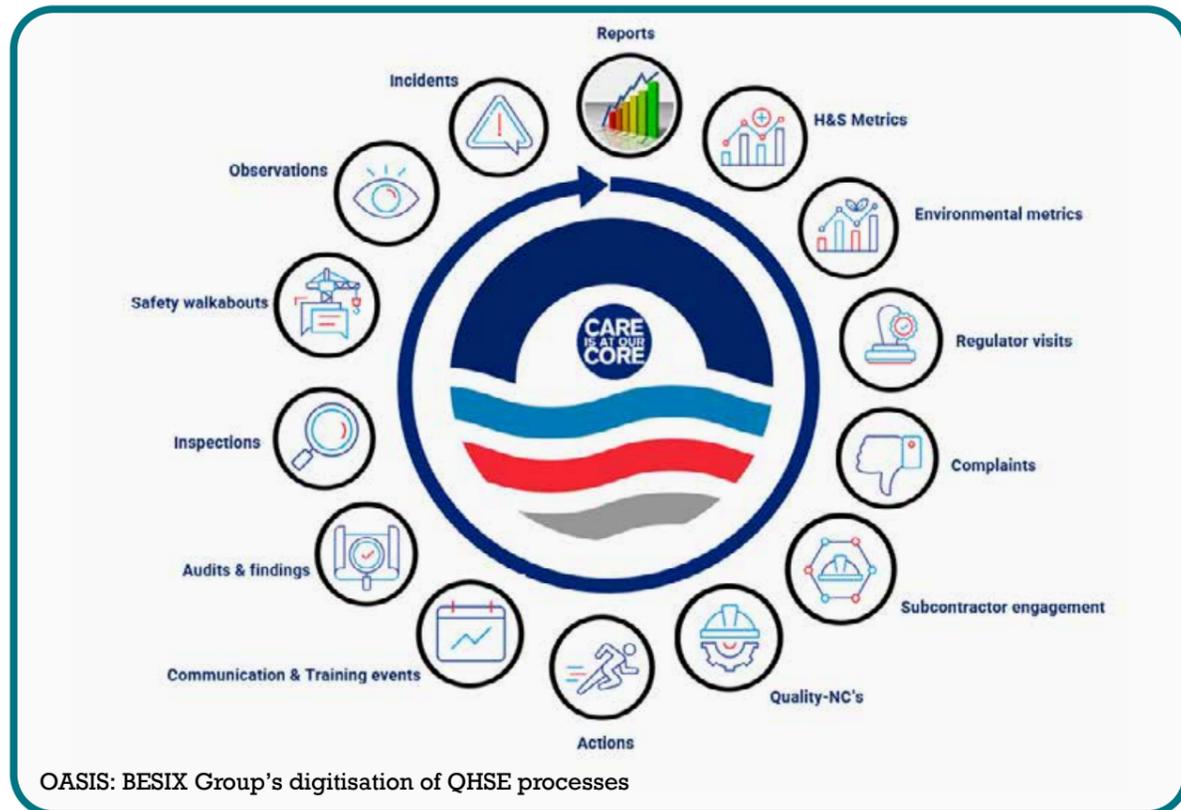
As part of its commitment, BESIX Group has established a goal of creating a safe work environment with 'zero accidents and incidents' for all employees, including subcontractors, regardless of their position. The Group materialised its safety policies into a comprehensive safety culture strategy in 2018, consisting of four key pillars: developed leadership, commitment and participation, knowledge and awareness, accountability, and responsibilities. In 2022, BESIX continued to prioritise the implementation of its QHSE strategy, translating it into a safety pledge endorsed by senior management and deployed across all projects and sites. This demonstrates the Group's ongoing commitment to safety, both for its employees and the wider community.

Safety pledge

In 2022, the Group reaffirmed its commitment to the Safety Pledge adopted four years earlier. The pledge prioritises caring for all individuals who work for the Group, including suppliers and subcontractors, and emphasises the Group's

critical risk control focus as reflected in its 10 Life Saving Rules and senior management leadership expectations. To support the pledge, the Group developed core IOHS-certified courses in managing safely and working safely, tailored to its needs. Safety efforts will be further enhanced with the implementation of OASIS in the future. This reflects BESIX's ongoing commitment to safety, both for its employees and the broader community.

The **digitalisation of QHSE processes**: OASIS, BESIX's new digital 2022 solution, streamlines the management of QHSE processes and risks, facilitating employees' daily responsibilities. Already in use in pilot sites in Australia, Belgium, and the Middle East, OASIS has received a promising response from end-users, confirming its effectiveness. BESIX's solution meets all requirements, including joint-venture needs and subcontractor engagement. Additionally, OASIS is customisable with a multi-language solution, ensuring compliance with legal and corporate QHSE reporting expectations. The QHSE department has already started to roll out OASIS throughout the group. The impact and effectiveness of the system will



OASIS: BESIX Group's digitisation of QHSE processes

be measured in 2023. BESIX has taken significant steps to ensure the safety and health of its employees. It has become an IOHS-certified Occupational Health and Safety Training Centre and a provider of IOHS training courses. IOHS training courses are an integral part of the company's occupational health and safety risk management. Since 2021, 800 employees have been trained in working and managing safely with the BESIX IOHS certified course. In 2022, the Group continued the rollout, with 294 employees trained in IOHS Managing safely.

Furthermore, BESIX Group has implemented its **Health & Safety managing system**, which is now ISO 45001 certified in most Group entities since 2020 and features elements such as Global Safety Time Out, internal audit programme, toolbox meeting, etc. This ongoing commitment to safety and health reflects the company's dedication to its employees' well-being.

NUMBER OF PARTICIPANTS IN SAFETY TIME OUT SESSIONS/YEAR

2018	2019	2020	2021	2022
23,713 (15,597 + 8,126 subcontractors)	26,000	The Safety Time Out was organised online for staff members	28,705 (1,851 followed the webcast on mental health)	24,485

BESIX Group focused on one of these 4 principles, subcontractor engagement, as part of its 2022 **Safety Time Out**. The project teams worked on improvement plans to enhance subcontractor management processes and engage subcontractor workers in risk control effectiveness, as well as motivational strategies for managing risks.

To shape a culture of safety within the organisation, the **BE Safe programme** (Behavioural Based Safety Programme) was gradually rolled out starting in 2019, with a growing community of BE Safe Ambassadors. These volunteers are trained by the QHSE team and lead by example, keeping an eye on risks in their work environment and taking about 15 minutes per day to talk to peers in a constructive way about correcting unsafe behaviour and affirming positive behaviour. Their observations and feedback are reviewed at monthly meetings with project management. With the goal of promoting caring values and behaviour change at all levels, the programme started with 151 Ambassadors in 2019 and has since grown to 436 Ambassadors worldwide in 2022. This growing community of BE SAFE Ambassadors helps people behave safely on site and demonstrates BESIX Group's ongoing commitment to safety.



Friday 28 April
Global Safety Time Out

BE SAFE PRINCIPLES & TOOLS FOR A STRESS-FREE WORK ENVIRONMENT

Be sure to join the BESIX Group Global Safety Time Out on 28 April 2023.
Ask your site management, N+1 or QHSE-responsible about it!

Step 1:
Observe

Step 2:
Detect & intervene

Step 4:
Reward

Step 3:
Listen & correct

Senior management is particularly involved in sharing the importance of safety with staff, by carrying out site visits and **management walkabouts**, together with project teams and subcontractors.

SAFETY WALKABOUTS UNDERTAKEN WITH SENIOR OPERATION MANAGERS AND DIRECTORS

	2020	2021	2022
(on +5,300 sites around the world)	988	2,500	3,229

Injury rate

BESIX Group remains committed to achieving its zero incidents ambition and ensuring a safe working environment for its employees and partners.

Despite the challenges posed by the COVID-19 pandemic in previous years, BESIX was able to become fully operational again across its business in 2022. However, the total recordable injury and illness frequency rate, as well as the number of fatal accidents sustained, saw a slight deterioration. These accidents, including two road accidents in Montenegro and Cameroon, a fatal accident in Paris involving a worker employed by one of the project co-contractors, and a work-related on-site fatal accident in Qatar, have deeply impacted the lives of the individuals involved and their families.



Additionally, BESIX Group addressed and corrected 46 high potential incidents through its QHSE supervision. The Group is committed to promoting the detection of deviations from the 10 **Life Saving Rules** to achieve an incident and injury-free working environment. These rules consist of a simple icon, descriptive text, and guidance to modify worker and supervisor behaviour when undertaking high-risk activities. Ten rules have been chosen that correspond to BESIX's core activities and associated critical safety risks. The objective is to prevent fatal accidents and high-potential incidents by encouraging everyone to stop, assess, and restart safely when deviations are observed.



Unfortunately, there was no improvement in the Lost Time Injury Frequency Rate (LTIFR) or the Total Recordable Injuries & Illness Frequency (TRIIF) rate in 2022.

The Group aims to achieve an incident and injury-free working environment in 2023 by conducting in-depth investigations and sharing lessons learned relevant to BESIX operations and risks.

INJURY RATE

	2019	2020	2021	2022
LTIFR (frequency rate = number of work accidents with lost time*1mio/worked hours) (DIRECT Staff/JV Partner)	2.83	2.85	2.28	2.87
TRIIF (total recordable injury and illness frequency) (DIRECT Staff/JV Partner)	4.40	4.28	3.17	4.77
SR (severity rate = number of lost days*1000/worked hours) (DIRECT Staff/JV Partner)	0.09	0.07	0.08	0.05

Health as a priority

BESIX Group has joined hands with Belgian trade unions and the Building and Wood Worker's International (BWI) to advocate for the recognition of health and safety at work as a fundamental right by the International Labour Organisation (ILO). The company's management, along with representatives of the BESIX European Works Council, the FGTB, and

the CSC, have signed the Declaration on Healthy and Safe Workplaces. This move demonstrates the company's commitment to the health and well-being of its employees and reinforces its efforts to promote safer and healthier working conditions.

Healthcare measures

BESIX Group prioritises the health and well-being of its employees by enrolling them in a health insurance scheme that aligns with the laws and regulations of the countries in which the Group operates. The company also conducts periodic occupational health exams and provides free consultations for employees and workers.

Moreover, BESIX Group is committed to partnering with organisations that promote workplace safety. The company has joined the No Time To Lose campaign of the Institution of Occupational Safety and Health (IOSH) and worked on improving its subcontractor management process and engaging subcontractor workers in risk control effectiveness.

In addition to these legally required measures, BESIX organises biennial medical check-ups for its white-collar employees from the age of 46 and every year from the age of 50. The Group also promotes preventive measures, such as annual voluntary flu vaccination campaigns.



Psychological prevention

Research shows that when employees experience high levels of psychological wellbeing and job satisfaction, they perform better — making happiness a valuable tool for maximising organisational outcomes.

To ensure a positive work environment, the Group conducts a risk assessment on psychosocial risks at work, including stress and burnout, as required by Belgian regulatory framework. The risk assessment analyses five causes: work organisation, work terms and conditions, work conditions in the workplace, content of work, and work relationships. The Group has reinforced its commitment to respectful work environment since 2014 and conducts Engagement Surveys every three years to analyse the work atmosphere and identify areas for improvement.

The results of the 2021 survey highlighted the need for feedback and the right to have a voice. As a result, the Group developed an “Employee Listening Strategy” and a “180°/upward feedback” process.

Employee Listening Strategy

It is BESIX Group’s belief that employees are the key to success. That’s why wellbeing and job satisfaction are considered so essential. The feedback from the latest engagement survey has been analysed carefully and has served as a basis for an action plan to address the concerns raised. One of the main issues that came up was the need for more feedback and opportunities to speak up. In response, the Group has reinforced its **Employee Listening Strategy** to ensure that every employee has the chance to share their opinions and

Ergonomics

The Group values the health and well-being of its employees both on site and in the office. To ensure good ergonomic practices, the Group has developed toolkits to raise staff awareness of these principles - on site or in the office.

BESIX Group recognises the importance of key elements for comfort at work such as natural light, healthy atmosphere, and appropriate equipment. For office workplaces, good

thoughts in all transparency, from their onboarding until their offboarding. This not only creates trust and engages teams, but also reinforces inclusion.

180°/Upward Feedback

To improve leadership within the company, BESIX has set up a “180°/Upward Feedback” process that enables employees to assess the role their management plays in their evolution. This process is an opportunity for employees to speak up and give feedback on several management aspects of line managers. The Group firmly believes that Trust and Respect are the building blocks of the relationship with its employees, and this process helps us to reinforce those values.

A safe and healthy workforce is paramount at BESIX Watpac and the company has participated in programs to encourage both the physical and mental wellbeing of its employees. In 2022, BESIX Watpac entered into a partnership with Goanna Academy, Australia’s first accredited and **Indigenous-owned mental health** organisation. Through this partnership, BESIX Watpac is breaking the silence on mental health in the construction industry. This 12-month partnership aims to build a brighter future for construction workers, Indigenous people, and young men by providing them with the resources and channels to speak up about their mental health. BESIX Watpac wants to shake the stigma and shows that mental health is just as important as physical health.

As an industry leader, BESIX Group is committed to taking the next step to ensure that its workers not only go home physically well but also mentally well.

posture in front of the screen is encouraged. On site, safe equipment adapted to the tasks, good postures to preserve musculature, and limiting continuous time spent on a task are all important factors.

In addition, the Group encourages its staff members to move more through the BESIX Fit programme as studies show that too much sitting is bad for health.



Growing as a Preferred Employer

Engaged Employees

The Group envisions a place where its employees are fully engaged in their professional life and get true fulfilment from their jobs. It is looking to build active relationships with its employees, based on personal growth and mutual respect. Employee engagement is a key measurement of the success of its People strategy.

