

# SBE Sustainability Report

## VSME-standard

**SBE** *experts at play*

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# Foreword

Thank you for taking the time to read our first SBE Sustainability Report. This report represents more than a collection of facts and figures, it is a reflection of our values and the direction we are determined to pursue.

In recent years, sustainability at SBE has grown to become an integral part of our identity. As an engineering consultancy company, we do more than designing infrastructure: we help in shaping the future. And the future depends on the decisions and choices we make today.

In this report, we aim to provide a transparent view of our strategy, the actions we have taken and the progress we have made.

More importantly, it illustrates our growing commitment to build a resilient, inclusive and sustainable society.

We hope this report offers meaningful insight, encourages reflection, sparks dialogue and inspires continued collaboration.

Together, we can build a more sustainable tomorrow.

Koen & Jan Thomas  
co-CEO's

## 01

# Introduction

Sustainability is more than ever at the heart of how we shape our living environment. Climate change, biodiversity loss, increasing spatial pressure and resource scarcity call for thoughtful decisions, ones that go beyond purely technical solutions. At SBE, we take our responsibility seriously: not only to respond to these challenges, but to actively contribute to a future-proof society.

This report is our **first sustainability report**, and with it, we take an important step in how we share our story. This report is prepared in accordance with the VSME standard option B [basic module + comprehensive module]. The report consolidates individually prepared data from all SBE offices.

We see the report as an opportunity to transparently communicate with all our stakeholders about what drives us; our corporate strategy, our key activities over the past year, and the developments that have shaped our work. Most importantly, it reflects our deep and growing commitment to sustainability. ESG (Environmental, Social, and Governance) has become a core element of how we operate and make decisions. By publishing this report, we want to show

how these principles are not only embedded in our projects, but in our mindset, culture, and future ambitions.

It outlines our vision, ambitions, and actions in the field of sustainable development. The report illustrates how sustainability is embedded in our projects, our internal operations, and our collaboration with clients, partners, and governments. From climate-resilient design and circular material strategies to a people-oriented work culture, sustainability serves as the compass that helps us navigate an increasingly complex and rapidly changing world.

We believe that engineers today are more than problem-solvers; they are bridge-builders between disciplines, generations, and interests. That is why we choose co-creation, transparency, and the continuous development of knowledge and tools. This report is not only an account of our efforts, it is also an invitation to keep searching together for solutions that are technically robust, environmentally sound, and socially inclusive.

On behalf of the entire SBE team, we thank everyone who continues to build sustainable progress with us.



## 02

# SBE at a glance

This paragraph relates to VSME C1.

SBE is a multidisciplinary engineering consultancy company specialized in the design of complex infrastructure projects.

Our core services include **structural and civil engineering for bridges, tunnels, roads, waterways, ports, and flood protection systems**, as well as **public space design and electromechanical engineering**. We support public and private B2B clients throughout all project phases, from feasibility studies and preliminary design to detailed engineering and site supervision. With a strong focus on technical excellence, sustainability, and innovation, SBE operates mainly in Belgium, the Netherlands, and France, with a growing presence in other European markets.

Over the past years, SBE has shown consistent growth, reflected in a steadily increasing turnover and project portfolio.

← Recalculation Brug over de Noord [NL]

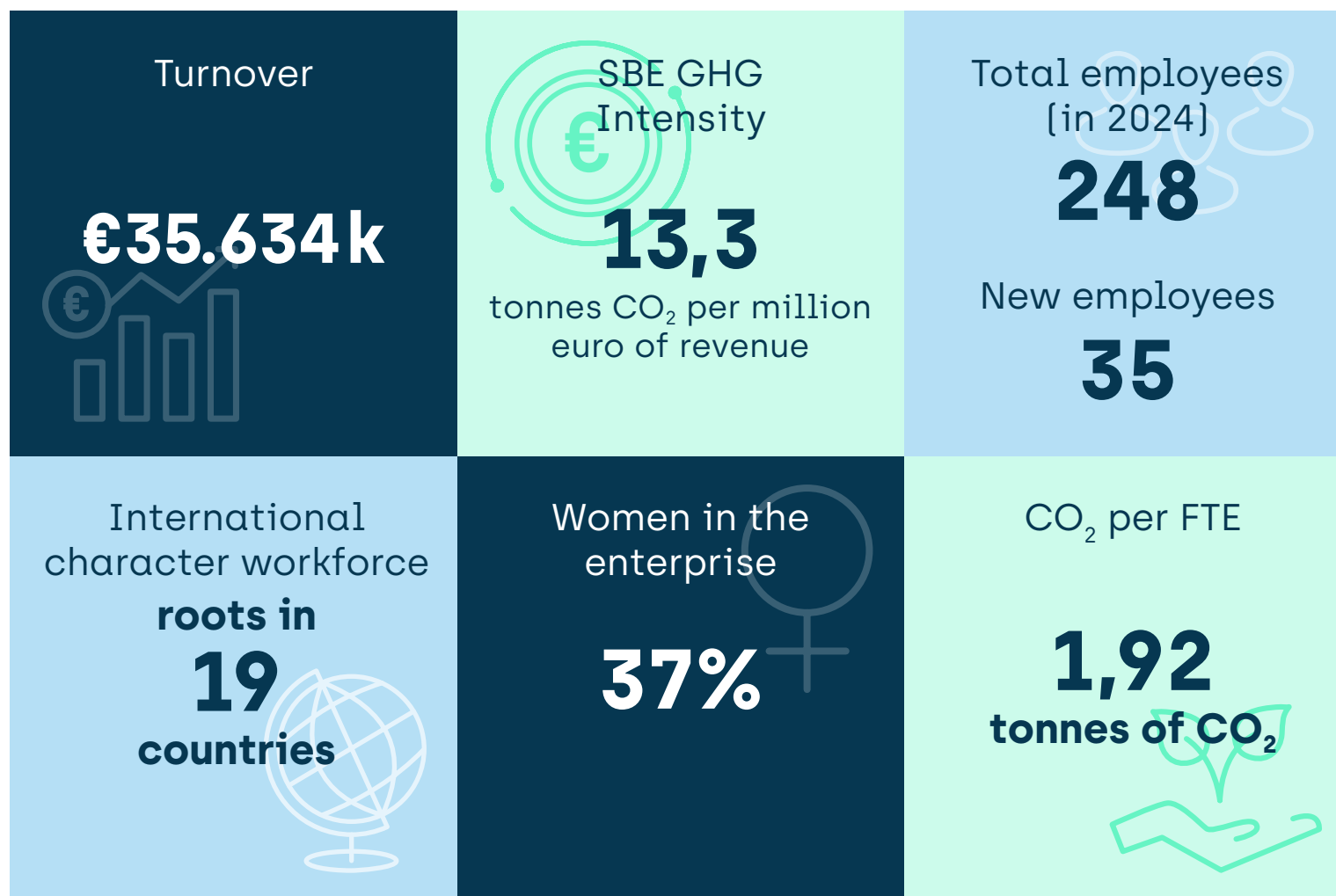


## 2.1. Milestones that matter

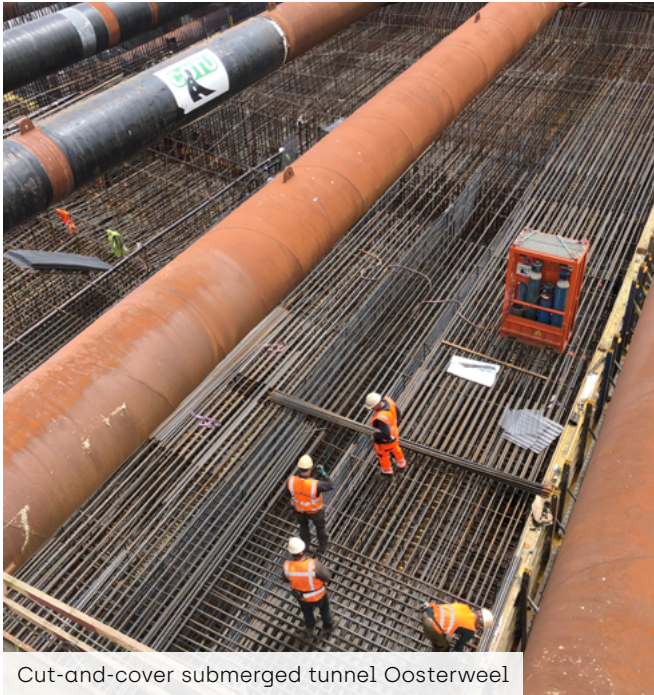
- 1987** ● Establishment SBE by first generation
- 2000** ● Relocation office Slachthuisstraat
- 2008** ● Koen Thomas at SBE
- 2015** ● Jan Thomas at SBE
- 2017** ●
  - Opening renovated office Sint-Niklaas
  - Start teambuilders
  - Embarking on sustainable entrepreneurship aligned with the SDGs: first VCDO participation
- 2018** ● New office Namur
- 2019** ● SBE-FIT was born
- 2020** ●
  - New office Rotterdam
  - New office Valencia
- 2021** ● First Great Place To Work certification
- 2022** ●
  - 200 colleagues
  - Launch SPIRIT Tool
- 2023** ●
  - New office Mechelen
  - New office Oostkamp
  - Appointment Business Development Manager & Knowledge Manager Sustainability
- 2024** ● Opening SBE Café



## 2.2. Key figures 2024







Cut-and-cover submerged tunnel Oosterweel



Bicycle highway F204, Overijse (BE)



Energy island MOB2



Interview VOKA at SBE Café



HR Award 2024



## 2.3. Investment structure

SBE is an independent Belgian engineering firm with a long-term vision, supported by a stable shareholder structure.

Since 2021, Vectis Participaties has joined as a minority shareholder. Vectis is a Flemish investment company focused on the sustainable growth of mid-sized enterprises and shares SBE's values regarding responsible entrepreneurship, future-oriented investment, and local anchoring.

This partnership strengthens SBE's capital base and strategic capacity, while fully preserving the company's operational autonomy and identity.



Lys bridge, Ingelmunster (BE)

## 03

# Strategy and business model

## 3.1. Value chain

This paragraph relates to VSME C1.

### UNDERSTANDING SBE'S VALUE CHAIN AND STAKEHOLDER IMPACT

SBE operates within a broad value chain that spans from design to project execution, involving a diverse set of stakeholders with varying degrees of influence and impact. Internally, our multidisciplinary team, ranging from (BIM) engineers and site supervisors to supporting services such as HR, IT, and quality management, collaborate closely to deliver high-quality infrastructure designs across our five core activity areas.

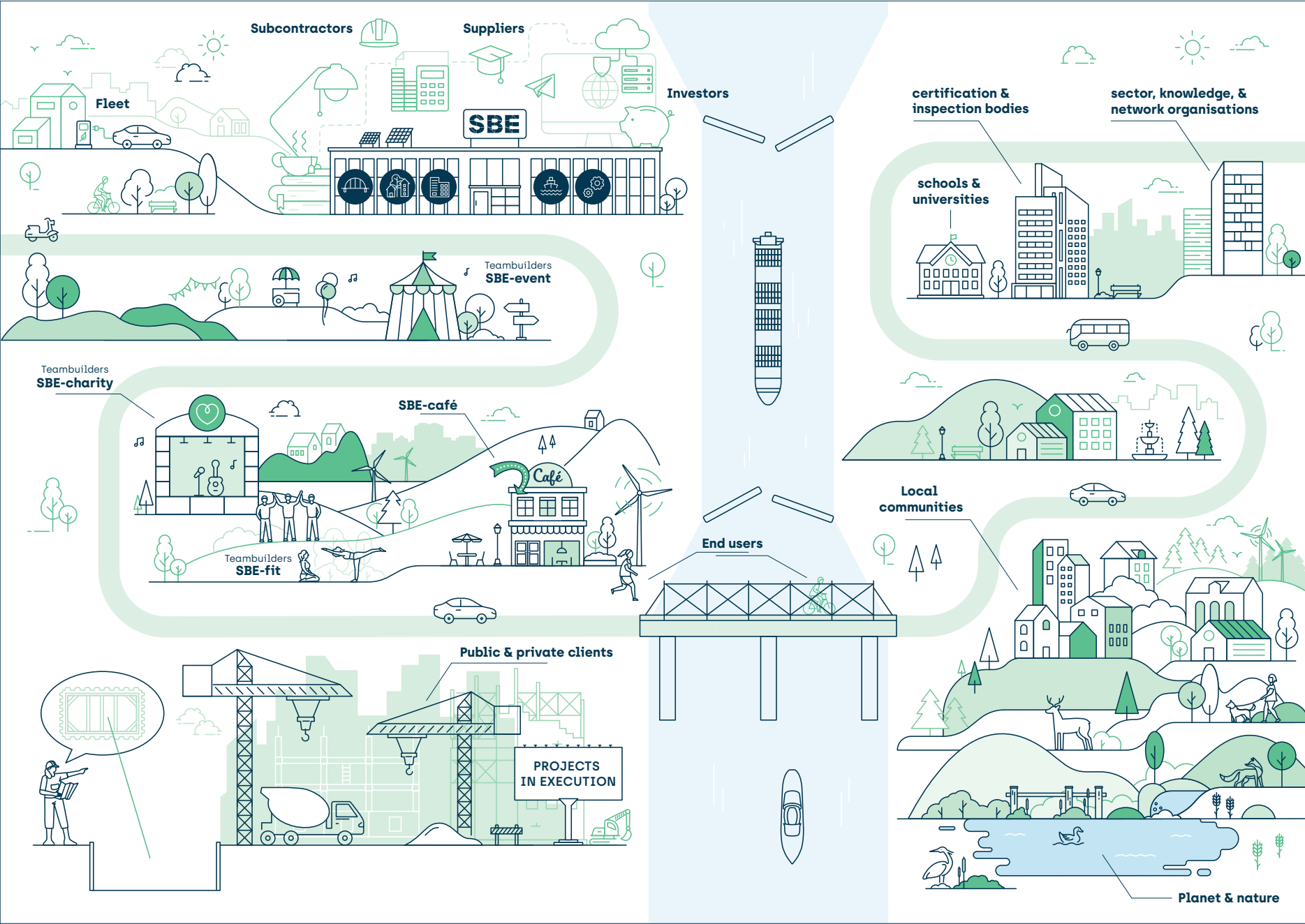
Upstream, we work with a limited number of **fleet** partners, consultants and **subcontractors**, as well as suppliers and service providers like IT- and office supplies. The influence in this **upstream** segment is relatively small compared to other parts of the value chain.

