



# **Carbon Footprint 2024**

## **DC Industrial SA - Brussels.**

June 2025

## GENERAL PROJECT DATA

|                               |                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Offer reference:</b>       | IND2-2025-0156-Group De Cloedt - Brussel - Prestatieladder                                                                                                                                                                                                                                                                                                     |
| <b>Execution date:</b>        | February – June 2025                                                                                                                                                                                                                                                                                                                                           |
| <b>Client:</b>                | DC Industrial SA<br>Gachardstraat 88 B12.<br>Brussels.                                                                                                                                                                                                                                                                                                         |
| <b>Engineering Encon:</b>     | Encon<br>Kieleberg 41<br>3740 Bilzen<br><a href="http://www.encon.eu">http://www.encon.eu</a><br>☎: +32 (0) 89/410 820<br>@: <a href="mailto:info@encon.eu">info@encon.eu</a>                                                                                                                                                                                  |
| <b>Project Manager Encon:</b> | Dieter Thoelen<br>☎ : +32 (0) 478/26.13.98<br>@: <a href="mailto:dieter.thoelen@encon.eu">dieter.thoelen@encon.eu</a><br>Sofie Lamens<br>☎ : +32 (0) 471/08.41.51<br>@: <a href="mailto:sofie.lamens@encon.eu">sofie.lamens@encon.eu</a><br>Xander Nassen<br>☎ : +32 (0) 497 49 52 84<br>@: <a href="mailto:xander.nassen@encon.eu">xander.nassen@encon.eu</a> |
| <b>Purpose of the study:</b>  | To calculate the organizational CO <sub>2</sub> footprint of DC Industrial SA for 2024. This includes a calculation of the Scope 1, 2, and Scope 3 Business travel emissions.                                                                                                                                                                                  |

*No part of this publication may be reproduced or copied without written permission from Encon.*

# TABLE OF CONTENTS

|                                                                         |    |
|-------------------------------------------------------------------------|----|
| General project data .....                                              | 2  |
| Table of Contents.....                                                  | 3  |
| 1 Introduction .....                                                    | 4  |
| 1.1 Context .....                                                       | 4  |
| 1.2 CO <sub>2</sub> footprint .....                                     | 6  |
| 1.3 Purpose of this document .....                                      | 7  |
| 2 Methodology.....                                                      | 8  |
| 2.1 Summary Table .....                                                 | 8  |
| 2.2 General Information and methodology .....                           | 9  |
| 2.3 Base year.....                                                      | 10 |
| 2.4 Activities and boundaries.....                                      | 10 |
| 2.4.1 CO <sub>2</sub> Matrix .....                                      | 10 |
| 2.4.2 Sectoral differences .....                                        | 10 |
| 2.4.3 CO <sub>2</sub> Matrix DC Industrial SA. ....                     | 11 |
| 2.4.4 Scope 1 & 2 limits.....                                           | 12 |
| 2.4.5 Scope 3 limits .....                                              | 15 |
| 2.5 Practical Approach.....                                             | 17 |
| 2.5.1 Information request and quality of information .....              | 17 |
| 2.6 Site visit .....                                                    | 18 |
| 3 CO <sub>2</sub> footprint DC Industrial SA 2024.....                  | 19 |
| 3.1 Overview 2024.....                                                  | 19 |
| 3.2 Overview of CO <sub>2</sub> footprint in 2024 for Scope 1 & 2 ..... | 19 |
| 3.3 Scope 1.....                                                        | 24 |
| 3.3.1 Stationary emissions .....                                        | 24 |
| 3.3.2 Mobile emissions.....                                             | 27 |
| 3.4 Scope 2.....                                                        | 31 |
| 3.5 Scope 3.....                                                        | 38 |
| 3.5.1 Category 06: Business travel .....                                | 39 |
| 3.6 Comparison of footprint to previous years.....                      | 40 |
| 4 Appendix 1: GHG emission summary.....                                 | 42 |
| 5 Appendix 2: Used emission factors and sources .....                   | 44 |
| 6 Appendix 3: ISO 14064 statement.....                                  | 46 |
| 7 Appendix 4: List of tables and figures.....                           | 47 |
| 8 Bibliography .....                                                    | 47 |

# 1 INTRODUCTION

## 1.1 CONTEXT

More organizations are measuring their carbon footprint and starting a CO<sub>2</sub> reduction program. Strengthening the corporate image, expanding the product range, compliance and cost reduction are just some of the reasons cited.

Everyone agrees that our planet is warming because of excessive greenhouse gas emissions. Far-reaching measures are urgently needed to contain this warming. The challenges, however, are considerable.

For thousands of years, human activity had no significant impact on our climate and living environment. All this has changed in a very short time span. The increase in CO<sub>2</sub> has come about in just over 150 years, during three industrial revolutions. We need to reduce this excessive increase in the next 30 years, in a timeframe that is five times shorter.

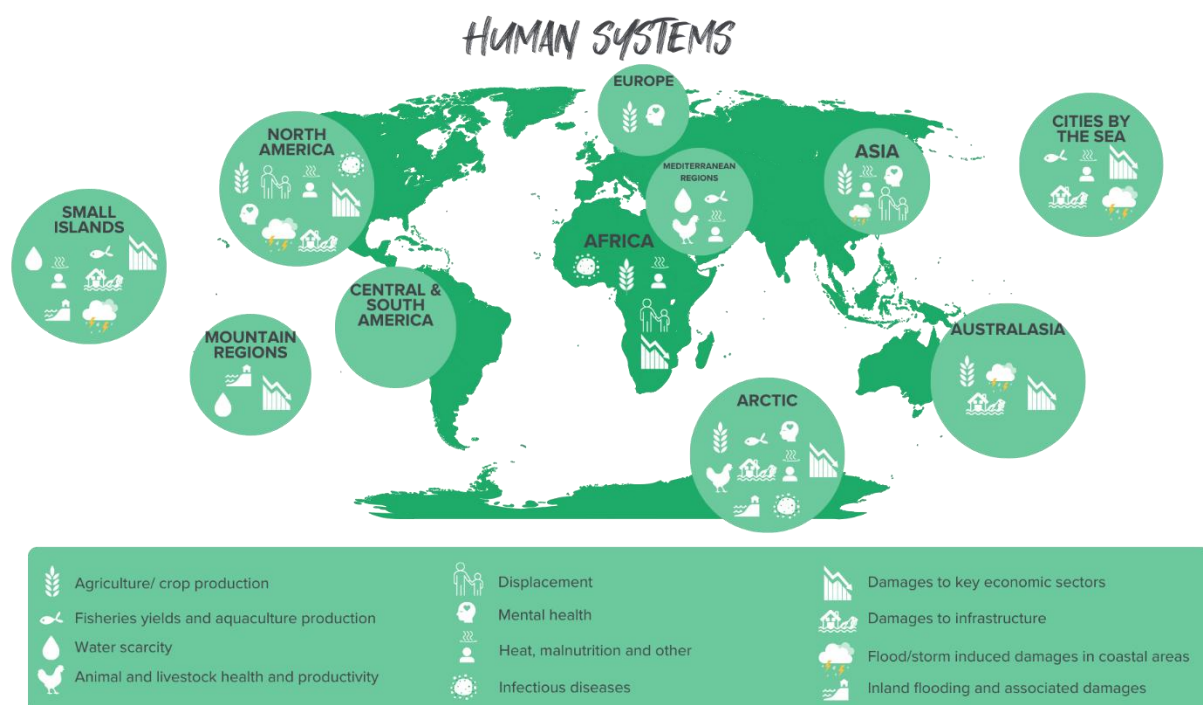


**Figure 1: Perceived impact of climate change over the past decade on human systems.**

The Paris Climate Agreement states that to avoid the major tipping points - events that could accelerate climate change irreversibly - global warming must be limited to 1.5 degrees Celsius. To achieve this, it is important to follow the Carbon Law, which states that the ambition set in Paris can be achieved by maintaining a global greenhouse gas reduction rate of 50% per decade.

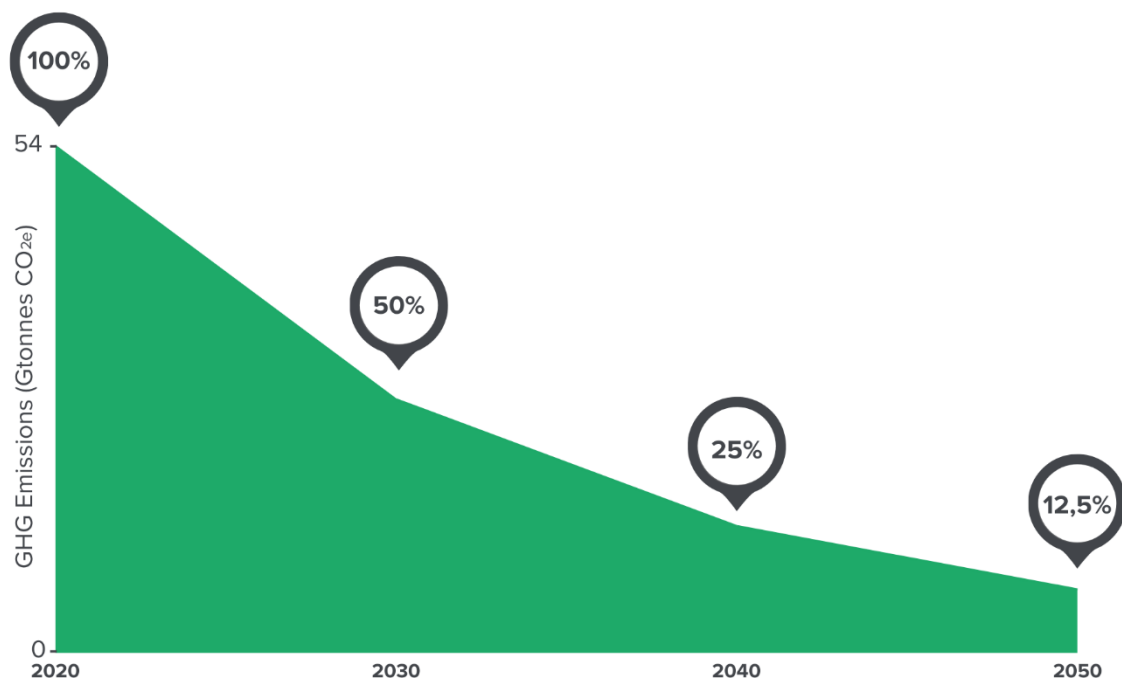


*Figure 2: Global reduction in greenhouse gases needed to meet Paris climate agreement.*

Contradictorily, we are technically advanced enough to face this challenge. The greatest difficulty is of a societal nature. It is imperative that people - citizens, business leaders and politicians - show enough willingness to fully adopt the necessary solutions that are abundantly available. In short, the most important climate challenge is not technical, but societal.

Every single day, Encon proves conclusively that ecology and economy can coexist in an efficient manner. Encon specializes in energy-saving, renewable energy, and sustainability projects and, over the course of 1 year, has achieved to map 1 million tons of CO<sub>2</sub> and a potential saving of 200 000 tonnes of CO<sub>2e</sub>.

## 1.2 CO<sub>2</sub> FOOTPRINT

The CO<sub>2</sub> footprint, also known as the 'Carbon Footprint,' is the annual greenhouse gas emissions of an organization, particular activity, event, product, or person. Greenhouse gases comprise the emissions that result from a (business) activity or the life cycle of a product. These emissions can be divided into:

- Scope 1: direct emissions from sources owned, or controlled, by the company (ex: fuel combustion)
- Scope 2: indirect emissions linked to energy (e.g.: purchase of electricity)
- Scope 3: indirect emissions (e.g.: purchase of materials, waste disposal, transport...)
  - Upstream activities
  - Downstream activities

The following figure (source: GHG Protocol Corporate Value Chain Standard) gives an overview of the different types of emissions:

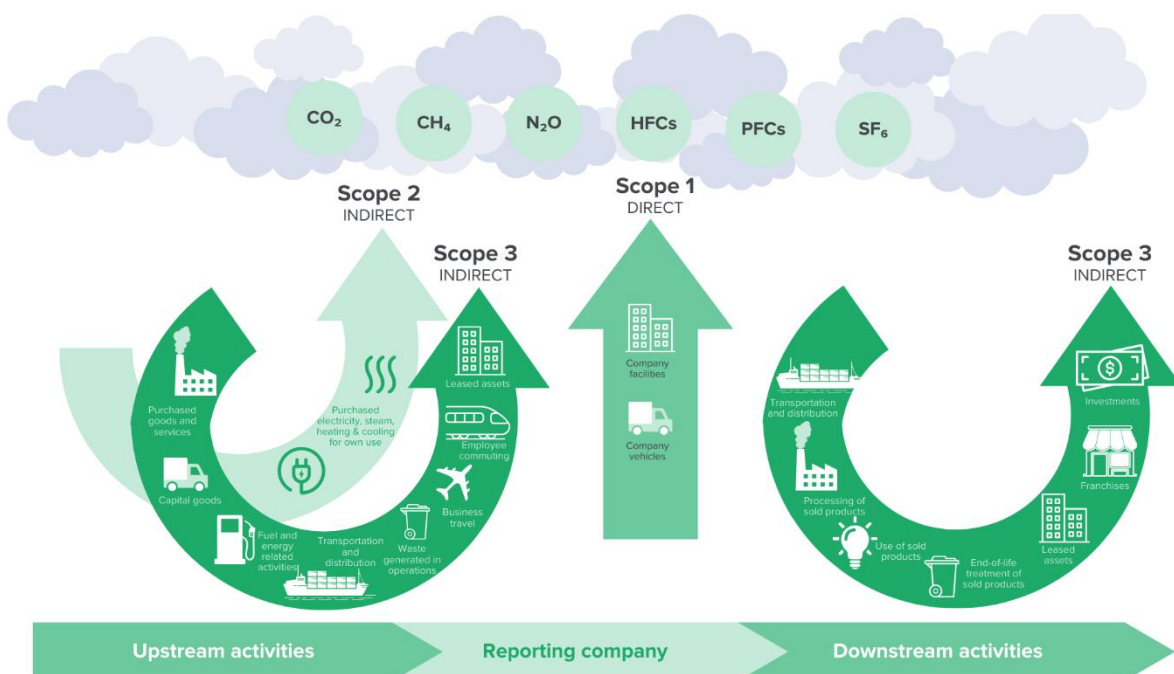


**Figure 3: Overview of the different types of emissions according to the Greenhouse Gas Protocol**

It is important to note that this does not only include actual CO<sub>2</sub> emissions, but also emissions of the other greenhouse gases defined by the Intergovernmental Panel on Climate Change (IPCC). This defines greenhouse gases as gaseous components of the atmosphere, both natural and anthropogenic, that absorb and emit radiation at specific wavelengths within the spectrum of thermal infrared radiation emitted by the earth's surface, the atmosphere itself, and by clouds.