BESIX GROUP

	2019	2020	2021	2022
Total employees	13,351	11,813	11,497	12,063
Total new hires	785	730	989	1,045
Length of service average (y)	9.5	9.7	9.6	9.7

The Group conducts an engagement survey every three years, the last of which took place in 2021. Results from the survey are used to identify strengths and areas for improvement, and an action plan is developed accordingly. The survey found that 84 % of employees would recommend the company as an employer to friends and acquaintances, demonstrating strong engagement and active promotion of the company. While the Group continues to prioritise career development and feedback, the triennial survey provides an opportunity for employees to communicate anonymously about their working environment and helps teams develop action plans based on their reality.

As described in the Psychological Prevention section, the results of the 2021 Engagement Survey highlighted employees’ need for feedback and the right to speak up. The Group developed an employee listening strategy and 180° feedback process.

We Care programme

BESIX Group has implemented various services to prioritise the well-being of its employees. The We Care programme is translated into different initiatives: onboarding platform, training Academy, etc. Additionally, an internal coaching programme, BESIX resilience programme and confidence officers’ network are also available to protect good mental health.

To encourage a right balance between professional and private life, the programme introduced a childcare babysitting service for sick children and a new teleworking policy.

BESIX Group encourages a healthy sports-based lifestyle for all staff members with the BESIX Fit programme. The Group supported the participation of its staff members in several initiatives in countries where it is active.

Effective internal communication is also believed to enhance well-being at work by generating involvement and team spirit.



Employee growth and development

BESIX Group encourages its employees to develop their professional skills in this society in complete transformation.

BESIX Academy

The Group offers various in-person training courses to staff at the BESIX Training Centre, while the “e-Academy” provides continuous online training courses, developing the portfolio to meet their skills, needs and career paths, but also more general courses on governance such as, Cybersecurity or GDPR or IT courses. The BE PRO (BESIX Experience in Project Roll-out) online tool, which provides employees with the process and management of their contracting projects, is another key online programme of the e-Academy.

To familiarise employees with the guidelines and equip them with the tools to deal with potential ethical issues, a mandatory e-course on the Group’s General Code of Conduct has been launched on e-Academy.

In 2022, BESIX Group significantly increased the number of total training hours by 40 % after removing all sanitary restrictions linked to the Covid-19 pandemic. In addition, there was an 80 % increase in training for blue-collar workers, enabling many staff members to obtain new certifications.

The Group also launched new courses in response to demand and interests, such as change management, environmental permits, and sustainability for engineers, both in collaboration with internal experts and external providers.

BESIX students also follow technical training courses, ranging from the construction of a very high building to foundation techniques and earth-turning structures.

The Group has also developed the **BESIX Potential Academies**, which provide tailor-made career development programmes for young potential and middle management talents.

BESIX launched the **BESIX Development Academy (BDA)** in 2021, a new training path for engineers divided into 3 levels with about 20 courses each. The aim is to provide engineers with the skills and competences needed for their daily tasks and career development. The first session in September 2021 trained over 60 engineers. Four more sessions were planned in 2022, allowing 300 engineers and technical staff to attend the programme. The curriculum includes technical courses like building construction, foundation techniques, and earth-turning structures, as well as courses on legal and finance, IT, sustainability, communication, and leadership.

In addition to formal classes, monthly “**Smart Coffee**” webinars provide BESIX Group employees with knowledge on topics such as BIM, smart buildings, SDGs, green certifications, project risk management, digitalisation, beacon projects, and more. These presentations are popular and offer an opportunity to share ongoing projects and latest trends with a wide audience. Participants can attend either online or in person.

TRAINING*

	2019	2020	2021	2022
Number of E-courses	6	17	35	42
Total training hours	11,099	8,326	10,650	20,631
Total number of participants	1,662	1,433	1,652	2,785

* Data are valid for BESIX SA and all entities directly related to BESIX SA (BESIX RED, BESIX Group, Six Construct, BESIX Ivory Coast, Morocco, Canada, etc.); * 2021 & 2022 data concern NV BESIX SA, BESIX France, BESIX RED, BESIX International.



Promoting diversity

BESIX Group is working towards a truly integrated diversity and inclusion approach with employees of different nationalities and backgrounds and/or with different visions.

The Group guarantees diversity and gender equality thanks to its anonymous recruitment management process. As a result, its staff is represented by 86 nationalities from different cultural backgrounds.

The Group is committed to fostering an inclusive culture where all employees feel valued, respected, and supported. By encouraging inclusion, BESIX believes that it will attract the best talent and continue to thrive as an organisation.

BESIX Group has developed the tools to do so by offering its employees a diverse and challenging environment in which they can grow and develop their careers.

Emphasising BESIX culture

BESIX Group considers diversity as an opportunity for continuous co-creation and innovative teamwork. It has decided to highlight the BESIX corporate culture #bettertogether through six behaviours. The first letters of each of these six attitudes are combined to form the word BETTER: Be inclusive, Eagerness, Take ownership, Trust, Engaging teams, Resolve together. Inclusion is at the heart and is linked to the value of respect. They are the foundation on which the Group’s success is built. The Group’s approach to diversity and inclusion is set out in this new internal programme.

To mark a milestone in its Diversity & Inclusion programme, BESIX Group published a book representing more than 100 members of the BESIX family. A first step, followed by a policy and a corporate culture programme, #bettertogether. The “Together” book is a tangible demonstration of a truly inclusive mindset. The book provides an insight into how diversity and inclusion are experienced by the Group’s employees and what it means to them. The book focuses on equal opportunities, particularly with regards to career development and internal mobility.



Scan this QR code for more information on the “Together” book.

A (Wo)men’s world

The construction industry has traditionally been a male-dominated industry. Gender diversity is therefore a real challenge. If this sector requests heavy physical labour in most construction jobs, its evolution towards digitalisation, sustainable construction, and mechanisation encourages access to the same functions in equal rights and opportunities.

A future for young generations

BESIX wants to give a place to the younger generation by playing an active role in their development, both for students and young workers. Each year the Group opens new positions for juniors. In this context, the BESIX Young Professional Days are organised each year. These are a great mix of networking and learning more about opportunities at BESIX as a future young professional. Participants attend various presentations and take part in speed interviews with recruiters and managers.

In parallel, BESIX wants to promote youth empowerment. Capital, a non-profit organisation devoted to empowering young people and providing advice to navigate the labour market and to bloom career-wise in Brussels, is the ideal youth hub where young people can find various training courses, internships and jobs and develop their talents. As the only construction ambassador on site, BESIX has the opportunity to meet the youth of Brussels and offer them the necessary perspectives existing in this sector.

Anonymous recruitment process

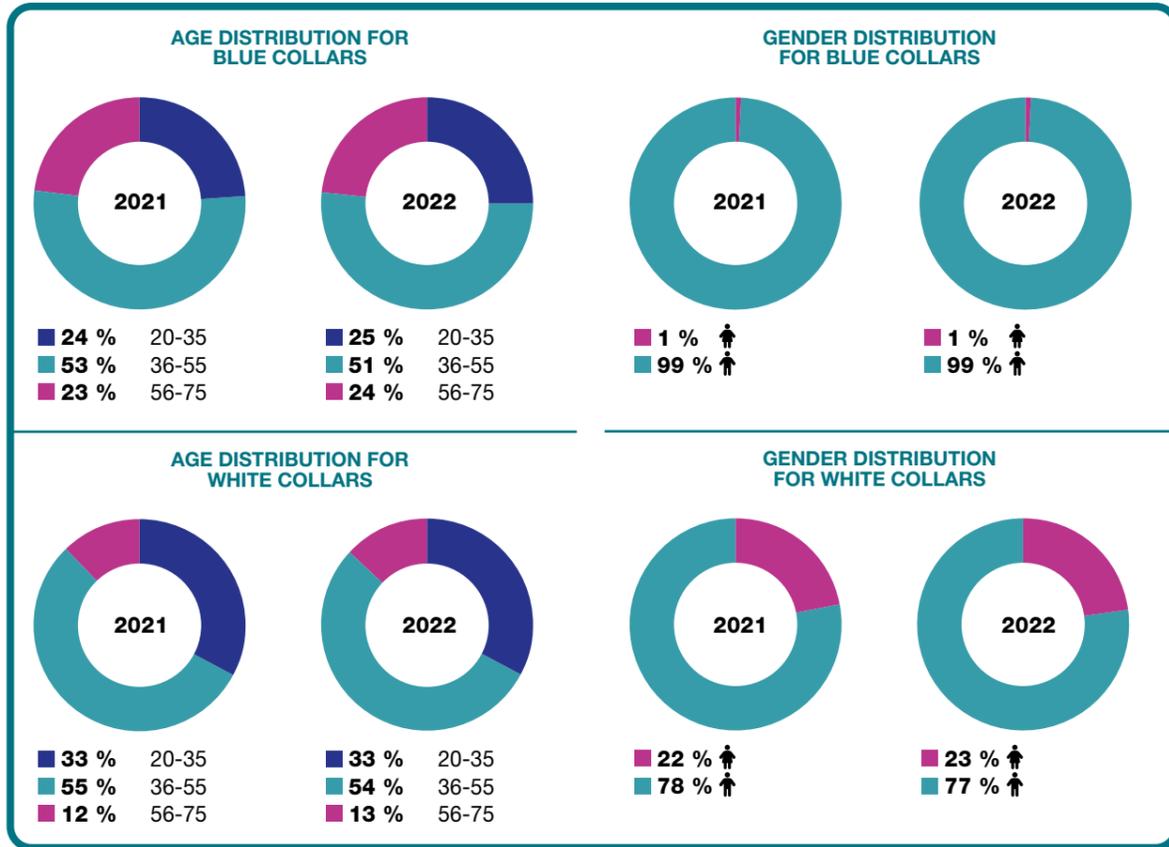
The Group guarantees diversity and gender equality thanks to its anonymous recruitment management process. As a result, its staff is represented by 80 nationalities with various cultural backgrounds.

Transparent grading system

Based on core competencies, the dedicated grading system aims to further contribute to the overall salary policy and to the career management of each employee, whatever the years of service, gender, etc., and with more focus on real competences and performance.

This system is neutral and guarantees equality between women and men within the Group, describing characteristics of all different functions without mentioning the gender of the people who hold them. It allows employees to understand the management’s priorities and provide them with a better understanding of their position within the Group.

Age & gender distribution for blue & white collars



Fair working conditions

BESIX Group strongly believes in the right to everyone's dignity and respect. It commits firmly to human rights and well-being of all employees and workers employed by BESIX Group, regardless of age, disability, gender, marriage and civil partnership, pregnancy and maternity, race, religion, political opinion, or beliefs. This concerns the BESIX Group entities worldwide, as well as all its subcontractors and suppliers.

International Framework Agreement for fair labour standards

Under the umbrella of the IFA agreement signed in 2017 between BESIX Group, its trade union representatives and BWI, regular inspections of construction sites and life accommodations for blue collar workers have been carried out by their representatives.

After visiting the United Arab Emirates, Qatar and Morocco in previous years, the reference group conducted inspection of BESIX projects in Ivory Coast, the United Arab Emirates and Latvia. Each country has a different approach to workforce with some having mostly migrant workers (UAE) and others sourcing their manpower locally (Ivory Coast and Latvia). In all places inspected, BWI representatives were satisfied with the welfare standards provided by BESIX to its workforce. While visiting accommodation for migrant workers in UAE, BWI mentioned it observed significant improvement since its last visit in 2018.

On February 4th, 2022, BWI representatives and Belgian trade union affiliates were part of a delegation led by Belgian Vice-prime minister and Minister of Economy and Employment, Mr. Pierre-Yves Dermagne who visited the Dubai Uptown Tower construction site in Dubai and the Belgian pavilion built for EXPO 2020. On this occasion, and in the presence of Queen Mathilde and King Philippe of Belgium, BESIX Group presented them with a Declaration on Healthy and Safe Workplaces to support the recognition of health and safety at work as a fundamental right by the International Labour Organisation (ILO).

Subcontractor monitoring and compliance

Having achieved maximum level of welfare standards required by clients such as the Supreme Committee in Qatar and the Dubai EXPO 2020, BESIX has turned its focus on subcontractors and manpower suppliers.

Six Construct's offices and living facilities were audited 27 times by the client between 2017 and 2022 and were found 100% compliant. Six Construct then conducted similar audits on its subcontractors. By the end of EXPO 2020, they had conducted 58 audits among 14 subcontractors active in the realisation of the Belgian and French pavilions of Expo 2020.

The systematic screening and guidance provided by Six Construct's welfare team has resulted in significant improvements welcomed by both subcontractor management teams, as well as their workforce.

Permanent social dialogue with workers' representatives

Six Construct initiated its own Workers Welfare Committee. The committee is composed of 10 workers' representatives, elected by their colleagues for a period of two years. It constitutes a permanent body with direct access to the Six Construct Welfare team and People department. This allows any grievance to be raised and reviewed without delay. Quarterly meetings are also held with management during which all topics and grievances can be raised and discussed in full transparency.

This approach ensures that the voice of its workers reaches the appropriate person, through the right channel, and encourages them to be actively involved in the decision-making of worker welfare topics.

Any issues raised are addressed in a timely manner and reviewed with the representatives at each meeting to agree on the resolution of each item.





Attract new potentials

Finding the best talents to reinforce its teams remains a real challenge for the Group every year. The construction sector faces a shortage of technical profiles as well as young graduates.

How to make the construction sector attractive for millennials

Besides an interesting salary package, candidates prioritise learning opportunities, work-life balance, job content, career opportunities, clear roadmap for future growth, and collegiality while considering a job offer. Recognising these criteria, the Group is constantly developing its contact with students and young graduates through partnerships with schools, universities, and training centres to explain the different skills and opportunities available in construction and to attract key talent.

The Group is constantly looking for new talent. BESIX Group recruits an average of 100 to 200 technical staff each year, including IT profiles, business analysts, bioengineers, or environmental science profiles, if necessary. The Group promotes mobility and flexibility to support its employees in enhancing their careers and the BESIX Young Community, a community of about 700 young employees within the Group, encourages on-boarding and experience sharing.