Within our **own operations**, our greatest impact lies in the social sphere, where we directly engage with our **own workers, management board, and investors**. We foster a strong internal culture through initiatives like SBE-FIT,

teambuilding events, and the SBE Café, which support well-being, inclusion, and ethical governance.

Downstream, our collaboration with **public and private clients** shapes the environmental impact of the infrastructure projects we help realize. Through thoughtful design choices, we contribute to creating more sustainable, climate-resilient, and inclusive environments.

Beyond these direct relationships, our impact extends indirectly to a broader ecosystem of stakeholders including **end-users, local communities, schools and universities, sector peers, knowledge & network organizations, and certification and inspection bodies**. While these actors are influenced in a more secondary way, they are essential partners in strengthening the societal and environmental value of our projects. The waterway in the accompanying figure symbolizes the boundary between stakeholders we influence directly and those affected more indirectly, illustrating the flow and reach of our ESG impact throughout the value chain.





## 3.2. Our strategy towards 2030

This paragraph relates to VSME C1.

SBE's corporate strategy is built around a clear ambition: to remain a leading multidisciplinary engineering and design firm for infrastructure, while **growing sustainably and responsibly**. Our long-term vision focuses on creating **value for clients, empowering our people**, and delivering solutions that contribute to a more **resilient and sustainable world**.

To realize this ambition, we are guided by the principles of **client centricity, innovation, sustainability, and collaboration**. These values shape both our internal development and our external project delivery. We strive to offer tailored, forward-thinking solutions through strong partnerships, the application of emerging technologies, and an integrated sustainability approach across all projects.

This ambition is further articulated in the **Corporate Strategy Plan 2025 [CSP25]**, which outlines a future scenario in which **sustainability and societal impact** are structurally embedded in SBE's core activity: the design and engineering of infrastructure. CSP25 describes a strategic transformation of SBE from a traditional engineering office into a **knowledge-driven, multidisciplinary partner for sustainable, climate-resilient infrastructure**.

The strategy focuses not only on technical excellence, but also on generating added value for people, society, and the environment. From the CSP25, we can distill the following **key domains** that are also relevant and connected to sustainability:



### + Impact

Through its projects, SBE actively contributes to major societal challenges such as climate adaptation, biodiversity, water safety, and sustainable mobility. Projects are expected to meet not only technical standards but also respond to future environmental and societal needs.



### + Client relations

By positioning itself as a strategic partner, SBE builds long-term relationships with clients who value integrated, future-oriented solutions, ranging from public authorities to utilities and private developers.



### + Operational excellence and innovation

Digitalisation, modelling and data analysis are key enablers to translate sustainability into practice. Sustainability is not a stand-alone discipline, but fully integrated into the company's processes and services.

In parallel, SBE's growth strategy focuses on **deepening its expertise in core sectors**, particularly Mobility and Infrastructure, while **exploring new opportunities** in Industry and Energy. We aim to consolidate our presence in current markets and assess the potential of new regions, with **agility and adaptability** as core strengths.

Internally, this strategy is supported by a strong organizational framework that prioritises **employee well-being, talent development, digital transformation**, and **cross-functional collaboration**. Our long-term vision is translated into concrete progress through **annual action plans**, ensuring strategic consistency across daily operations.

In summary: CSP25 is more than a business strategy, it is a deliberate and transformative shift toward creating **long term value through sustainable design and engineering**. It positions SBE as a partner in shaping a liveable future, where infrastructure is designed not only to function, but to contribute meaningfully to the world around us.

Redevelopment of the Leie  
and lock complex at Harelbeke [BE] →



**"We build more than  
infrastructure: we build  
trust, partnerships,  
and progress."**

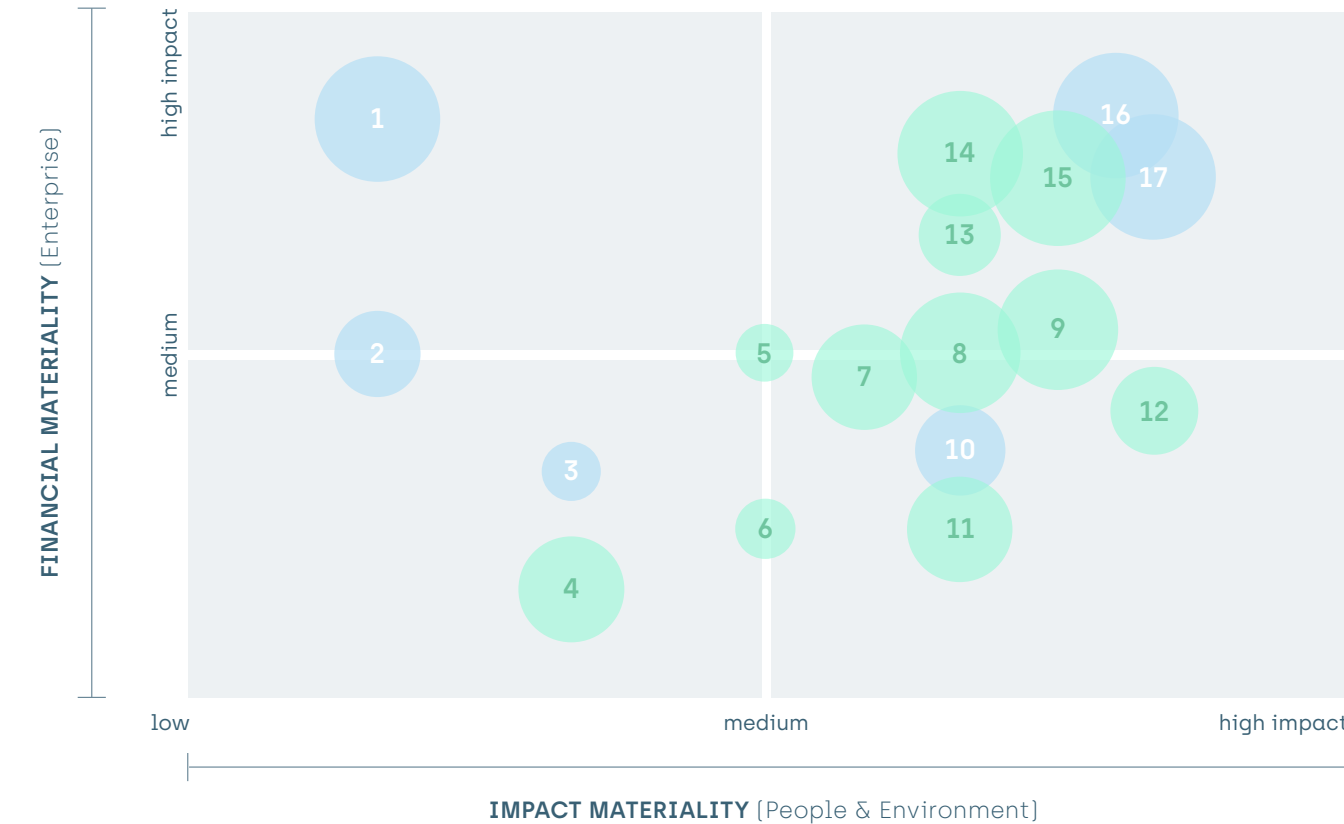
### 3.3. Double Materiality Analysis

This paragraph relates to VSME B2-C2.

SBE conducted a **double materiality assessment** to identify the sustainability topics that are most relevant to both our business and our stakeholders. This assessment evaluates materiality from two perspectives: the impact of SBE's activities on society and the environment (**impact materiality**), and the potential financial implications of sustainability-related risks and opportunities for SBE (**financial materiality**). The European Sustainability Reporting Standards (ESRS) provide the framework used to conduct our double materiality assessment.

The results of this analysis help to define strategic priorities, guide our sustainability efforts, and ensure transparent, stakeholder-oriented reporting. The Double Materiality Assessment (DMA) chart presents the ESG themes considered most relevant to SBE's operations, based on both their societal and environmental impact and their potential financial relevance.

The size of each circle indicates the IRO score (Impact, Risk & Opportunity): **light green** reflects a **strategic opportunity**, while **light blue** highlights a **potential risk**. Further clarification on each topic and its positioning in the chart is provided in the table below.



- STRATEGIC OPPORTUNITY**
- 7 **E1** (Renewable) Energy & electrification
  - 8 **E1** Climate mitigation & CO<sub>2</sub> emissions
  - 9 **E1** Climate adaptation
  - 6 **E2** Pollution
  - 15 **E3** Water
  - 11 **E4** Biodiversity
  - 14 **E5** Resource use & circular economy
  - 13 **S1** Own workers – knowledge & innovation
  - 4 **S2** Workers in the value chain
  - 12 **S4** Consumers & end-users
  - 5 **G1** Business conduct – corporate culture

- POTENTIAL RISK**
- Own workers
- 1 **S1** War-for-talent
  - 3 **S1** Inclusion & diversity
  - 17 **S1** Health, safety & well-being
- Business conduct
- 2 **G1** Due diligence
  - 16 **G1** Privacy & cybersecurity
  - 10 **S3** Affected communities



As a service-based engineering consultancy company focused on infrastructure design, many ESRS topics are not material at the level of SBE's own operations. Nonetheless, the fact that certain ESRS topics are not material at the level of our own operations does not diminish their importance to SBE. We acknowledge their wider significance and strive to address them proactively through our role as a design partner, where we can influence downstream outcomes with high societal and environmental value. This distinction is also indicated in the table below.

## Environment (E)

ESRS TOPIC	IRO*	SCOPE*	IMPACT*	MATERIAL TOPIC?	NARRATIVE DISCLOSURE	RELATED SUSTAINABILITY INITIATIVES
Climate Mitigation & CO <sub>2</sub> emissions [E1]	R+O	Up/Own/Down	A-/P+	Yes	SBE's main climate impact stems from fleet emissions, office energy use, and business travel, while at project level we mitigate climate impact through reuse, low-impact materials, and LCA/LCC assessments.	<a href="#">"SPIRIT-tool" [§4.2]</a> <a href="#">"LCA/LCC calculations" [§4.3]</a> <a href="#">"Building catalogue for sustainable infrastructure" [§4.4]</a> <a href="#">"Carbon footprint 2024" [§5.1]</a>
Climate adaptation [E1]	O	Down	P+	No	Climate change drives demand for more resilient infrastructure. Through our project designs, SBE contributes to future-proofing cities via flood protection, heat adaptation, and nature-based solutions.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a> <a href="#">"Carbon footprint 2024" [§5.1]</a>
Renewable Energy & electrification [E1]	O	Up/Own/Down	P+	Yes	Through project work in renewable infrastructure and advice on electrification strategies, SBE supports the transition to cleaner energy systems.	<a href="#">"Carbon footprint 2024" [§5.1]</a>
Pollution [E2]	O	Down	P+	No	SBE has no significant direct pollution impact, but contributes indirectly through design choices that promote cleaner air, water, and soil in infrastructure projects.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a>
Water and Marine Resources [E3]	O	Down	P+	No	SBE has minimal direct water impact but supports sustainable water management in projects through rainwater harvesting, infiltration, buffering, flood prevention, and responsible dewatering.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a>
Biodiversity and Ecosystems [E4]	O	Down	P+	No	SBE has minimal direct impact on biodiversity but contributes at project level through green infrastructure, ecological assessments, and the integration of native plant species to support local ecosystems.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a>
Resource Use and Circular Economy [E5]	O	Down	P+	No	SBE has minimal direct resource use but promotes circularity in projects through reuse of materials, low-impact design, and strategies that support sustainable resource management.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a> <a href="#">"Building catalogue for sustainable infrastructure" [§4.4]</a>

\*Key issues such as climate change, pollution, water management, biodiversity, and the circular economy have a significant impact on global infrastructure. These challenges demand structural adaptations, driving investments from both public authorities and private clients into innovative infrastructure projects. This creates opportunities for SBE to contribute positively by reducing the carbon footprint of downstream projects and delivering climate-resilient, future-proof urban environments.

The growing relevance of circular design, renovation projects, and water quality also opens up emerging or evolving markets in which SBE is well positioned to play a meaningful role. Given that our own operational impact is already largely mitigated through the installation of solar panels and the transition to an electric vehicle fleet, we currently consider the direct risk to SBE to be relatively low.

