



ENVIRONMENTAL ENGAGEMENT

The construction industry faces growing environmental pressures, requiring companies to act decisively to reduce their footprint. BESIX integrates environmental responsibility throughout project lifecycles to reduce impacts on ecosystems, resources and communities.

Climate change mitigation, energy, and the circularity of resource inflows, which are material priorities in BESIX Group's 2025 Double Materiality Assessment, guiding design, procurement and execution across its entities and markets. Additionally, operational environmental management, including topics such as biodiversity, water, and waste, is still a key focus for risk prevention and disciplined project delivery, even where these do not meet the formal threshold of materiality.

BESIX aims to reduce its greenhouse gas emissions and help clients adopt sustainable building solutions, in line with its long-term ambition to achieve net-zero emissions by 2050 across its direct and indirect greenhouse gas emission footprint.

These commitments are central to BESIX's vision of a low carbon and circular economy future.

CLIMATE MITIGATION AND RESOURCE INFLOWS

BESIX Group faces both the responsibility and the opportunity to reduce greenhouse gas (GHG) emissions across its operations and to help clients and partners do the same.



AMBITION

Become net-zero for the Group's own direct (Scope 1) and indirect (Scope 2) GHG emissions for its operations by no later than 2050, and develop a trajectory toward Scope 3 neutrality across the value chain by 2050.



APPROACH

Focus on a continuous improvement system based on, amongst other the CO₂ Performance Ladder, reinforced in 2025 through stronger governance, cross functional coordination and innovation.



TARGET FOR 2025

Retain the highest level possible on the CO₂ Performance Ladder (level 5) for the Group's activities in Benelux- France, securing 100% renewable electricity where BESIX controls the contract, accelerating the electrification of our fleet and deepening Scope 3 actions on ready-mix concrete, rebar and cement.



RESULTS IN 2025

11 BESIX Group entities successfully maintained the highest level possible on the CO₂ Performance Ladder (level 5)¹. Achieved its former 2030 Scope 1 and 2 intensity reduction target earlier than expected (end of 2024) and therefore raised its ambition from -40% to -57% by 2030, with Scope 3 progress marked by completed value chain analyses on ready-mix concrete, rebar and cement, clarifying the main embodied carbon drivers.

Following the update of the Double Materiality Assessment (DMA) in 2025, BESIX reconfirmed that climate mitigation remains its core focus area, closely linked to energy management and the circularity of material inflows, which form a critical lever for reducing embodied carbon in Scope 3.

To achieve their goals, BESIX's activities in the Benelux and France, as well as the specific entities belonging to the organisational boundary², have defined and implemented:

- an energy and GHG policy;
- an energy and GHG reduction programme;
- a sustainable business travel policy³;
- a mobility policy⁴.

Since 2024, BESIX has strengthened its climate approach by reinforcing governance, engaging suppliers more systematically, and improving operational practices. In 2025, this momentum accelerated as BESIX clarified its targets, expanded pilots and aligned practices across entities. Its decarbonisation framework is anchored in the CO₂ Performance Ladder and supported by Group policies on energy, GHG management, business travel, and mobility, ensuring that strategic ambitions translate into decisions on site, in tenders and in investments.

Beyond entities in the Benelux and France, BESIX RED, Socoetra, Wust and Cobelba established their first emission baselines, while BESIX Watpac finalised its baseline and prepared an SBTi (Science Based Targets initiative) aligned roadmap. Governance was further reinforced through dedicated CO₂ Performance Ladder coordinators, new steering cycles and earlier integration of tendering and commercial teams into Scope 3 decision-making.



¹ The CO₂ Performance Ladder serves as a procurement instrument and a CO₂ management system.

² Organisational boundary: BESIX in the Benelux and France, BESIX Nederland, BESIX Environment, BESIX Infra, BESIX Infra Support, BESIX Unitec (including its subsidiaries BESIX Unitec Nederland and BESIX Connect), and Franki Foundations (including its subsidiaries Franki Grondtechnieken and Atlas Foundations).