Consequently, this study includes the seven gases listed in the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>). All identified GHGs are converted to CO<sub>2</sub>e by multiplying by the corresponding Global Warming Potential factor published by the IPCC in AR5.

### **1.3 PURPOSE OF THIS DOCUMENT**

This document includes a detailed overview of the carbon footprint of DC Industrial SA at organization level. The calculation is fully in accordance with the Greenhouse Gas protocol and follows the requirements as indicated in the CO<sub>2</sub> performance ladder manual v3.1. The applied methodology, practical approach and thresholds are discussed at length to demonstrate how an accurate footprint of all DC Industrial SA's business activities have been obtained. This provides DC Industrial SA with a clear and comprehensive overview of all factors contributing to their carbon footprint, where future measures can be taken to reduce this footprint, to join the SBTi, get certified with the CO<sub>2</sub> performance ladder or to provide carbon neutral services.

## 2 METHODOLOGY

### 2.1 SUMMARY TABLE

|                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company name                                                                                      | <b>DC Industrial SA.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Description of the organization                                                                   | <p>DC Industrial SA carries out dredging contracts under its administration or with partners and/or subcontractors. This concerns both environmental dredging works and capital dredging works, but also provide specialised support to hydraulic engineering contractors. Classically, the work in which sand and/or gravel is supplied to build combi walls, sheet pile walls.</p> <p>This business is managed centrally from the headquarters in Brussels. Projects take place predominantly in Northern and Western Europe and on a case-by-case basis in other countries.</p>                                                                                                                                                                                                                                                                                                                                                                                                 |
| Footprint calculation according to following standard:                                            | <p>Greenhouse Gas Protocol - Corporate standard</p> <p>CO<sub>2</sub> performance ladder manual v3.1</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Chosen consolidation approach (equity share, operational control, or financial control)           | <p>Operational control: This means that a company considers 100% of the emissions released by its activities over which it has control. A company is assumed to have operational control over an activity if the company has full authority to set and implement its operational policies for the activity.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Description and address of the site(s) that are within the organizational boundary of the company | <p><b>Aggregates/Resources</b></p> <ul style="list-style-type: none"> <li>• <b>AWS FRANCE S.A.S.U.:</b> Soil/logistics platform – France</li> <li>• <b>DC AGGREGATE Ltd.:</b> Aggregates/logistics platform - United Kingdom</li> <li>• <b>DC RESOURCES Baltics SIA:</b> Office &amp; Openair Warehouse – Lithuania</li> <li>• <b>H&amp;H Resources Brussels NV:</b> Sand depot, Office – Belgium</li> <li>• <b>LES CARRIERES DU FOND DES VAULX SA:</b> Quarry in Wellin - Belgium</li> <li>• <b>SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA:</b> Quarry in Yvoir, offices, equipment – Belgium</li> <li>• <b>TANGHE NV:</b> Concrete plant, depot, shop – Belgium</li> <li>• <b>THYBORØN NORDSØRAL A/S:</b> Office &amp; production installation – Denmark</li> <li>• <b>Nieuwpoortse Handelsmaatschappij (N.H.M.) NV:</b> Platforms of aggregates, office, depots, production – Belgium</li> <li>• <b>DC RESOURCES GmbH:</b> Aggregates trading, office – Germany</li> </ul> |

|                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                              | <ul style="list-style-type: none"> <li>• <b>DC Eikefet Aggregates A/S:</b> Quarry Norway, logistics depot, offices, processing plant – Norway</li> <li>• <b>DC RESOURCES A/S</b> [Dansk Natursten]: Aggregates trading, platform, offices, workshop – Denmark</li> <li>• <b>GRANULATS ET SABLES DE WALLONIE (G.S.W.) NV:</b> Aggregates trading, ships – Belgium</li> <li>• <b>MINERALS DC NOWAK Sp. z.o.o. Sp. K.:</b> Aggregates trading, head office - Poland</li> </ul> <p><b>Dredging</b></p> <ul style="list-style-type: none"> <li>• <b>DC DREDGING B.V.:</b> Office, dredging ships, technical department – The Netherlands</li> </ul> <p><b>Environment</b></p> <ul style="list-style-type: none"> <li>• <b>DC ENVIRONMENT SA:</b> Soil remediation, offices, depot, workshops - Belgium</li> <li>• <b>BIOTERRA NV:</b> Soil remediation, office – Belgium</li> <li>• <b>DC Industrial SA:</b> Holding, office, equipment - Belgium</li> </ul> |
| Description of the activities that are within the organizational boundary of the company (Description of inventory boundary) | <p>The activities of DC Industrial SA which cause emissions can be summarized:</p> <ul style="list-style-type: none"> <li>• Electricity consumption by office activities, lighting, and other technical installations.</li> <li>• Fuel consumption due to heating of the buildings, processes, use of passenger cars and other vehicles.</li> <li>• Business travel.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Analysed period                                                                                                              | 31/12/2023 - 31/12/2024.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

*Table 1: Project Description*

## 2.2 GENERAL INFORMATION AND METHODOLOGY

The footprint of DC Industrial SA was calculated in accordance with the Greenhouse Gas Protocol - Corporate standard, as well as with the requirements as indicated in the CO<sub>2</sub> performance ladder manual (Chapter 5). Following Chapter 5 of the CO<sub>2</sub> performance ladder manual, this report is also in conformity with ISO14064-1 (see also Appendix 3: ISO 14064 statement). This standard describes how the different scopes should be calculated and reported. When it was not possible to collect certain information and calculate the emissions, this will always be communicated transparently in the report.

Since DC Industrial SA 's goal is to be certified with **CO<sub>2</sub> performance ladder** at level 3, a full calculation was done for Scope 1 and 2. In addition, category 6 of Scope 3, business travel, has also been calculated. A deviation of this calculation from the GHG protocol required by the CO<sub>2</sub> performance ladder is that the upstream emissions of electricity and fuels are included in Scope 1 and 2. According to the GHG Protocol standards, these upstream emissions—encompassing the extraction, production, and transportation of energy and fuels—are typically categorized under Scope 3, Category 3 (Energy

and Fuel-Related Activities). For this calculation, these emissions have instead been integrated into the corresponding activities reported in Scopes 1 and 2.

## 2.3 CALCULATED YEAR

The CO<sub>2</sub> footprint of the year 2024 was calculated based on collected data representative of the period 31/12/2023 to 31/12/2024.

## 2.4 ACTIVITIES AND BOUNDARIES

To determine the activities and boundaries of DC Industrial SA, the CO<sub>2</sub> matrix of DC Industrial SA was completed during a collaborative workshop during the kick-off meetings.

### 2.4.1 CO<sub>2</sub> MATRIX

The objective of the CO<sub>2</sub> matrix is to provide a summary overview of the various emission sources present within the boundaries of the organization. These emission sources are linked to the activities carried out by DC Industrial SA. This document serves as a basis for a complete calculation and detailed analysis, considering the organization's responsibilities and operational Scope.

### 2.4.2 SECTORAL DIFFERENCES

The ratio between Scope 1, Scope 2 and Scope 3 emissions is determined by a whole range of factors. In the case of a company that purchases milk to produces cheese, for example, the emissions of milk production will fall under Scope 3. If the company has its own cattle, the milk production (and related methane production from the cows) will fall under Scope 1 emissions.

However, it is not only the operational boundaries that determine this ratio, but the sector is also of great importance. The figure below shows the overall relationship between the various Scopes, with "Own operations" being the Scope 1 and Scope 2 emissions of companies in the sector concerned.

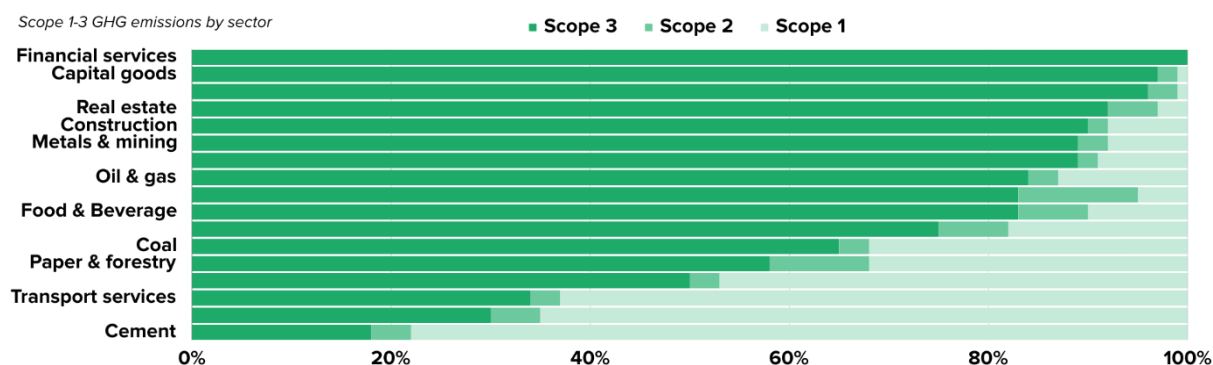


Figure 4: Distribution between the different Scope emissions for different sectors.

A comparison of the financial services sector and food and beverage sectors is used as an example. A company that offers financial services will only have a limited impact under Scope 1 and Scope 2 emissions. The largest impact is seen in Scope 3, which consists of upstream and downstream emissions, such as the portfolio a company in the financial sector can offer to their clients.

For a food and beverage company, the Scope 1 and 2 emissions are slightly higher, i.e. 20%. The main difference lies in the activities the company can perform, such as the processing of food items delivered to them by farmers.

A company that purchases few raw materials itself, but consumes a lot of diesel and electricity, will have significant Scope 1 and Scope 2 emissions. The breakdown of an organization's footprint is therefore

strongly related to its activities and the sector in which they operate. Creating a CO<sub>2</sub> matrix helps to get an idea of which factors have the greatest impact on the footprint.

### 2.4.3 CO<sub>2</sub> MATRIX DC INDUSTRIAL SA.

The CO<sub>2</sub> matrix for DC Industrial SA was created during a workshop with an Encon expert. This revealed which emission sources are present at the site(s) (Scope 1 & 2 emissions) and which significant processes and emission sources are present in the upstream and downstream of the organization's chain of DC Industrial SA (Scope 3 emissions). For this exercise, only business travel was considered as needed for the CO<sub>2</sub> performance ladder level 3. An example of one of the entities is shown in the image below.

Please put an x next to what applies to you and provide more information if applicable.

| Activity         | Applicable? | More information installation |
|------------------|-------------|-------------------------------|
| Heating          | Oui         | Chauffage des sables (gasoil) |
| Cooling          | Non         | Néant                         |
| Fossil fuels     | Oui         | Parc mobile (gasoil)          |
| Direct emissions | Oui         |                               |
| Waste treatment  | Oui         | Tous les déchets sont traités |

| Type of vehicle                                                                                      | Estimation of number of vehicles                    | Type of fuel (ex. diesel, fuel oil, electric) |
|------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|
| Passenger cars<br>  | 4 véhicules immatriculés<br><br>2 véhicules interne | 2 essence /électrique<br>1 diesel<br>2 diesel |
| Delivery trucks<br> | 2 véhicules interne                                 | 2 diesel                                      |
| Trucks<br>         | 4 véhicules interne                                 | 4 diesel                                      |
| Forklifts                                                                                            |                                                     |                                               |
| Ships<br>         | Néant                                               | Néant                                         |
| Other?                                                                                               |                                                     |                                               |

Please put an x next to what applies to you.

| Type of contract of purchased electricity | Green power contract                                                                                | Grey power contract                                                                                 |                     |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|---------------------|
|                                           | Oui                                                                                                 |                                                                                                     |                     |
| On-site generation of renewable energy    | Solar panels<br> | Wind turbine<br> | Biomass power plant |
|                                           | Oui                                                                                                 | Néant                                                                                               | Néant               |
| Purchase of steam                         | Applicable                                                                                          | Not applicable                                                                                      |                     |
|                                           | Néant                                                                                               | Néant                                                                                               |                     |
| Purchase of heat                          | Applicable                                                                                          | Not applicable                                                                                      |                     |
|                                           | Néant                                                                                               | Néant                                                                                               |                     |

Figure 5: CO<sub>2</sub> Matrix for DC Industrial SA.

Next to scope 1 and 2, business travel was questioned and seen if this certain category was seen as relevant by the participants.

### SCOPE 3 EMISSIONS: BUSINESS TRAVEL

Please estimate the number of times and people who went on business trips.

| Type of vehicle                                                                                                                    | Estimation of number of times and people |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Passenger cars (private, not company-owned)<br> | Néant                                    |
| Train<br>                                       | Néant                                    |
| Airplane<br>                                    | Néant                                    |
| Other?                                                                                                                             | Néant                                    |

Figure 6: Business travel CO<sub>2</sub> matrix for an entity within DC Industrial SA.