A: actual | P: potential | R: risk | O: opportunity | +: positive | -: negative

## Social [S]

ESRS TOPIC	IRO*	SCOPE*	IMPACT*	MATERIAL TOPIC?	NARRATIVE DISCLOSURE	RELATED SUSTAINABILITY INITIATIVES
Own workers – Health, Safety & Well-being [S1]	R	Own	A+/-	Yes	Health, safety, and well-being are key priorities for SBE as a consultancy firm. Mental health issues such as burnout have a rising societal impact. A proactive focus on work-life balance helps reduce long-term absenteeism.	<a href="#">"General characteristics" [§5.2.1]</a> <a href="#">"Well-being" [§5.2.2]</a> <a href="#">"Safe Work, Strong Foundations" [§5.2.3]</a> <a href="#">"Great work deserves great reward" [§5.2.4]</a>
Own workers – War-for-talent [S1]	R	Own	A+	Yes	The war for talent poses a major risk for the engineering sector. To continue delivering high-quality work, SBE must attract skilled professionals. We address this through competitive salaries, personal development, and a strong employer branding.	<a href="#">"Well-being" [§5.2.2]</a> <a href="#">"Safe Work, Strong Foundations" [§5.2.3]</a> <a href="#">"Great work deserves great reward" [§5.2.4]</a> <a href="#">"Building Experts at Play" [§5.2.5]</a>
Own workers – Inclusion & diversity [S1]	O	Own	A+	Yes	SBE has evolved into a diverse and inclusive workplace. We see this as a key opportunity, as diversity fosters richer perspectives and better, more resilient design solutions.	<a href="#">"General characteristics" [§5.2.1]</a> <a href="#">"Well-being" [§5.2.2]</a>
Own workers – Knowledge innovation [S1]	O/[R]	Own	A+	Yes	Knowledge and innovation are essential to deliver high-quality designs and maintain an attractive workplace. Our SBE Academy is a cornerstone in building internal expertise, though continuous investment remains vital.	<a href="#">"Building Experts at Play" [§5.2.5]</a> <a href="#">"Innovation" [§4.8]</a>
Workers in the Value Chain [S2]	O	Down	P+	No	While SBE has limited direct influence over labor conditions in its value chain, we encourage improved working environments through design specifications and prefabrication, which enhance safety and reduce physical workload on-site.	<a href="#">"SPIRIT-tool" [§4.2]</a>
Affected Communities [S3]	O	Down	P+	No	SBE's operations have limited direct community impact, but at project level we contribute positively through inclusive design that promotes safety, accessibility, and minimal disruption to local areas.	<a href="#">"Climate-resilient infrastructure projects" [§4.1]</a> <a href="#">"SPIRIT-tool" [§4.2]</a> <a href="#">"Participation in projects" [§4.7]</a>
Consumers and End-users [S4]	O	Down	P+	No	SBE has no direct impact on consumers but influences end-user experience through infrastructure designs that prioritize safety, accessibility, and usability.	<a href="#">"SPIRIT-tool" [§4.2]</a> <a href="#">"Participation in projects" [§4.7]</a>

## Governance [G]

ESRS TOPIC	IRO*	SCOPE*	IMPACT*	MATERIAL TOPIC?	NARRATIVE DISCLOSURE	RELATED SUSTAINABILITY INITIATIVES
Business Conduct – Corporate culture [G1]	O	Own	A+	Yes	SBE's family-driven culture and flat structure create a supportive and collaborative work environment that distinguishes us from competitors and helps attract new talent.	<a href="#">"Responsible Business Conduct" [§5.3]</a>
Business Conduct – Due diligence [G1]	R	Own	P-	Yes	SBE upholds ethical business conduct through a strong Code of Conduct and due diligence processes that promote integrity, fairness, and accountability across all levels of our organization and value chain. To reinforce this, we provide confidential support channels and a formal whistleblowing system (Whistle Willow) that enables internal and external stakeholders to safely report concerns without fear of retaliation.	<a href="#">"Responsible Business Conduct" [§5.3]</a> <a href="#">"Human rights" [§5.3]</a> <a href="#">"Integrity line: Whistle Willow" [§5.3]</a>
Business Conduct – Privacy & cybersecurity [G1]	R	Own	P-	Yes	At SBE, privacy and cybersecurity are critical due to the sensitive nature of our work. Despite strong IT protections, we recognize that every employee can be a potential entry point, which is why we organize phishing trainings and awareness events, acknowledging cybersecurity as one of our highest risk areas.	<a href="#">"The Importance of Privacy and Cybersecurity at SBE" [§5.3]</a>

A: actual | P: potential | R: risk | O: opportunity | +: positive | -: negative



Viewpoint Jambon at Vresse-sur-Semois [BE]



## 3.4. Sustainability certifications and achievements

This paragraph relates to VSME B1.

At SBE, sustainability is embedded in both our operations and project work. Therefore, our commitment to quality, environmental responsibility and safety is externally audited and certified. We actively pursue recognized standards to reduce our environmental impact and promote responsible business practices. While the certificate is not the ultimate goal but a means to it, these recognitions demonstrate our commitment to sustainable development and continuous improvement across all levels of our organization.

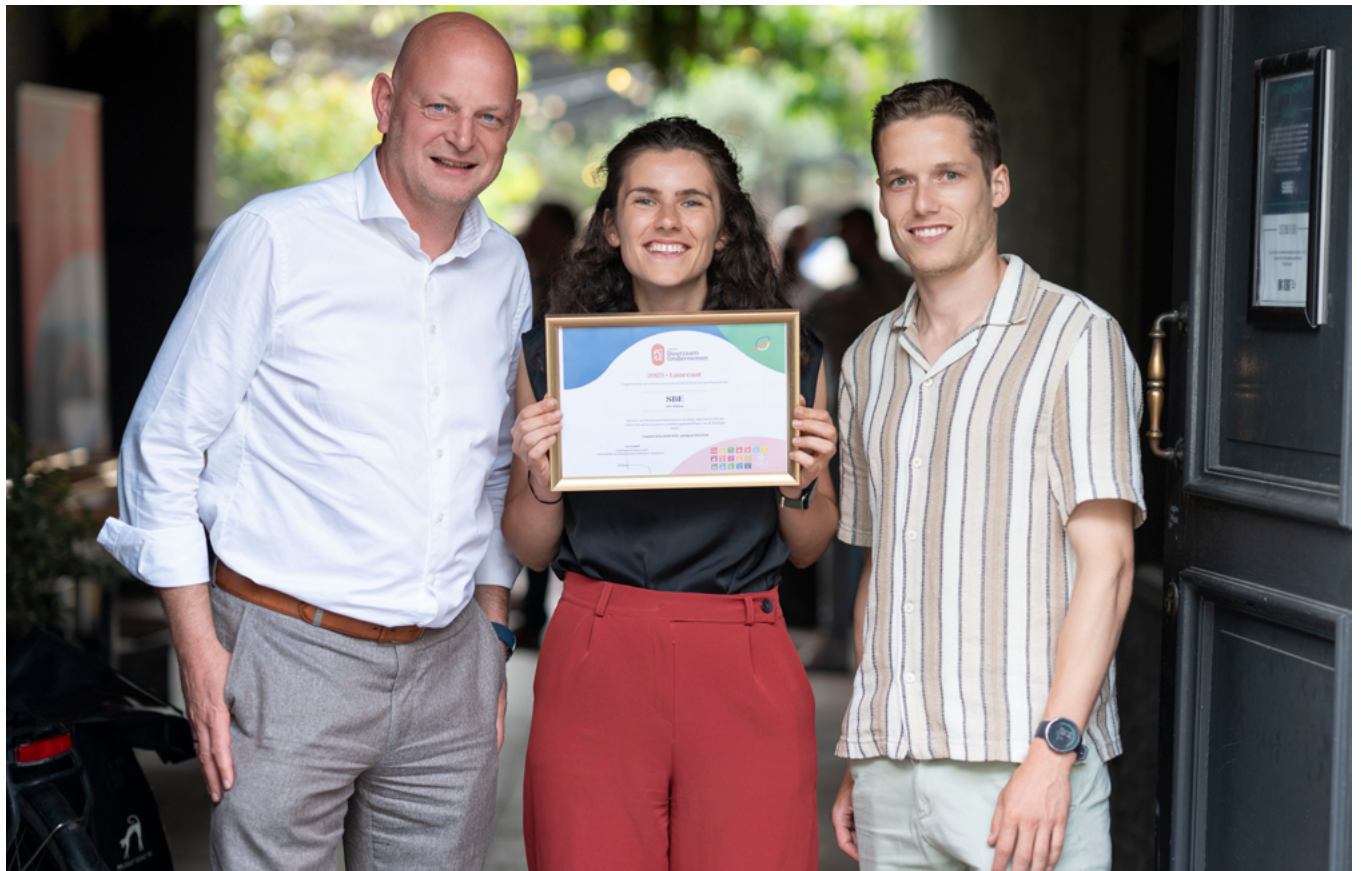
### CO<sub>2</sub> PERFORMANCE LADDER – LEVEL 3

Since 2022, SBE has been certified at Level 3 of the CO<sub>2</sub> Performance Ladder. This system helps us track and reduce carbon emissions across our offices, mobility, and projects. In the coming years, we aim to take steps to progress to a higher level in line with the newly released handbook, expanding our focus to include emissions of our supply chain and sector.

### ISO 14001 ENVIRONMENTAL MANAGEMENT

SBE is ISO 14001:2015 certified in reflecting our commitment to structured environmental management and continuous improvement. We focus on reducing environmental impact

across our operations, including sustainable project design, lower-emission commuting, and office energy efficiency. Our actions are guided by clear objectives, compliance obligations, and a lifecycle approach.



## ISO 9001 QUALITY MANAGEMENT

We believe that delivering quality and performance in civil and electromechanical engineering goes hand in hand with reliable service. Strong, confidential relationships with clients, suppliers, and subcontractors are essential to this approach.

We continuously invest in the technical development of our employees, challenging our operations to meet the highest standards every day. Our internal quality system – supported by in-house audits, annual external reviews, and practical feedback – ensures we stay sharp and deliver excellence.



## ECOVADIS BRONZE MEDAL – SCORE 64

EcoVadis is a globally recognized provider of sustainability assessments, widely regarded as a benchmark in B2B industries and international supply chains. Its evaluations are based on a comprehensive set of criteria, covering four key areas: environment, labor and human rights, ethics, and sustainable procurement. In 2024, we raised our EcoVadis score from 53 to 64, reflecting significant progress in our sustainability performance. This improvement earned SBE a Bronze Medal, placing us within the top 35% of all companies assessed by EcoVadis.



## VOKA CHARTER FOR SUSTAINABLE ENTREPRENEURSHIP (VCDO)

We annually participate in the VCDO-program, aligning our sustainability actions with the UN Sustainable Development Goals. Our focus SDGs include decent work (SDG8), innovation & infrastructure (SDG 9), responsible consumption (SDG 12), and partnerships (SDG 17). Certified action plans are reviewed by an external committee each year.







## 4.1. Climate-resilient infrastructure projects

This paragraph relates to VSME B2-C2.

### DESIGNING CLIMATE-RESILIENT AND BLUE-GREEN INFRASTRUCTURE

At SBE, climate-resilient design is a core principle in the face of increasing risks from extreme weather, drought, and flooding. As infrastructure must increasingly cope with uncertain and changing conditions, we proactively incorporate blue-green strategies into our designs, creating spaces that manage water intelligently, reduce heat stress, and enhance ecological and social resilience.

Examples include water-permeable road structures, adaptive public spaces, integrated stormwater buffers, and landscape elements that serve both hydraulic and environmental functions. These interventions not only mitigate climate risks, but also support biodiversity, enhance spatial quality, and reduce long-term maintenance costs.

← Westende Green Sea Dike [BE]

# 04 Sustainability in projects



To support this approach with data and evidence, SBE uses software tools which allows us to assess the climate vulnerability of our designs and quantify the impact of adaptation measures. This complements our broader commitment to designing infrastructure that is ready for the future, flexible, robust, and rooted in environmental responsibility.



Westende Green Sea Dike [BE] ↑

Redevelopment of the Leie  
and lock complex at Harelbeke [BE] →



## 4.2. SPIRIT-tool

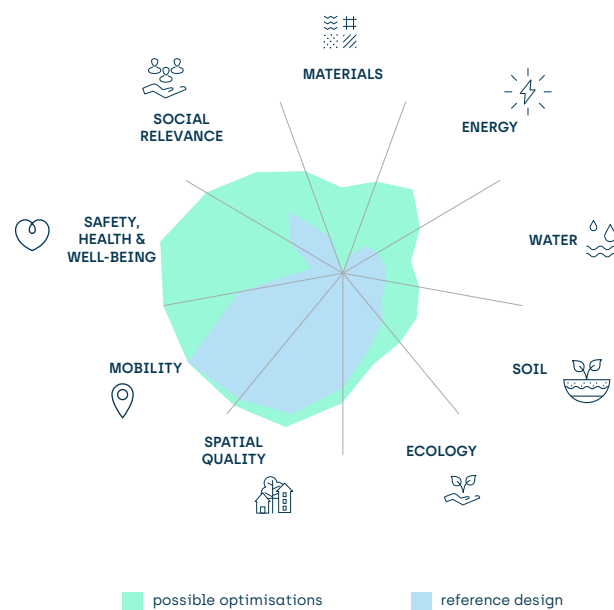
This paragraph relates to VSME B2-C2

### EMBEDDING SUSTAINABILITY IN DESIGN THROUGH SPIRIT

To actively integrate sustainability into our project work, SBE has developed its own SPIRIT-tool, short for '**Sustainable Project Index to Reduce Impact Tool**'. This self-assessment tool enables project managers to evaluate and enhance the **sustainability performance** of their projects in a structured and practical way. Using a guided questionnaire, SPIRIT prompts reflection on a wide range of sustainability themes, offering both predefined and customizable improvement suggestions tailored to each project context.