³ At BESIX Group level.

⁴ BESIX activities in the Benelux and France as well as BESIX Affiliates.

CLIMATE STRATEGY

BESIX’s climate mitigation strategy is built around three long term ambitions:

- **Reaching net zero Scope 1 and 2 emissions by no later than 2050**, covering emissions directly linked to its operations (fuel, heating, on site use of produced energy, and purchased electricity);
- **Enabling clients and partners to reduce lifecycle emissions**, by integrating low carbon design, material optimisation and energy efficient construction methods in engineering and delivery;
- **Engaging the supply chain to reduce Scope 3 emissions**, with a focus on high impact materials such as cement, ready-mix concrete and steel, as well as through closer collaboration with suppliers.



PROGRESS IN 2025

Scope 1 and 2 emissions: Raising ambition and accelerating decarbonisation

To turn its ambitions into practical steps, BESIX focuses on three pillars:

- **Fleet and mobility:** accelerating the shift to electric vehicles and improving charging infrastructure across offices, workshops and projects;
- **Electricity and energy:** maintaining the objective of 100% renewable electricity where the Group controls the energy contract, complemented by local solutions such as photovoltaic panels, battery energy storage and digital monitoring;
- **Heavy equipment and sites:** applying a procurement principle that favours the most sustainable feasible option for each investment, and expanding the use of electric and hybrid equipment.

By the end of 2024, BESIX had already surpassed its previous 2030 Scopes 1 and 2 emission intensity target of -40% compared

with 2019 within the Benelux-France organisational boundary. Building on this early achievement, it tightened its ambition in early 2025: the Group now targets a 57% reduction in Scopes 1 and 2 emission intensity by 2030 for this organisational boundary. This stronger trajectory reflects both the maturity of BESIX’s decarbonisation efforts and the feasibility unlocked by technological progress, supplier readiness and the first results of pilots deployed in 2024-2025.

Fleet and mobility. Electrification of its own fleet of vehicles remains one of BESIX’s most immediate levers to reduce direct emissions. Because it had already reached a share of more than 40% electric vehicles in its leased car fleet in the Benelux and France by end 2024, BESIX advanced its full electric fleet deadline from 2032 to end 2029. The new pathway sets interim milestones of 50% electric vehicles in 2025 and 80% in 2028, ensuring a predictable transition for employees and support services.

For utility vehicles, BESIX continued expanding the use of electric vans, which are expected to cover about 10% of the fleet by end 2025. New orders were temporarily paused to evaluate operational performance and total cost of ownership. Heavy duty vehicle electrification plans were updated to align with market maturity, especially regarding driving range and regulatory requirements related to driving license due to the weight of the electric vans. BESIX also anticipates a future role for sustainable fuels such as HVO (hydrotreated vegetable oil), which are expected to structurally support the transition from 2028 onwards in Belgium.

INNOVATION IN ONSITE RENEWABLE POWER

- **Battery storage pilots**, tested in 2024, were extended in 2025 to projects including the Krammer locks (The Netherlands) and Liv-De Molens (Belgium), reducing reliance on diesel generators and smoothing peak demand.
- **KitePower test on A27 (The Netherlands):** together with its joint venture partners, BESIX Nederland contributes to the testing of an airborne wind system producing mobile, zero emission electricity via a high altitude kite, particularly valuable on sites without grid access.
- **Solar battery units (Benelux):** BESIX, BESIX Infra and BESIX Unitec Nederland implemented customised solar powered sets with integrated battery storage on their sites to reduce grid dependency.



Electricity and energy. BESIX reaffirms its objective of reaching 100% renewable electricity across all offices, fixed facilities and projects where it controls the energy contract. Efforts initiated in 2024 – such as purchasing Guarantees of Origin and correcting procurement inconsistencies – pursued in 2025. On several sites, renewable energy pilots were expanded to enhance autonomy, reduce generator use and support electrified equipment.