BESIX Group regularly communicates about vacancies through its recruitment website and LinkedIn page, which has over 275,000 followers. The Group adapted its recruitment process by being more flexible towards candidates and also conducting online interviews. This successfully resulted in recruiting 26 freshly graduated engineers in 2020, 23 in 2021

and 18 in 2022. The recruitment teams conducted qualitative online and face-to-face interviews for 120 young engineers.

BESIX SA, the Group's largest entity, hires about 20 to 30 young engineers each year, with an average of 41 % women. In 2022, 39 % of the recruits first did an internship within the company.

Recruiting the right person

The Group believes that recruiting the right person for the job is essential, regardless of their background, age, or gender. That's why it has implemented an anonymous recruitment screening process that focuses on selecting candidates based on their competences and professional experience. While the recruitment process is anonymous, the group is proud to see that its current workforce is representative of the diversity of society. With staff of over 80 nationalities and various cultural backgrounds, this diversity is a strength that contributes to the success of BESIX Group.

In conclusion, BESIX Group is actively seeking to attract the best talent to its teams and understands the importance of promoting work-life balance, career opportunities, and well-being at work. The Group's efforts to adapt its recruitment process and partnerships with universities demonstrate its commitment to attracting key talents in the construction sector.

BESIX YOUNG POTENTIAL DAY – NUMBER OF WOMEN RECRUITED

2020	2021	2022
30 %	50 %	44 %

Best practices

Building engineering careers for young women

In recent years, the construction industry has made considerable efforts to recognise and promote the participation of women in the industry. Although progress has been made, women remain underrepresented in many areas.

Promoting women

Currently the BESIX Watpac team comprises 20 % females and is committed to increasing female participation in the workforce. The company has set specific targets to increase this to 25 % by 2025, increase the number of women in management positions by 5 % by the end of 2023, and eliminate any gender pay gap.

A number of initiatives have been implemented to provide meaningful employment opportunities for women. The company has implemented a range of professional development initiatives, including 'Working the BESIX Watpac Way' flexible work arrangements initiative, Cultivate Sponsorships for emerging female leaders to be mentored by a member of senior management, and the Career Revive (a programme by the Department of Employment and Workplace Relations to support the integration of people returning to work after a career break), to help achieve this goal. Through these targeted efforts, BESIX Watpac aims to create a more inclusive environment.

The company also hosts site tours for university students. During Q3, 2022, the company invited a group of young female engineering students from the University of Sydney to visit its Sydney Metro Barangaroo Station project for a site tour and a panel discussion about women in construction.

BESIX Watpac has also hosted company-wide International Women's Day events with high engagement from its employees.



Qatar World Cup

BESIX Group has been operating in the Middle East for several decades. With a workforce of approximately 5,000 migrant workers, mainly coming from India, Bangladesh, Nepal, The Group has made significant efforts to promote fair working and living conditions for migrant workers in the region. In this context, the Group signed an international framework agreement with the global union federation BWI in 2017, reflecting this commitment.

High standards

BESIX Group has implemented strict internal policies to ensure the respect of high standards. These policies include the selection of recruitment agencies under the 'employer pays' principle, monitoring the recruitment process in the country of origin, and providing contracts written in a language that workers understand. Additionally, the Group ensures that workers have their identity documents with them, receive local health follow-up, and have protection equipment from high temperatures, humidity, and sunlight.

BESIX Group has also set higher standards than the local standards, including training facilities, air-conditioning, leisure, communication facilities, housekeeping facilities, medical campaigns, official ceremonies, and cultural celebrations. The company has also pushed its partners and subcontractors to apply these standards in turn.

It has renovated the Khalifa Stadium and built the Al Janoub Stadium, two of the eight venues for the 2022 World Cup in Qatar. While BESIX Group has experienced three fatalities between 2014 and 2019, two of which involved migrant workers, the company remains committed to promoting safety as a priority. Despite media reports of fatal incidents during the construction of the World Cup stadiums, BESIX Group was not in favour of a boycott of the event and instead aims to remain a constructive force in promoting migrant workers' rights in the Middle East. The Group believes that working with the Qatari authorities, international organisations, and trade unions is the most effective way to promote social progress and improve workers' welfare and their living conditions.

Local authorities, international trade unions, and NGOs such as Amnesty and BHRRC recognise the journey that BESIX Group has been putting in place for years and continue to work hand in hand to promote social progress. The Group also participated in several panel discussions regarding the topic in 2022, including the FRDO-CFDD: Youth, climate, and labour market; UGent, VRT: Human rights theme day World Cup Qatar; and HIVA-KUL, WSM, ACV-CSC International, and ACV-BIE: Belgian construction companies in Qatar: the story of BESIX. BESIX Group wants to stay in open discussion with stakeholders on the topic of workers' welfare and their living conditions.

Projects linked to major global events, such as the 2022 FIFA World Cup in Qatar and Expo 2020 Dubai, have brought Workers Welfare standards to new heights amidst increased scrutiny from government bodies, clients, and the general public. BESIX Group aims to be at the forefront of these efforts and continues to strive for the highest standards of workers' welfare and their living conditions.

05

Societal Engagement

Promoting local socio-economic development	56
Being inclusive with authorities and NGOs	62

Societal Engagement means taking responsibility and creating positive impact in both the Group's value chain and locally at its construction sites, leading this engagement on two main commitments:

- Promoting local socio-economic development
- Being inclusive with authorities and NGOs

Through these two commitments, BESIX Group focuses on four 'key material topics' (KMTs):

- Promoting local socio-economic development
 - Local and social economy
 - Social initiatives
- Being inclusive with authorities and NGOs
 - Responsible public affairs & communications
 - Sustainable partnership with NGOs



Promoting local socio-economic development

BESIX Group’s global operations have a direct impact on local economies and workforces. BESIX Group is committed to supporting local communities through its involvement with local stakeholders and community-driven initiatives. The Group’s efforts also extend to supporting local communities through the BESIX Foundation.

Local and social economy

BESIX Group has always placed great importance in supporting and empowering the local communities where it operates. Its proactive approach to the local social economy is one way to achieve this. In most cases, this goes beyond local laws and basic expectations in Belgium and Europe. BESIX Group recruits local staff in accordance with national legislation in the countries where it operates in the Middle East and internationally. These local teams are reinforced by experts who may not be found within the country or among the local workforce.

This approach ensures that projects are completed to the highest standards while also providing valuable training and skill development opportunities for local employees.

Local economy

BESIX Group has a global vision but acts locally when it comes to procurement. Effective collaboration between all parties, locally, regionally, and globally, is the key to success.

Wherever possible, local suppliers are preferred, which has a positive impact on reducing CO₂ emissions and supporting the local economy. The Group prioritises building strong relationships with local suppliers and encourages long-term partnerships with preferred suppliers.

BESIX is committed to working with all its partners to achieve excellence in procurement, ensuring that each project receives

the best quality in goods and services while maximising local economic benefits.

Social economy

With the support of the BESIX Foundation, the Group prioritises local involvement in its projects.

In 2022, the Foundation supported two social economy projects in Ivory Coast. Kline+ installed or improved sanitation facilities in disadvantaged areas, benefiting more than 2,000 people. Ecoplast employed 1,500 women to collect and recycle 55 tonnes of plastic waste and 50 tonnes of tires. A project in Belgium was also supported in the same year: Phenix provided training to reintegrate former drug addicts, reaching 300 people.

The BESIX Foundation also helped TWI, a company for adapted work, recycle old plans into notepads. The Group’s subsidiaries and buyers are encouraged to work with more than 40 social economy suppliers. BESIX NV, Jacques Delens, Vanhout and Wust established cooperation with sheltered workshops and social integration centres.

BESIX Foundation granted 13,500 euros to three socio-economic development projects and 5,000 euros to HVFE (Handicap Visuel Formation Emploi) for IT training for visually impaired students and employees.

in its projects, particularly in Africa, to support their socio-economic development and professional skills. Through its training programmes, the Group provides ongoing job-related training and, via “Right2Learn”, IT courses to its local employees. Temporarily suspended due to the COVID-19 health crisis, the English classes, which had started in 2018, resumed in September 2022, benefitting 74 students, 37 of whom successfully completed the course. The programme has trained 1,091 workers to date, with 37 more completing the course in the first term of 2023. In 2022, the programme was also launched in Poti, Georgia, allowing the local workforce to benefit from English classes.

Social inclusion

BESIX Group is dedicated to promoting local and social inclusion, exceeding expectations, and mentoring, training, and supporting underprivileged individuals. It values personal growth and development, giving particular attention to underprivileged individuals.

Migrant and local workers

In the Middle East, the Group works predominantly with migrant workers due to a shortage of available local labour. However, the Group strives to maximise local participation

Social integration in Belgium

In addition to its international efforts, BESIX Foundation supports seven associations aimed at social integration for disadvantaged or disabled people, as well as refugees, in Belgium. Oranjehuis, De Gemeenschap, PAG-ASA, Manzil, Des Racines pour grandir, Ras El Hanout, Armen Te Kort, and Bxl Refugees provide housing, social, educational, and professional support. The Foundation distributed over 120,000 euros to these projects.

Social inclusion and Indigenous employment in Australia

BESIX Watpac is committed to creating employment opportunities for local Indigenous people living in the region of a project. The James Cook University Technology Innovation Complex (JCU TIC) project is an excellent example, with 54 Indigenous people employed on the project, contributing to over 11 percent of total workforce hours, and 50 apprentices/trainees. BESIX Watpac has worked closely with JCU, local schools, and Construction Skills Queensland to provide education and employment pathways for the local community.

The Sydney Metro Barangaroo Station project is another example where BESIX Watpac is setting the benchmark standard for social inclusion and Indigenous employment in the construction industry. BESIX Watpac is exceeding Indigenous targets by procuring services from 13 Indigenous businesses and employing 98 people who identify as Aboriginal and/or Torres Strait Islander, including senior managers and new recruits. BESIX Watpac collaborated with their project subcontractors to upskill the next generation of Indigenous workers and promote social inclusion in the construction industry.

BESIX Watpac has also partnered with Workforce Australia (Global Skills), Training Services NSW and Health & Safety Advisory Services training organisation to deliver its own pre-employment programme. Among the job seekers interested in gaining a career within the construction industry, to date, 90 % of the participants have obtained employment.



Social initiatives

BESIX Foundation has been supporting social projects in education, construction, and the environment since 2009, providing both financial and skill-based sponsorship. With over 360 funded projects in Belgium, Asia, Africa, and the Middle East, the Foundation has reached over 90,000 beneficiaries and received 7 awards. In addition, more than 12,000 volunteers have contributed to global projects through BESIX Foundation over the past 14 years.

VOLUNTEERING

	2020	2021	2022
Activities	28	28	32
Participants	1,476	2,235	3,553
Hours	2,255	3,329	5,810

During the 4th BESIX CleanUp Day, 3,256 colleagues in 48 locations across 4 continents collected over 7 tonnes of waste. BESIX Foundation has been supporting the Belgian organisation "Opération Thermos" since 2010, and in 2022, volunteers spent 17 evenings serving 2,500 meals to the homeless in Brussels and Liège. In the UAE, BESIX colleagues provided volunteering and skills sponsorship support to Mahaweb and Manzil, two associations working with disabled people, and also reused office furniture for these organisations.

“
This KiddyBuild session was a unique experience for our students, which allowed them to dream about a future even in times of Covid. I found this animation complementary to the site visit we were able to enjoy a few years ago. My former students are still talking about it now and many of them turned to technical training as they grew up. An experience to be repeated as often as possible!

S. De Crem, teacher at La Sagesse Philomène

Supported projects

BESIX Foundation has created its two own flagship projects: Right2Learn and KiddyBuild.

- **Right2Learn** (since 2012) teaches basic computer and web skills to unskilled workers in the Middle East, while BESIX Group employees volunteer to coach and teach. Wi-Fi has been installed in all Group employees' Middle East housing, and basic English classes were launched in 2018. Temporarily suspended due to the COVID-19 health crisis, the English classes resumed in September 2022, benefitting 74 students, 37 of whom successfully completed the course.
- **KiddyBuild** (since 2014) offers disadvantaged children a one-day training to visit BESIX sites, discover different jobs, and learn about construction industry trends. Six Belgian sites hosted 224 youngsters, and 10 activities took place at schools.
- **KiddyBuild in class** was developed as a more flexible programme during the Covid-19 pandemic, where volunteer colleagues come into the classroom to introduce children to the construction sector and its realities. A partnership with a coding school has enabled 144 children to discover digital careers. The Foundation is looking for more partners to diversify the range of careers to be discovered in the programme.
- **DiscoveryBuild**
 ADEB and Constructiv have joined forces to launch this new educational initiative for secondary, technical, and general education students. Since 2012, a total of 113 teachers and 2,536 children have been actively part of this activity. In 2022, BESIX Foundation held its first 'DiscoveryBuild' in-class sessions, another spin-off project, targeting secondary school youngsters in schools exercising positive discrimination.
- **TeachBuild**
 Launched in 2019 with Constructiv, this project allows technical and general education teachers to discover or get an update on developments in the construction sector. A total of 35 teachers have been actively involved in this activity since 2019. Unfortunately, since the end of the pandemic, no new activities could be organised.
- **KiddyBuild in class sessions around the BESIX game**
 The BESIX Game was created in 2019 to celebrate KiddyBuild's 10th anniversary and to help discover the world of construction even more widely. A total of 35 teachers have been actively involved in this activity since 2019. The Covid-19 crisis forced a shutdown in 2020 and 2021. Activities resumed in 2022. Sessions are organised in school classes around this game to teach children about the construction sector.

Financial support

In 2022, BESIX Foundation provided 244,267 euros of financial support to 28 associations, including PAG-ASA and De Gemeenschap. PAG-ASA offers shelter and support to victims of human trafficking in Belgium and raises awareness among professionals working in the field. The BESIX Foundation financed the creation of a new shelter with five rooms for the victims of violence. De Gemeenschap, on the other hand, runs a community youth centre that caters for over 1,000 young people and is fully managed by volunteers, most of whom are teachers. The Foundation's contributions help these associations continue their valuable work and provide critical services to those in need.