SPIRIT supports a consistent approach across all projects by raising awareness, fostering early design-phase reflection, and making best practices easily accessible via the embedded Sustainability Library. While it offers an indicative sustainability score, the tool's primary value lies in enabling project teams to think critically and proactively about sustainable design choices.

SPIRIT also facilitates dialogue with clients and stakeholders, serving as a valuable framework for co-creating more sustainable infrastructure. Its continued development is driven by internal expertise and user contributions, reflecting SBE's collaborative and forward-thinking approach to sustainable engineering.



Railway underpass Farciennes [BE] →





## 4.3. LCA/LCC calculations

This paragraph relates to VSME B2-C2.

### MEASURING AND OPTIMIZING ENVIRONMENTAL IMPACT THROUGH LCA AND PARAMETRIC DESIGN

To quantify and reduce the environmental impact of our infrastructure projects, SBE performs Environmental Cost Indicator (ECI) calculations based on life cycle analysis (LCA) and life cycle costing (LCC). This methodology evaluates the environmental footprint of materials and energy use across all phases of a structure's life cycle. By integrating these calculations early in the design process, we enable data-driven variant studies that guide our teams and clients toward lower-impact design decisions.

In addition and specifically for bridges, SBE is currently developing the **Sustainable Bridge Tool (SBT)**, a parametric tool designed to support sustainable decision-making during the concept phase of bridge design. Based on basic boundary conditions, the tool will automatically evaluate feasible design permutations and provide a sustainability trade-off that combines financial, ecological, and maintenance costs with qualitative aspects such as construction time, technical complexity, and end-of-life reuse potential.



Once finalized, the tool will help demonstrate to clients why a proposed bridge type represents the most sustainable solution and serve as a starting point for further structural detailing.

Together, these tools reflect SBE's commitment to integrating sustainability in every phase of infrastructure design – from concept to construction.

↑ Gerardabridge [Bicycle bridge Vijfstraten], Sint-Niklaas [BE]



## 4.4. Building catalogue for sustainable infrastructure

This paragraph relates to VSME B2-C2

### PROMOTING INFORMED DESIGN THROUGH THE BUILDING CATALOGUE FOR SUSTAINABLE INFRASTRUCTURE

As part of its ongoing commitment to sustainable design, SBE developed a comprehensive Building Catalogue for Sustainable Infrastructure on behalf of OVAM, the Public Waste Agency of Flanders. This practical reference tool is designed to support infrastructure designers in making

conscious, sustainability-oriented decisions throughout the design process.

The catalogue consists of two types of sheets: material sheets and construction sheets. Each sheet offers clear, structured guidance on key sustainability considerations, including environmental impact, circular design principles, best practices, and innovative

technologies. By consulting the relevant sheets designers can quickly access targeted advice and explore alternatives that align with project-specific goals.

This initiative empowers engineers with the knowledge to integrate sustainability from the earliest design stages, further embedding environmental responsibility into SBE's project delivery.



Hector Henneaulaan Zaventem [BE]





## 4.5. SBE as partner in sustainability related working groups

This paragraph relates to VSME B2-C2

### EXTERNAL KNOWLEDGE SHARING AND INDUSTRY COLLABORATION

SBE actively promotes its sustainable vision beyond the organization by participating in several **national working groups focused on sustainability**, such as 'Bouwakkoord Beton België', 'Bouwakkoord Staal België', and 'Green Deal Klimaatbestendige omgeving'. Through these collaborations, SBE contributes to shaping industry standards and best practices.

Additionally, SBE organizes its own event series, **SBE-Get Inspired**, which serves as a platform to share knowledge, spark innovation, and engage with a broader community of professionals dedicated to sustainable construction.



## 4.6. Impact of climate risks on our strategy

This paragraph relates to VSME C4.

### UNDERSTANDING CLIMATE RISKS AS BOTH A DESIGN IMPERATIVE AND STRATEGIC OPPORTUNITY

At SBE, climate-related risks are not only a critical design consideration, they are also increasingly shaping our role as an engineering partner. Rising sea levels, more frequent extreme rainfall, prolonged droughts, and heat stress directly influence the technical requirements and performance criteria of infrastructure. These realities demand forward-thinking, adaptive solutions that respond to environmental uncertainty and safeguard long-term functionality.

Beyond their impact on individual projects, climate risks also affect SBE at an organizational level. They drive demand for new expertise, shape evolving client expectations, and open opportunities for innovative project types such as integrated water management systems, flood-resilient transport corridors, and climate adaptation planning for public infrastructure. In this way, climate change acts as both a risk factor and a catalyst for innovation, reinforcing the need for strategic agility and long-term investment in knowledge and tools.

By embedding climate risk awareness across our design processes and business development strategies, SBE positions itself to meet the infrastructure challenges of tomorrow with resilience and relevance.



Calibration Lys Reach 140 [Sint-Baafs-Vijve to Deinze] →



## 4.7. Participation in projects

### STAKEHOLDER PARTICIPATION AS A KEY DESIGN TOOL

At SBE, we believe that the best infrastructure solutions are those shaped not only by technical expertise, but also by the insights and concerns of the **people and ecosystems** they affect. That's why we actively integrate participatory processes during the design phase of our projects. Through **stakeholder engagement sessions** with local residents, community groups, and nature organizations, we gather valuable feedback that helps us better understand local needs, sensitivities, and opportunities. This **co-creative approach** leads to more balanced, context-sensitive, and widely supported design outcomes.

By involving stakeholders early in the process, we reduce resistance and build trust, which in turn strengthens the social acceptance of the proposed solution. These participatory design methods often help identify potential objections before they escalate, allowing for timely adjustments and smoother communication with authorities and the public. As a result, projects are more likely to obtain the necessary permits efficiently and move forward without major delays.

In an increasingly complex regulatory environment, stakeholder support can make the difference between a delayed or a successful project. For SBE, participation is therefore not only a tool for social inclusion, but a strategic asset that increases the project's overall feasibility and long-term success.



Participation Binnendijle, Mechelen [BE] →

## 4.8. Innovation

### DRIVING SUSTAINABLE PROGRESS THROUGH INNOVATION

At SBE, we see innovation as a key enabler of sustainable development. By embracing new technologies and digital tools, we aim to create smarter, more resilient infrastructure solutions that respond to both current and future challenges. Our commitment to innovation was recently recognized with **the Innovation of the Year Award from the City of Sint-Niklaas**, which we received for the development of a **digital twin**, a virtual replica that allows us to monitor, simulate, and optimize infrastructure performance in real time.

This technology enables data-driven decision-making, early detection of maintenance needs, and scenario planning that can extend the lifespan of assets. By reducing the need for premature reconstruction and minimizing material use over time, a digital twin contributes to avoided CO<sub>2</sub> emissions and supports climate mitigation goals. In this way, innovation at SBE is not just about efficiency it's a pathway to building a more sustainable and low-carbon future.

↓ Viaduct Vilvoorde renovation (BE)





## 05

# Sustainability at SBE

This paragraph relates to VSME B1-B2-B3-C3.

At SBE, we recognize the urgent need to address climate change and take responsibility for reducing our greenhouse gas emissions. We strive to be **climate neutral by 2035**, for our own direct operations. To structure our efforts, we use the CO<sub>2</sub> Performance Ladder, an externally audited management system that guides our approach to emission insight, reduction, transparency, and sector engagement.

Our policy focuses on **reducing emissions** both in our **internal operations** and in the **execution of our projects**. This includes measures such as electrifying the company fleet, improving energy efficiency in our buildings, promoting remote work, and transitioning to renewable energy sources. These actions are grounded in clear objectives and a long-term vision for sustainability.

Transparency plays a vital role in our approach. We regularly communicate our progress and strategies to employees and stakeholders, reinforcing a culture of accountability and collective action. By embedding structured energy and emissions management into our operations, SBE contributes meaningfully to the transition to a low-carbon future.



# 5.1. Carbon footprint 2024

Measuring and understanding our CO<sub>2</sub> footprint is a crucial starting point. It is only with this insight that we can take effective, targeted action to reduce our carbon impact. Therefore, we calculate our carbon footprint annually since 2020, with regards to our CO<sub>2</sub>-management system [CO<sub>2</sub>-performance ladder] and in accordance with applicable standards such as the Greenhouse Gas [GHG].

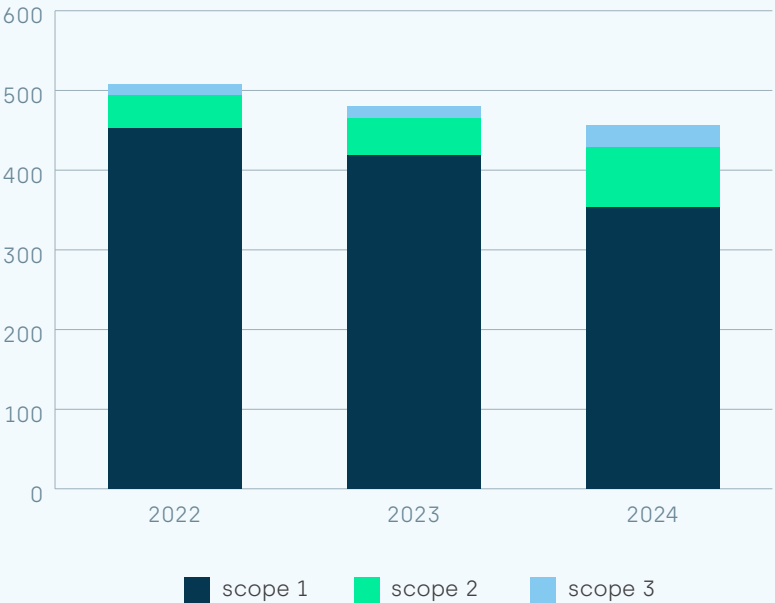
↓ Solar panels being installed at our office in Sint-Niklaas



We map our CO<sub>2</sub> emissions arising from:

- **Scope 1:** Direct emissions caused by internal sources within the organization, such as heating and fossil fuels fleet.
- **Scope 2:** Indirect emissions from the generation of purchased electricity consumed by SBE. This relates to electricity consumption of the offices but also electricity from charging company cars.
- **Scope 3:** All other indirect emissions that occur in the value chain. Our scope 3 currently focuses on business travel [e.g. travel by plane, travel by train, travel by private cars].

ANNUAL CARBON FOOTPRINT IN TONNES CO<sub>2</sub> EQ



SBE is certified on level 3 of the CO<sub>2</sub> Performance Ladder, this means we focus on our own direct emissions. Scope 3 does not yet include indirect CO<sub>2</sub> emissions caused by the business activities of other organizations in our the value chain both upstream [purchased goods and services, transportation of purchased goods, etc.] and downstream activities [construction of our design]. We plan on expanding our reporting of scope 3 by 2027 starting with employee commuting and purchased goods.

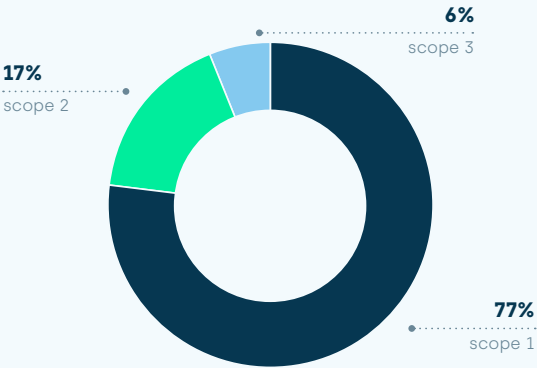


CARBON FOOTPRINT 2024

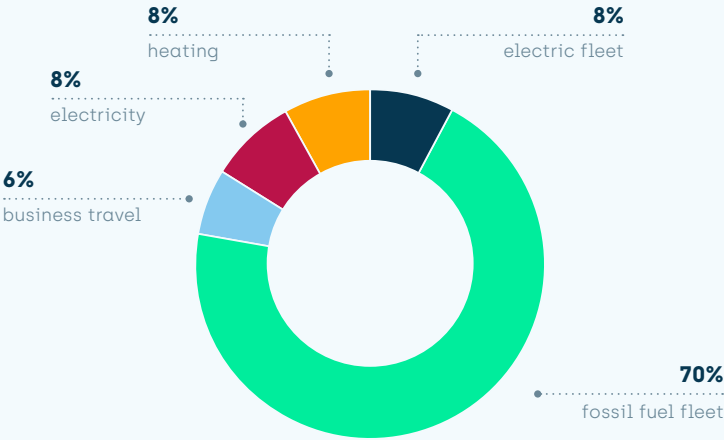
In 2024, the total carbon footprint across all six offices and the SBE Café amounted to 456 tonnes of CO<sub>2</sub> equivalent, a decrease of 52 tonnes compared to our base year 2022. We track GHG intensity, defined as emissions relative to revenue, to provide further insight into our environmental efficiency. In 2024, our CO<sub>2</sub> intensity was 13,3 tonnes CO<sub>2</sub> per million euro of revenue. Despite that 2024 was the first year to include energy consumption from our new offices in Mechelen and Oostkamp, and the SBE Café since its opening in September, we still succeeded in achieving an overall reduction of 10%.