#### 2.4.4 SCOPE 1 & 2 LIMITS

For every site of DC Industrial SA, the consumption data was requested from the site manager. The reliability of each consumption value was determined based on the delivered data and the estimations made by each site manager. The table below shows the different categories in which the data of each site is allocated to.

| Category:                | Description of activities                         |
|--------------------------|---------------------------------------------------|
| Reliable (R)             | Reported data is reliable, no rounded numbers     |
| Assumption (A)           | Data is estimated based on different assumptions  |
| Not applicable (N/A)     | The requested data is not applicable to this site |
| Not reported (N/R)       | There is no data reported but this is applicable  |
| Partially reported (P/R) | Information does not represent the complete year  |

*Table 2: Categories of the scope 1 and 2 limits*

The table below shows these scope 1 and 2 limitations.

| Entity: Aggregates/Resources                         | Purchased electricity | Building heating & processes | Transport own vehicles | Refrigerant leakage | Purchased heat | Direct process emissions |
|------------------------------------------------------|-----------------------|------------------------------|------------------------|---------------------|----------------|--------------------------|
| AWS FRANCE S.A.S.U. (FR)                             | R                     | N/A                          | A                      | N/A                 | N/A            | N/A                      |
| DC AGGREGATE Ltd. (UK)                               | N/A                   | N/A                          | N/R                    | N/A                 | N/A            | N/A                      |
| DC RESOURCES Baltics SIA (LT)                        | R                     | N/A                          | P/R                    | A*                  | N/A            | N/A                      |
| H & H Resources Brussels NV (BE)                     | R                     | R                            | R                      | N/A                 | N/A            | N/A                      |
| LES CARRIERES DU FOND DES VAULX SA (BE)              | R                     | A                            | A                      | N/A                 | N/A            | N/A                      |
| SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (BE) | R                     | N/A                          | A                      | N/A                 | N/A            | N/A                      |
| TANGHE NV (BE)                                       | R                     | A                            | A                      | A*                  | N/A            | N/A                      |
| THYBORØN NORDSØRAL A/S (DK)                          | R                     | N/A                          | A                      | A*                  | N/A            | N/A                      |
| Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (BE)    | A                     | A                            | A                      | N/A                 | N/A            | N/A                      |
| DC RESOURCES GmbH (DE)                               | N/R                   | N/A                          | R                      | N/A                 | N/A            | N/A                      |
| DC Eikefet Aggregates A/S (NO)                       | R                     | N/R                          | P/R                    | N/A                 | N/A            | N/A                      |
| DC RESOURCES A/S [Dansk Natursten] (DK)              | R                     | R                            | A                      | A*                  | N/A            | N/A                      |
| GRANULATS ET SABLES DE WALLONIE (G.S.W.) NV (BE)     | N/A                   | N/A                          | R                      | A*                  | N/A            | N/A                      |
| MINERALS DC NOWAK Sp. z.o.o. Sp. K. (PO)             | N/A                   | N/A                          | N/A                    | N/A                 | N/A            | N/A                      |

\*Within the calculation of the footprint of 2023, a risk analysis was performed based on the type of installation present at the site. In case an entity indicated that it has a domestic air conditioning unit on site, it was asked by the Encon export if this installation was checked regularly. In case this device is checked and routinely maintained, this device was considered out of scope and negligent in the total carbon footprint.

Table 3: Reliability of scope 1 and 2 data for the business unit Aggregates/Resources.

| Entity: Dredging      | Purchased electricity | Building heating & processes | Transport own vehicles | Refrigerant leakage | Purchased heat | Direct process emissions |
|-----------------------|-----------------------|------------------------------|------------------------|---------------------|----------------|--------------------------|
| DC DREDGING B.V. (NL) | R                     | R                            | R                      | N/A                 | N/A            | N/A                      |

| Entity: Environment    | Purchased electricity | Building heating & processes | Transport own vehicles | Refrigerant leakage | Purchased heat | Direct process emissions |
|------------------------|-----------------------|------------------------------|------------------------|---------------------|----------------|--------------------------|
| DC ENVIRONMENT SA (BE) | A                     | R                            | R                      | N/A                 | N/A            | N/A                      |
| BIOTERRA NV (BE)       | R                     | R                            | R                      | N/A                 | N/A            | N/A                      |
| DC Industrial SA (BE)  | R                     | A                            | A                      | N/A                 | N/A            | N/A                      |

*Table 4: Reliability of scope 1 and 2 data for the business units Dredging & Environment.*

Based on the tables above, the following assumptions can be made on the data reliability of all business units.

| Business Unit        | Purchased electricity | Building heating & processes | Transport own vehicles | Refrigerant leakage | Purchased heat | Direct process emissions |
|----------------------|-----------------------|------------------------------|------------------------|---------------------|----------------|--------------------------|
| Aggregates/Resources | R                     | A                            | A                      | A                   | N/A            | N/A                      |
| Dredging             | R                     | R                            | R                      | N/A                 | N/A            | N/A                      |
| Environment          | R                     | R                            | R                      | N/A                 | N/A            | N/A                      |

*Table 5: Overall reliability of scope 1 and 2 data for all business units within DC Industrial SA based on the different entities.*

#### 2.4.5 SCOPE 3 LIMITS

Based on the completed CO<sub>2</sub> matrix and the workshop during the kick-off meeting, it was determined which Scope 3 categories have a significant influence on the Scope 3 emissions of DC Industrial SA. To identify the relevance of each category, the following criteria were examined:

| Criteria:                    | Description of activities                                                                                                                                                                                 |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Size                         | They contribute significantly to the company's total anticipated scope 3 emissions                                                                                                                        |
| Influence                    | There are potential emissions reductions that could be undertaken or influenced by the company                                                                                                            |
| Risk                         | They contribute to the company's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and technology, compliance/litigation, and reputational risks)    |
| Stakeholders                 | They are deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society)                                                                                                    |
| Outsourcing                  | They are outsourced activities previously performed in-house or activities outsourced by the reporting company that are typically performed in-house by other companies in the reporting company's sector |
| Sector guidance              | They have been identified as significant by sector-specific guidance                                                                                                                                      |
| Spending or revenue analysis | They are areas that require a high level of spending or generate a high level of revenue (and are sometimes correlated with high GHG emissions)                                                           |
| Other                        | They meet any additional criteria developed by the company or industry sector                                                                                                                             |

Based on the table above, it is assumed that at least 0 of the Scope 3 emissions are included in the calculation. The table below shows all scope 3 categories and the degree of relevance for DC Industrial SA.

| GHG Protocol reporting category                                                                                                                                       | Relevance  | Activities reported                                         | Data collection                                                                                                                                                                                                                                                                                                                                                                                             | Source emission factors                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>Upstream activities</b>                                                                                                                                            |            |                                                             |                                                                                                                                                                                                                                                                                                                                                                                                             |                                                             |
| <b>6. Business travel</b> – Transportation of employees for business-related activities during the reporting year (in vehicles not owned or operated by the company). | <b>Low</b> | Emissions from flights, taxis, rail, and personal vehicles. | <p>Business travel is often procured through a central system, and travel providers often readily provide data to enable companies to calculate emissions. The data required would include, where applicable:</p> <ul style="list-style-type: none"> <li>• Mode of transport.</li> <li>• Origin and destination, including country.</li> <li>• Distance of journey.</li> <li>• Class of journey.</li> </ul> | Emission factors from the database<br>CO2emissiefactoren.be |

## 2.5 PRACTICAL APPROACH

### 2.5.1 INFORMATION REQUEST AND QUALITY OF INFORMATION

A comprehensive information request in the form of a client-specific Excel file was created for the preparation of the GHG inventory of DC Industrial SA.

In this context, a distinction was made between primary and secondary data. According to the GHG protocol, primary data comes from specific activities within the organization's value chain. This data can be collected using measurement systems, invoices (e.g. electricity), mass balances or other internal calculations or systems. Secondary data are data that are not available and for which internationally acknowledged databases or scientific literature are used to make valid estimates and approximations. When the emission sources available in CO2emissiefactoren.be are not identical to the specifically needed emission sources or when only monetary values are available from mass-related information, Environmental Extended Input-Output (EEIO) tables are used. These tables use the spend-based method where monetary values are converted to GHG emissions. These provide the greatest degree of inaccuracy but allow calculations/estimates to be made that would otherwise not be possible due to the large workload. As a result, these estimates are only made when other representative information such as mass, quantity or material specific information is not available.

The information provided by DC Industrial SA can in any case be considered primary data. In addition, the CO2emissiefactoren.be database was used to process secondary data. The supplied information was subjected to the data quality parameters specified by the Greenhouse Gas Protocol - Corporate standard.

#### **1. Technological representativeness:**

Companies should select data that is technology specific.

#### **2. Temporal representativeness:**

Companies should select data that is temporally specific.

#### **3. Geographic representativeness:**

Companies should select data that is geographically specific. E.g.: emission factors such as those of electricity generation and consumption, are always used from the country where the company is located (or related countries, depending on availability in databases).

#### **4. Completeness:**

Companies must select data that are complete. If estimates are made, these estimates are based on databases or (scientific) literature.

#### **5. Reliability:**

Companies must select data that is reliable. E.g.: Reliable data is collected by distinguishing between primary and secondary data. If primary data are not available, estimates and approximations are made (proxy data). In any case, emission factors from the co2emissiefactoren.be database are used.

All used emission factors are provided in the appendix at the end of this report.

## 2.6 SITE VISIT

In addition to the data request above, the site of DC Industrial SA at Brussels was also visited by two experts from Encon in 2024. The purpose of the site visit consists of three parts:

- To be able to detect possible other CO<sub>2</sub> emission sources not mentioned in the CO<sub>2</sub> matrix.
- To get a better overview of the organization's activities
- To detect or identify CO<sub>2</sub> reduction measures.

The images below show some photos taken during the site visit.



Washing installation BIOTERRA NV



Sand production installation Nieuwpoortse Handelsmaatschappij (N.H.M.) NV



Topside view of quarry at  
SOCIETE D'EXPLOITATION DES  
CARRIERES D'YVOIR SA



View of technical installations at SOCIETE  
D'EXPLOITATION DES CARRIERES D'YVOIR  
SA

*Figure 7: Photos taken during visits at relevant entities within DC Industrial SA.*

### 3 CO<sub>2</sub> FOOTPRINT DC INDUSTRIAL SA 2024.

#### 3.1 OVERVIEW 2024.

The table below shows the consolidated CO<sub>2</sub> footprint of DC Industrial SA for the year 2024. There can be seen that scope 1 has an impact of 98,61% while Scope 2 has an impact of 1,39% on the CO<sub>2</sub> footprint of DC Industrial SA.

| Scope                                 | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 1 and 2 |
|---------------------------------------|---------------------------------------|---------------------------------|
| <b>Scope 1</b>                        | <b>77.087,90</b>                      | <b>98,61%</b>                   |
| Mobile Combustion                     | 59.979,01                             | 76,73%                          |
| Mobile Combustion - Energy supply     | 16.184,53                             | 20,70%                          |
| Stationary Combustion                 | 704,74                                | 0,90%                           |
| Stationary Combustion - Energy supply | 219,62                                | 0,28%                           |
| <b>Scope 2</b>                        | <b>1.084,14</b>                       | <b>1,39%</b>                    |
| Electricity                           | 942,93                                | 1,21%                           |
| Electricity - Energy supply           | 141,22                                | 0,18%                           |
| <b>Grand Total</b>                    | <b>78.172,04</b>                      | <b>100,00%</b>                  |

Table 6: CO<sub>2</sub>e footprint DC Industrial SA 2024.

#### 3.2 OVERVIEW OF CO<sub>2</sub> FOOTPRINT IN 2024 FOR SCOPE 1 & 2

The total amount of Scope 1 and 2 emissions can also be divided across the different business units of DC Industrial SA: Dredging, Aggregates/Resources, and Environment. The business unit Dredging accounts for 85,15% of the total CO<sub>2</sub> footprint of DC Industrial SA, or a total of 66.561,71 tonnes of CO<sub>2</sub>e, which makes it the largest contributor to the overall footprint. The second biggest contributor is found in the business unit Aggregates/Resources, accounting for 8.911,44 tonnes CO<sub>2</sub>e, or 11,40% of the total Scope 1 and 2 emissions. The business unit Environment is the smallest contributor, accounting for 2.698,89 tonnes CO<sub>2</sub>e, or 3,45% of the total Scope 1 and 2 emissions.

| Scope              | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 1 and 2 |
|--------------------|---------------------------------------|---------------------------------|
| <b>Aggregates</b>  | <b>8.911,44</b>                       | <b>11,40%</b>                   |
| Scope 1            | 8.165,09                              | 10,45%                          |
| Scope 2            | 746,35                                | 0,95%                           |
| <b>Dredging</b>    | <b>66.561,71</b>                      | <b>85,15%</b>                   |
| Scope 1            | 66.561,00                             | 85,15%                          |
| Scope 2            | 0,71                                  | 0,00%                           |
| <b>Environment</b> | <b>2.698,89</b>                       | <b>3,45%</b>                    |
| Scope 1            | 2.361,81                              | 3,02%                           |
| Scope 2            | 337,07                                | 0,43%                           |
| <b>Grand Total</b> | <b>78.172,04</b>                      | <b>100,00%</b>                  |

Table 7: CO<sub>2</sub>e footprint DC Industrial SA 2024 per business unit (part I).

| Scope              | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 1 and 2 |
|--------------------|---------------------------------------|---------------------------------|
| <b>Scope 1</b>     | <b>77.087,90</b>                      | <b>98,61%</b>                   |
| Aggregates         | 8.165,09                              | 10,45%                          |
| Dredging           | 66.561,00                             | 85,15%                          |
| Environment        | 2.361,81                              | 3,02%                           |
| <b>Scope 2</b>     | <b>1.084,14</b>                       | <b>1,39%</b>                    |
| Aggregates         | 746,35                                | 0,95%                           |
| Dredging           | 0,71                                  | 0,00%                           |
| Environment        | 337,07                                | 0,43%                           |
| <b>Grand Total</b> | <b>78.172,04</b>                      | <b>100,00%</b>                  |

*Table 8: CO<sub>2</sub>e footprint DC Industrial SA 2024 per business unit (part II).*

The overall overview, including all subcategories, is illustrated in the figure below:

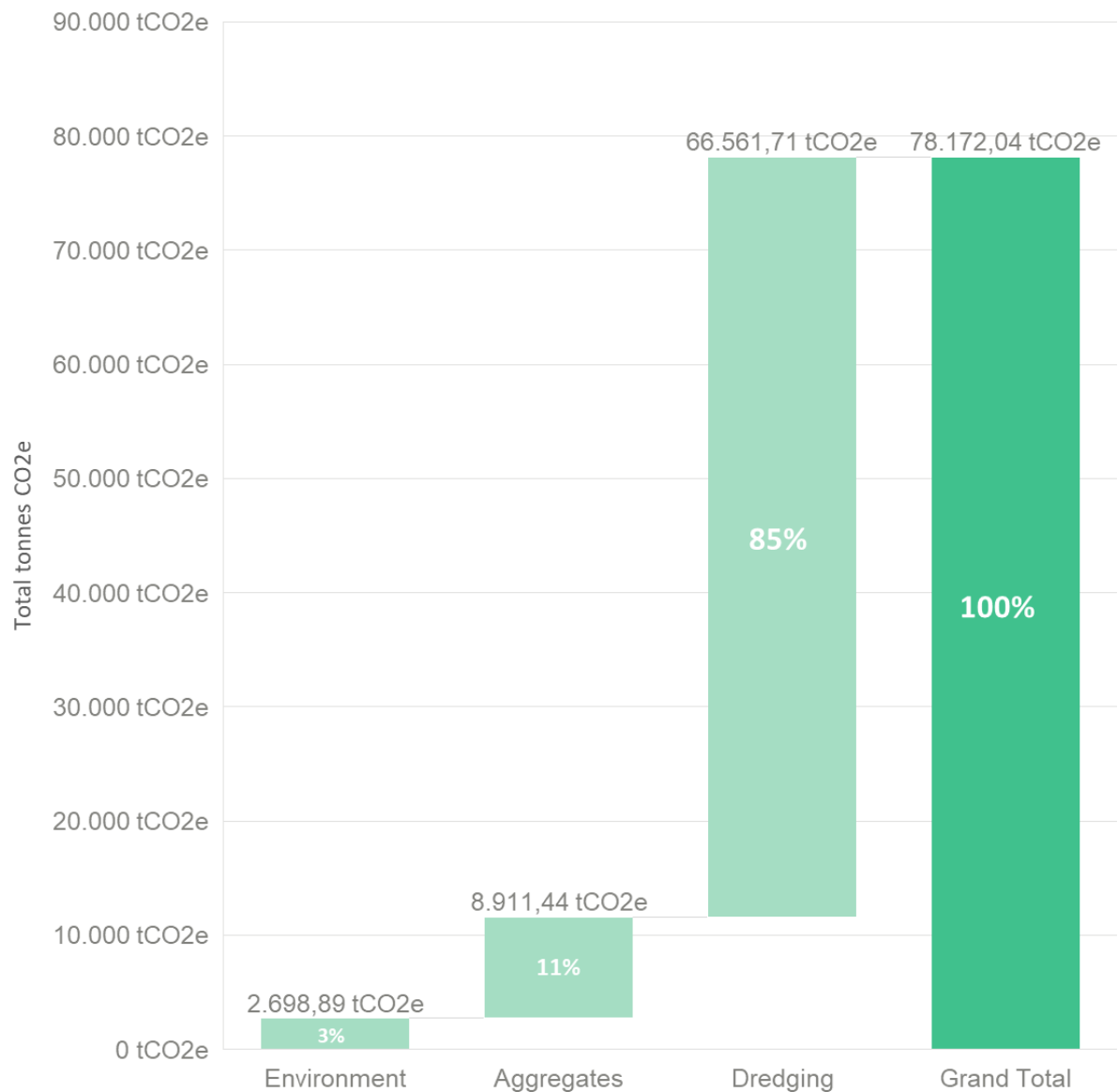


**Figure 8: Scope 1 and 2 CO<sub>2</sub>e footprint DC Industrial SA 2024.**

The figure above shows that DC Industrial SA has a carbon footprint of 78,172,04 tonnes of CO<sub>2</sub>e. These emissions are allocated between the different activities that are covered by the scope 1 and 2 emissions. This total is split based on category and business unit in the next figure.

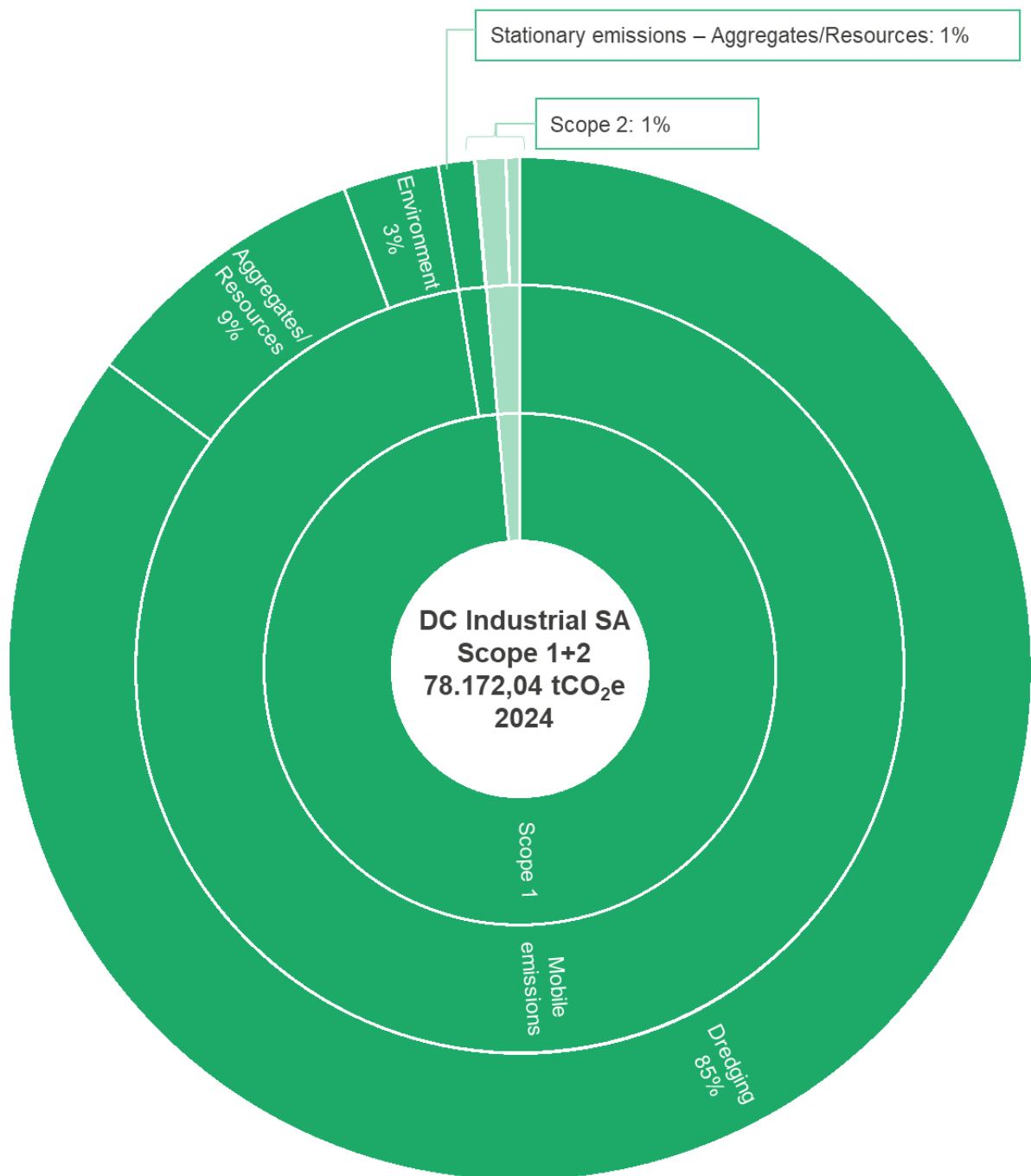


Figure 9: Sunburst for scope 1 and 2 CO<sub>2</sub>e footprint DC Industrial SA in 2024.

Another visualization of this total is by splitting this impact according to the energy carrier/consumer that causes the emission. This is shown in the table below. Here, marine fuel oil consumption (84,81%), diesel consumption (13,63%) and grey electricity (1,39%) belong to the biggest contributors to the overall Scope 1 and 2 CO<sub>2</sub> footprint of DC Industrial SA.

| Scope                   | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 1 and 2 |
|-------------------------|---------------------------------------|---------------------------------|
| <b>Scope 1</b>          | <b>77.087,90</b>                      | <b>98,61%</b>                   |
| Natural gas             | 2,67                                  | 0,00%                           |
| Petrol                  | 119,97                                | 0,15%                           |
| Car (average size)      | 10,52                                 | 0,01%                           |
| Diesel                  | 10.654,05                             | 13,63%                          |
| LPG                     | 2,32                                  | 0,00%                           |
| Marine Diesel Oil (MDO) | 66.298,37                             | 84,81%                          |
| <b>Scope 2</b>          | <b>1.084,14</b>                       | <b>1,39%</b>                    |
| Belgium                 | 1.081,43                              | 1,38%                           |
| Denmark                 | 0,00                                  | <0,01%                          |
| France                  | 0,74                                  | <0,01%                          |
| Latvia                  | 1,25                                  | <0,01%                          |
| Netherlands             | 0,71                                  | <0,01%                          |
| Norway                  | 0,00                                  | <0,01%                          |
| <b>Grand Total</b>      | <b>78.172,04</b>                      | <b>100,00%</b>                  |

*Table 9: CO<sub>2</sub>e footprint DC Industrial SA 2024 per energy carrier/consumer*

In the following chapters, each scope is discussed separately, with an explanation of the various emission sources.

It is important to note that the following discussion will include numbers representing all fuel- and energy-related emissions associated with a specific activity, as required by the CO<sub>2</sub> Performance Ladder Manual v3.1. These will be indicated by data points labelled “energy supply,” “[Generation],” and/or “[Transmission & Distribution].” The volumes listed with these data points are based on the data provided for their respective scope 1 and 2 activities and are not included in the grand total of volumes. However, their emissions are included in the grand total and summed within the total carbon footprint.

### 3.3 SCOPE 1

The table below shows the different Scope 1 categories.

| Scope                                 | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 1 and 2 |
|---------------------------------------|---------------------------------------|---------------------------------|
| Mobile Combustion                     | 59.979,01                             | 76,73%                          |
| Mobile Combustion - Energy supply     | 16.184,53                             | 20,70%                          |
| Stationary Combustion                 | 704,74                                | 0,90%                           |
| Stationary Combustion - Energy supply | 219,62                                | 0,28%                           |
| <b>Grand Total</b>                    | <b>77.087,90</b>                      | <b>98,61%</b>                   |

*Table 10: Emission sources Scope 1 in 2024.*

As already mentioned before, the scope 1 emissions comprise 98,61% of the total carbon footprint of DC Industrial SA, or 77.087,90 in tonnes CO<sub>2</sub>e.

The various Scope 1 categories are discussed in detail below.

#### 3.3.1 STATIONARY EMISSIONS

Stationary emissions are caused by the consumption of fossil fuels in the process operations of DC Industrial SA. This category has an impact of 1,18% on the carbon footprint of DC Industrial SA for the year 2024, or 924,35 in tonnes CO<sub>2</sub>e. Examples of stationary emissions include the consumption of natural gas for building heating, diesel consumption of the stationary, technical equipment for sand production, the use of red diesel or domestic fuel for heating, etc. The stationary emissions of DC Industrial SA are listed in the table below.

| Scope                                                         | Sum of Volume | Sum of Emissions [tCO <sub>2</sub> e] | % of category total | Sum of % of total scope 1 and 2 |
|---------------------------------------------------------------|---------------|---------------------------------------|---------------------|---------------------------------|
| <b>Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium)</b> | -             | <b>20,80</b>                          | <b>2,25%</b>        | <b>0,03%</b>                    |
| Diesel (L)                                                    | 5.999,00      | 20,80                                 | 2,25%               | 0,03%                           |
| Heating + Processes                                           | 5.999,00      | 15,91                                 | 1,72%               | 0,02%                           |
| Heating + Processes [Generation]                              | 5.999,00      | 4,90                                  | 0,53%               | 0,01%                           |
| <b>H &amp; H Resources Brussels NV (Belgium)</b>              | -             | <b>218,48</b>                         | <b>23,64%</b>       | <b>0,28%</b>                    |
| Diesel (L)                                                    | 63.000,00     | 218,48                                | 23,64%              | 0,28%                           |
| Heating + Processes                                           | 63.000,00     | 167,08                                | 18,07%              | 0,21%                           |
| Heating + Processes [Generation]                              | 63.000,00     | 51,41                                 | 5,56%               | 0,07%                           |
| <b>BIOTERRA NV (Belgium)</b>                                  | -             | <b>20,81</b>                          | <b>2,25%</b>        | <b>0,03%</b>                    |
| Diesel (L)                                                    | 6.000,00      | 20,81                                 | 2,25%               | 0,03%                           |
| Heating + Processes                                           | 6.000,00      | 15,91                                 | 1,72%               | 0,02%                           |
| Heating + Processes [Generation]                              | 6.000,00      | 4,90                                  | 0,53%               | 0,01%                           |
| <b>LES CARRIERES DU FOND DES VAUX SA (Belgium)</b>            | -             | <b>185,74</b>                         | <b>20,09%</b>       | <b>0,24%</b>                    |
| Diesel (L)                                                    | 53.558,00     | 185,74                                | 20,09%              | 0,24%                           |
| Heating + Processes                                           | 53.558,00     | 142,04                                | 15,37%              | 0,18%                           |
| Heating + Processes [Generation]                              | 53.558,00     | 43,70                                 | 4,73%               | 0,06%                           |
| <b>AWS FRANCE S.A.S.U. (France)</b>                           | -             | <b>5,20</b>                           | <b>0,56%</b>        | <b>0,01%</b>                    |
| Diesel (L)                                                    | 1.500,00      | 5,20                                  | 0,56%               | 0,01%                           |
| Heating + Processes                                           | 1.500,00      | 3,98                                  | 0,43%               | 0,01%                           |
| Heating + Processes [Generation]                              | 1.500,00      | 1,22                                  | 0,13%               | <0,01%                          |
| <b>DC RESOURCES A/S [Dansk Natursten] (Denmark)</b>           | -             | <b>355,51</b>                         | <b>38,46%</b>       | <b>0,45%</b>                    |
| Diesel (L)                                                    | 109.221,00    | 355,51                                | 38,46%              | 0,45%                           |
| Heating + Processes                                           | 109.221,00    | 269,56                                | 29,16%              | 0,34%                           |
| Heating + Processes [Generation]                              | 109.221,00    | 85,96                                 | 9,30%               | 0,11%                           |
| <b>TANGHE NV (Belgium)</b>                                    | -             | <b>115,14</b>                         | <b>12,46%</b>       | <b>0,15%</b>                    |
| Diesel (L)                                                    | 33.200,00     | 115,14                                | 12,46%              | 0,15%                           |
| Heating + Processes                                           | 33.200,00     | 88,05                                 | 9,53%               | 0,11%                           |
| Heating + Processes [Generation]                              | 33.200,00     | 27,09                                 | 2,93%               | 0,03%                           |
| <b>DC DREDGING B.V. (The Netherlands)</b>                     | -             | <b>2,67</b>                           | <b>0,29%</b>        | <b>&lt;0,01%</b>                |
| Natural gas (m <sup>3</sup> )                                 | 1.249,00      | 2,67                                  | 0,29%               | <0,01%                          |
| Heating + Processes                                           | 1.249,00      | 2,22                                  | 0,24%               | <0,01%                          |
| Heating + Processes [Generation]                              | 1.249,00      | 0,44                                  | 0,05%               | <0,01%                          |
| <b>Grand Total</b>                                            | -             | <b>924,35</b>                         | <b>100,00%</b>      | <b>1,18%</b>                    |

Table 11: Stationary emissions in 2024.