BESIX Watpac and the Australian Indigenous and local community

BESIX Watpac Community Fund was implemented in 2022 with our support extending across a range of initiatives with a particular focus on community health, education and literacy, and environment and food rescue.

In 2021, BESIX Watpac started working with the Australian Indigenous Education Foundation (AIEF) which provides funding for Indigenous students to complete their studies and pursue fulfilling careers. Along with several other projects, BESIX Watpac has now donated over 15,000 Australian dollars to AIEF and their inspiring vision. AIEF supports over 1,000 young Indigenous people from over 400 communities in every state and territory of Australia. This funding will help provide scholarships for these students to complete Year 12 or tertiary studies and career support to help them make a successful transition to employment.

BESIX FOUNDATION

	2020*	2021	2022	Total 2009**-2022
Financial support (in EUR)	262,500	213,324	244,267	4,546,277
Projects	9	25	28	360
Beneficiaries	2,783	4,460	7,012	93,803

* 2020: the Covid-19 health crisis imposed lockdowns.

** 2009: creation of the BESIX Foundation



Best practices

Reconciliation Week 2022

In May of each year, Reconciliation Week is held, which is a week-long event to celebrate Indigenous Australians' history and culture, as well as foster reconciliation discussions and activities. BESIX Watpac celebrated Reconciliation Week 2022 with a series of events at project sites and offices across Australia. This was also the occasion to launch the Innovate Reconciliation Action Plan (RAP), as an extension of the Reflect RAP which the company launched in 2020 and which is focused on promoting engagement and reconciliation with Australia's First Nations People.

The new RAP artwork by Wiradjuri artist Narelle Urquhart was also unveiled at a series of events around the country. It symbolises the growth and expansion of BESIX Watpac across First Nations country, and represents the relationships, unity, and reconciliation through the shared journey, past, present, and future.

BESIX Watpac has made significant progress over the past four years, including setting Indigenous participation targets on projects, establishing a National Indigenous Staff Network, and supporting the Australian Indigenous Education Foundation (AIEF) as a new charity partner.

In 2023, the theme for National Reconciliation Week is "Be a Voice for Generations" and BESIX Watpac is committed to continuing its journey towards Indigenous engagement and reconciliation by developing a video to showcase how far the business has come on its cultural journey.

BESIX Watpac continues to strengthen its Indigenous partnerships and progress towards reconciliation nationally by creating a national Indigenous supply chain network, providing cultural awareness training for employees, hosting Indigenous business forums, and participating in educational initiatives such as an Indigenous high school work experience programme.



BESIX Foundation in figures

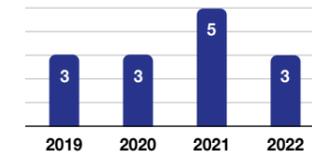
Key figures

Socio-economic development:

+40 suppliers listed in Belgium

€ 13,500 Financial support for 3 supported projects in 2022

NUMBER OF SUPPORTED PROJECTS IN SOCIO-ECONOMIC DEVELOPMENT BY BESIX FOUNDATION



12,000 volunteer colleagues*

+330 projects supported*

+90,000 beneficiaries*

7 awards*

* Since 2009



More info on all supported projects: www.besixfoundation.com/our-activities

Other Data

Beneficiaries of (external) supported projects

Invested amount (%)	2020*	2021	2022	2009** - 2022
Underprivileged	45 %	69 %	47 %	59 %
Handicap	0 %	24 %	28 %	14 %
Refugees	13 %	0 %	15 %	2 %
Drop outs	42 %	5 %	4 %	9 %
Environment	0 %	2 %	6 %	10 %
Other	0 %	0 %	0 %	4 %

* 2020: the Covid-19 health crisis imposed lockdowns.
** 2009: creation of the BESIX Foundation

Number of supported projects	2020*	2021	2022	2009** - 2022
By theme				
Environment	1	6	8	Continue to strengthen activities around the Environment pillar
Construction	2	18	18	
Education	9	12	18	
By country				
Belgium	7	21	23	1/5 abroad
Africa	2	2	3	
ME	0	1	2	
India	0	1	0	
Other	0	0	0	

* 2020: the Covid-19 health crisis imposed lockdowns.

Investment type (%)	2020*	2021	2022
Buildings	13 %	62 %	67 %
Staff	54 %	15 %	9 %
Equipment	22 %	22 %	23 %

* More than 350,000 euros was given as financial support over 2020 to 9 different projects. 54 % of the funding dedicated to staff support is exceptional, though it could be repeated, and is due to the significant funding for Young Water Solutions and the Social Impact Bond described below.

Internal belonging

Through the following actions, a vote is requested from the group's employees:

	2020**	2021	2022	2009*** - 2022
Staff Award (vote*)	1,496	-	528	6,416
Projects introduced by a colleague	21	9	18	322
KiddyBuild ambassadors	-	6	6	9
Volunteering colleagues in BESIX Foundation's initiatives	1,401	2,155	3,506	11,983

* Vote organised among a restricted group or all the Group's employees to choose for their favourite project of BESIX Foundation from a shortlist of ten.
** 2020: the health crisis covid-19 imposed lockdowns .
*** 2009: creation of the BESIX Foundation

Being inclusive with authorities and NGOs

BESIX Group recognises that collaboration is key to its success, not only among its employees, but also with clients, partners, subcontractors, authorities, and NGOs. Through co-creation and teamwork, the company can achieve its goals and maintain its position as a leading player in the industry.

Responsible public affairs and communications

Direct engagement with stakeholders

To keep its many stakeholders informed about its activities and projects, BESIX Group uses a variety of communication channels. External stakeholders include media, institutions, and local communities, and the Group wants to use the channels these audiences use to reach them.

For example, in 2022, the senior management took part in various panel discussions: Youth, climate and labour market (FRDO-CFDD) ; Human rights theme day World Cup Qatar (UGent, VRT); Belgian construction companies in Qatar: the story of BESIX (HIVA-KUL, WSM, ACV-CSC International and ACV-BIE).

The Group communicates through an activity report, commercial brochures, websites, social media, press relations, and events ensuring that stakeholders are kept up to date on the Group's actuality. BESIX Group organises at least one press conference each year, allowing journalists to interview the company's general management directly. In addition, press releases are available on the Group's website and are sent by email to world press contacts on each occasion.

The Group has also developed a system for managing complaints related to project activities. Complaint registers are used to record complaints, and these are periodically reviewed by the QHSE Department during site visits and in preparation for management reviews. The main complaints are driven by nuisance due to noise, light, dust, and traffic. The site teams work hard to address these issues and draw lessons from them.

Finally, BESIX Group uses its website and social media to communicate its sustainability and ESG actions to stakeholders.



Group overall monitoring

BESIX Group wants to streamline its public affairs efforts by explaining policies, assisting lawmakers in creating better policies and laws, and advocating for issues that could impact its operations and reputation. This centralisation and coordination aim to strengthen the Group's reputation and ensure successful operations.

Personal Data Management

BESIX Group respects and advocates for the fundamental right of the protection of personal data. The Group has established a General Data Protection Regulation (GDPR) Network to ensure compliance and contribution to social progress. European rules have been integrated into critical processes and ICT tools in the Group's Integrated Management System.

Sustainable partnerships with NGOs

BESIX Group is in contact with local authorities, NGOs, such as Amnesty International, BHRRC, and unions such as BWI to monitor the Group's practices in terms of human rights and worker well-being, particularly in the Middle East. In addition, BESIX Foundation collaborates with numerous NGOs to promote social progress.

Dialogue with Business Human Rights Resources Centre

BESIX Group maintains regular contact with Business Human Rights Resources Centre (BHRRC) on the topic of human rights, particularly those of migrant workers in the Middle East. BHRRC is interested in understanding how construction companies fulfil their responsibility to respect workers' rights, including workers' representation, freedom of employment, heat stress, and wage delay. In 2022, BESIX Group, along with other construction contractors, was questioned about the rights and well-being of migrant workers employed during the construction of stadiums for the Qatar World Cup. BHRRC seeks public commitment to human rights, engagement with civil society and trade unions, and stronger action to safeguard migrant workers' rights. Reports are available on BHRRC's website.

Sharing Global Compact targets and ambitions

BESIX Group has a strong commitment to respecting human rights, including decent working conditions and the safety of its workforce. Since signing an International Framework Agreement on Fair Labour Standards in 2017, BESIX Group has made significant improvements to the working and living standards of its migrant workforce.

BESIX Group is also involved in the United Nations Global Compact and follows the ILO requirements to ensure equal opportunities for access to work without discrimination.

BESIX Group remains focused on its public commitment to human rights, engagement with civil society, and taking stronger action to safeguard migrant workers' rights. Health and safety remain a priority, and the company continues to improve the working and living conditions of its workers.

International Framework Agreement with BWI as guidelines

BESIX Group is committed to promoting compliance with the Universal Declaration of Human Rights and has jointly initiated an International Framework Agreement (IFA) on Fair Labour Standards with Building & Wood Workers' International and the European Works Council.

To expand its commitments, BESIX Group focuses on third-party compliance, aiming to bring subcontractors up to its own standards through regular auditing and detailed guidance. In the Middle East, BESIX Group faces a challenge monitoring its subcontractors and has implemented specific controls to ensure compliance with the IFA standards. In Africa, BESIX Group conducted an audit on each of its projects to identify the specific setup of the operations and guarantee that IFA standards are followed. In both regions, BESIX Group raises awareness among its partners on the standards applied by the company worldwide.

Whether in its subsidiaries or at the subcontractors, the IFA points must be respected while following local regulations. These frameworks complement the Codes of Conduct on responsible and sustainable procurement. BESIX Group aims to improve workers' living and working conditions, achieve complete safety, prevent illegal work, and promote equal opportunities for access to work without discrimination of any kind, in line with ILO standards.



Memberships & Partnerships

Through its various units, the Group is a member and contributor to various working groups with external stakeholders to stimulate change and drive progress towards a more sustainable future.

Commitment & engagement

- UN Global Compact
- The Belgian Alliance for Climate Action
- Circulair Betonakkoord Vlaanderen (BESIX SA, BESIX Infra NV)
- Betonakkoord (BESIX Nederland)
- Green Deal on Circular Construction (BESIX SA, Vanhout NV, BuildUp)
- Green Deal Circular Procurement – Werflink (BESIX SA)

Membership NGO

- The Shift
- CIFAL

Membership (sector)-organisations

- FPRG (BESIX Infra NV)
- European Federation of Foundation Contractors (EFFC) (Franki Foundations)
- Embuild via its Belgian entities
- Fédération Belge des Fondations Philanthropiques (BESIX Foundation)
- ADEB-VBA (BESIX SA, BESIX Infra NV, Franki Foundations SA) – also Socogetra, J. Delens, Wust, Cobelba
- Belgian Hydrogen Council (BESIX Environment)

Active participation in sector and/or value chain initiatives

- European International Contractors (EIC) – Corporate Responsibility work group (BESIX Group)
- Dubai Chamber of Commerce and Industry ‘Sustainability Network’ (Six Construct)
- Member of the steering committee for the development of a CO₂ performance ladder certification in Belgium, similar to the certification standard in the Netherlands (BESIX SA). An initiative of ADEB VBA
- Member of the Project Group (BESIX Infra for FPRG), the Steering Committee (BESIX) and the Transition Workgroup (BESIX) for the development of the ‘Circulair Betonakkoord Vlaanderen’
- Member of the Sustainability Committee of ADEB VBA

- VCB Commissie Leefmilieu (BESIX SA, BESIX Infra NV)
- Interreg – CBCI – Living Lab (Vanhout NV)
- ADEB-VBA and its Boards (HR, Safety, Green, ESG, Digital, Communication, Legal)
- CO₂-Projectplan (BESIX SA, BESIX Infra NV, BESIX Unitec NV, Franki Foundations SA)
- BouwCirculair - Infrastructure Ownership Workgroup (BESIX SA)
- BOUWHUBS of VIL (Vlaams Instituut voor de Logistiek) and WTCB to develop BOUWhubs (BESIX SA)
- Think tank Flemish Government Architect on climate, reuse and recycling of materials, zero-energy buildings, innovation for environment certificates and construction waste management (BESIX SA)
- Brussels Ecocluster Ecobuild (BESIX SA)
- BBRI – Technical Committee Smart & Sustainable Constructions (BESIX)
- Ode Warmtenetwerk (BESIX Unitec NV)
- BBRI – Technical Committee Smart & Sustainable Constructions (BESIX SA)
- The Lightness project (BESIX SA, i.LECO)
- The Hestia project (BESIX SA, i.LECO)
- Sustainability workgroup and workgroup ‘Carbon calculator’ within the European Federation of Foundation Contractors (Franki Foundations SA)

Industrial advisor on external R&D projects (BESIX, BESIX INFRA)

- 3DCP as lost formwork (UGent)
- Feasibility of 3D printing infra elements (UHasselt)
- 3D2BGreen - Sustainable concrete mixtures for 3D printing of breakwater units (BESIX SA, Six Construct)
- SMARTINCS – Self-Healing, Multifunctional, Advanced Repair Technologies IN Cementitious Systems (BESIX SA)
- lifeMACS – LIFE cycle Methodology for the Assessment of existing Concrete Structures (BESIX SA)

Passive participation in sector and/or value chain initiatives

BESIX, BESIX Infra and BESIX Unitec participate passively in the following sector and/or value chain initiatives:

- Waterstof Industrie Cluster (www.waterstofnet.eu) (BESIX SA)
- Bouwend Nederland - initiatives ‘De Groene Koers’ and ‘Klimaatadaptief Bouwen met de natuur’ (BESIX Nederland)
- Centrum Ondergronds Bouwen – platform sustainability (Platform Duurzaamheid - COB)
- Bouwcampus – transition trajectory ‘Verduurzaming Gebouwen en Omgeving’

Sector and/or value chain initiatives finalised in 2021

- RejuveBit (BESIX Infra NV, Belasco NV) (UAntwerp, the Belgian Road Research Centre (BBRC) and the Administration Roads & Traffics (AWV)
- Strategic Business Innovation Research (SBIR) Circular viaducts (BESIX SA)
- Stichting Nederland CO₂ Neutraal (BESIX Unitec Nederland BV)
- Circular concrete (BESIX SA) (BBRI)
- Internet of Energy (IoE) - Enleash (BESIX SA)



06

Business Engagement

Carrying out respectful & sustainable operations	68
Endorsing Codes of Conduct	70

BESIX's Business Engagement follows a steady pattern, in which BESIX Group first looks to improve the sustainability of existing services, whilst searching for new innovative ways to expand the BESIX Group's offer.