Heavy equipment and sites. BESIX applies a procurement principle that favours the most sustainable technically feasible solution for heavy equipment. Earlier investments such as the 55 ton electric crawler crane on the Oosterweel Link project (Belgium) and a fully electric rotating telehandler, continued to serve as proof points during 2025 reviews, and are now guiding investment plans for large infrastructure projects in The Netherlands and elsewhere.

Energy efficiency improvements to offices also progressed: BESIX Infra and BESIX Unitec’s renovated Schelle office (Belgium) delivers lower energy demand, while BESIX Infra’s office in Bilzen (Belgium) completed its conversion to fossil free heating.



DRIVING ENERGY EFFICIENCY ACROSS BESIX ENTITIES

BESIX and its partner Three Eight Six are installing solar PV systems at Dubai offices (UAE) expected to supply one third of their annual electricity by 2026. Combined with smart air conditioning retrofits, this two step approach reduces costs, strengthens resilience and improves energy efficiency.



CO₂ PERFORMANCE LADDER

Scope 3: Materials, suppliers and value chains

Scope 3 emissions, which occur in the value chain rather than within BESIX's own operations, represent the largest share of BESIX's environmental footprint. In 2024-2025, BESIX accelerated its efforts across three levers: key construction materials, supplier engagement and improved data quality.

Because construction materials account for most of the embodied carbon, the circularity of material inflows became a material priority. Increasing recycled and secondary content, reducing virgin inputs and selecting lower impact alternatives directly support climate mitigation, strengthen supply continuity and increase the resource efficiency of projects.

Materials: ready-mix concrete and rebar as priorities. Ready-mix concrete and reinforced steel remain BESIX's most carbon-intensive materials. Value chain analyses in 2024-2025 showed that project type, structural complexity and technical requirements significantly influence embodied carbon intensity. High-performance concrete mixes required for high-rise and complex infrastructure temporarily increased average emissions in 2024. Rather than lowering its ambition, BESIX focused on areas where it can exert direct influence.

Priority actions include: reducing embodied carbon in frequently used ready-mix concrete classes, increasing lower-carbon binders and cements, scaling purchases from suppliers with verified Environmental Product Declarations (EPDs) and reducing reinforcement quantities through design optimisation and execution choices. These actions improve carbon performance while maintaining structural safety and constructability.

In 2025, BESIX expanded trials of alternate binders to more demanding projects such as Tour Triangle (France), enabling real-life comparison of performance and embodied carbon reductions. For rebar, BESIX strengthened its reduction pathway by advancing its 2030 target from 0.9 tCO₂/t to 0.8 tCO₂/t (A1-C4). This improvement is supported by efficiency-driven design reviews, higher sourcing of EAF-produced steel and the exploration of lower-emission transport modes. Collaboration with steel suppliers led to the delivery of a Life Cycle Assessment (LCA) and EPD for reinforced steel supplied by its own rebar plant, improving calculation accuracy and guiding procurement decisions.



Tour Triangle, Paris (France)

Further value chain studies on sheet piles, structural steel, asphalt and piling solutions will continue through 2025-2026, with BESIX Infra and Franki Foundations already pursuing technical analyses that inform future emission reduction opportunities.

Supplier engagement and capability building. Supplier collaboration intensified in 2025. Building on exchanges initiated in 2024, BESIX's Procurement teams worked closely with the Engineering, Tendering and Execution teams to identify high impact materials, evaluate lower carbon alternatives and strengthen traceability for future Scope 3 reporting. This alignment reflects the approach described in the 'Responsible Procurement' chapter of this report, where supplier expectations, evaluation criteria and sustainability requirements are detailed more extensively. The integration of climate considerations into procurement decisions helps ensure that BESIX's material choices are coherent across projects and markets (more details: see pp. 71-73).