The table above shows that DC Resources A/S emits most of the stationary emissions within the carbon footprint of DC Industrial SA, amounting to 38,46% of all stationary emissions, or 0,45% of all scope 1 and 2 emissions. This is a difference compared to the base year of 2023, where DC Eikefet Aggregates A/S (NO) was the highest emitter within this category. As will be indicated by the category mobile emissions, this is mostly due to the new classification system, in which a more concrete distinction is made between stationary and mobile emissions. All stationary emissions from Eikefet Aggregates are thus now reported in mobile emissions.

The emissions allocated towards stationary emissions can also be divided in terms of need (heating or processes) and fuel. This division is shown in the table below.

| Scope                            | Sum of Volume | Sum of Emissions [tCO <sub>2</sub> e] | % of category total | Sum of % of total scope 1 and 2 |
|----------------------------------|---------------|---------------------------------------|---------------------|---------------------------------|
| <b>Aggregates</b>                | -             | <b>900,88</b>                         | <b>97,46%</b>       | <b>1,15%</b>                    |
| Heating + Processes              | 266.478,00    | 686,60                                | 74,28%              | 0,88%                           |
| Diesel (L)                       | 266.478,00    | 686,60                                | 74,28%              | 0,88%                           |
| Heating + Processes [Generation] | 266.478,00    | 214,28                                | 23,18%              | 0,27%                           |
| Diesel (L)                       | 266.478,00    | 214,28                                | 23,18%              | 0,27%                           |
| <b>Dredging</b>                  | -             | <b>2,67</b>                           | <b>0,29%</b>        | <b>&lt;0,01%</b>                |
| Heating + Processes              | 1.249,00      | 2,22                                  | 0,24%               | <0,01%                          |
| Natural gas (m <sup>3</sup> )    | 1.249,00      | 2,22                                  | 0,24%               | <0,01%                          |
| Heating + Processes [Generation] | 1.249,00      | 0,44                                  | 0,05%               | <0,01%                          |
| Natural gas (m <sup>3</sup> )    | 1.249,00      | 0,44                                  | 0,05%               | <0,01%                          |
| <b>Environment</b>               | -             | <b>20,81</b>                          | <b>2,25%</b>        | <b>0,03%</b>                    |
| Heating + Processes              | 6.000,00      | 15,91                                 | 1,72%               | 0,02%                           |
| Diesel (L)                       | 6.000,00      | 15,91                                 | 1,72%               | 0,02%                           |
| Heating + Processes [Generation] | 6.000,00      | 4,90                                  | 0,53%               | 0,01%                           |
| Diesel (L)                       | 6.000,00      | 4,90                                  | 0,53%               | 0,01%                           |
| <b>Grand Total</b>               | -             | <b>924,35</b>                         | <b>100,00%</b>      | <b>1,18%</b>                    |

Table 12: Stationary emissions per energy consumer and fuel in 2024.

### 3.3.2 MOBILE EMISSIONS

Mobile emissions are emissions that arise from the combustion of fossil fuels in vehicles (passenger cars, delivery trucks, heavy duty trucks, forklifts...) in control of DC Industrial SA. This category includes the various vehicles in operational control of DC Industrial SA. However, this category does not consider the commuting of staff without a company car. The impact of commuting is reflected in Scope 3 category 7: employee commuting. The table below shows the mobile emissions.

| Scope                                              | Sum of Volume | Sum of Emissions [tCO <sub>2</sub> e] | % of category total | Sum of % of total scope 1 and 2 |
|----------------------------------------------------|---------------|---------------------------------------|---------------------|---------------------------------|
| <b>DC DREDGING B.V. (The Netherlands)</b>          | -             | <b>66.558,33</b>                      | <b>87,39%</b>       | <b>85,14%</b>                   |
| Marine Diesel Oil (MDO) (L)                        | 19.295.218,00 | 66.298,37                             | 87,05%              | 84,81%                          |
| SHIPS                                              | 19.295.218,00 | 52.463,70                             | 68,88%              | 67,11%                          |
| SHIPS [Generation]                                 | 19.295.218,00 | 13.834,67                             | 18,16%              | 17,70%                          |
| Diesel (L)                                         | 74.660,00     | 243,02                                | 0,32%               | 0,31%                           |
| CRANES                                             | 57.335,00     | 141,50                                | 0,19%               | 0,18%                           |
| DELIVERY TRUCKS                                    | 17.325,00     | 42,76                                 | 0,06%               | 0,05%                           |
| CRANES [Generation]                                | 57.335,00     | 45,12                                 | 0,06%               | 0,06%                           |
| DELIVERY TRUCKS [Generation]                       | 17.325,00     | 13,63                                 | 0,02%               | 0,02%                           |
| Petrol (L)                                         | 5.184,00      | 14,62                                 | 0,02%               | 0,02%                           |
| PASSENGER CARS                                     | 5.184,00      | 11,28                                 | 0,01%               | 0,01%                           |
| PASSENGER CARS [Generation]                        | 5.184,00      | 3,34                                  | 0,00%               | 0,00%                           |
| LPG (L)                                            | 1.288,00      | 2,32                                  | <0,01%              | <0,01%                          |
| FORKLIFTS                                          | 1.288,00      | 2,11                                  | <0,01%              | <0,01%                          |
| FORKLIFTS [Generation]                             | 1.288,00      | 0,22                                  | <0,01%              | <0,01%                          |
| <b>BIOTERRA NV (Belgium)</b>                       | -             | <b>2.026,34</b>                       | <b>2,66%</b>        | <b>2,59%</b>                    |
| Diesel (L)                                         | 577.619,05    | 1.999,92                              | 2,63%               | 2,56%                           |
| PASSENGER CARS                                     | 15.342,00     | 37,86                                 | 0,05%               | 0,05%                           |
| WHEELLOADERS                                       | 300.648,60    | 797,32                                | 1,05%               | 1,02%                           |
| CRANES                                             | 261.628,45    | 693,84                                | 0,91%               | 0,89%                           |
| PASSENGER CARS [Generation]                        | 15.342,00     | 12,07                                 | 0,02%               | 0,02%                           |
| WHEELLOADERS [Generation]                          | 300.648,60    | 245,33                                | 0,32%               | 0,31%                           |
| CRANES [Generation]                                | 261.628,45    | 213,49                                | 0,28%               | 0,27%                           |
| Petrol (L)                                         | 9.366,00      | 26,42                                 | 0,03%               | 0,03%                           |
| PASSENGER CARS                                     | 9.366,00      | 20,38                                 | 0,03%               | 0,03%                           |
| PASSENGER CARS [Generation]                        | 9.366,00      | 6,04                                  | 0,01%               | 0,01%                           |
| <b>LES CARRIERES DU FOND DES VAUX SA (Belgium)</b> | -             | <b>1.901,38</b>                       | <b>2,50%</b>        | <b>2,43%</b>                    |
| Diesel (L)                                         | 544.825,00    | 1.888,39                              | 2,48%               | 2,42%                           |
| VOITURES DE SOCIETE                                | 5.004,00      | 12,35                                 | 0,02%               | 0,02%                           |
| AUTRE (INDIQUER LE NOM)                            | 103.945,00    | 275,66                                | 0,36%               | 0,35%                           |
| CHARGEURS À ROUES CAT 990/982/982/980              | 292.800,00    | 776,51                                | 1,02%               | 0,99%                           |
| CHARIOTS ÉLEVATEURS MANITOU MT 1340 / ATJ 180      | 2.401,00      | 6,37                                  | 0,01%               | 0,01%                           |
| CAMIONS dumpers transport carrière                 | 140.675,00    | 373,07                                | 0,49%               | 0,48%                           |

|                                                               |            |                 |              |              |
|---------------------------------------------------------------|------------|-----------------|--------------|--------------|
| AUTRE (INDIQUER LE NOM) [Generation]                          | 103.945,00 | 84,82           | 0,11%        | 0,11%        |
| CAMIONS dumpers transport carrière [Generation]               | 140.675,00 | 114,79          | 0,15%        | 0,15%        |
| CHARGEURS À ROUES CAT 990/982/982/980 [Generation]            | 292.800,00 | 238,92          | 0,31%        | 0,31%        |
| CHARIOTS ÉLEVATEURS MANITOU MT 1340 / ATJ 180 [Generation]    | 2.401,00   | 1,96            | 0,00%        | 0,00%        |
| VOITURES DE SOCIETE [Generation]                              | 5.004,00   | 3,94            | 0,01%        | 0,01%        |
| Petrol (L)                                                    | 4.604,00   | 12,99           | 0,02%        | 0,02%        |
| VOITURES DE SOCIETE                                           | 4.604,00   | 10,02           | 0,01%        | 0,01%        |
| VOITURES DE SOCIETE [Generation]                              | 4.604,00   | 2,97            | <0,01%       | <0,01%       |
| <b>Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium)</b> | -          | <b>1.522,94</b> | <b>2,00%</b> | <b>1,95%</b> |
| Diesel (L)                                                    | 463.121,02 | 1.507,46        | 1,98%        | 1,93%        |
| PASSENGER CARS                                                | 7.249,80   | 17,89           | 0,02%        | 0,02%        |
| WHEELLOADERS                                                  | 222.033,69 | 547,98          | 0,72%        | 0,70%        |
| FORKLIFTS                                                     | 13.060,81  | 32,23           | 0,04%        | 0,04%        |
| TRUCKS                                                        | 194.655,11 | 480,41          | 0,63%        | 0,61%        |
| CRANES                                                        | 26.121,61  | 64,47           | 0,08%        | 0,08%        |
| PASSENGER CARS [Generation]                                   | 7.249,80   | 5,71            | 0,01%        | 0,01%        |
| WHEELLOADERS [Generation]                                     | 222.033,69 | 174,74          | 0,23%        | 0,22%        |
| CRANES [Generation]                                           | 26.121,61  | 20,56           | 0,03%        | 0,03%        |
| FORKLIFTS [Generation]                                        | 13.060,81  | 10,28           | 0,01%        | 0,01%        |
| TRUCKS [Generation]                                           | 194.655,11 | 153,19          | 0,20%        | 0,20%        |
| Petrol (L)                                                    | 5.487,01   | 15,48           | 0,02%        | 0,02%        |
| PASSENGER CARS                                                | 5.487,01   | 11,94           | 0,02%        | 0,02%        |
| PASSENGER CARS [Generation]                                   | 5.487,01   | 3,54            | 0,00%        | 0,00%        |
| <b>GRANULATES ET SABLES DE WALLONIE (G.S.W.) NV (Belgium)</b> | -          | <b>1.179,33</b> | <b>1,55%</b> | <b>1,51%</b> |
| Diesel (L)                                                    | 333.320,00 | 1.155,95        | 1,52%        | 1,48%        |
| SHIPS                                                         | 333.320,00 | 883,96          | 1,16%        | 1,13%        |
| SHIPS [Generation]                                            | 333.320,00 | 271,99          | 0,36%        | 0,35%        |
| Petrol (L)                                                    | 8.287,50   | 23,38           | 0,03%        | 0,03%        |
| PASSENGER CARS                                                | 8.287,50   | 18,03           | 0,02%        | 0,02%        |
| PASSENGER CARS [Generation]                                   | 8.287,50   | 5,35            | 0,01%        | 0,01%        |
| <b>DC RESOURCES A/S [Dansk Natursten] (Denmark)</b>           | -          | <b>668,84</b>   | <b>0,88%</b> | <b>0,86%</b> |
| Diesel (L)                                                    | 202.361,00 | 658,69          | 0,86%        | 0,84%        |
| WHEELLOADERS                                                  | 202.361,00 | 499,43          | 0,66%        | 0,64%        |
| WHEELLOADERS [Generation]                                     | 202.361,00 | 159,26          | 0,21%        | 0,20%        |
| Petrol (L)                                                    | 3.600,00   | 10,16           | 0,01%        | 0,01%        |
| PASSENGER CARS                                                | 3.600,00   | 7,83            | 0,01%        | 0,01%        |
| PASSENGER CARS [Generation]                                   | 3.600,00   | 2,32            | <0,01%       | <0,01%       |
| <b>THYBORON NORDSO RAL A/S (Denmark)</b>                      | -          | <b>604,71</b>   | <b>0,79%</b> | <b>0,77%</b> |
| Diesel (L)                                                    | 185.779,00 | 604,71          | 0,79%        | 0,77%        |
| PASSENGER CARS                                                | 1.500,00   | 3,70            | <0,01%       | <0,01%       |

|                                                  |            |               |              |              |
|--------------------------------------------------|------------|---------------|--------------|--------------|
| WHEELLOADERS                                     | 184.279,00 | 454,80        | 0,59%        | 0,58%        |
| PASSENGER CARS [Generation]                      | 1.500,00   | 1,18          | <0,01%       | <0,01%       |
| WHEELLOADERS [Generation]                        | 184.279,00 | 145,03        | 0,19%        | 0,18%        |
| <b>DC Eikefet Aggregates A/S (Norway)</b>        | -          | <b>528,25</b> | <b>0,69%</b> | <b>0,68%</b> |
| Diesel (L)                                       | 162.287,96 | 528,25        | 0,69%        | 0,67%        |
| PASSENGER CARS                                   | 941,86     | 2,32          | <0,01%       | 0,00%        |
| WHEELLOADERS                                     | 161.346,10 | 398,20        | 0,52%        | 0,51%        |
| PASSENGER CARS [Generation]                      | 941,86     | 0,74          | <0,01%       | 0,00%        |
| WHEELLOADERS [Generation]                        | 161.346,10 | 126,98        | 0,17%        | 0,16%        |
| <b>TANGHE NV (Belgium)</b>                       | -          | <b>328,83</b> | <b>0,43%</b> | <b>0,42%</b> |
| Diesel (L)                                       | 100.250,00 | 328,83        | 0,43%        | 0,42%        |
| PASSENGER CARS                                   | 350,00     | 0,86          | <0,01%       | <0,01%       |
| WHEELLOADERS                                     | 8.000,00   | 21,22         | 0,03%        | 0,03%        |
| OTHER hulpmotor mix                              | 500,00     | 1,33          | <0,01%       | <0,01%       |
| FORKLIFTS                                        | 2.800,00   | 7,43          | 0,01%        | 0,01%        |
| TRUCKS                                           | 87.500,00  | 215,95        | 0,28%        | 0,28%        |
| CRANES                                           | 500,00     | 1,33          | <0,01%       | <0,01%       |
| DELIVERY TRUCKS                                  | 600,00     | 1,48          | <0,01%       | <0,01%       |
| PASSENGER CARS [Generation]                      | 350,00     | 0,28          | <0,01%       | <0,01%       |
| WHEELLOADERS [Generation]                        | 8.000,00   | 6,53          | 0,01%        | 0,01%        |
| CRANES [Generation]                              | 500,00     | 0,41          | <0,01%       | <0,01%       |
| DELIVERY TRUCKS [Generation]                     | 600,00     | 0,47          | <0,01%       | <0,01%       |
| FORKLIFTS [Generation]                           | 2.800,00   | 2,28          | <0,01%       | <0,01%       |
| TRUCKS [Generation]                              | 87.500,00  | 68,86         | 0,09%        | 0,09%        |
| OTHER hulpmotor mix [Generation]                 | 500,00     | 0,41          | <0,01%       | <0,01%       |
| <b>H &amp; H Resources Brussels NV (Belgium)</b> | -          | <b>243,95</b> | <b>0,32%</b> | <b>0,31%</b> |
| Diesel (L)                                       | 74.946,78  | 243,95        | 0,32%        | 0,31%        |
| WHEELLOADERS                                     | 68.371,91  | 168,74        | 0,22%        | 0,22%        |
| FORKLIFTS                                        | 6.574,87   | 16,23         | 0,02%        | 0,02%        |
| WHEELLOADERS [Generation]                        | 68.371,91  | 53,81         | 0,07%        | 0,07%        |
| FORKLIFTS [Generation]                           | 6.574,87   | 5,17          | 0,01%        | 0,01%        |
| <b>DC ENVIRONMENT SA (Belgium)</b>               | -          | <b>224,19</b> | <b>0,29%</b> | <b>0,29%</b> |
| Diesel (L)                                       | 63.676,06  | 207,27        | 0,27%        | 0,26%        |
| PASSENGER CARS                                   | 11.820,06  | 29,17         | 0,04%        | 0,04%        |
| CRANES                                           | 51.856,00  | 127,98        | 0,17%        | 0,16%        |
| PASSENGER CARS [Generation]                      | 11.820,06  | 9,30          | 0,01%        | 0,01%        |
| CRANES [Generation]                              | 51.856,00  | 40,81         | 0,05%        | 0,05%        |
| Petrol (L)                                       | 5.999,75   | 16,93         | 0,02%        | 0,02%        |
| PASSENGER CARS                                   | 5.999,75   | 13,06         | 0,02%        | 0,02%        |
| PASSENGER CARS [Generation]                      | 5.999,75   | 3,87          | 0,01%        | <0,01%       |