BESIX Group safeguards fair working conditions and guarantees good business ethics towards employees, local communities, and other stakeholders from the supply chain. It makes a point of creating positive impact in both its value chain and locally at its construction sites.

It leads this Engagement on two main Commitments:

- Carrying out respectful & sustainable operations
- Endorsing Codes of Conduct

Through these two Commitments, the Group focuses on six 'Key Material Topics' (KMTs) within the Business Engagement pillar:

- Carrying out respectful & sustainable operations
 - Corporate governance
 - Risk and Opportunity management
 - Knowledge management
 - Client Centricity
- Endorsing Codes of Conduct
 - Responsible conduct
 - Responsible procurement



Carrying out respectful & sustainable operations

Corporate Governance

BESIX Group is committed to following the best practices in corporate governance, and ensuring that all of its entities operate in compliance with the Group's rules and management policies. To achieve this goal, the Group has established several committees that oversee various aspects of its operations.

The Group Audit Committee is responsible for ensuring the accuracy of financial statements and reviewing risks and litigations. Meanwhile, the Group Remunerations & Nominations Committee oversees the compensation of senior management and provides guidance on the appointment and promotion of executives and board members. Lastly, the Group Executive & Strategy Committee manages the overall strategy and day-to-day operations of the Group entities.

BESIX places a special emphasis on its tendering activities in its Contracting business and has established tender review committees to identify opportunities and manage risks. The internal audit also continues to monitor and improve the Group's internal control and risk management processes. Additionally, BESIX Group's statutory auditor operates at both Group and entity levels, ensuring compliance at every level of the organisation.

BESIX Group's governance practices are also strengthened by the participation of external directors in its board and committees. The Group is committed to transparency and has made additional information about its committees available on its website. The goal of these governance practices is to create a secure and sustainable future for the Group and its employees.

Risk and Opportunity Management

Internal process control

As a responsible and sustainable company, BESIX Group places a strong emphasis on managing risks. To ensure that these risks are effectively managed and monitored, the company has established Group Rules which provide a framework for defining and evaluating high-risk projects.

The Group has also set up a Tender Review Committee and a Go/No Go decision process to align on the risk appetite before engaging in significant tender costs and before submitting binding commercial offers.

To support the management of risks, BESIX Group has implemented a multi-site, integrated management system that is certified under ISO 9001, 14001, and 45001 standards. This system is complemented by a structured risk management approach in line with ISO 31000, which is backed by a dedicated risk management competence centre.

This competence centre plays an important role in assisting projects to assess and manage risks throughout their life cycle, providing support, learning, and training. During the business development stage, the Group prioritises risk management by evaluating factors such as partners' liability, health, safety, and environment (HSE), geopolitics, logistics, local communities, and cultural heritage through a scorecard.

The company also handles procedures to manage and allocate risk effectively during tendering and project execution. The Group uses standardised risk processes and continuously improves risk reporting and experience sharing.

BESIX Group's systematic project approach, called "Choose better, Prepare better, Execute better," focuses on managing risks and opportunities. This approach was developed in 2019 after analysing over 200 reference projects to identify key factors impacting project results. The Group is committed to promoting operational excellence and is implementing an action plan to achieve this.

In 2022, BESIX generalised the use of its online risk tool for most contracting projects, both during tendering process and project execution. This allows for better reporting and early identification of possible issues.

Additionally, BESIX Group prioritises cybersecurity as a strategic priority, taking measures to prevent and detect cybercrime. These measures include mandatory staff training, building resilient infrastructure, and reinforcing information system access control.

Knowledge Management

Optimising knowledge transfer, use and retention remains a Group challenge.

By adopting a "Choose better, Prepare better, Execute better" approach and implementing state-of-the-art ICT tools, the Group aims to streamline processes and promote effective knowledge sharing.

This approach anticipates potential risks and encourages co-creation in teams that work together to ensure the success of a future project and meet the Group's objectives.

Investing in knowledge management is not just a short-term solution. It is a long-term strategy that will benefit the company for years to come.

Client centricity

BESIX Group is dedicated to providing exceptional client experiences and building long-lasting relationships. The company's strategic priority of "Leveraging on client centricity" reflects its commitment to becoming a trusted partner for key, strategic, and corporate clients. To achieve this goal, the Group has decentralised its account management programme to the business development managers, who work closely with clients to understand their evolving needs and demands.

The Group is proactive in staying ahead of industry trends and market demands, and, as such, is well-equipped to handle the increasing stringency of client tender requirements. The Group recognises the importance of considering factors beyond price, such as sustainability and environmental criteria, and works closely with clients to find the best project solution through workshops and other interactive sessions.

At the operational stage, BESIX Group ensures compliance with client requirements through a rigorous monitoring and

measuring process, which includes the development and implementation of identification, inspection, and test plans. The Group values customer satisfaction and seeks feedback through post-project surveys sent to clients in the Contracting business for both BU Europe and BU International.

By continuously improving its client-centric approach, BESIX Group is positioning itself for success in an ever-evolving market and wants to be the partner of choice for its clients.



Riga Rail Baltica, Latvia



Melbourne Australian Catholic University

Endorsing Codes of Conduct

Responsible Conduct

The commitment to ethical and responsible business practices, 'Endorsing Codes of Conduct', is a cornerstone of the BESIX Group's approach to sustainability. In recognition of this, the Group has taken steps to reinforce its Code of Conduct, making it more visually appealing and up-to-date with current ISO certification categories.

BESIX Group has recently updated its General Code of Conduct, and, to improve readability for its target audience, the Group has created a new, more visual layout. The Codes of Conduct (General and Procurement) have also been aligned with the new ISO certification category names.

To ensure that all employees understand the principles outlined in the General Code of Conduct, BESIX Group has developed a comprehensive awareness programme. The programme includes an e-training course, which was launched at the beginning of 2023 and is mandatory for all employees (except BESIX Watpac which developed its own training programme). This course is a step-by-step journey, providing guidance on how to adhere to the Code of Conduct in daily business operations.

As part of the programme, BESIX Group has also developed a guide for employees to increase awareness on the importance of the Code of Conduct. By ensuring employees understand and adhere to the Code of Conduct, BESIX Group is demonstrating its commitment to ethical business practices and setting a positive example for the industry.

In addition to the training, the Group has also implemented a whistleblower policy, which became effective at the beginning of 2023. This policy provides a confidential and secure channel for employees and other stakeholders to report any concerns about unethical or illegal activities, further reinforcing the Group's commitment to ethical practices.

By following the Code of Conduct, BESIX's employees will not only be able to make informed decisions, but will also be able to report any unethical behaviour they encounter in the workplace. This ensures that BESIX Group operates in an ethical and transparent manner, protecting both its employees and stakeholders.



Responsible procurement

Sustainable procurement is a critical aspect of the Group's overall sustainability efforts. The Group reinforced its commitment to responsible procurement practices through the implementation of its Code of Conduct Procurement. This Code requires all suppliers and contractors working with the Group to adhere to standards of ethical and environmentally friendly behaviour. The code also establishes a framework for the integration of sustainability considerations into procurement processes and relationships with suppliers.

In order to ensure compliance with the Code of Conduct Procurement, the Group has implemented a rigorous evaluation process for its 50,000 vendors, with a focus on the vendors defined as "A and B" *. These evaluations assess vendors based on criteria such as price, quality, planning, and environmental performance, and are performed by project site teams. The Group is also working with its 700 preferred vendors to establish strategic relationships that prioritise sustainability and shared values.

One of the challenges in managing the Group's entire supply chain is ensuring the commitment of all stakeholders to the Procurement Code of Conduct. In 2022, the Group began implementing a central vendor database which monitors the on-boarding process of vendors, with the commitment to the Code of Conduct becoming a mandatory step in this process. To further support responsible procurement practices, the Group has developed an e-evaluation tool to centralise vendor performance on specific criteria, including sustainability.

The Group's procurement team is committed to building real partnerships with its preferred vendors, as they believe that this is the best way to drive innovation and development, and meet the expectations of clients in terms of sustainability and environmental performance. The Group recognises that there is great potential for collaboration and the development of innovative solutions with suppliers, and is actively working to build these relationships.

In conclusion, the Group's focus on sustainable procurement is a key part of its overall sustainability efforts, and the implementation of the Code of Conduct Procurement and the development of strategic relationships with suppliers is a testament to this commitment.

Best practice

Subcontractors' Evaluation tool

The Group recognises the importance of supply chain management. In addition to its Codes of Conduct - General and Procurement, an e-tool has been developed to evaluate the performance of its key suppliers (level A&B)* to further enhance transparency and trust in its partnerships.

The e-tool, available since 2021, is a centralised platform that facilitates the evaluation process by assessing vendors based on price, quality, planning, and environmental factors. The evaluation process is linked to the end-of-project process to improve knowledge sharing.

The main vendors (Level A&B)* are evaluated once a year on quality and delay, with a focus on materials quality, reputation, ethics, and QHSE. Additionally, decent working practices within the supply chain are also included in the scope of the evaluation process. Overall, the Group's approach to supply chain management is aimed at building transparent and trustworthy relationships with its vendors.

In addition to the evaluation e-tool, the procurement team will update the Vendor Directory. This is a database containing all preferred suppliers for each specific procurement category. This new database 2.0, which has been available since April 2023, summarises all the details and evaluations of the collaboration with the suppliers, with the aim of reducing operational and financial risks to ensure proper execution of the project.

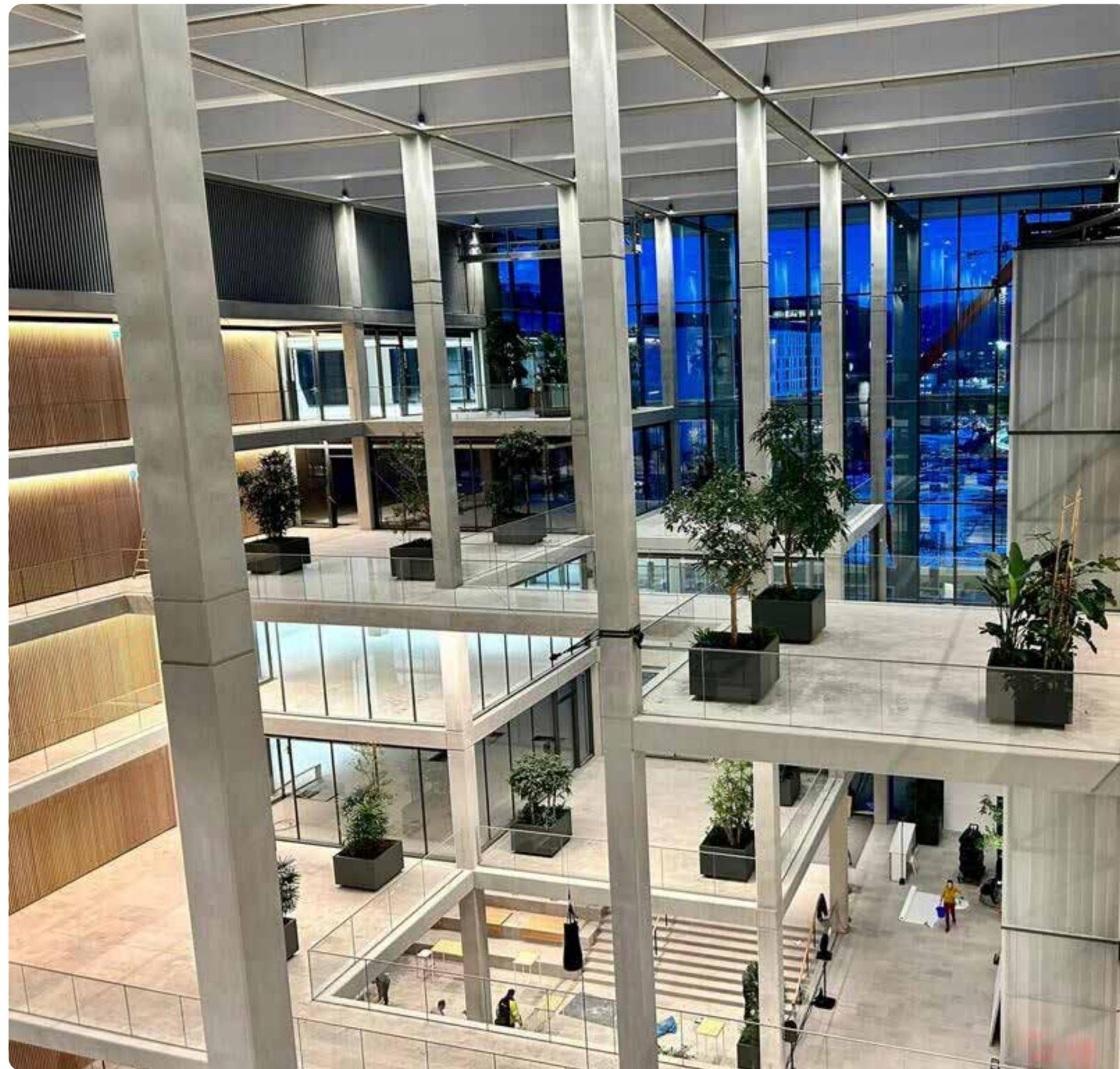


* Vendors selected by Category Managers based on risk mitigation, spend and impact on projects