Data quality and methodological improvements. Improving Scope 3 emission data quality remained a priority throughout 2025. A dedicated work group continued enhancing data collection methods, including systematic capture of joint venture

project data, even when BESIX does not have operational control. Primary supplier data is used wherever feasible, increasing the accuracy of embodied carbon calculations for ready-mix concrete, cement, steel and asphalt. Work also progressed on downstream categories such as "use of sold products" and "end of life treatment," supported by external advisors under the CSRD programme. These improvements increase precision, comparability and audit readiness, enabling BESIX to better identify the Scope 3 levers with the highest impact.

Collaboration and sector leadership

BESIX Group recognises that decarbonising construction requires collective action, leading it to contribute actively to sector initiatives. It plays a leading role in the implementation of the CO₂ Performance Ladder in Belgium through the national Steering and Technical Advisory Committees, and supports its rollout in France via SKAO workgroups. BESIX also participates in ADEB VBA's sustainability steering committee, the Belgian Alliance for Sustainable Construction and several Scope 3 working groups. In parallel, it collaborates with

universities and research institutes on low carbon materials and renovation solutions, while ongoing dialogues with clients and authorities in Belgium and The Netherlands help align expectations and identify new emission reduction opportunities.

Looking ahead

The progress achieved in 2024 and 2025 prepares the next phases of BESIX's climate roadmap. In 2026, the company will finalise its Group wide GHG baseline, refine Scope 3 emission methodologies – including downstream categories – and continue value chain analyses for additional materials. Between 2026 and 2027, all BESIX Group companies will upgrade their CO₂ Performance Ladder certification from Handbook 3.1 to Handbook 4.0, strengthening governance and transparency. Toward 2030, BESIX aims to deliver its tightened -57% Scope 1 and 2 emission intensity target and mature its Scope 3 trajectories, starting with rebar and progressively expanding to other high impact materials and design choices. In parallel, BESIX will update its Energy and GHG Policy, finalise the Sustainable Site Guideline and further embed sustainability into tenders, training and KPIs on avoided emissions.

SELECTIVE DISMANTLING AND REUSE

At the Constructiv project in Brussels (Belgium), Vanhout applied selective dismantling to maximise reuse and reduce embodied carbon. The team recovered 412 m² of system walls, 3,863 kg of raised floor tiles and 995 panels (approx. 360 m²). Low carbon inflows were prioritised, including 2,012 m² of reduced-cement concrete and 1,583 m³ of CO₂ negative blocks, demonstrating how circular procurement and reuse strategies can meaningfully cut emissions in renovation projects.

LOCAL CIRCULARITY EXPERTISE IN ASPHALT RECYCLING

Several BESIX Affiliates entities strengthen the Group's environmental impact by enabling circular asphalt solutions. BESIX Infra, via its subsidiary Belasco, operates asphalt plants capable of integrating high shares of reclaimed asphalt, with real life and laboratory tests reaching up to 40% recycled content using rejuvenation techniques. Its recycling sites in Burcht and Bilzen (Belgium) additionally convert asphalt and demolition materials into certified secondary aggregates. Socogetra also contributes to this circular approach through multiple asphalt plants, including the Bastogne unit (Belgium) equipped with ecological innovations that reduce the environmental footprint of roadworks. Together, these regional capabilities lower the use of virgin materials and reduce CO₂ emissions where it is most relevant at local level.



Socogetra's asphalt plant in Bastogne, Belgium

OPERATIONAL ENVIRONMENTAL MANAGEMENT

BESIX continues to manage its environmental impacts through its operational Quality, Health, Safety and Environment (QHSE) management system.

As a Group active in diverse contexts, BESIX applies environmental controls embedded in permits, contractual obligations and internal standards. These measures prevent or mitigate effects on ecosystems, natural resources and neighbouring communities as part of day to day project delivery.

They complement – but remain distinct from – the strategic circularity of material inflows, which is addressed through climate and procurement actions rather than through site level environmental management.

Environmental practices on sites

Operational environmental management is guided by the Group QHSE Policy and implemented through Environmental Management Programmes and site specific Environmental Management Plans (EMPs). These define responsibilities, risk identification, preventive measures and monitoring requirements to ensure consistent, compliant execution across all projects.