As in previous years, **Scope 1** emissions remain the **largest contributor**, accounting for **77%** of the total carbon footprint. Although Scope 1 still holds the largest share, it has **decreased by nearly 12%** compared to 2023. The share of Scope 2 emissions has doubled, making it more prominent in our footprint.

DISTRIBUTION BY SCOPE



DISTRIBUTION OF EMISSIONS BY CATEGORY



Taking a closer look at the **breakdown by category**, there were some changes compared to previous years. First of all, since the electrification of the fleet, the share of the fossil fuel fleet has a much smaller share in the total carbon footprint. At the same time the charging sessions of the growing vehicle fleet resulted in a surge in the EV's share. At the end of 2024, almost half of our fleet was electric. This is also reflected in the doubling the share of electric fleet.

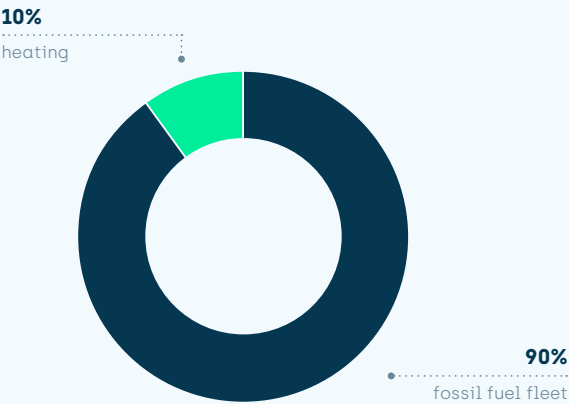
An increase in the emissions from heating was again identified, after a big reduction in 2023 caused by the ongoing renovations of a part of the Sint-Niklaas office. Gas consumption was more or less equal to that of 2022. Emissions for electricity consumption increased in 2024 which can be attributed to the additional electricity consumption of the new offices.

Also business travel (excluded company cars) increased slightly due to an increasing number of trips by train and plane.

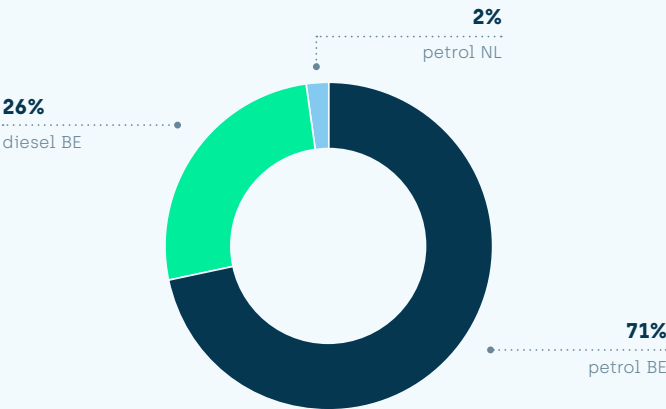
SCOPE 1

In total, **scope 1** is associated with emissions of **353 tonnes of CO<sub>2</sub>**. With a 90% share, the fossil vehicle fleet is still the largest emission source within scope 1. In total, the CO<sub>2</sub> emissions associated with heating of SBE's various sites correspond to 35,21 tonnes (compared to 40,12 tonnes in 2022) of CO<sub>2</sub> of which Sint-Niklaas still has the largest share.

DISTRIBUTION OF SCOPE 1 EMISSIONS



DISTRIBUTION OF FOSSIL FLEET EMISSIONS



SBE's fossil **car fleet** caused emissions of **318,23 tonnes of CO<sub>2</sub>** in 2024. The diesel share keeps on decreasing [from 30% in 2023 to 26%].







## SCOPE 2

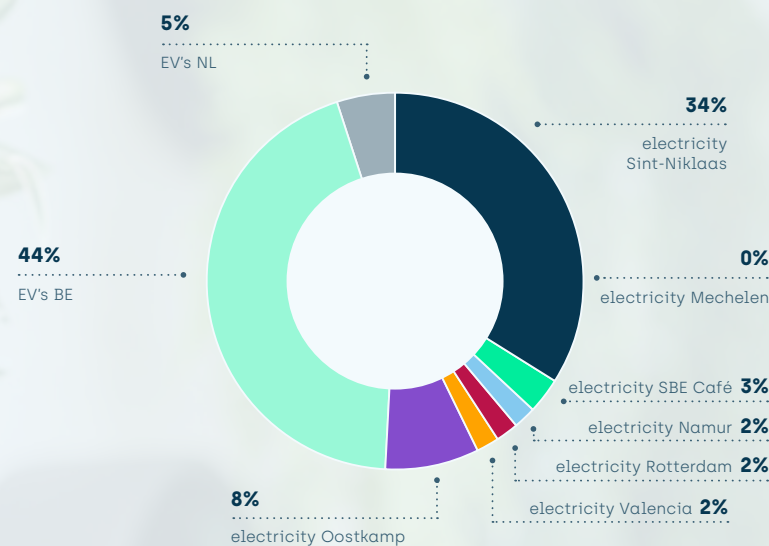
In total, emissions of 76.03 tonnes of CO<sub>2</sub> can be linked to **electricity consumption** (scope 2). The Belgian electric fleet is responsible for the biggest shares of emissions. The electricity consumption of the Sint-Niklaas office holds the second biggest share.

In comparison with 2022, the total CO<sub>2</sub> emissions from scope 2 increased with almost 34 tonnes. This increase can be attributed to two factors.

The increasing number of **electric cars** in our fleet on the one hand and the opening of **two new offices** in 2023, which were fully included for the first time in 2024 on the other hand. Also SBE Café opened in 2024.

Besides this, the Rotterdam office did not have a green energy contract anymore in 2024 which means more emissions are allocated to this office than before. Also the Namur office moved in November 2024, to an office space twice as big as their previous office. We expect to see the effects of this in 2025.

### DISTRIBUTION OF SCOPE 2 EMISSIONS

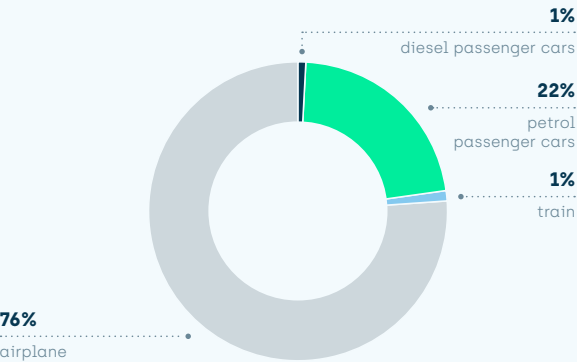


SCOPE 3

In total, **scope 3 or business travel** activities are associated with emissions of **27 tonnes of CO<sub>2</sub>** [versus 14 tonnes in 2022]. Within these emissions, air travel still has the largest share [76%].

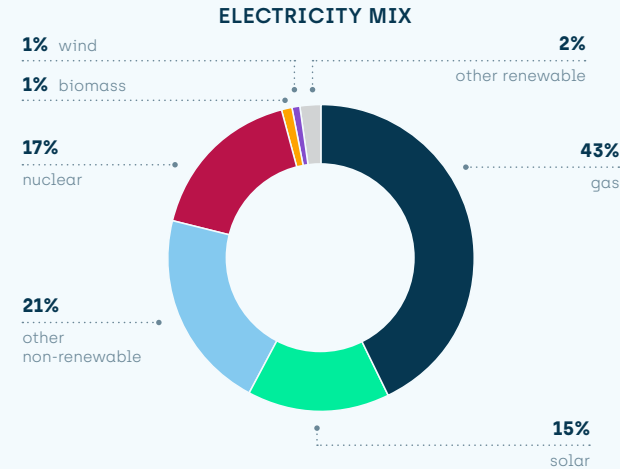
In comparison with 2022, the total CO<sub>2</sub> emissions from scope 3 increased with 13 tonnes of CO<sub>2</sub> because there was significantly more air travel, mostly between Valencia and Brussels, but also twice as many kilometres travelled by train.

DISTRIBUTION OF SCOPE 3 EMISSIONS  
[BUSINESS TRAVEL]



ENERGY CONSUMPTION OFFICE: RENEWABLE ENERGY VS NON-RENEWABLE ENERGY

This table shows the distribution of total energy consumption across all offices and distinguishes between different sources of energy.



ENERGY	MWH
Renewable	
Wind	3,32
Solar	64,05
Waterpower	0
Biomass	4,35
Other renewable*	8,42
Total renewable	80,14
Non renewable	
Gas	190,33
Coal	0
Nuclear	76,23
Other non-renewable	92,24
Total non-renewable	358,8

\*Other renewable' refers to the electricity consumption of the Namur office. Although this electricity comes 100% from renewable sources, it cannot be counted as such in the CO<sub>2</sub> Performance Ladder footprint because the certificate of origin was not available.

For the Sint-Niklaas office, we can distinguish between fossil fuels [36.70%] and nuclear energy [63.30%] based on the electricity mix shown on the invoice. However, since no certificate of origin is available here either, this electricity must be classified as grey power.

In the future, we aim to increase the share of renewable energy by purchasing more green electricity for those offices where we manage the energy contracts ourselves.

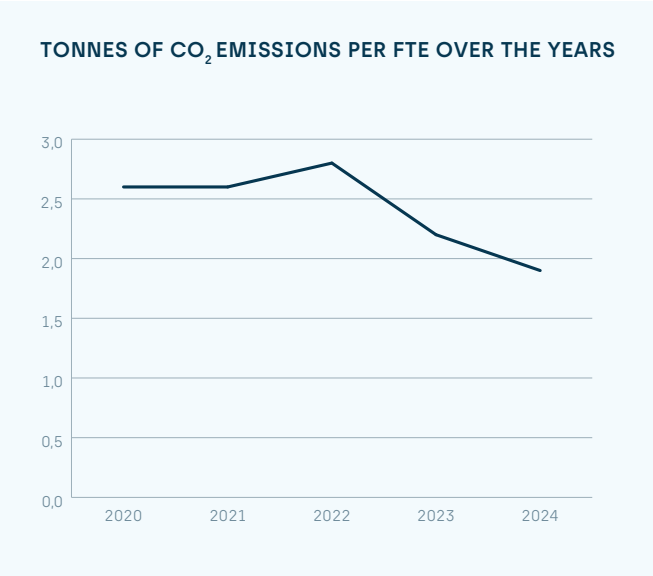
At our Mechelen office, all electricity is sourced from wind power. Hence the zero emissions.



SCOPE 1,2 OR 3	SOURCE POWER [e.g. natural gas, diesel, etc.]	EMISSION SOURCE [vehicles, buildings, machinery, etc.]	SITE	ACTIVITY DATA	UNIT	EMISSION FACTOR [KG/UNIT]	EMISSIONS [TONNES/Y]
Scope 1	natural gas [BE]	heating & hot water	Sint-Niklaas	162.971	m <sup>3</sup>	0,185	30,15
			Namen	9.205	m <sup>3</sup>		1,70
			Valencia	4.050	m <sup>3</sup>		0,75
			SBE Café	9.227	m <sup>3</sup>		1,71
			Mechelen	4.874	m <sup>3</sup>		0,90
	petrol [E10] [BE]	fleet	Belgium	80.612	liter	2,821	227,41
	diesel be [B7 blend] [BE]	fleet		25.700	liter	3,256	83,68
	petrol [E10 blend] [NL]	fleet	Rotterdam	2.327	liter	3,073	7,15
Scope 2	grey power [BE]	electricity	Sint-Niklaas	120.429	kWh	0,212	25,53
			SBE Café	10.676	kWh		2,26
	solar power		Sint-Niklaas	64.049	kWh	0	0
	injection of solar power			67.982	kWh		0
	grey power [BE]	electric fleet	Namen	8.417	kWh	0,212	1,78
			Home charging sessions/relocation	118.135	kWh		25,04
			Sint-Niklaas	39.799	kWh		8,44
	solar power			21.167	kWh	0	0
	grey power [NL]	electricity	Rotterdam	3.240	kWh	0,536	1,74
		electric fleet		7.201	kWh		3,86
	grey power [BE]	electricity	Valencia	7.007	kWh	0,212	1,49
	wind force		Mechelen	3.324	kWh	0	0
	grey power [BE]		Oostkamp	27.118	kWh	0,212	5,75
	waste heat without co-firing [NL]	district heating Rotterdam	Rotterdam	16	GJ	8,8	0,138
Scope 3	diesel [B7 blend] [BE]	private car expenses	Belgium	66	liter	3,256	0,22
	petrol [E10] [BE]			2.052	liter	2,821	5,79
	electricity + diesel [unkown train type]	werkgerelateerde verplaatsingen trein	Belgium & Rotterdam	114.865	km	0,003	0,34
	kerosene	airplane (>2.500 km)	All offices	38.154	km	0,157	5,99
		airplane (700-2.500 km)		82.854	km	0,172	14,25
		airplane (<700 km)		1.404	km	0,234	0,33

OUR REDUCTION GOALS

In recent years, our organization has grown significantly [opening of new offices, SBE café], which has led to increased emissions in some scopes. To account for this growth, our reduction targets are expressed in CO<sub>2</sub> equivalents per FTE.



If we then take a look at our reduction goals we notice, a **decrease of 30% emissions per FTE** in total over all scopes compared to 2022!