|                                                                  |           |                  |                  |                  |
|------------------------------------------------------------------|-----------|------------------|------------------|------------------|
| <b>SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (Belgium)</b> | -         | <b>174,05</b>    | <b>0,23%</b>     | <b>0,22%</b>     |
| Diesel (L)                                                       | 53.473,00 | 174,05           | 0,23%            | 0,22%            |
| PASSENGER CARS                                                   | 4.479,00  | 11,05            | 0,01%            | 0,01%            |
| WHEELLOADERS                                                     | 48.994,00 | 120,92           | 0,16%            | 0,15%            |
| PASSENGER CARS [Generation]                                      | 4.479,00  | 3,52             | <0,01%           | <0,01%           |
| WHEELLOADERS [Generation]                                        | 48.994,00 | 38,56            | 0,05%            | 0,05%            |
| <b>DC RESOURCES S.A.S.U. (France)</b>                            | -         | <b>90,57</b>     | <b>0,12%</b>     | <b>0,12%</b>     |
| Diesel (L)                                                       | 26.117,00 | 90,57            | 0,12%            | 0,12%            |
| WHEELLOADERS                                                     | 26.117,00 | 69,26            | 0,09%            | 0,09%            |
| WHEELLOADERS [Generation]                                        | 26.117,00 | 21,31            | 0,03%            | 0,03%            |
| <b>DC INDUSTRIAL SA (Belgium)</b>                                | -         | <b>90,48</b>     | <b>0,12%</b>     | <b>0,12%</b>     |
| Diesel (L)                                                       | 27.796,61 | 90,48            | 0,12%            | 0,12%            |
| PASSENGER CARS                                                   | 27.796,61 | 68,60            | 0,09%            | 0,09%            |
| PASSENGER CARS [Generation]                                      | 27.796,61 | 21,88            | 0,03%            | 0,03%            |
| <b>DC RESOURCES GmbH (Germany)</b>                               | -         | <b>10,52</b>     | <b>0,01%</b>     | <b>0,01%</b>     |
| Car (average size) (km)                                          | 50.000,00 | 10,52            | 0,01%            | 0,01%            |
| PASSENGER CARS                                                   | 50.000,00 | 8,23             | 0,01%            | 0,01%            |
| PASSENGER CARS [Generation]                                      | 50.000,00 | 2,30             | <0,01%           | <0,01%           |
| <b>AWS FRANCE S.A.S.U. (France)</b>                              | -         | <b>8,67</b>      | <b>0,01%</b>     | <b>0,01%</b>     |
| Diesel (L)                                                       | 2.532,43  | 8,67             | 0,01%            | 0,01%            |
| PASSENGER CARS                                                   | 532,43    | 1,31             | <0,01%           | <0,01%           |
| WHEELLOADERS                                                     | 2.000,00  | 5,30             | 0,01%            | 0,01%            |
| PASSENGER CARS [Generation]                                      | 532,43    | 0,42             | <0,01%           | <0,01%           |
| WHEELLOADERS [Generation]                                        | 2.000,00  | 1,63             | <0,01%           | <0,01%           |
| <b>DC RESOURCES Baltics SIA (Latvia)</b>                         | -         | <b>2,16</b>      | <b>&lt;0,01%</b> | <b>&lt;0,01%</b> |
| Diesel (L)                                                       | 663,78    | 2,16             | <0,01%           | <0,01%           |
| WHEELLOADERS                                                     | 663,78    | 1,64             | <0,01%           | <0,01%           |
| WHEELLOADERS [Generation]                                        | 663,78    | 0,52             | <0,01%           | <0,01%           |
| <b>Grand Total</b>                                               | -         | <b>76.163,54</b> | <b>100,00%</b>   | <b>97,43%</b>    |

Table 13: Mobile emissions in 2024.

The table above shows that the use of the vehicles causes an impact of 97,43% (76.163,54 tonnes CO<sub>2</sub>e) on the carbon footprint of DC Industrial SA.

The highest contributor within this category lies in the marine fuel oil consumption of the ships connected to the entity DC Dredging B.V. The ships within this entity amount to a total of 87,05% of the total category, as well as 84,81% of all scope 1 and 2 emissions. The ships emitted a total of 66.298,37 tonnes CO<sub>2</sub>e in 2024.

### 3.4 SCOPE 2

The Scope 2 emissions are specifically linked to the purchased electricity for the entire electricity consumption of the site(s). Electricity is used to power the printers, lighting, heating, and other technical equipment of DC Industrial SA.

Some entities within the organizational boundary of DC Industrial produce electricity with solar panels at their sites, causing a part of their electricity consumption to have a smaller impact. The impact mostly comes from the purchase of grey electricity at the different sites within the entities. The production of this grey electricity (and partly the upstream emissions connected to all own produced electricity) causes a CO<sub>2</sub>e emission of 1.084,14 tonnes of CO<sub>2</sub>e which has an impact of 1,39% on the total emissions. The table below shows the impact connected to all purchased electricity of DC Industrial SA.

| Scope                                                        | Sum of Volume       | Sum of Emissions [tCO <sub>2</sub> e] | % of category total | % of total scope 1 & 2 |
|--------------------------------------------------------------|---------------------|---------------------------------------|---------------------|------------------------|
| <b>Electricity</b>                                           | <b>6.101.203,74</b> | <b>942,93</b>                         | <b>86,97%</b>       | <b>1,21%</b>           |
| Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium) (kWh) | 403.906,27          | 58,57                                 | 5,40%               | 0,07%                  |
| Other vehicles Hybride                                       | 4.227,27            | 0,61                                  | 0,06%               | 0,00%                  |
| Grey power                                                   | 399.679,00          | 57,95                                 | 5,35%               | 0,07%                  |
| H & H Resources Brussels NV (Belgium) (MWh)                  | 77,46               | 11,23                                 | 1,04%               | 0,01%                  |
| Grey power                                                   | 77,46               | 11,23                                 | 1,04%               | 0,01%                  |
| BIOTERRA NV (Belgium) (MWh)                                  | 2.004,50            | 271,40                                | 25,03%              | 0,35%                  |
| Grey power                                                   | 1.871,70            | 271,40                                | 25,03%              | 0,35%                  |
| Sun                                                          | 132,80              |                                       | 0,00%               | 0,00%                  |
| LES CARRIERES DU FOND DES VAUX SA (Belgium) (MWh)            | 820.961,91          | 293,12                                | 27,04%              | 0,37%                  |
| Soleil                                                       | 819.386,00          |                                       | 0,00%               | 0,00%                  |
| Puissance grise                                              | 1.575,91            | 293,12                                | 27,04%              | 0,37%                  |
| AWS FRANCE S.A.S.U. (France) (kWh)                           | 13.015,00           | 0,53                                  | 0,05%               | 0,00%                  |
| Grey power                                                   | 13.015,00           | 0,53                                  | 0,05%               | 0,00%                  |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) (kWh)           | 36.837,00           | 0,00                                  | 0,00%               | 0,00%                  |
| Green power                                                  | 36.837,00           | 0,00                                  | 0,00%               | 0,00%                  |
| TANGHE NV (Belgium) (MWh)                                    | 44,60               | 8,30                                  | 0,77%               | 0,01%                  |
| Grey power                                                   | 44,60               | 8,30                                  | 0,77%               | 0,01%                  |
| DC DREDGING B.V. (The Netherlands) (kWh)                     | 39.200,00           | 0,66                                  | 0,06%               | 0,00%                  |
| Green power                                                  | 26.600,00           | 0,66                                  | 0,06%               | 0,00%                  |
| Sun                                                          | 12.600,00           |                                       | 0,00%               | 0,00%                  |

|                                                                 |                     |               |               |              |
|-----------------------------------------------------------------|---------------------|---------------|---------------|--------------|
| DC INDUSTRIAL SA (Belgium) (kWh)                                | 125.378,00          | 21,39         | 1,97%         | 0,03%        |
| Grey power                                                      | 115.026,00          | 21,39         | 1,97%         | 0,03%        |
| Sun                                                             | 10.352,00           |               | 0,00%         | 0,00%        |
| DC RESOURCES S.A.S.U. (France) (kWh)                            | 33.692,00           | 6,27          | 0,58%         | 0,01%        |
| Grey power                                                      | 33.692,00           | 6,27          | 0,58%         | 0,01%        |
| THYBORON NORDSO RAL A/S (Denmark) (kWh)                         | 854.311,00          | 0,00          | 0,00%         | 0,00%        |
| Green power                                                     | 854.311,00          | 0,00          | 0,00%         | 0,00%        |
| DC Eikefet Aggregates A/S (Norway) (kWh)                        | 1.899.562,00        | 0,00          | 0,00%         | 0,00%        |
| Green power                                                     | 1.899.562,00        | 0,00          | 0,00%         | 0,00%        |
| SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (Belgium) (kWh) | 1.866.034,00        | 270,57        | 24,96%        | 0,35%        |
| Grey power                                                      | 1.866.034,00        | 270,57        | 24,96%        | 0,35%        |
| DC RESOURCES Baltics SIA (Latvia) (kWh)                         | 6.180,00            | 0,89          | 0,08%         | 0,00%        |
| Grey power                                                      | 1.669,00            | 0,89          | 0,08%         | 0,00%        |
| Green power                                                     | 4.511,00            | 0,00          | 0,00%         | 0,00%        |
| <b>Electricity - Energy supply</b>                              | <b>8.049.337,94</b> | <b>141,22</b> | <b>13,03%</b> | <b>0,18%</b> |
| Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium) (kWh)    | 403.906,27          | 8,89          | 0,82%         | 0,01%        |
| Other vehicles Hybride [Generation]                             | 4.227,27            | 0,09          | 0,01%         | 0,00%        |
| Grey power [Generation]                                         | 399.679,00          | 8,79          | 0,81%         | 0,01%        |
| H & H Resources Brussels NV (Belgium) (MWh)                     | 77,46               | 1,70          | 0,16%         | 0,00%        |
| Grey power [Generation]                                         | 77,46               | 1,70          | 0,16%         | 0,00%        |
| BIOTERRA NV (Belgium) (MWh)                                     | 1.871,70            | 41,18         | 3,80%         | 0,05%        |
| Grey power [Generation]                                         | 1.871,70            | 41,18         | 3,80%         | 0,05%        |
| LES CARRIERES DU FOND DES VAUX SA (Belgium) (MWh)               | 1.575,91            | 42,55         | 3,92%         | 0,05%        |
| Puissance grise [Generation]                                    | 1.575,91            | 42,55         | 3,92%         | 0,05%        |
| AWS FRANCE S.A.S.U. (France) (kWh)                              | 26.030,00           | 0,21          | 0,02%         | 0,00%        |
| Grey power [Generation]                                         | 13.015,00           | 0,16          | 0,01%         | 0,00%        |
| Grey power [Transmission & Distribution]                        | 13.015,00           | 0,05          | 0,00%         | 0,00%        |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) (kWh)              | 73.674,00           | 0,00          | 0,00%         | 0,00%        |
| Green power [Generation]                                        | 36.837,00           | 0,00          | 0,00%         | 0,00%        |
| Green power [Transmission & Distribution]                       | 36.837,00           | 0,00          | 0,00%         | 0,00%        |
| TANGHE NV (Belgium) (MWh)                                       | 44,60               | 1,20          | 0,11%         | 0,00%        |
| Grey power [Generation]                                         | 44,60               | 1,20          | 0,11%         | 0,00%        |
| DC DREDGING B.V. (The Netherlands) (kWh)                        | 7.300,00            | 0,06          | 0,01%         | 0,00%        |
| Green power [Generation]                                        | 7.300,00            | 0,06          | 0,01%         | 0,00%        |
| DC INDUSTRIAL SA (Belgium) (kWh)                                | 115.026,00          | 3,11          | 0,29%         | 0,00%        |

|                                                                 |                      |                 |                |              |
|-----------------------------------------------------------------|----------------------|-----------------|----------------|--------------|
| Grey power [Generation]                                         | 115.026,00           | 3,11            | 0,29%          | 0,00%        |
| DC RESOURCES S.A.S.U. (France) (kWh)                            | 33.692,00            | 0,91            | 0,08%          | 0,00%        |
| Grey power [Generation]                                         | 33.692,00            | 0,91            | 0,08%          | 0,00%        |
| THYBORON NORDSO RAL A/S (Denmark) (kWh)                         | 1.708.622,00         | 0,00            | 0,00%          | 0,00%        |
| Green power [Generation]                                        | 854.311,00           | 0,00            | 0,00%          | 0,00%        |
| Green power [Transmission & Distribution]                       | 854.311,00           | 0,00            | 0,00%          | 0,00%        |
| DC Eikefet Aggregates A/S (Norway) (kWh)                        | 3.799.124,00         | 0,00            | 0,00%          | 0,00%        |
| Green power [Generation]                                        | 1.899.562,00         | 0,00            | 0,00%          | 0,00%        |
| Green power [Transmission & Distribution]                       | 1.899.562,00         | 0,00            | 0,00%          | 0,00%        |
| SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (Belgium) (kWh) | 1.866.034,00         | 41,05           | 3,79%          | 0,05%        |
| Grey power [Generation]                                         | 1.866.034,00         | 41,05           | 3,79%          | 0,05%        |
| DC RESOURCES Baltics SIA (Latvia) (kWh)                         | 12.360,00            | 0,36            | 0,03%          | 0,00%        |
| Grey power [Generation]                                         | 1.669,00             | 0,27            | 0,02%          | 0,00%        |
| Grey power [Transmission & Distribution]                        | 1.669,00             | 0,09            | 0,01%          | 0,00%        |
| Green power [Generation]                                        | 4.511,00             | 0,00            | 0,00%          | 0,00%        |
| Green power [Transmission & Distribution]                       | 4.511,00             | 0,00            | 0,00%          | 0,00%        |
| <b>Grand Total</b>                                              | <b>14.150.541,67</b> | <b>1.084,14</b> | <b>100,00%</b> | <b>1,39%</b> |

*Table 14 Scope 2 emissions in 2024 for DC Industrial SA.*

The above calculation was performed based on the **market-based method**, which uses supplier-specific emission factors, and the power generation situation at the sites of DC Industrial SA. The supplier specific emission factor was calculated based on the provided electricity mix of the electricity supplier of an entity within DC Industrial SA. This method reflects the total emission connected to the choices and purchase behavior of DC Industrial SA. DC Industrial SA can lower this total impact by reducing their electricity consumption, choosing to buy solely green electricity, or to produce more electricity on-site.