07

Sustainability & ESG Tables

Sustainability & ESG Objectives	74
GRI Content Index	86



Sustainability & ESG Objectives

Based on the United Nations Global Compact, the 17 Sustainable Development Goals (SDG's) of the United Nations, ISO 26000 and GRI drivers in the building sector, BESIX Group fixed the framework, the indicators, and the areas where each BESIX Group company is invited to subscribe specific Sustainability & ESG objectives for the period 2023-2024 with the estimated results of 2022.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
ENVIRONMENT				
Actively contributing to the transition towards a low-carbon society and encouraging circular economy				
Carbon management (11.6 - 13.1)				
	Member of the Belgian Alliance for Climate Action (2020, BACA) Commitment to Science-Based Targets initiatives (SBTi) according to specific Group boundaries to be defined.	✘	Commitment to SBTi deferred until specific Group boundaries are defined (see GHG Protocol reporting ambition).	Extend the Energy & Carbon Management system to Group level (see GHG protocol reporting ambition).
	Publication Energy & GHG policy Implementation of an Energy & GHG reduction programme.	▶	Energy & GHG policy launched Energy & GHG reduction programme implemented.	Define the reporting approach in accordance with GHG protocol and prepare GHG Protocol Reporting Readiness Assessment, in line with GHG Protocol, ISO14064 and ESRS, as well as SBTi (in 2026).
	Development of a carbon-management strategy for its Business Unit Europe (including specific Group entities): Obtaining CO ₂ performance ladder level 5 for BESIX BU Europe.	▶	Development of a carbon-management strategy for its Business Unit Europe (including specific Group entities).	BESIX BU Europe to be certified CO ₂ performance ladder level 5.
	Manage BESIX car fleet. Have a zero-emission company car fleet by 2032: 10 % in 2025 - 40 % in 2028 - 100 % in 2032 In this context, BESIX Group's company-lease car policy has been reviewed in 2021.	✔	Soft mobility policy launched. Manage BESIX car fleet. From 2022, all-electric BESIX company leased cars with expected annual mileage below 25,000 km.	From mid-2023, every new BESIX company car lease will be an all-electric vehicle. Ambitions unchanged.
	Manage BESIX electricity contracts. Electricity 100 % from locally produced renewable resources: as from 2022 for the BESIX Belgian and Dutch-owned offices and fixed production facilities; as from 2023 for the projects in Belgium and the Netherlands.	✔	Manage BESIX electricity contracts.	Ambitions unchanged: absolute reduction target of 100 % renewable energy by end 2025 for the electricity use at offices, fixed production facilities, and projects for which the company has a direct influence on the type of energy contract.

The following icons are used to illustrate the status in the tables:

✔ done ▶| on track ✘ not done

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
	Manage BESIX business travel.	▶	Analysis of frequency of business travels in Europe and transport facilities.	BESIX Group's travel policy to be reviewed in 2023. Guide for employees on sustainable travel journey.
	Following-up on 2 working groups: 1) Define minimum requirements for BESIX site installations and make them more sustainable. 2) Focus on alternatives for large construction machines. Experimenting with the use of alternative fuels (such as hydrotreated vegetable oils,...) in one of its projects called 'De Groene Boog'.	▶	Two working groups set up in 2019 continued the testing of the 'De Groene Boog' project (A16 project, NL): 1) Define minimum requirements for BESIX site installations and make them more sustainable. 2) Focus on alternatives to large construction machines.	Continue to test.
	Validation of a programme based on specific purchased goods and services (concrete, steel, façades), capital goods (construction equipment - treated in scope 1) and the use and treatment of sold products.	✔	Launch of a programme based on specific purchased goods and services (concrete, steel, façades), capital goods (construction equipment - treated in scope 1) and the use and treatment of sold products.	Presentation of sustainable solutions mainly to European-based clients.
Waste management and circularity (11.6 - 12.5)				
	<ul style="list-style-type: none"> BIM contributes to the use of fewer materials; Continue to develop digital material passports for post-construction valorisation of materials used. Incorporate material passport data into the 3D model through BIM. Participate in the development of a web-based application, Werflink (focus on the exchange of leftover materials and equipment between construction companies). Monitoring the percentage of recycled waste from Belgian, Dutch and French project sites. 	▶	<ul style="list-style-type: none"> Slide pack showcasing sustainable solutions used to promote the use of these solutions by clients: e.g. a material passport system that has become standard in Belgium, an approach to using carbon as a design parameter. Reduction initiatives implemented at project level, such as optimising design, reusing materials and waste, improving data monitoring. Closed-loop water recycling is used on construction sites to minimise water waste. BESIX CleanUp Day event 2022. 	<ul style="list-style-type: none"> Continue to develop initiatives and pilot projects. Present sustainable solutions mainly to European market clients. Implement in 2023 within BESIX Nederland and Franki Foundations by offering clients more sustainable solutions. Continue to develop BESIX CleanUp Day.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
Protecting biodiversity (6.3 - 6.6 - 11.4 - 11.6)				
	Continue to monitor compliance and generate improvements via PRT.	▶	<ul style="list-style-type: none"> Proposing alternative and innovative workaround solutions to optimise biodiversity protection in bidding processes. Environmental impact assessments; collaboration with biologists and oceanographers in the preparation and management of construction sites. Provide biodiversity awareness training. 	<ul style="list-style-type: none"> Continue to monitor compliance and generate improvements via PRT. Continue environmental impact analysis. Work with biodiversity experts and scientists. Educate employees and communities on biodiversity conservation.
	Environmental Global programme: Update of the approach.	▶	Environmental Global programme: Prepare the update of the approach.	Present the new Environmental global programme.
	Map sensitive areas where BESIX is active.	▶	Start mapping.	Finalisation of sensitive area map.
Encouraging green solutions				
Sustainable engineering solutions (9.1 - 9.4 - 11.3 - 11.a - 12.2)				
	Work in partnership with renowned institutions (e.g. BBRI/ WTCB) and companies to reduce CO ₂ emissions and optimise aggregate recycling. Efficient green concrete solutions with relevant cost savings: 2 low-carbon cement projects and 1 recycled aggregate concrete project delivered (2022).	▶	<ul style="list-style-type: none"> Development of Life Cycle Analysis and 1st case study on the Tour Triangle project. Circular building blocks: Vanhout - Carbstone - Orbix. Completion of the 3D2BGreen research project with green concrete printed in the Dubai 3D Lab. 	<ul style="list-style-type: none"> Same as the ambitions and objectives for 2022. 'Analysis of order books, identification of opportunities' New role in Green Concrete & Sustainability appointed Follow-up on current initiatives and participation. Recycled aggregates: Provide a database of concrete plants that supply concrete with recycled aggregates to raise awareness of availability and encourage use on sites. Promoting the reuse of concrete waste in structural concrete applications within BESIX in close collaboration with demolition companies. Low-carbon binder: pilot project with new low-carbon cement developments in collaboration with cement plants. Reducing quantities of concrete and steel through value engineering. Implementation of Life Cycle Analysis in tendering and execution.
	BESIX's sustainability experts assisting in the design, procurement, and execution of assets to achieve certification levels such as BREEAM, LEED, Passive Buildings, etc.	✓	20 green rating projects completed or in progress.	Continue to provide green rating certifications to clients.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
	<ul style="list-style-type: none"> Within the Group: in-house 3D printing division; ComTIS; With other partners: participation in i-Leco (energy management for buildings and communities, BE); smart building solutions with Proximus (BE & NL); participation in BuildUp (modular construction, BE); acquisition of the Agidens infra automation division (automation, energy management, BE&NL). Consolidation of expertise in energy management and sustainable building solutions. 	✓	<ul style="list-style-type: none"> Ongoing partnerships with start-ups. CIRCL, a spin-off of subsidiary Vanhout, is specialised in the construction of circular and sustainable single-family houses. 	Consolidate expertise in energy management and sustainable building solutions.
Energy sources and Digitidation solutions (9.4 - 12.2)				
	Implementing 100 % Life Cycle Analysis (LCA) on BIM model.	✗	Not achieved.	Define new objectives.
	Integrating material passport on BESIX projects: 2022: 40 % on building finishes - 2025: 80 % - 2032: 100 %.	✓	Autodesk Excellence Award 2022 for 'Best Construction Project' for the use of BIM software on the Grand Egyptian Museum (BESIX and Orascom Construction).	Integrating material passport on BESIX projects: define new objectives.
	Boosting sustainable digital solutions in our design, build, and maintenance expertise (Neanex, information backbone for digital twins; BuildUp, modular construction); BESIX, Proximus and i.Leco created Aug-e: a smart building ad platform combining their respective expertise in building, ICT, and energy.	✓	<ul style="list-style-type: none"> 7 ongoing partnerships with start-ups in current PropTech portfolio. BuildUp, Wattrelos project (FR): first large-scale energetic renovation project in Europe (153 occupied houses). European Commission identified Neanex as one of the three key innovators in the SPHERE project. BESIX RED invested in the PropTech company Square Sense. 	<ul style="list-style-type: none"> Consolidate expertise in energy management and sustainable building solutions. Secure participation in a European PropTech VC fund by summer 2023. BuildUp: looking for partners in The Netherlands, Germany, Grand Duchy of Luxembourg and Switzerland.
Exploring new opportunities (6.3, 6.4, 6.a, 9.1, 9.4)				
	New projects in Ivory Coast to provide drinking water to the population; new hydroelectric project in Cameroon to provide electricity to the population; waste or sludge-to-energy projects in the Emirates to turn waste into energy; establishing partnerships in the green hydrogen sector.	✓	<ul style="list-style-type: none"> Pursue activities in water and waste solutions. Realisation of green hydrogen production projects. 	<ul style="list-style-type: none"> Pursue activities in water and waste solutions. Realise projects in green hydrogen production plants. Seeking new business opportunities close to our core strengths and experience, in green energy projects and in areas related to climate change.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
PEOPLE				
Increasing people's safety & comfort				
Safe workplace (3.8)				
	IOSH course: Continue the rollout.	✓	IOSH course: roll-out working safely in 3 regions of operation.	IOSH course: training to be extended to regional entities; deploy requirements for subcontractors.
	Growing community of BE Safe Ambassadors: Keep Community growing worldwide.	✓	Growing community of BE Safe Ambassadors: 267 Ambassadors (2020) - +400 Ambassadors (2021) - 436 Ambassadors (2022).	Keep Community growing worldwide.
	Management Safety Walkabouts: Continue the roll out.		2020: 988 walkabouts - 2021: 2,500 walkabouts - 2022: 3,229 walkabouts	Continue the rollout.
	TRIFR 2022 target for our own staff= 4.0 (total recordable injury and illness frequency) (DIRECT Staff/ JV Partner).	✗	Not achieved - TRIFR 2022 = 4.77 (total recordable injury and illness frequency) (DIRECT Staff/ JV Partner).	Achieve an incident- and injury-free working environment in 2023 by conducting in-depth investigations and sharing lessons learned relevant to BESIX operations and risks.
	Declaration on Healthy and Safe Workplaces (2021) signed by the management of BESIX Group and representatives of the BESIX European Works Council, the FGTB and the CSC: communication.	✓	The signatories called on the Belgian government to support the recognition of health and safety at work as a fundamental right by the International Labour Organisation (ILO).	
	Promote health & safety innovations on opportunities driven case by case.	✓	Safety Time Out sessions encourage teams to brainstorm on safety improvement solutions.	Promote health & safety innovations on opportunities driven case by case.
	Focus on the development of a QHSE induction platform.	▶	Development in progress.	Launch of a QHSE induction platform.
	Focus on the development of a subcontractor management platform.	▶	Development in progress.	Launch of a subcontractor management platform in progress.
Healthcare measures (3.9)				
	Safety Time Out (STO): hybrid sessions - online and on-site sessions when sanitary situation made it possible.	✓	Safety Time Out (STO), organisation at Group level on a specific safety topic: hybrid sessions ; 24,485 participants.	Safety Time Out (STO), organisation at Group level on a specific safety topic: focus on stress management.
	COVID-19 risk management plan throughout all levels of the organisation with the preventive health measures necessary to ensure a safe environment for its teams. Run internal tracing and containment protocol for staff, subcontractors and other stakeholders.	✓	Continue the rollout following governmental sanitary measures.	
	BESIX Fit: Relaunch if sanitary measures authorised.	✓	BESIX Fit programme preparation of relaunch (BE).	<ul style="list-style-type: none"> Re-launch of the BESIX Fit programme (BE). Fit February initiative (ASTL).

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
Psychological prevention (3.8)				
	Re-launch awareness and prevention on burn-out rollout and training of Confidence Officers.	✓	<ul style="list-style-type: none"> Dedicated confidence officers trained; internal communication on mental health and confidence officers on Intranet. Employee Listening Strategy. BESIX Watpac, partnership with Goanna Academy, Australia's first accredited and Indigenous-owned mental health organisation. 	<ul style="list-style-type: none"> Mandatory training for employees regarding the General Code of Conduct including specific topics on safety and harassment; dedicated handbook for employees on how to report an issue. Implementation of the right to disconnect (EU).
	Re-launch of Internal Coaching Network.	✓	Coaching sessions available on demand.	
	Implementation of teleworking at BESIX (BE and NL); sick childcare services provided by BESIX free of charge to employees (limited number of days per year).	✓	Progress measurement.	Consolidation of data.
Growing as a Preferred Employer				
Engaged employees (8.5)				
	<ul style="list-style-type: none"> Deployment of action plans according to results of the survey: on-going deployment of 'WECARE' programme (work-life balance, workload, and respect). Career development and company culture. 	✓	<ul style="list-style-type: none"> "Top Employer" in Belgium for 4th year in a row. People Strategy #WECARE: company culture awareness campaign, diversity & inclusion campaign; launch of Upward feedback campaign. 	<ul style="list-style-type: none"> "Top Employer" assessment On-going deployment of the People Strategy #WECARE. Launch of 180°/Upward feedback campaign.
	On-Boarding app: measure content interests to tailor-made topics by targets.	✓	Done.	On-Boarding app: ongoing content update.
Employee growth and development (4.4 - 4.7)				
	<ul style="list-style-type: none"> BE PRO: (BESIX Experience in Project Rollout) online mandatory tool for project managers active at BESIX SA. BESIX Potential Academy - One relaunched for young potentials. 	✓	<ul style="list-style-type: none"> Ongoing mandatory BE PRO training. BESIX Academy: 48 e-courses available; Sustainability & ESG chapter available online; in-situ training relaunched as health measures approved. BESIX Potential Academy - One organised (BE) for young potentials active within the Group. BESIX Watpac Cultivate mentoring programme (ASTL). 	<ul style="list-style-type: none"> Ongoing mandatory BE PRO training. BESIX Academy: updated SDG awareness training. BESIX Academy: discuss specific topics (e.g. sustainability) with employees and management. BESIX Academy: Launch of a leadership programme.
	BESIX Development Academy: development of a specific path for Newcomers on BESIX Values and Tools, Cybersecurity threats, QHSE, Sustainability.	✓	BESIX Development Academy (BDA): training programme designed for engineers and technical functions staff.	BESIX Development Academy: Launch of Sustainability & ESG training session.
	Training Convention for blue collars: Implementation of the Convention and update for 2022-2023.	✓	Convention implemented.	