In **Scope 1** we achieved a **decrease of 38% tonnes of CO<sub>2</sub> per FTE** compared to 2022. Mainly due to the increase in number of electric cars in our fleet. So we achieved our scope 1 reduction goal of 25% by far.

SCOPE FTE	REDUCTION TARGET RELATIVE TO 2022 PER FTE IN %			
	2024	2025	2026	2027
Scope 1	25%	50%	60%	65%
Scope 2 + 3 [business travel]	10%	5%	10%	20%

SCOPE	REDUCTION TARGET RELATIVE TO 2022 PER FTE IN TCO <sub>2</sub> EQ				
	2022	2024	2025	2026	2027
Scope 1	2,41/FTE	-0,6/FTE	-1,21/FTE	-1,45/FTE	-1,57/FTE
Scope 2 + 3 [business travel]	0,29/FTE	-0,03/FTE	-0,01/FTE	-0,03/FTE	-0,06/FTE

Unfortunately we did not achieve the set reduction goal of 10% per FTE for scope 2+3. Instead, scope 2+3 increased by 47 tonnes of CO<sub>2</sub> in total. On a per FTE basis, this represented a 45% increase [0,299 tonnes of CO<sub>2</sub> per FTE in 2022 to 0,43 tonnes of CO<sub>2</sub> per FTE]. The target for Scope 2 and 3 proved to be overly ambitious and did not sufficiently take into account the emissions from charging sessions for company vehicles, which must be classified as grey electricity.

The growing electric fleet and the purchase of green power still weighs too much in the end, on top of that there was also an increase in air travel from and to the Valencia office.

Therefore, the scope 2 and 3 targets for the coming years were adjusted to make them more realistic and achievable in the future.



## FROM EMISSIONS TO AMBITIONS: REACHING NET ZERO BY 2035

SBE is committed to achieving **net-zero emissions** across its operations by no later than **2035**. We already took, and are planning to take even more measures to help us achieving this goal.

The total emissions from the fossil fleet, decreased with another **20%** last year. This demonstrates that our efforts toward sustainable mobility are paying off. In addition to our 2022 decision to fully **electrify our fleet** by 2027 and the installation of additional charging infrastructure (25 charging points in total), we actively encourage sustainable commuting.

Since 2023, we've also offered the **mobility budget**, allowing employees to exchange their company car for more sustainable transport solutions. This supports the use of shared mobility and contributes to a reduction in the number of company cars in our fleet.

We also offer tax-efficient **bicycle leasing**, and employees receive a bike allowance for regular commuting by bike. Each year, we celebrate **Mobility Week**, during which all offices organize a **Car-Free Workday**. Many colleagues cycle to the headquarters in pelotons from all over Flanders, and some of our Experts at Play take on sporty commuting challenges: one colleague cycled 120 km from the Belgian coast to the office, two others ran a full marathon to work, and in 2024, one colleague even combined all three triathlon disciplines in their commute.



Besides this, since the corona period, we still offer employees the flexibility to continue **working from home** up to 3 days each week, which also impacts the emissions resulting from commutes. During covid, lockdowns resulted in a big decline in emissions from our fleet.

**Since 2023, 458 solar panels have been installed on the roofs of our headquarters, allowing us to generate around 40% of our electricity needs through solar energy.**

Looking ahead, we plan to switch the remaining purchased electricity at our headquarters to a **100% green energy** contract by the end of 2026.

We've also introduced a range of **energy-saving measures** to use energy more efficiently at our headquarters. For example, HVAC systems are now programmed with interim shutdowns during the day, and lighting in the renovated office building is controlled by motion sensors.

These initiatives help us further reduce our consumption and support our transition to a more sustainable energy system.

We're also working toward phasing out **natural gas use** at our main office. To achieve this, we're currently exploring sustainable alternatives such as **heat pumps** and the use of **riothermy** (heat recovery from wastewater).

For a complete list of our actions, we refer to our list of measures published on our website CO<sub>2</sub>-management page.





## 5.2. Our People, Our Strength, Our Experts at Play

As a proud family-owned engineering consultancy company we believe that our people are the heart of everything we do. That's why we go beyond traditional workplace expectations to create a culture where well-being, growth, and enjoyment go hand in hand.

We don't just work hard, we work hard and play even harder. Our employees, whom we proudly call our **Experts at Play**, are encouraged to bring their full selves to work in an environment that's both professionally challenging and personally rewarding.

Creating a healthy work-life balance is a cornerstone of our HR philosophy. From the launch of our very own **SBE Café** offering healthy lunches, to the many **sports and wellbeing initiatives** that earned us the **Sport Vlaanderen award**, we continuously invest in the vitality and happiness of our team.

In an industry where long hours and high pressure can be the norm, we aim to set a different standard: one where **expertise, engagement, and enjoyment** thrive side by side.

**"We work hard &  
play even harder."**



## 5.2.1. General characteristics

This paragraph relates to VSME B8-C5-C9.

As part of our commitment to transparency and responsible business practices, we report below key workforce indicators in line with sustainability disclosure requirements. The figures reflect our total headcount, excluding self-employed individuals under long-term collaboration contracts.

### + Employment contract type



As of the reporting period, SBE employed a total of

**248 people**

at the end of 2024 in all offices.

Last year we also welcomed **12 people** with a temporary contract like interns and jobstudents.

On top of that, **7 self-employed professionals** were engaged on a long-term basis at SBE that year. 5 of them without personnel who are working exclusively for the undertaking.

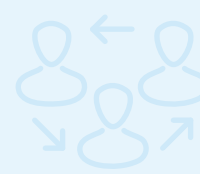
No temporary workers were provided by undertakings primarily engaged in 'employment activities' in 2024.

### + Geographical distribution

SBE operates across multiple countries. The distribution of employees by country and employment type.



### + Turnover rate



in 2024  
**-8 employees**

employee turnover rate  
**3.52%**

This low figure is a strong indicator that we are on the right path in our ambition to remain the best employer in our sector. It reflects high employee satisfaction, strong engagement, and a positive working environment.

Even more telling: those who do leave often return, a clear sign that SBE is a place people value and want to be part of.

### + Gender distribution

We are committed to fostering a diverse and inclusive workplace. Although the construction sector remains predominantly male, we are proud to report a solid representation of women (37%) within our team. Our workforce is composed of:



## + Diversity

Diversity is more than a value, it's a strength. As an international engineering consultancy company with offices in Belgium, Rotterdam, and Valencia, we are proud to bring together talented colleagues from a wide range of backgrounds, cultures, and perspectives.

Today, our team includes professionals from

**19** different countries

including

- Belgium
- the Netherlands
- Spain
- Greece
- Argentina
- Morocco
- South Africa
- and many more



We continue to grow as a truly international workplace. But diversity at SBE goes beyond nationality. We value differences in gender, age, culture, experience, and background, knowing that inclusive teams lead to more creative thinking, better decision-making, and a richer working environment. This diversity enriches our workplace, sparks innovation, and helps us look at challenges from different angles.

In a competitive market for engineering talent, we see diversity not as a challenge, but as an opportunity. By opening our doors to a wide variety of profiles, we broaden our horizons and build stronger, more inclusive teams, ready to design solutions for a world that's just as diverse as we are.

## + Towards more balanced leadership



Increasing the **representation of women** in top management is essential not only for ensuring gender equality, but also for bringing diverse perspectives to strategic decision-making.

Currently the gender diversity ratio **[female to male ratio]** in our governance body is

**1 in 5**

We are committed to improving this diversity ratio in our governance body to better reflect the **higher diversity ratio** of

**3 to 7**

that is already present in our broader project management organization.

We want to give **equal opportunities** to all talents and work to create a more balanced representation at every level of our organization.



## 5.2.2. Well-being

This paragraph relates to VSME B2-B9.

### SBE-FIT

#### BUILDING A CULTURE OF MOVEMENT AND WELL-BEING

A healthy mind and body are key ingredients for engineering excellence. Regular physical activity not only improves **focus, energy, and resilience**, but also strengthens team spirit and creates moments of connection beyond the daily workload; all of which contribute to a more balanced and motivated workforce.

Since 2019, our **SBE-FIT** programme has been encouraging employees to stay active and engaged, offering a variety of accessible activities such as **boot camps, yoga sessions**, and creative challenges like **"The Claw"** campaign. Thanks to the dedication of our **sports ambassadors** and a remarkable **92%** participation rate during last year's **"Road to Paris"** challenge, SBE-FIT has become an integral part of our company culture.

This commitment to employee well-being was proudly recognised with the **Sportbedrijf-Award 2024-2025**, highlighting our ongoing efforts to promote both **physical and mental health** in the workplace.





## SBE CAFÉ

### A DEDICATED SPACE FOR COLLABORATION AND CONNECTION

In September 2024, SBE proudly inaugurated the SBE Café, a unique venue exclusively for our 248 employees. Located in Sint-Niklaas at 130 meter from our office, this space was formerly known as the King George Café, which had a successful eight-year run before its transition. The SBE Café serves as more than just a dining area; it's a central hub designed to foster collaboration, creativity, and community among our teams.



By providing a dedicated environment for **informal meetings, knowledge sharing, and social interaction**, the SBE Café embodies our commitment to employee well-being and a vibrant company culture. This initiative reflects our belief that a strong, connected team is essential for driving innovation and delivering sustainable solutions.

At our company café, colleagues can enjoy a healthy, tasty, and affordable lunch every day. Our chef focuses on using local and seasonal vegetables as much as possible, ensuring fresh and sustainable meals. To further promote sustainability, we use a **Too Good to Go** system every day, allowing colleagues to purchase leftover food at a reduced price, helping us reduce food waste while sharing good meals.

The café also plays an important role in fostering an inclusive workplace through a partnership with Raakzaam, a supported employment program. This initiative gives adults the opportunity to engage in meaningful work activities under guidance, helping them participate in the regular labor market. In the afternoons, you can find one of these two young adults assisting the chef with wrapping up the lunch service and preparations for the next day. All while gaining hands-on experience and developing practical skills in a warm, supportive environment.



## SBE RECOGNISED AS A GREAT PLACE TO WORK AND MULTIPLE HR AWARDS WINNER

We are proud to have been officially certified as a **Great Place to Work®** in Belgium since 2021, reflecting our commitment to fostering a positive and inclusive workplace culture. This certification is based on direct feedback from our employees, affirming that SBE is a place where trust, respect, and collaboration thrive.



In addition to this certification, SBE was honoured with the **"Most Remarkable Employer Organization"** award at the HR Excellence Awards Belgium. This accolade recognises our innovative HR practices and dedication to employee well-being. These achievements underscore our ongoing efforts to create an environment where our employees feel valued, supported and inspired to contribute to sustainable and impactful engineering solutions.



↑ HR Excellence Awards

In 2024, SBE launched the **Talent Boost Programme**, a comprehensive HR initiative aimed at attracting and retaining talent in today's competitive labour market. Through campus recruitment, referral programmes, inclusive hiring, and flexible work arrangements, we created a more diverse, engaged, and future-oriented workforce. These efforts were recognized with the Belgian Construction HR award for Innovative & Sustainable Talent Management. Our forward-thinking approach combines technical development with personal growth, supported by initiatives like the **SBE Academy**, **SBE-FIT**, hybrid work options, and a culture of open feedback. Together, these actions reflect our long-term commitment to being a people-first employer shaping the future of the engineering and construction sector.

## FOSTERING PSYCHOLOGICAL SAFETY THROUGH CONFIDENTIAL SUPPORT

At SBE, the well-being of our employees is a cornerstone of our sustainable growth strategy. To support a safe, respectful, and inclusive work environment, SBE has appointed extra dedicated confidential counselors at all its offices in 2024. These trusted figures play a crucial role in the prevention and management of psychosocial risks such as stress, bullying, discrimination, sexual harassment, aggression, and other forms of undesirable behavior.

All employees, including interns, external collaborators, and temporary staff, can contact a confidential counselor for discreet advice, support, and guidance. Operating under strict confidentiality, these counselors serve as first-line responders, helping individuals navigate difficult situations and, where needed, referring them to internal or external experts. Their work not only supports individuals but also contributes to a broader culture of empathy, safety, and dialogue. By embedding this approach into our wider well-being and prevention policy, SBE reaffirms its commitment to creating a workplace where everyone feels safe, respected, and empowered to thrive.

### 5.2.3. Safe Work, Strong Foundations

This paragraph relates to VSME B9.

For us safety is more than a condition for working, it's an ongoing action. It's something we must actively build, reinforce, and improve every single day. We are committed to ensuring a safe and healthy working environment for all employees. A strong safety culture is essential not only to prevent incidents, but also to create a positive and responsible working environment in which everyone feels valued and protected.

Achieving the **Safety Culture Ladder Level 3 – Light** certification in 2024 demonstrates our proactive commitment to safety beyond legal compliance. This level of certification reflects that safety awareness is embedded in our daily operations, and that employees take ownership of safety in their own work and that of their colleagues, visitors,... By continuously investing in safety culture, training, and open dialogue, we aim to strengthen trust, reduce risks, and contribute to a sustainable and healthy work environment.

Our safety principles state that safety is a shared responsibility; from our Co-CEOs to interns, everyone plays a role in protecting each other. We promote a proactive **safety mindset**, encouraging all employees to stay alert, speak up, and look out for one another. Our **S.T.O.P. principle** empowers anyone to immediately stop unsafe work, without fear of consequences, until it's safe to proceed. We also value the **power of reporting**: by sharing unsafe situations or near misses, we learn, adapt, and continuously improve. Together, we create a culture where health and safety are not just rules, but they're part of how we work every day.