In case the electricity mix was not provided by the electricity provider; and the entity was located in The Netherlands or Belgium, emission factors provided by CO2emissiefactoren.be or CO2emissiefactoren.nl were used. Here, the emission factor for grey electricity was used as connected to the relevant country.

In case the electricity mix was not provided by the electricity provider, and the entity was located outside of The Netherlands and Belgium, the residual mix emission factor provided by the AIB was used, including only the electricity generated by grey electricity. This emission factor does not automatically include any Well-To-Tank emissions connected to the provided electricity. For this, the residual emission factor provided by the AIB was corrected to include the WTT-emissions by the information provided by the IEA. More details on this approach are given in Appendix 2.

Following the GHG Protocol, Scope 2 emissions are also reported with another method, the location-based method. The location-based method reflects the average emissions intensity of the grid on which energy consumption occurs depending on the country the company is located and the year. With this

method, the grid-average emission factor of all electricity produced within Belgium is multiplied by the total energy consumption of the company (meaning: the consumption of grey electricity + the consumption of all on-site produced and consumed electricity).

In case the entity was located in The Netherlands or Belgium, emission factors provided by CO2emissiefactoren.be or CO2emissiefactoren.nl were used.

In case the entity was located in outside The Netherlands or Belgium, the production mix emission factor provided by the AIB was corrected, similar to the market-based value, to a value including all Well-To-Tank emissions. More details on this approach are given in Appendix 2.

The table below shows the Scope 2 emissions following the location-based method. Percentages of Scope 2 are compared to the total of Scope 1+2 with the location-based method, amounting to a total of 1.101,37 tonnes CO<sub>2</sub>e.

| Scope                                                           | Sum of Volume       | Sum of Emissions [tCO <sub>2</sub> e] | % of category total | % of total scope 1 & 2 |
|-----------------------------------------------------------------|---------------------|---------------------------------------|---------------------|------------------------|
| <b>Electricity</b>                                              | <b>6.101.203,74</b> | <b>942,68</b>                         | <b>85,59%</b>       | <b>1,21%</b>           |
| Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium) (kWh)    | 403.906,27          | 58,57                                 | 5,32%               | 0,07%                  |
| Other vehicles Hybride                                          | 4.227,27            | 0,61                                  | 0,06%               | 0,00%                  |
| Grey power                                                      | 399.679,00          | 57,95                                 | 5,26%               | 0,07%                  |
| H & H Resources Brussels NV (Belgium) (MWh)                     | 77,46               | 11,23                                 | 1,02%               | 0,01%                  |
| Grey power                                                      | 77,46               | 11,23                                 | 1,02%               | 0,01%                  |
| BIOTERRA NV (Belgium) (MWh)                                     | 2.004,50            | 271,40                                | 24,64%              | 0,35%                  |
| Grey power                                                      | 1.871,70            | 271,40                                | 24,64%              | 0,35%                  |
| Sun                                                             | 132,80              |                                       | 0,00%               | 0,00%                  |
| LES CARRIERES DU FOND DES VAUX SA (Belgium) (MWh)               | 820.961,91          | 228,51                                | 20,75%              | 0,29%                  |
| Soleil                                                          | 819.386,00          |                                       | 0,00%               | 0,00%                  |
| Puissance grise                                                 | 1.575,91            | 228,51                                | 20,75%              | 0,29%                  |
| AWS FRANCE S.A.S.U. (France) (MWh)                              | 13.015,00           | 0,40                                  | 0,04%               | 0,00%                  |
| Grey power                                                      | 13.015,00           | 0,40                                  | 0,04%               | 0,00%                  |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) (kWh)              | 36.837,00           | 2,72                                  | 0,25%               | 0,00%                  |
| Green power                                                     | 36.837,00           | 2,72                                  | 0,25%               | 0,00%                  |
| TANGHE NV (Belgium) (MWh)                                       | 44,60               | 6,47                                  | 0,59%               | 0,01%                  |
| Grey power                                                      | 44,60               | 6,47                                  | 0,59%               | 0,01%                  |
| DC DREDGING B.V. (The Netherlands) (kWh)                        | 39.200,00           | 7,39                                  | 0,67%               | 0,01%                  |
| Green power                                                     | 26.600,00           | 7,39                                  | 0,67%               | 0,01%                  |
| Sun                                                             | 12.600,00           |                                       | 0,00%               | 0,00%                  |
| DC INDUSTRIAL SA (Belgium) (kWh)                                | 125.378,00          | 16,68                                 | 1,51%               | 0,02%                  |
| Grey power                                                      | 115.026,00          | 16,68                                 | 1,51%               | 0,02%                  |
| Sun                                                             | 10.352,00           |                                       | 0,00%               | 0,00%                  |
| DC RESOURCES S.A.S.U. (France) (kWh)                            | 33.692,00           | 4,89                                  | 0,44%               | 0,01%                  |
| Grey power                                                      | 33.692,00           | 4,89                                  | 0,44%               | 0,01%                  |
| THYBORON NORDSO RAL A/S (Denmark) (kWh)                         | 854.311,00          | 63,11                                 | 5,73%               | 0,08%                  |
| Green power                                                     | 854.311,00          | 63,11                                 | 5,73%               | 0,08%                  |
| DC Eikefet Aggregates A/S (Norway) (kWh)                        | 1.899.562,00        | 0,00                                  | 0,00%               | 0,00%                  |
| Green power                                                     | 1.899.562,00        | 0,00                                  | 0,00%               | 0,00%                  |
| SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (Belgium) (kWh) | 1.866.034,00        | 270,57                                | 24,57%              | 0,35%                  |
| Grey power                                                      | 1.866.034,00        | 270,57                                | 24,57%              | 0,35%                  |
| DC RESOURCES Baltics SIA (Latvia) (kWh)                         | 6.180,00            | 0,74                                  | 0,07%               | 0,00%                  |
| Grey power                                                      | 1.669,00            | 0,20                                  | 0,02%               | 0,00%                  |
| Green power                                                     | 4.511,00            | 0,54                                  | 0,05%               | 0,00%                  |

|                                                                 |                     |               |               |              |
|-----------------------------------------------------------------|---------------------|---------------|---------------|--------------|
| <b>Electricity - Energy supply</b>                              | <b>8.049.337,94</b> | <b>158,70</b> | <b>14,41%</b> | <b>0,20%</b> |
| Nieuwpoortse Handelsmaatschappij (N.H.M.) NV (Belgium) (kWh)    | 403.906,27          | 8,89          | 0,81%         | 0,01%        |
| Other vehicles Hybride [Generation]                             | 4.227,27            | 0,09          | 0,01%         | 0,00%        |
| Grey power [UPDATE AFTER AUDIT] [Generation]                    | 399.679,00          | 8,79          | 0,80%         | 0,01%        |
| H & H Resources Brussels NV (Belgium) (kWh)                     | 77,46               | 1,70          | 0,15%         | 0,00%        |
| Grey power [Generation]                                         | 77,46               | 1,70          | 0,15%         | 0,00%        |
| BIOTERRA NV (Belgium) (MWh)                                     | 1.871,70            | 41,18         | 3,74%         | 0,05%        |
| Grey power [Generation]                                         | 1.871,70            | 41,18         | 3,74%         | 0,05%        |
| LES CARRIERES DU FOND DES VAUX SA (Belgium) (MWh)               | 1.575,91            | 34,67         | 3,15%         | 0,04%        |
| Puissance grise [Generation]                                    | 1.575,91            | 34,67         | 3,15%         | 0,04%        |
| AWS FRANCE S.A.S.U. (France) (kWh)                              | 26.030,00           | 0,16          | 0,01%         | 0,00%        |
| Grey power [Generation]                                         | 13.015,00           | 0,12          | 0,01%         | 0,00%        |
| Grey power [Transmission & Distribution]                        | 13.015,00           | 0,04          | 0,00%         | 0,00%        |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) (kWh)              | 73.674,00           | 1,09          | 0,10%         | 0,00%        |
| Green power [Generation]                                        | 36.837,00           | 0,82          | 0,07%         | 0,00%        |
| Green power [Transmission & Distribution]                       | 36.837,00           | 0,27          | 0,02%         | 0,00%        |
| TANGHE NV (Belgium) (MWh)                                       | 44,60               | 0,98          | 0,09%         | 0,00%        |
| Grey power [Generation]                                         | 44,60               | 0,98          | 0,09%         | 0,00%        |
| DC DREDGING B.V. (The Netherlands) (kWh)                        | 7.300,00            | 0,16          | 0,01%         | 0,00%        |
| Green power [Generation]                                        | 7.300,00            | 0,16          | 0,01%         | 0,00%        |
| DC INDUSTRIAL SA (Belgium) (kWh)                                | 115.026,00          | 2,53          | 0,23%         | 0,00%        |
| Grey power [Generation]                                         | 115.026,00          | 2,53          | 0,23%         | 0,00%        |
| DC RESOURCES S.A.S.U. (France) (kWh)                            | 33.692,00           | 0,74          | 0,07%         | 0,00%        |
| Grey power [Generation]                                         | 33.692,00           | 0,74          | 0,07%         | 0,00%        |
| THYBORON NORDSO RAL A/S (Denmark) (kWh)                         | 1.708.622,00        | 25,25         | 2,29%         | 0,03%        |
| Green power [Generation]                                        | 854.311,00          | 18,93         | 1,72%         | 0,02%        |
| Green power [Transmission & Distribution]                       | 854.311,00          | 6,31          | 0,57%         | 0,01%        |
| DC Eikefet Aggregates A/S (Norway) (kWh)                        | 3.799.124,00        | 0,00          | 0,00%         | 0,00%        |
| Green power [Generation]                                        | 1.899.562,00        | 0,00          | 0,00%         | 0,00%        |
| Green power [Transmission & Distribution]                       | 1.899.562,00        | 0,00          | 0,00%         | 0,00%        |
| SOCIETE D'EXPLOITATION DES CARRIERES D'YVOIR SA (Belgium) (kWh) | 1.866.034,00        | 41,05         | 3,73%         | 0,05%        |
| Grey power [Generation]                                         | 1.866.034,00        | 41,05         | 3,73%         | 0,05%        |
| DC RESOURCES Baltics SIA (Latvia) (kWh)                         | 12.360,00           | 0,30          | 0,03%         | 0,00%        |

|                                           |                      |                 |                |              |
|-------------------------------------------|----------------------|-----------------|----------------|--------------|
| Grey power [Generation]                   | 1.669,00             | 0,06            | 0,01%          | 0,00%        |
| Grey power [Transmission & Distribution]  | 1.669,00             | 0,02            | 0,00%          | 0,00%        |
| Green power [Generation]                  | 4.511,00             | 0,16            | 0,01%          | 0,00%        |
| Green power [Transmission & Distribution] | 4.511,00             | 0,05            | 0,00%          | 0,00%        |
| <b>Grand Total</b>                        | <b>14.150.541,67</b> | <b>1.101,37</b> | <b>100,00%</b> | <b>1,41%</b> |

*Table 15 Scope 2 emissions following the location-based method.*

Both methods can be used in different scenarios. When referring to the emissions DC Industrial SA purposefully emits and can reduce by making sustainable electricity choices, DC Industrial SA can communicate based on the market-based method. When we want to compare DC Industrial SA's Scope 2 emissions with another company, the location-based method can be used, as this method will only consider energy consumption and not what happens on-site.

### 3.5 SCOPE 3

Scope 3 emissions are usually more complex to assess more robust than Scope 1 and Scope 2 emissions. The Scope 3 emissions include all emissions in the up-and downstream of an organization's value chain. Of the 15 different scopes 3 emission categories, 1 category was calculated to be in line with the requirements for the CO<sub>2</sub> performance ladder framework. This category, business travel, is discussed in detail in this chapter.

| Scope              | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 3 |
|--------------------|---------------------------------------|---------------------------|
| <b>Scope 3</b>     | <b>100,16</b>                         | <b>100,00%</b>            |
| Business Travel    | 100,16                                | 100,00%                   |
| <b>Grand Total</b> | <b>100,16</b>                         | <b>100,00%</b>            |

*Table 16: Distribution of Scope 3 emissions under different categories %.*

### 3.5.1 CATEGORY 06: BUSINESS TRAVEL

This category includes emissions released because of business travel with vehicles over which DC Industrial SA has no operational control. This means that this category only considers trips made by airplane, train, taxi, or other vehicles that are not found within DC Industrial SA's operational boundaries. The emissions released because of business travel have an impact of 100,16 tonnes of CO<sub>2</sub>e.