- **Before works begin**, BESIX teams carry out environmental assessments to identify site sensitivities and integrate the “as low as reasonably practicable” principle into method statements. This includes pollution prevention measures, hazardous substance management, soil protection and ecological considerations where relevant.
- **During execution**, teams receive targeted training on waste handling, spill prevention, dust and noise control, and the correct use of hazardous materials. When ecological constraints emerge, such as protected species or seasonal requirements, additional briefings ensure teams and subcontractors understand the specific obligations.

Where projects present increased environmental risks, BESIX mobilises in house or external specialists to refine mitigation measures, conduct ecological surveys or design monitoring protocols. This expertise supports compliance and ensures that constraints identified during the design or permitting stage are respected throughout the works.



Safeguarding biodiversity, water and waste

Ecological considerations on land and marine projects. On land based sites, BESIX applies measures such as exclusion zones, seasonal timing of works, wildlife friendly fencing and invasive species control. These steps limit disturbance to identified flora and fauna without creating obligations beyond permit conditions.

On marine and coastal projects, BESIX continued applying safeguards, including turbidity monitoring, phased dredging and underwater noise management for high-risk activities. These measures align with industry norms and support the protection of sensitive marine habitats during construction.



Atmospheric water generator installed by BESIX on its site in Ebel-Abanga, Gabon

Water management forms part of standard operations. BESIX applies a water efficiency hierarchy – avoid, reduce, substitute, reuse, discharge – supported by simple monitoring such as water meters or site logs. Closed loop systems, sedimentation or portable treatment units are used where required to meet pH or quality parameters before discharge. On sites located in areas facing water stress, teams reinforce controls by detecting leaks, increasing reuse targets or separating clean and contaminated water streams. A similar approach is applied in Abel-Abanga, Gabon where BESIX installed an atmospheric water generator, a machine that extracts humidity from the air and transforms it into safe drinking water.

These measures are not part of a material water strategy but reflect BESIX’s operational responsibility to think out of the box in managing resources.

In parallel, BESIX continues to design and build water infrastructure assets for clients worldwide – wastewater treatment facilities, desalination plants and stormwater systems – delivering these projects in line with public authority and client requirements.

CLOSING THE WATER LOOP IN CONCRETE PRODUCTION

On the Oosterweel Link project in Belgium, treated effluent from the public waste water treatment plant is reused in the on-site concrete batching plant, reducing reliance on potable water. At the Portonave marine infrastructure project in Brazil, rainwater collected from site structures is reused as process water for concrete production, helping preserve local water resources and limit environmental discharge.

Circularity in practice: managing resources responsibly. Circularity at BESIX operates at two levels: strategic circularity of material inflows – managed through climate and procurement actions – and operational circularity on site, mainly through waste segregation and responsible handling of materials. On construction sites, BESIX applies structured waste management procedures such as sorting at source, dedicated storage for hazardous waste and composting of organic matter where relevant. In 2025, training and monitoring were reinforced to reduce the risk of improper disposal. BESIX also supports clients in considering recycled aggregates, green concrete or urban mining approaches where technically feasible and contractually accepted.

INNOVATION AND CONTINUOUS IMPROVEMENT

- **Current BESIX Environment projects** will treat wastewater for nearly 600,000 PE, and water production plants will supply approximately 60,000 m³/day of potable water.
- **BESIX CleanUp Day 2025:** The 7th global BESIX CleanUp Day took place on 25 September 2025, mobilising 3,353 participants across 53 locations, who collected 8 tonnes of waste. This initiative, supported by the BESIX Foundation and BESIX entities worldwide, reinforces employee engagement and awareness of day to day environmental responsibility.
- **Incident prevention and monitoring:** Environmental incident prevention remains a core element of the QHSE system. In 2025, no major environmental incidents were reported on BESIX worksites. Minor events were analysed through the QHSE reporting system, allowing teams to strengthen specific controls where necessary and share lessons learned across entities. This systematic feedback loop helps maintain consistent standards and reinforces BESIX’s culture of operational environmental care.