In the reporting year, the following figures were recorded:

- The number of recordable work-related accidents was 4. Commuting accidents are not included in this figure.

Rate of recordable work-related accidents  
of employees

Number of work-related accidents  
in the reporting year

Total number of hours worked  
in a year by all employees

x 200,000

= 2.14

- There were **0 fatalities** as a result of work-related injuries or work-related ill health.







## 5.2.4. Great work deserves great reward

This paragraph relates to VSME B10.

### **FAIR, TRANSPARENT AND VALUES-DRIVEN REMUNERATION**

Our remuneration policy is deeply rooted in our core values: Assuring Quality, Designing as One Team, and Building a Family. We strive for a transparent and equitable compensation framework that rewards excellence with above-market salaries, reaffirmed through a biennial benchmarking process to ensure fairness and competitiveness. Great work deserves great reward. That's why we are committed to offering competitive salaries that go beyond the market average. Our goal is simple: to be the best employer in our sector. Fair and motivating compensation plays a crucial role in achieving that ambition.

Beyond financial remuneration, SBE offers a comprehensive package of non-financial benefits designed to support employee well-being and work-life balance. These include flexible working hours, remote work options, and a holistic well-being program. Employees also benefit from extralegal advantages such as group and hospitalization insurance, meal vouchers, a mobility budget, and profit-sharing opportunities.

This integrated and inclusive approach underscores SBE's commitment to creating a supportive work environment in which all employees feel recognized, empowered, and motivated to contribute to the company's sustainable growth.



Recent figures show that we consistently pay well above the minimum wage levels in our joint Committee 200 for white-collar workers:

COUNTRY (of employment contract)	NUMBER OF EMPLOYEES (headcount or full-time equivalents)	DIFFERENCE WITH MINIMUM WAGE in the specified country
Belgium (white collar)	212	14,72%
The Netherlands	21	54,30%
Spain	14	84,52%
Belgium (blue collar)	1	2,01%

It's important to interpret these required ESRS data carefully. The minimum wage relates to the lowest pay category in the undertaking (excluding interns and apprentices). The minimum wage serves as the foundation for calculating entry-level wage. This does not reflect average salary levels and do not take into account factors such as job complexity, experience, or educational background. However, they provide a general indication that we go the extra mile in compensating our people.

In 2024, SBE commissioned Hudson to conduct a salary benchmark for the Belgian colleagues. The analysis considered different salary components: **base salary** (monthly base pay, year-end bonus, and holiday allowance); **achieved total cash** (profit-sharing bonus); and **achieved total compensation** (company car, meal vouchers, net lump-sum expenses, and daily allowances).

We compared these results against two reference markets: a **general reference market** (engineering sector) and the **preferred peers reference market** (companies we consider direct competitors).

The salary benchmark confirms that SBE offers compensation well above the market average, both in general and compared to preferred peers. For us, offering strong compensation is not just about numbers, it's about showing respect, recognizing talent, and creating a company where people feel valued and motivated. Being a top employer means investing in our team, and that investment starts with fair pay.





## EQUAL PAY

At the core of our remuneration policy is a strong commitment to fair and equal pay for all employees. In Belgium, our current gender pay gap stands at 7.06%. This gap is primarily attributed to the composition of our workforce rather than differences in pay for comparable roles.

A significant portion of our female employees work in support functions, while our project organization – where average job grades and salaries are typically higher – is predominantly staffed by engineers and technical profiles. This distribution reflects broader societal

trends: engineering fields continue to have a lower proportion of female graduates, resulting in fewer women applying for or entering engineering roles.

In contrast, support roles attract a higher number of female applicants, which is reflected in our staffing. Since these roles are generally associated with lower job grades than project engineering roles, this structural difference is the key driver of the observed gender pay gap.

Our compensation and benefits policy defines pay bands based on job grades.

When analyzing gender pay data across the entire workforce, without adjusting for job grade, the difference in average pay reflects the current gender distribution across job levels rather than unequal pay for equal work.

We remain committed to addressing these structural imbalances through inclusive hiring, talent development, and support for greater gender diversity in technical career paths.

In Spain, the reported gender pay gap was 19.56%. This figure, however, does not take into account important contextual factors such as seniority, job complexity or specific role responsibilities. The current distribution, where men predominantly occupy the most senior and experienced positions, plays a significant role as well in this outcome.

While this explains part of the gap, we remain focused on creating more balance across all areas of our organization. We are actively working on initiatives that promote equal opportunities, support career growth for all, and encourage greater diversity in every department.

Pay equality is not just about numbers it's about creating an inclusive environment where everyone can thrive.

## COLLECTIVE BARGAINING AGREEMENTS

The coverage rate of collective bargaining agreements equals 100%. This number excludes self-employed colleagues.

## 5.2.5. Building Experts at Play

This paragraph relates to VSME B2-B10.

As an engineering firm, we know that knowledge is one of our most valuable assets. Our success depends on the expertise, creativity, and problem-solving abilities of our people. That's why we place such a strong focus on continuous learning, training, and professional development.

Technology and regulations evolve fast and so do we. Continuous learning helps us stay ahead, deliver top-quality solutions, and empower our engineers to grow in their careers. For us, knowledge isn't just an advantage. It's a mindset.



### **SBE ACADEMY: KNOWLEDGE SHARING AS A DRIVER FOR INNOVATION AND COLLABORATION**

At SBE, the **SBE Academy** plays a vital role in fostering knowledge sharing among colleagues. Through technical articles, training summaries, organized braintables, and accessible spreadsheets, expertise and insights are widely disseminated. Employees can easily subscribe to channels relevant to their interests, creating a personalized learning experience. The academy also encourages co-creation sessions where knowledge from different domains intersects to develop valuable new content.

Knowledge communities provide a low-threshold environment for asking targeted questions and enhancing collaboration. This comprehensive approach to **knowledge sharing** not only supports the professional growth of our employees but also contributes to sustainable innovation within our organization.

For each knowledge domain (ranging from disciplines, materials, methodologies and software packages), we have allocated **knowledge managers**. Knowledge Managers play a vital role in capturing, organizing, and sharing expertise within their domains.



They prioritize knowledge activities based on feedback, balancing day-to-day sharing with strategic projects. They organize training, support colleagues with guidance and resources, and act as ambassadors for their fields. Working closely with coordinators and teams, they ensure knowledge initiatives align with company goals. They also maintain platforms like **SBE Academy** and **SharePoint** to keep knowledge accessible and up to date. Their work fosters continuous learning and collaboration, helping the company stay efficient, innovative, and competitive by making sure valuable knowledge is retained and shared.



There is also a knowledge domain **Circularity and Sustainability** that focuses on sustainability in projects. Via brain tables [both internal and external], presentations [e.g. let's talks], new articles, and the integration of new tools, we strive to create general environmental awareness among our employees en increase our internal knowledge of sustainability and environmentally conscious design.

**EMPOWERING LIFELONG LEARNING AND PERSONAL GROWTH**

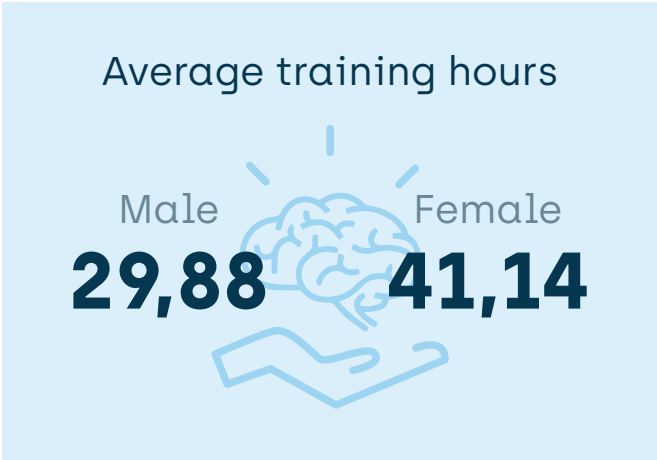
We believe that sustainable growth as a company starts with growing our people. Our training policy is designed to foster a culture of continuous learning, personal development, and knowledge sharing. Aligned with our ambition to become the best employer in the sector, SBE empowers all “Experts at Play” to take charge of their own professional journey. Each employee is entitled to an average of five training days per year, with additional opportunities for role-specific and collective training initiatives.

Our training offer includes technical and soft skill development, on-the-job coaching, role-based learning tracks, and personal development paths. Through our SBE Academy and strong support network of team coaches and knowledge managers, employees are encouraged to shape their learning experience in line with their aspirations and the evolving needs of the organization. Learnings from external trainings are actively captured and

shared, reinforcing SBE's identity as a learning organization.

This commitment to professional growth not only supports individual development, but also strengthens our capacity to innovate, adapt, and contribute meaningfully to a sustainable future.

In 2024 all SBE employees together followed 8.123,17h of trainings, what resembles 32,75h per employee. Divided per gender this corresponds to 5.407,67h of training by male, and 2.715,5h by female employees.



## EMBEDDING QUALITY

For us, quality is more than a result, it's a mindset embedded in our culture. As an independent engineering and design consultancy, we **continuously improve our processes, people, and projects** to meet industry standards and exceed client expectations.



School project Vijfstraten at the office in Sint-Niklaas

In civil and electromechanical engineering, technical excellence is essential, but we believe true quality also means delivering reliable, solution-oriented service. That's why we build long-term, confidential relationships with clients, suppliers, and subcontractors based on trust and collaboration.

We invest in the growth of our people, challenge our operations daily, and maintain a rigorous quality system with internal audits, external reviews, and real-time feedback. Our Integrated Management System (IMS) ensures streamlined operations and consistent results across the board.



Let's Talk event

Client centricity is at the core of our DNA. With a no-nonsense, pragmatic approach, we work as one team, internally and with our partners, to deliver tailored solutions that make a difference.



Teambuilding Archimedes-De Beer-Roebling-Vandepitte

At SBE, we don't just offer services, we build lasting partnerships. We are more than a technically strong engineering company. We are a community driven by connection, collaboration, and shared success.



## 5.2.6. Building a responsible future

Companies do not operate in isolation. They are part of, and benefit from, the society around them. As a company, we recognise the responsibility we carry and strive to lead by example within society. Our role goes beyond delivering engineering solutions and it's essential to give something back to the communities we're part of. By giving back, we help build stronger, more resilient communities, which in turn supports long-term business continuity. It also fosters trust, strengthens relationships with stakeholders, and attracts employees and clients who value purpose-driven organizations.

### MAKING A DIFFERENCE TOGETHER: CHARITY

Part of the employee-driven initiative Teambuilders, is our **Charity workgroup** that focuses on community involvement. Each year, every office, chooses a local charity they want to support that year. During the year, they can support the charity in different ways. For example, by building connections with local charities by volunteering or organise concrete actions to raise funds for the charity.



Charity concert Eefje De Visser at De Casino

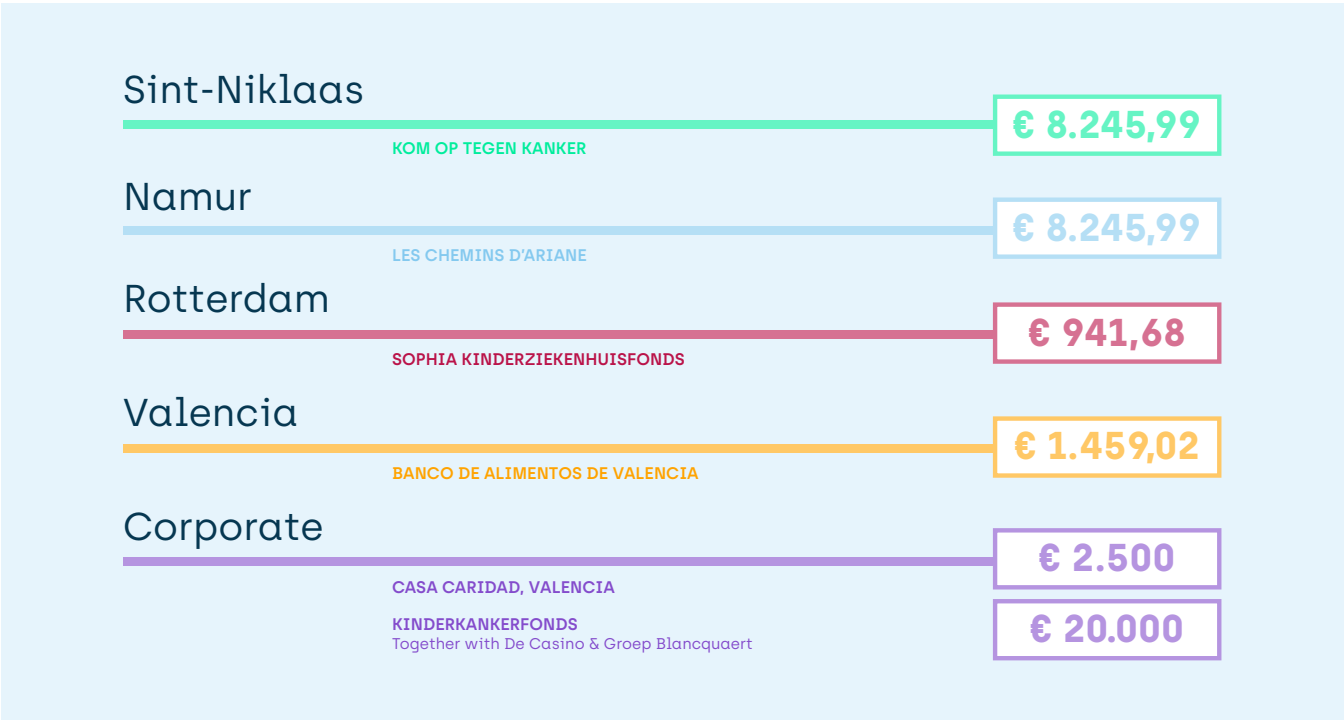


In Sint-Niklaas, the team rallied behind **Kom op tegen Kanker** in honour of a colleague currently battling cancer. Their support took many forms: from fundraising through after-work events like the charity edition of Café de Paris, bake and fry sales during lunch breaks, to our annual Christmas market featuring food stalls and a tombola. Two SBE teams also took part in the 100 km run for Kom op tegen Kanker raising an impressive € 5.510, with 78% directly supporting cancer research. In addition, several colleagues volunteered during the national flower sale, highlighting how small, dedicated efforts can create a wider societal impact. On the **Day Against Cancer**, we showed our support in a more personal way by wearing yellow ribbons, spreading awareness, and sharing heartfelt messages for patients, their families, caregivers, and volunteers, offering a small but meaningful boost of encouragement.