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
Diversity (4.5 - 5.1 - 5.5 - 10.2 - 10.3 - 11.4)				
	Launch of the 'Be Inclusive' programme with first actions and data monitoring.	✓	<ul style="list-style-type: none"> Training on Neutral Recruitment for recruiters in all Group entities active in Belgium (focus on unconscious bias). Diversity & inclusion policy. Publication of the 'Together' book on Diversity and inclusion within the Group. Pursue partnership with Capital vzw (BE). 	<ul style="list-style-type: none"> Next training sessions for recruiters on Neutral recruitment. Pursue partnership with Capital vzw.
	Consolidation of secured data of all employees worldwide (only management staff in the UAE) through appraisal tool.	✓	Consolidation of data - on-going.	Diverse (senior) managers and external pool talent (non nationals employed): data analysis.
	<ul style="list-style-type: none"> Gender balance remains a final working point in the construction sector and in our Group. Recruitment target for engineers: 30 % women. 	▶	<ul style="list-style-type: none"> Recruitment results for engineers: 44 % women ; BESIX Watpac, International Women's Day – Panel Discussion under the UN theme. 	<ul style="list-style-type: none"> Encourage female engineers to join the Group. BESIX Watpac (ASTL): increase female workforce participation to 25 % by 2025, increase the number of women in management positions by 5 % by end 2023, and eliminate gender pay gap. Celebrate International Women's Day within the Group.
	Increasing cultural awareness and recruitment of employees, social enterprises and Indigenous businesses (AU).	✓	BESIX Watpac Cultural Awareness Training.	Increasing cultural awareness and recruitment of employees, social enterprises and Indigenous businesses (ASTL).
	Reinforce the anonymous aspect of the recruitment process.	✓	Use of a new online platform which reinforces anonymity of the recruitment process.	Pursue the anonymous aspect of the recruitment process.
	Offer staff more opportunities for development. This contributes to the overall salary policy and career management, regardless of seniority, gender, etc.: Action on promotion.	✓	Consolidation of data - on-going.	Consolidation of data - on-going.
	On-going internal communication campaign to encourage line managers to give feedback to their teams more than once a year and also ask teams to give feedback to line managers. Measure average appraisal meetings by employee.	✓	Communication campaign on feedback yearly sessions. Launch of Upward feedback campaign.	Consolidation of data - on-going.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
Fair working conditions (8.7 - 8.8 - 10.2 - 10.3 - 10.4 - 16b)				
	External audit: Organise at least one meeting on site with BWI.	✓	Meeting on site with BWI in Ivory Coast.	Organise at least one meeting on site with BWI.
	<ul style="list-style-type: none"> The welfare standards applied to the projects go beyond what was required by the Qatar Supreme Committee for the World Cup. Post Expo, Third Party Compliance: bring subcontractors and labour suppliers up to our standards as the reference in GCC labour law: Six Construct's offices and residential facilities audited 26 times by the client between 2017 and 2021: 100 % compliance. Six Construct audited its subcontractors in their offices and accommodation: between the end of 2020 and the end of 2021, 58 audits were carried out on the 14 subcontractors involved in the realisation of the Belgian and French pavilions of Expo 2020. 	✓	<ul style="list-style-type: none"> Six Construct's offices and residential facilities were audited by the client in 2022 and found to be 100 % compliant. Systematic review and guidance from Six Construct's welfare team in place. 	<ul style="list-style-type: none"> Continue the external audit of offices and accommodation. Ensure compliance with Group standards by third parties through systematic supplier audits and guidance.
	Permanent social dialogue with workers' representatives (ME).	✓	Keep going with regular meetings between management and workers' representatives.	Permanent social dialogue with workers' representatives (ME).
Attract new potentials (8.5 - 8.6 - 10.2)				
	Review, modernise our on- & off-boarding programmes/app.	✓	On-boarding app updated.	On-boarding app: update sustainability information.
	BESIX Development Academy for engineers, relaunch of BESIX Potential Academy, Flexible Reward Plan, mobility package, teleworking policy, #WECARE programme, BESIX Fit.	✓	<ul style="list-style-type: none"> Communication campaign. Length of service average (y): 9.7. BESIX Group recruits an average of 100 to 200 technical staff each year, including IT profiles, business analysts, bioengineers, or environmental science profiles. 	Communication campaign.
	BESIX Group welcomes students and trainees on sites in Europe as well as in other countries where the Group operates.	✓	Support for engineering students for their diploma thesis, for students on the sustainability questionnaire, for students on a training experience in the office or on site at the head office or abroad. 39 % of the recruits first did an internship within the company.	Encourage youngsters to live a professional experience through training on site or in the office.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
COMMUNITY INVOLVEMENT				
Promoting local socio-economic development				
Local social economy (8.5)				
	Continuous support of BESIX Foundation and update of action plan.	✓	2 projects supported.	Launch an internal campaign to call for projects on social economy.
Social initiatives (4.1 - 4.2 - 4.4 - 6.4 - 6.a - 6.b)				
	Pursuing educational programmes if possible due to COVID-19 sanitary crisis.	✓	37 trainees.	
		✓	3,553 volunteers ¹ = 5,810 hours.	Increase volunteer engagement/hour.
	Target: 2,000 volunteers within the Group.	✓	Number of staff involved in 2022: 3,506 colleagues.	Increase volunteer engagement towards employees.
	Support projects in Australia.	✓	BE: 23, ASTL: 3, ME: 2.	Increase the number projects supported in Australia.
	Support more environmental projects.	✗	Environment: 4, Construction: 11, Education: 11.	Consolidate data regarding the number of projects supported by BESIX Foundation by region.
	Pursuing the promotion of educational projects.	✓	2021/22: 23 projects 2022: 11 projects.	Development of KiddyBuild in class.
	Maintain a minimum of 20 % abroad.	✗	11 %	15 %
Being inclusive with authorities and NGOs				
Responsible public affairs and communications (17.16 - 17.17)				
	<ul style="list-style-type: none"> Communicate on the Group progress. Keep regular contact with young generations and identified stakeholders to share BESIX's journey and listen to their expectations in order to update our roadmap when needed. 	✓	<ul style="list-style-type: none"> Communication on existing channels. Participation to conferences on human rights and climate: FRDO-CFDD: Youth, climate and labour market; UGent, VRT: Human rights theme day Qatar World Cup; HIVA-KUL, WSM, ACV-CSC International and ACV-BIE: Belgian construction companies in Qatar: the story of BESIX. 	<ul style="list-style-type: none"> Communicate on the Group progress. Website Sustainability & ESG chapter, update. Dubai Chamber of Commerce and Industry CSR Label for the 10th consecutive time (Six Construct). Double materiality matrix: Consultation of key stakeholders in line with the Group's CSRD-compliance in 2026. Pursue partnership with Capital vzw.
Sustainable partnership with NGOs (17.16 - 17.17)				
	Encourage long-term partnerships to keep open dialogue.	✓	<ul style="list-style-type: none"> Site and life accommodation visits by external parties. Site visit by BWI in Ivory Coast project. Participation to assessment (e.g. BHRRC and Equidem, labour rights concerns about operations on World Cup projects in Qatar). 	Encourage long-term partnerships to keep open dialogue.
Memberships & participations (17.16 - 17.17)				
	Pursuing our active participations and create new opportunities for the sector and common stakeholders.	✓	Active participation to workshops, meetings, and seminars: see membership list.	Pursuing our active participations and create new opportunities for the sector and common stakeholders.

1. Participation number. Number of unique volunteers would be lower as a number of these volunteers participate in several projects.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
BUSINESS BEHAVIOUR				
Carrying out respectful & sustainable operations				
Corporate Governance (4.7 - 16.5 - 16b)				
	CSR charter: finalisation and online publication.	✓	CSR charter: online publication.	
	Corporate Governance Principles: Progress continues with 3 external directors on the Board and consultative committees.	✓		Corporate Governance Principles: Progress continues with 3 external directors on the Board and consultative committees.
	Global Compact: remain an active member and commit to the 10 Principles.	✓	Global Compact active membership: communication in progress.	Global Compact: remain an active member and commit to the 10 Principles.
	SDGs: continue to align with the selected SDGs in our Action Plan; communicate with employees; conduct external stakeholder survey.	✓	SDGs: continue to align with the selected SDGs in our Action Plan; communicate with employees; conduct external stakeholder survey	SDGs: alignment with the selected SDGs in our Action Plan; staff communication, awareness training; external stakeholder review survey to be conducted.
	Ecovadis re-assessment.	✓	Ecovadis Gold medal (2022).	Ecovadis re-assessment.
	<ul style="list-style-type: none"> Focus on human rights/ employee welfare and carbon management. Update Group governance approach, roadmap, and validate KPIs. 	▶	<ul style="list-style-type: none"> Focus on human rights/ worker welfare and carbon management: focus on SDGs 8, 12 and 13. Update the Group's governance approach, roadmap and validate KPIs: to be developed in 2023 in line with the preparation for CSRD compliance. 	<ul style="list-style-type: none"> A strategy and an action plan to prepare the Group for compliance with the CSRD 2026. Double materiality matrix.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
	<ul style="list-style-type: none"> Raised ethics awareness by developing a guide and e-course on the General Code of Conduct. Develop specific policies on key issues based on the Codes of Conduct. 	▶	<ul style="list-style-type: none"> Raising ethics awareness: publishing an employee handbook on the Group's General Code of Conduct and developing a mandatory e-course on the General Code of Conduct. Updating the General Code of Conduct. 	<ul style="list-style-type: none"> Launch of a mandatory e-course on the General Code of Conduct (target: 100 % participation). Whistleblower communication campaign and dedicated webpage for reporting alerts. Internal vendors' e-training.
Risk and Opportunity Management (4.4 - 4.7 - 8.6 - 10.5 - 13.1 - 16.5)				
	Implementation of a multi-site integrated management system certified to ISO 9001, 14001 and 45001 standards, complemented by a structured risk management approach in line with ISO 31000.	✓	<ul style="list-style-type: none"> Done. BESIX Unitec certified ISO 14001. 	Keep ISO 9001, 14001, 45001 and ISO 19650 standards, staying line with ISO 31000.
	Deployment of the competence centre.	✓	Risk competence centre assists projects to assess and manage risks throughout their life cycle, providing support, learning, and training.	Keep providing support and train employees to risk management.
	Project risk management process at bidding and execution stages with online tool in development: update scorecard with key ESG criteria as needed.	✓	Scorecard online.	<ul style="list-style-type: none"> Updated scorecard with ESG criteria. Double materiality matrix: conduct a risk and opportunity gap analysis in line with the 2026 CSRD compliance.
	Continue to roll out the risk management approach to sites under implementation; improve risk reporting and experience sharing for projects under implementation through regular review meetings with support departments; further develop and formalise the risk management approach for C&A projects (PPP, DBFM,...).	✓	Extend the use of its online risk tool to most contracting projects, both during the tendering process and the project execution.	On-going deployment.
	Preventing cybercrime: e-learning for staff, cyber-resilient infrastructure with highly-skilled experts, strengthening information systems access control and anti-fraud systems.	✓	E-training available to staff through the E-Academy; Building a resilient infrastructure; Strengthening access control to information systems.	Continue to train employees on information and identity security.
	Maintaining ISO 45001 certifications and VCA** 2017/6.1.	✓	All processes and policies of the BESIX Group companies operating as BESIX Contracting in the BU Europe, BU International and the BU Middle East are managed and operated within a common and single framework of an integrated management system certified "multi-site" to ISO 9001, 14001 and 45001 standards.	Maintaining certifications.

TOPIC (AND SDGS)	AMBITIONS OR OBJECTIVES 2022	STATUS	RESULTS 2022	AMBITIONS OR OBJECTIVES 2023-2024
Knowledge management (9.1)				
	Optimising knowledge transfer, use and retention remains a Group challenge.	▶	Adopting a "Choose better, Prepare better, Execute better" approach and implementing state-of-the-art ICT tools.	Same as the ambitions and objectives for 2022.
Client centricity (8.2 - 9.1 - 9.4 - 13.1)				
	Become a trusted partner for its clients	✓	Account management programme developed and decentralised to the Group entities to offer tailored-made solutions.	<ul style="list-style-type: none"> Measure client satisfaction through a rigorous monitoring and measuring process Work closely with developers, designers, and suppliers to rethink the execution of construction projects to support clients in meeting new sustainability regulations. Build long-term partnerships
Endorsing Codes of Conduct				
Responsible conduct (10.3 - 10.4)				
	Code of Conduct - General & Procurement: Updated signature process to raise awareness among new employees and sub-contractors and for effective online monitoring.	▶	In progress.	<ul style="list-style-type: none"> 100 % Vendors (A&B category) and 100 % internal buyers committing to the Procurement Code of Conduct. Define Sustainable & Responsible Procurement policy with 100 % coverage in EU entities.
Responsible procurement (5.2 - 10.3 - 10.4 - 10.5)				
	Implementation of a Vendor hub with A/B/C/D category of the 40K Vendors.	✓	Vendor hub identified.	On-boarding and evaluation of important vendors (level A and B).
	E-evaluation tool set-up.	✓	E-evaluation tool launched.	On-boarding and evaluation of important vendors (level A and B).