The Rotterdam office raised money for the **Sophia Children's Hospital Fund**, while the Valencia office supported the local **Food bank**. Both offices collected money by organising after work drinks and other social activities.



After the devastating Dana floods in Valencia, our Spanish colleagues were impacted by material damage, though thankfully everyone remained safe. To support the affected communities, we organized a special fundraising lunch called **"Spaghetti for Spain"**. The SBE Café transformed in a pasta restaurant, where Experts at Play volunteered to cook pasta for colleagues. Thanks to everyone's generosity, 140 portions were sold and raised €2.500, which was donated to Casa Caridad, a trusted local charity helping those affected by the Dana floods.



The Namur office showed their warm hearts by spending a day with the residents of **Les Chemins d'Ariane in Ciney**, an organization supporting individuals with disabilities. The afternoon included bowling, sharing some sweet treats, and meaningful conversations, creating a strong sense of connection and inclusion. The experience left a lasting impact on both our team and the residents, reinforcing the importance of community engagement. We're proud to support such initiatives and encourage others to get involved in similar actions that foster empathy and togetherness.

Besides that, each year SBE helps organise a **charity concert** in collaboration with Group Blancquaert and the Casino of Sint-Niklaas to support the **Kinderkankerfonds**. In 2024, all proceeds (€20.000) from the **Eefje De Visser** concert went directly to this foundation for children with cancer.



## GIVE A LITTLE, CHANGE A LOT

Every year, blood and plasma donations save lives. Just one donation can make a vital difference. And with the **local donor center** only 850 meters from our Sint-Niklaas office, giving blood and plasma has never been easier. Over the past six months, **29 donations** were made by SBE employees, an impressive ratio of 1 in 7 colleagues, making us the top-performing company in the region. Thanks to our team's remarkable commitment to blood and plasma donation Red Cross Flanders, named SBE the **'Company with the Biggest Heart'** in Sint-Niklaas.



This recognition is part of the Red Cross' 'Company with a Big Heart' campaign, which encourages businesses to motivate their employees to donate blood or plasma, both vital for lifesaving treatments. At SBE, donation has become a shared habit, with colleagues frequently visiting the nearby donor center during lunch breaks or after work,

sometimes even turning it into a social moment. The initiative was inspired by one of our colleagues, a regular plasma donor, who helped promote the campaign internally. His enthusiasm sparked wider participation and helped foster a stronger sense of social responsibility across the company.

## STUDENTS AT PLAY

Inspiring and empowering the engineers of tomorrow is an essential part of our mission. By opening our doors to students and involving them in real-life projects, we aim to pass on our expertise, foster enthusiasm for STEM fields, and promote sustainable thinking from an early age.

One example is the **SBE Student Challenge**, a yearly design contest where university and college students from various disciplines team up to work on a real-world, integrated design assignment. The 2024 edition focused on the design of a viewpoint in the Ardennes, inspired by an actual SBE project: Le Jambon de la Semois. Through a series of workshop days hosted at our Sint-Niklaas office, students explored architecture, landscape, and engineering themes under the guidance of our in-house experts. The challenge promotes **transdisciplinary teamwork**, creativity, and knowledge-sharing, reflecting our own design philosophy. It also provides a valuable platform for SBE to connect with future graduates, offering them a hands-on learning experience. The 2024 edition concluded with strong concepts and innovative designs from all six student teams, with one standout group taking home the title of challenge winner.

We also reach out to younger students through the **Scholenproject**, which we've supported since 2021. In collaboration with the city of Sint-Niklaas and the Province, we invite final-year secondary students in science-based tracks to discover the world of sustainable infrastructure. They get to explore our Vijfstraten cycling bridge project, take a guided tour of our office, experiment with our bike simulator, and even build a bamboo bridge.

Both initiatives underline our commitment to **sharing knowledge and inspiring future talent**. By showing students the tangible impact of engineering, we hope to encourage them to pursue technical studies and, one day, help shape a more sustainable future, possibly even at SBE.



Student Challenge

## TRIDEALHOUSES: INNOVATIVE SOLUTION TO SLUM POVERTY

SBE is proud to support the Tridealhouse project, an **innovative housing solution** addressing urban poverty in Ethiopia through sustainable, self-sufficient homes. In 2024, SBE optimized the steel structure for the second Tridealhouse prototype. This is a **modular, triangular-shaped home** designed to endure **extreme weather** while empowering slum dwellers with a path out of poverty.

These compact homes are more than shelters; they offer a means of **self-reliance**. Each rooftop garden supplies residents with vegetables, providing food security while enabling income generation. Two-thirds of the produce can be sold, making the homes partially self-financing. Future Tridealhouse communities, "hamlets, will feature shared gardens and social spaces, forming resilient, self-sustaining urban villages.



Engineered to last over 80 years with minimal upkeep, the homes use durable materials and smart construction techniques. The first prototype, built at the University of Addis Ababa, revealed key lessons, such as the need for corrosion-resistant steel and a weld-free structure. Water management challenges inspired a shift toward shared central water tanks per hamlet, instead of placing them beneath individual homes. The prototype's heavy concrete panels led to over-dimensioning, but upcoming models will use lightweight sandwich panels, reducing the steel frame size and overall material use.



The project emphasizes modularity and local production, enabling communities to assemble homes themselves, creating employment opportunities and building local capacity. SBE collaborated closely with Ethiopian engineers and architects to ensure effective knowledge transfer and context-specific design.



Beyond housing, the Tridealhouse initiative delivers long-term benefits: **job creation, food security**, and **stronger community** ties. It aligns with 12 of the 17 UN Sustainable Development Goals, including those focused on decent work, responsible consumption, and global partnerships. This project also demonstrated the importance of reliable partners who apply their knowledge for social impact. When experts come together with a shared purpose, we can build solutions that change lives.

**"The cooperation with SBE serves as a powerful example of how technical knowledge and social responsibility can go hand in hand."**

Michel Loots, founder trideal houses



## BALANCING PROFIT AND PURPOSE

Socially responsible entrepreneurship is no longer an optional add-on; it has become an essential part of modern business. At SBE, we view this not as a cost, but as a strategic, long-term investment in our people, our environment, and the future of our industry.

Our commitment to sustainability and social value has already yielded tangible results. We are seeing **stronger engagement and motivation** among our employees, thanks in part to the opening of the **SBE café**, the efforts of our **teambuilder** workgroups, **HR policies**, and more. We even received **multiple awards** for all our efforts related to wellbeing. On top of that we've built lasting, trust-based relationships with stakeholders who value transparency and ethical conduct. Major steps, such as the electrification of our vehicle fleet, installation of 458 solar panels and 25 charging points, required upfront investments, but are now contributing to a measurable reduction in CO<sub>2</sub> emissions and a smaller environmental footprint.

Beyond the direct environmental gains, our efforts are also strengthening our **societal impact**. Since the implementation of our business development plan sustainability, we are even more contributing to biodiversity, fostering future-proof infrastructure solutions. On top of this we are reinforcing our role as a socially engaged company. These are not just side benefits, they're integral to the way we create value.



SDG Think & Drink



### 5.3. Responsible Business Conduct

This paragraph relates to VSME C6-C7.

While we do business, we strive to demonstrate integrity and making mindful, responsible choices. We take a proactive, values-driven approach to ensure that our actions contribute positively across our operations and in every part of our value chain, strengthening trust, minimizing risks, and supporting the well-being of people, communities, and the environment.

#### CORPORATE CULTURE

SBE's culture as a family-owned company with a flat organizational structure fosters strong personal connections, open communication, and a sense of belonging. This distinctive work environment sets us apart from competitors and serves as a key opportunity to attract new talent seeking purpose, autonomy, and a supportive team dynamic.

#### LIVING OUR VALUES THROUGH ETHICAL CONDUCT

This paragraph relates to VSME C6-C7-C8.

A policy only has value when it's actively lived and applied. Therefore, our code of conduct is more than a set of rules, it is a reflection of our core values:



Building a Family



Designing as One Team



Assuring Quality

This code guides our daily actions and decisions, ensuring we act with integrity, respect, and accountability towards colleagues, clients, and society.

We foster a safe workplace where fairness, inclusiveness, and well-being are paramount. Discrimination, harassment, corruption and bribery are not tolerated, and all employees are expected to uphold the highest ethical standards committed to human rights.



Clear expectations are set for respectful behavior, financial integrity, data protection, and sustainable collaboration with partners.

Through this shared commitment, SBE promotes a strong, transparent, and values-driven culture that supports long-term, responsible growth for our people, our clients, and the communities we serve.

We have nothing to disclose related to severe negative human right incidents in our own workforce and are not aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users. SBE also has nothing to disclose concerning revenues from certain sectors and exclusion from EU reference benchmarks.

### SUPPLIER CODE OF CONDUCT

While our procurement needs are relatively limited and are mainly focused on office supplies, software, facility services, and project-related contractors/consultants, the broader impact of our work lies the **infrastructure solutions** we help deliver.

All our suppliers are expected to comply with applicable laws, standards and regulations, as well as the principles outlined in the **SBE code of conduct**. These include a strong commitment to **health and safety, environmental responsibility, ethical business practices, legal compliance**, and the **protection of human and labour rights**. Upholding these standards ensures a responsible and sustainable approach across all areas of cooperation.

### HUMAN RIGHTS

Even though our client projects are mostly situated in **Belgium, The Netherlands and France** and the risk of violating human rights in our own business operations are very small, SBE attach a lot of importance to human rights. It is included in both our internal as our supplier code of conduct.

We are committed to **upholding human rights across our operations and value chain**. This includes a strict ban on child labour, forced labour, illegal employment, inhumane working conditions and a strong commitment to equal opportunities and non-discrimination. Whenever negative impact on human rights is detected, we'll take immediate actions to address this. Through internal training and open dialogue, we continuously strengthen awareness across our teams.

We expect the same commitment from our suppliers and partners. Respect for human rights and decent working conditions is a prerequisite for collaboration, and concerns can be reported through the **Whistle Willow**.

### INTEGRITY LINE: WHISTLE WILLOW

This paragraph relates to VSME B11-C6.

In line with Belgian and European legislation, SBE has introduced a **whistleblower system** to support **ethical conduct and transparency**. This whistle willow system allows employees and external parties to confidentially report breaches of internal policies, applicable laws and any other type of misconduct. The

system guarantees confidentiality, protects whistleblowers from retaliation, and provides both internal and external reporting options.

There were no convictions or fines incurred for the violation of anti-corruption and anti-bribery laws during the reporting period.

### THE IMPORTANCE OF PRIVACY AND CYBERSECURITY AT SBE

As a knowledge-driven engineering company, SBE handles large volumes of sensitive project and client data, making privacy and cybersecurity critical to our operations. In 2024, the SBE **Let's Inspire** event highlighted the importance of **cybersecurity awareness**, emphasizing that every employee can be a potential entry point for digital breaches. To strengthen our defense, we organize regular phishing simulations and weekly online training sessions to **raise awareness and reduce human error**.

While our IT department implements robust security systems and protocols, we acknowledge that cyber threats are evolving rapidly. It is not a question of if, but when an attack might occur. As such, we consider cybersecurity one of our highest risk areas, requiring continuous vigilance and company-wide engagement.

**SBE (HQ)**

Slachthuisstraat 71  
9100 Sint-Niklaas

info@sbe-engineering.be  
+32 3 777 95 19

[www.sbe-engineering.com](http://www.sbe-engineering.com)

**SBE Rotterdam**

Weena 335 – 4th floor  
3013 AL Rotterdam

+31 10 745 74 70  
info@sbe-engineering.nl

**SBE Mechelen**

Stephensonstraat 22-24 bus 501  
2800 Mechelen

**SBE Valencia**

Calle la Paz 11 – 4th floor  
46003 Valencia

info@sbe-engineering.es

**SBE Oostkamp**

Kapellestraat 138 bus 301  
8020 Oostkamp

**SBE Namur**

Namur Office Park  
Avenue des Dessus-de-Lives 8  
[3ème étage] | 5101 Namen  
+32 81 84 05 83  
wallonie@sbe-engineering.be

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