GRI Content Index

Statement of use

BESIX Group has reported the information cited in this GRI content index for the period 2022 with reference to the GRI Standards.

GRI 1 used

GRI 1: Foundation 2021

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
2-1 Organisational details	The Group's purpose and mission, p. 11 Contacts, p.0 (inside cover)		Activity Report 2022/Company Profile, pp. 6-7 & p. 14
2-2 Entities included in the organisation's sustainability reporting	Sustainability & ESG strategy pp. 10-11		
2-3 Reporting period, frequency, and point of contact	Sustainability & ESG strategy, pp. 10-11 Contacts, p. 0 (inside cover)		Activity Report 2022/ BESIX Group's Commitment to Sustainability & ESG, pp. 26-27
2-4 Re-statements of information	It all starts with our stakeholders, p. 12		Activity Report 2022/ BESIX Group's Commitment to Sustainability & ESG, pp. 26-27
2-5 External assurance	It all starts with our stakeholders, p. 12 Fair working conditions, p. 51		Activity Report 2022/Fair Labour Standards, pp. 49-50 Non-financial information: internal audits and SGS audits, Revision by senior management see p. 68, and www.besix.com/about/corporate-governance . Financial information is audited, see auditor's report in the activity reports. Ecovadis assessment 2022, see p. 12 of this report.
2-6 Activities, value chain, and other business relationships	The Group's purpose and mission, p. 11 Responsibility through value chain, pp. 14-15 Encouraging green solutions, pp. 30-39 Memberships & partnerships, pp. 64-65		Activity Report 2022/ Company Profile, pp. 6-7 & p. 14, Activity Report 2022/ Value Creation Model pp. 16-17, Activity Report 2022/ Client Support, pp. 38-39, Activity Report 2022/ Activities, pp. 62-139
2-7 Employees	Promoting diversity pp. 49-50, p. 53	Information incomplete	Most information is provided. Detailed information on the split between permanent and temporary workers as well as non-guaranteed hours are not available yet. Activity Report 2022/ pp. 46-47
2-8 Workers who are not employees	Increasing people's safety & comfort pp. 42-45 Fair working conditions p. 51, p. 53	Information incomplete	Detailed information needs to be collected. Activity Report 2022/ Fair Labour Standards, pp. 48-53
2-9 Governance structure and composition	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-10 Nomination and selection of the highest governance body	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
2-11 Chair of the highest governance body	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability & ESG strategy, pp. 10-11 Sustainability & ESG governance, p. 13 Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-13 Delegation of responsibility for managing impacts	Sustainability & ESG strategy, pp. 10-11 Sustainability & ESG governance, p. 13 Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-14 Role of the highest governance body in sustainability reporting	Our senior executives' message, pp. 2-3 Sustainability & ESG strategy, pp. 10-11 Sustainability & ESG governance, p. 13 Corporate governance, p. 68		
2-15 Conflicts of interest	Corporate governance, p. 68 Endorsing Codes of Conduct, pp. 70-71		The BESIX Group General Code of Conduct prescribes that violations of law, rules, regulations of the Code shall be reported to the Group Sustainability & ESG Officer (Code available on https://www.besix.com/en/about/csr).
2-16 Communication of critical concerns	Psychological prevention, p. 46 Fair working conditions, p. 51, p. 53 Endorsing Codes of Conduct, p. 70		The grievance mechanism is described on the International Framework Agreement (p. 11): see www.besix.com/about/sustainability/Fair labour practices and migrant workers ; www.besix.com/Contact/Whistleblowing
2-17 Collective knowledge of the highest governance body	Sustainability & ESG strategy, pp. 10-11 Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-18 Evaluation of the performance of the highest governance body	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-19 Remuneration policies	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-20 Process to determine remuneration	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-22 Statement on sustainable development strategy	Our senior executives message, pp. 2-3		

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
2-23 Policy commitments	Our senior executives message, pp. 2-3 It all starts with our stakeholders, p. 12 Sustainability & ESG strategy, pp. 10-11 Corporate governance, p. 68 Endorsing Codes of Conduct, p. 70 Fair working conditions, p. 51		Activity Report 2022/ BESIX Group's Commitment to Sustainability & ESG, pp. 26-27
2-24 Embedding policy commitments	Our senior executives message, pp. 2-3 It all starts with our stakeholders, p. 12 Sustainability & ESG strategy, pp. 10-11 Corporate governance, p. 68 Responsible Conduct, p. 70 Fair working conditions, p. 51		Activity Report 2022/ BESIX Group's Commitment to Sustainability & ESG, pp. 26-27
2-25 Processes to remediate negative impacts	Sustainability & ESG strategy, pp. 10-11 About this reporting on Sustainability & ESG strategy, p. 0 (inside cover)		www.besix.com/en/about/fairlabourpractices-and-migrantworkers (p. 11) www.besix.com/Contact/Whistleblowing
2-26 Mechanisms for seeking advice and raising concerns	Carrying out respectful & sustainable operations, pp. 68-69 Endorsing Codes of Conduct, pp. 70-71 Fair working conditions, p. 51		www.besix.com/en/about/fairlabourpractices-and-migrantworkers (pp11) www.besix.com/Contact/Whistleblowing
2-27 Compliance with laws and regulations	Corporate governance, p. 68		Activity Report 2022/ Corporate Governance, pp. 142-145 www.besix.com/about/corporate-governance
2-28 Membership associations	Memberships & partnerships, pp. 64-65		
2-29 Approach to stakeholder engagement	It all starts with our stakeholders, p. 12 Being inclusive with authorities and NGOs, pp. 62-63		
2-30 Collective bargaining agreements	Fair working conditions p. 51		As mentioned in its General Code of Conduct and International Framework Agreement, BESIX Group promotes the social dialogue and communication with the workers and employees in each country where it operates pursuant to agreed communication and negotiation channels and operating methods as appropriate in such country. www.besix.com/en/about/csr
3-1 Process to determine material topics	It all starts with our stakeholders, p. 12		
3-2 List of material topics	It all starts with our stakeholders, p. 12		
3-3 Management of material topics	It all starts with our stakeholders, p. 12		

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
201-1 Direct economic value generated and distributed	The Group's purpose and mission, p. 11 Encouraging green solutions, pp. 30-39		Activity Report 2022/Company profile, pp. 6-7 & p. 14, Activity Report 2022/ Value Creation Model pp. 16-17, Activity Report 2022/ Client support, pp. 38-39, Activity Report 2022/ Activities, pp. 62-139 Activity Report 2022/consolidated accounts
201-3 Defined benefit plan obligations and other retirement plans	Engaged employees, p. 47		Activity Report 2022/ Focus on People, p. 45
205-1 Operations assessed for risks related to corruption	Carrying out respectful & sustainable operations, pp. 17-18		
205-2 Communication and training about anti-corruption policies and procedures	Endorsing Codes of Conduct, pp. 68-69	Information incomplete	The deployment of a mandatory e-training on the BESIX Group Code of Conduct is in progress (2023) and under review. www.besix.com/Contact/Whistleblowing
303-1 Interactions with water as a shared resource	Waste management and circularity, Protecting biodiversity, pp. 28-29 Exploring new opportunities, p. 37		
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Protecting biodiversity, p. 29	Information incomplete	Detailed information need to be collected at Group level.
304-2 Significant impacts of activities, products and services on biodiversity	Protecting biodiversity, p. 29	Information not available yet	Detailed information need to be collected at Group level.
304-3 Habitats protected or restored	Protecting biodiversity, p. 29	Information not available yet	Detailed information need to be collected at Group level.
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Information not available yet	Detailed information need to be collected at Group level.
305-1 Direct (Scope 1) GHG emissions	Carbon management, pp. 22-25	Information incomplete	Activity Report 2022/ Carbon & Energy management, pp. 36-37
305-2 Energy indirect (Scope 2) GHG emissions	Carbon management, pp. 22-25	Information incomplete	Detailed information need to be collected at Group level.
305-3 Other indirect (Scope 3) GHG emissions	Carbon management, pp. 26-27	Information incomplete	Detailed information need to be collected at Group level.
305-4 GHG emissions intensity	Carbon management, pp. 22-25	Information incomplete	Detailed information need to be collected at Group level.
305-5 Reduction of GHG emissions	Carbon management, pp. 22-25	Information incomplete	Detailed information need to be collected at Group level.
306-1 Waste generation and significant waste-related impacts	Scope 3-upstream, Waste management and circularity, pp. 25-28 Exploring new opportunities, p. 37	Information incomplete	Detailed information need to be collected at Group level.
306-2 Management of significant waste-related impacts	Scope 3-upstream, Waste management and circularity, pp. 25-28 Encouraging green solutions, pp. 30-39	Information incomplete	Detailed information need to be collected at Group level.

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
306-3 Waste generated		Information not available yet	Detailed information need to be collected at Group level.
306-4 Waste diverted from disposal		Information not available yet	Detailed information need to be collected at Group level.
306-5 Waste directed to disposal		Information not available yet	Detailed information need to be collected at Group level.
308-1 New suppliers that were screened using environmental criteria	Responsible procurement, p. 71	Information incomplete	Detailed information need to be collected at Group level and ready in 2024.
308-2 Negative environmental impacts in the supply chain and actions taken	Responsibility through the value chain, pp. 14-15 Responsible procurement, p. 71	Information incomplete	Detailed information need to be collected at Group level.
401-1 New employee hires and employee turnover	Engaged employees, p. 47 Promoting diversity, pp. 49-50, pp. 52-53	Information incomplete	Most information are provided. Activity Report 2022/ Diversity & inclusion, pp. 46-47
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Engaged employees, p. 47		Activity Report 2022/ Focus on People, p. 45
401-3 Parental leave	Engaged employees, p. 47	Information not available yet	We are evaluating alternative reporting solutions for this option.
403-1 Occupational health and safety management system	Increasing people's safety & comfort, pp. 42-45		Activity Report 2022/ Health and safety performance, p. 53
403-2 Hazard identification, risk assessment, and incident investigation	Increasing people's safety & comfort, pp. 42-45		
403-3 Occupational health services	Increasing people's safety & comfort, pp. 42-45		
403-4 Worker participation, consultation, and communication on occupational health and safety	Increasing people's safety & comfort, pp. 42-45		
403-5 Worker training on occupational health and safety	Increasing people's safety & comfort, pp. 42-45		Activity Report 2022/ Health and safety performance, p. 53
403-6 Promotion of worker health	Increasing people's safety & comfort, pp. 42-45		
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Increasing people's safety & comfort, pp. 42-45		
403-8 Workers covered by an occupational health and safety management system	Increasing people's safety & comfort, pp. 42-45		
403-9 Work-related injuries	Increasing people's safety & comfort, p. 43		
403-10 Work-related ill health	Increasing people's safety & comfort, pp. 42-45		
404-1 Average hours of training per year per employee	Employee growth and development, p. 48		
404-2 Programmes for upgrading employee skills and transition assistance programs	Employee growth and development, p. 48		

DISCLOSURE	LOCATION	OMISSION REQUIREMENT(S) OMITTED	COMMENTS
404-3 Percentage of employees receiving regular performance and career development reviews	Employee growth and development, p. 48		
405-1 Diversity of governance bodies and employees	Promoting diversity, pp. 49-50		Activity Report 2022/ Diversity & inclusion, pp. 46-47
406-1 Incidents of discrimination and corrective actions taken	Endorsing Codes of Conduct, p. 70 Fair working conditions, p. 51	Information incomplete	Detailed information need to be collected at Group level. Activity Report 2022/ Fair labour standards, pp. 48-53 www.besix.com/en/about/fairlabourpractices-and-migrantworkers (pp. 5&11) www.besix.com/Contact/Whistleblowing
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Fair working conditions, p. 51		Activity Report 2022/ Fair labour standards, pp. 48-53 www.besix.com/en/about/fairlabourpractices-and-migrantworkers (p. 5)
408-1 Operations and suppliers at significant risk for incidents of child labor	Fair working conditions, p. 51		Activity Report 2022/ Fair labour standards, pp. 48-53 www.besix.com/en/about/fairlabourpractices-and-migrantworkers (p. 6)
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Fair working conditions, p. 51		Activity Report 2022/ Fair labour standards, pp. 48-53
410-1 Security personnel trained in human rights policies or procedures	Fair working conditions, p. 51 Endorsing Codes of Conduct, p. 70	Information incomplete	Detailed information need to be collected at Group level. Activity Report 2022/ Fair Labour Standards, pp. 48-53
411-1 Incidents of violations involving rights of indigenous peoples	Fair working conditions, p. 51 Being inclusive with authorities and NGOs, pp. 62-63	Information incomplete	Detailed information need to be collected at Group level . www.besix.com/en/about/fairlabourpractices-and-migrantworkers www.besix.com/Contact/Whistleblowing
413-1 Operations with local community engagement, impact assessments, and development programs	Promote local socio-economic development, pp. 56-61		Activity Report 2022/ pp. 56-59
413-2 Operations with significant actual and potential negative impacts on local communities	Fair working conditions, p. 51 Being inclusive with authorities and NGOs, pp. 62-63	Information incomplete	Detailed information need to be collected at Group level.
414-1 New suppliers that were screened using social criteria	Responsible procurement, p. 71	Information incomplete	Detailed information need to be collected at Group level and ready in 2024.
414-2 Negative social impacts in the supply chain and actions taken	Responsibility through the value chain, pp. 14-15 Responsible procurement, p. 71		
416-1 Assessment of the health and safety impacts of product and service categories	Increasing people's safety & comfort, p. 43 Responsible procurement, p. 71		
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Increasing people's safety & comfort pp. 42-45 Fair working conditions p. 51, p. 53		www.besix.com/Contact/Whistleblowing