The table below shows the emissions released due to business travel.

| Scope                                        | Sum of Volume     | Sum of Emissions [tCO <sub>2</sub> e] | Sum of % of total scope 3 |
|----------------------------------------------|-------------------|---------------------------------------|---------------------------|
| <b>Trein (pass.km)</b>                       | <b>67.198,00</b>  | <b>0,15</b>                           | <b>0,15%</b>              |
| BIOTERRA NV (Belgium)                        | 43.870,00         | 0,10                                  | 0,10%                     |
| DC AGGREGATE Ltd. (UK)                       | 15.568,00         | 0,04                                  | 0,04%                     |
| DC INDUSTRIAL SA (Belgium)                   | 7.760,00          | 0,02                                  | 0,02%                     |
| <b>Vliegtuig (pass.km)</b>                   | <b>496.029,00</b> | <b>79,36</b>                          | <b>79,24%</b>             |
| BIOTERRA NV (Belgium)                        | 774,00            | 0,12                                  | 0,12%                     |
| DC AGGREGATE Ltd. (UK)                       | 8.320,00          | 1,33                                  | 1,33%                     |
| DC DREDGING B.V. (The Netherlands)           | 163.309,00        | 26,13                                 | 26,09%                    |
| DC Eikefet Aggregates A/S (Norway)           | 1.780,00          | 0,28                                  | 0,28%                     |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) | 69.800,00         | 11,17                                 | 11,15%                    |
| DC RESOURCES GmbH (Germany)                  | 15.000,00         | 2,40                                  | 2,40%                     |
| THYBORON NORDSO RAL A/S (Denmark)            | 2.996,00          | 0,48                                  | 0,48%                     |
| DC INDUSTRIAL SA (Belgium)                   | 234.050,00        | 37,45                                 | 37,39%                    |
| <b>Auto gemiddeld (km)</b>                   | <b>142.341,20</b> | <b>20,64</b>                          | <b>20,61%</b>             |
| BIOTERRA NV (Belgium)                        | 12.195,20         | 1,77                                  | 1,77%                     |
| DC AGGREGATE Ltd. (UK)                       | 25.872,00         | 3,75                                  | 3,75%                     |
| DC Eikefet Aggregates A/S (Norway)           | 2.467,00          | 0,36                                  | 0,36%                     |
| DC RESOURCES A/S [Dansk Natursten] (Denmark) | 82.761,00         | 12,00                                 | 11,98%                    |
| THYBORON NORDSO RAL A/S (Denmark)            | 19.046,00         | 2,76                                  | 2,76%                     |
| <b>OV Bus (pass.km)</b>                      | <b>48,00</b>      | <b>&lt;0,01</b>                       | <b>&lt;0,01%</b>          |
| BIOTERRA NV (Belgium)                        | 48,00             | <0,01                                 | <0,01%                    |
| <b>Grand Total</b>                           | <b>-</b>          | <b>100,16</b>                         | <b>100,00%</b>            |

Table 17: Business trips made in 2024.

### 3.6 COMPARISON OF FOOTPRINT TO PREVIOUS YEARS

This report shows the footprint of the year 2024, the second year in which DC Industrial SA measures its yearly footprint. The figures below show some of the most important figures to compare 2023 and 2024 for Scope 1, 2 and business travel.

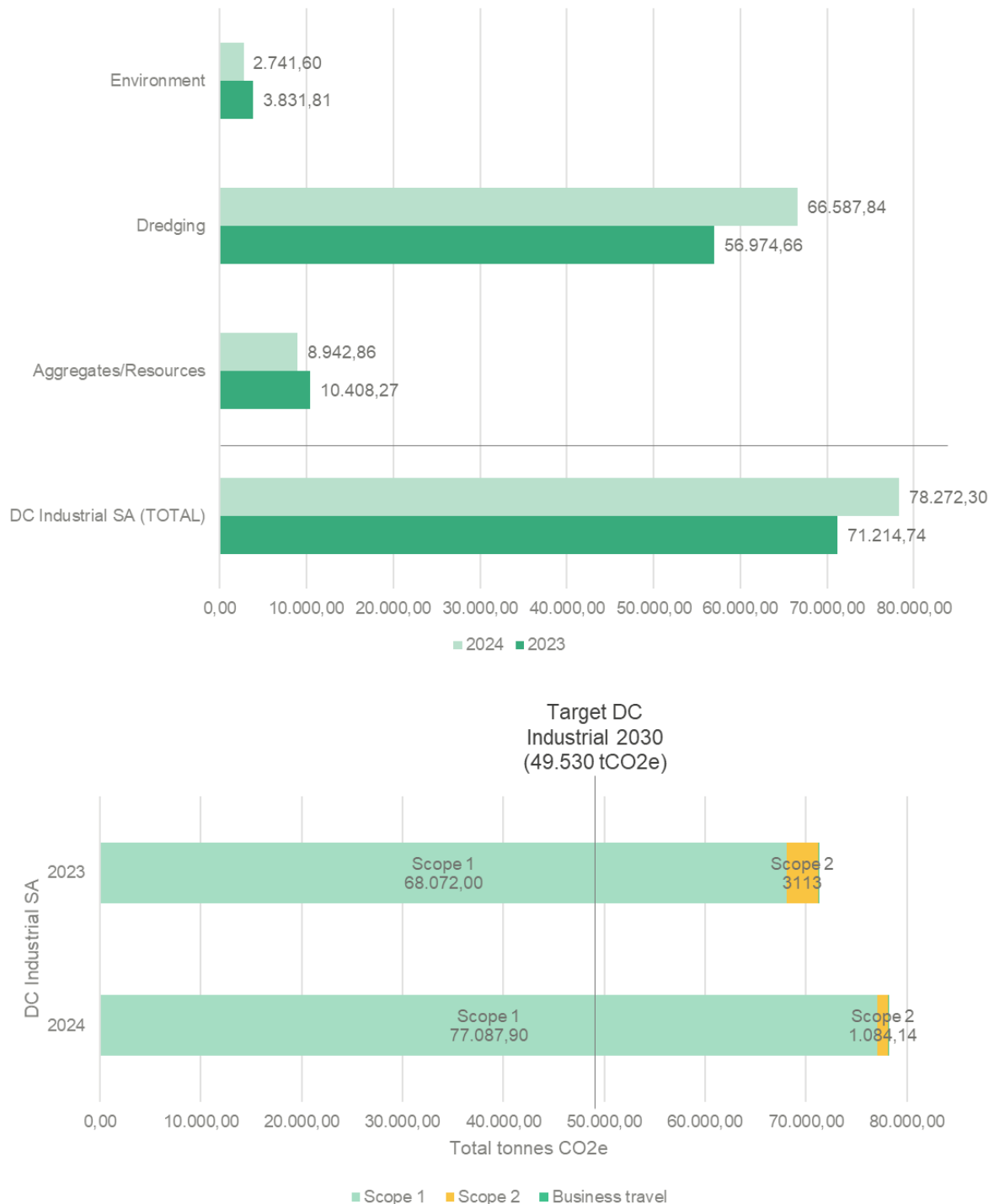


Figure 10: Scope 1 and 2 CO<sub>2</sub>e footprint DC Industrial SA from 2023-2024.

As can be seen, 2024 showed an increase in total absolute emissions of 7.057,56 tonnes CO<sub>2</sub>e, or a 10% increase in terms of emissions. This is mostly caused by an increase in scope 1 emissions in the dredging department of Group De Cloedt, specifically the ships. The ships within the entity of DC Dredging consumed 17% more marine fuel diesel compared to 2023, making an equivalent increase in their scope 1 footprint.

This 17% increase in the footprint in DC Dredging is partly compensated for a decrease in the departments of both aggregates and environment, respectively decreasing with 14% and 29% compared to their footprint in 2023 for Scope 1 and 2. This has multiple reasons, depending from entity to entity. The biggest differences (looking at energy carriers) are a decrease in petrol consumption (93% difference in emissions compared to 2023), natural gas consumption (85% difference in emissions compared to 2023) and grey electricity consumption (65% emissions reduction compared to 2023), while there is also an increase in LPG (280% increase in emissions compared to 2023) and diesel consumption (32% increase in emissions compared to 2023).

These differences are either connected to a decrease in consumption of fuels, or a difference in accounting compared to 2023. With the current footprint, DC Industrial SA is 28.642,04 tonnes CO<sub>2</sub>e removed from its target in 2030 (excluding business travel).

For business travel, this remains under the threshold of 0,1% of total emissions, moving from 65,93 tonnes CO<sub>2</sub>e to 100 tonnes CO<sub>2</sub>e. This means that the decision to focus fully on the more material relevant Scope 1 and 2 categories for DC Industrial remains the same.

## 4 APPENDIX 1: GHG EMISSION SUMMARY

| Activity Category     | Certainty<br>(95% confidence) | All GHG<br>(tCO <sub>2</sub> e) | CO <sub>2</sub><br>(tCO <sub>2</sub> e) | CH <sub>4</sub><br>(tCO <sub>2</sub> e) | N <sub>2</sub> O<br>(tCO <sub>2</sub> e) | SF <sub>6</sub><br>(tCO <sub>2</sub> e) | NF <sub>3</sub><br>(tCO <sub>2</sub> e) | HFCs<br>(tCO <sub>2</sub> e) | PFCs<br>(tCO <sub>2</sub> e) | CO <sub>2</sub> e*<br>(tCO <sub>2</sub> e) |
|-----------------------|-------------------------------|---------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|------------------------------|--------------------------------------------|
| Scope 1 - Direct      | -17% to +21%                  | 60,684                          | 8                                       | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 60,676                                     |
| Stationary Combustion | -15% to +18%                  | 705                             | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 705                                        |
| Mobile Combustion     | -17% to +21%                  | 59,979                          | 8                                       | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 59,971                                     |
| Scope 2               | -11% to +12%                  | 943                             | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 942                                        |
| Electricity           | -11% to +12%                  | 943                             | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 942                                        |
| Scope 3 - Upstream    | -17% to +20%                  | 16,646                          | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 16,645                                     |
| Business Travel       | -6% to +7%                    | 100                             | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 100                                        |
| Energy Supply         | -17% to +20%                  | 16,545                          | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 16,545                                     |
| Total GHG emissions   | -14% to +16%                  | 78,272                          | 10                                      | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 78,262                                     |

\* This column contains all entries for which a further split in GHGs is not known.

The total emissions in this report include electricity emissions using the market-based method.

|      | Activity Category                                            | Certainty<br>(95% confidence) | All GHG<br>(tCO <sub>2</sub> e) | CO <sub>2</sub><br>(tCO <sub>2</sub> e) | CH <sub>4</sub><br>(tCO <sub>2</sub> e) | N <sub>2</sub> O<br>(tCO <sub>2</sub> e) | SF <sub>6</sub><br>(tCO <sub>2</sub> e) | NF <sub>3</sub><br>(tCO <sub>2</sub> e) | HFCs<br>(tCO <sub>2</sub> e) | PFCs<br>(tCO <sub>2</sub> e) | CO <sub>2</sub> e*<br>(tCO <sub>2</sub> e) |
|------|--------------------------------------------------------------|-------------------------------|---------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------|------------------------------|--------------------------------------------|
| 1    | Scope 1 - Direct Emissions from operations                   | -17% to +21%                  | 60,684                          | 8                                       | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 60,676                                     |
| 1.1  | Stationary combustion                                        | -15% to +18%                  | 705                             | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 705                                        |
| 1.2  | Mobile combustion                                            | -17% to +21%                  | 59,979                          | 8                                       | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 59,971                                     |
| 1.3  | Process emissions                                            | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 1.4  | Fugitive emissions                                           | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 2    | Scope 2 - Indirect Emissions from electricity consumption    | -11% to +12%                  | 943                             | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 942                                        |
| 2.1  | Purchased Electricity - market based                         | -11% to +12%                  | 943                             | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 942                                        |
|      | - location based                                             | -11% to +12%                  | 943                             | 67                                      | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 876                                        |
| 2.2  | Purchased steam, heat, cooling                               | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3    | Scope 3 - Indirect Emissions in the value chain - Upstream   | -17% to +20%                  | 16,646                          | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 16,645                                     |
| 3.1  | Purchased goods and services                                 | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.2  | Capital goods                                                | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.3  | Fuel- and energy-related activities                          | -17% to +20%                  | 16,545                          | 1                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 16,545                                     |
| 3.4  | Upstream transportation and distribution                     | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.5  | Waste generated in operations                                | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.6  | Business travel                                              | -6% to +7%                    | 100                             | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | 100                                        |
| 3.7  | Employee commuting                                           | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.8  | Upstream leased assets (as lessee)                           | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
|      | Scope 3 - Indirect Emissions in the value chain - Downstream | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.9  | Downstream transportation and distribution                   | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.10 | Processing of sold products                                  | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.11 | Use of sold products                                         | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.12 | End-of-life treatment of sold products                       | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.13 | Downstream leased assets (as lessor)                         | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.14 | Franchises                                                   | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
| 3.15 | Investments                                                  | -                             | -                               | -                                       | -                                       | -                                        | -                                       | -                                       | -                            | -                            | -                                          |
|      | Total GHG emissions                                          | -14% to +16%                  | 78,272                          | 10                                      | <1                                      | <1                                       | -                                       | -                                       | -                            | -                            | 78,262                                     |

This column contains all entries for which a further split in GHGs is not known.

The total emissions in this report include electricity emissions using the market-based method.

## 5 APPENDIX 2: USED EMISSION FACTORS AND SOURCES

For each activity the most relevant and localised emission factor possible has been selected, at the discretion of the reporter. The key considerations in emission factor selection were locality and relevancy, as well as the availability of emission factors and consistency of methodologies throughout each emission factor source.

A full list of emission factor publications used in this report can be found in the table below:

| Publisher                                                 | Publication Version           | Publication Date | URL Usage                  |
|-----------------------------------------------------------|-------------------------------|------------------|----------------------------|
| CO2emissiefactoren.nl                                     | v2024                         | 2024-01-22       | <a href="#">link</a> 78.6% |
| CO2emissiefactoren.be                                     | v2024.01                      | 2024-01-22       | <a href="#">link</a> 12.3% |
| Association of Issuing Bodies                             | v2023                         | 2024-05-30       | <a href="#">link</a> 7.9%  |
| UK.gov GHG Reporting Factors                              | v2024 1.1                     | 2024-10-30       | <a href="#">link</a> 0.9%  |
| Group De Cloedt (solar energy & electricity of providers) | Library of Emission Factors - | -                | - 0.4%                     |

Each emission factor used in the calculation has an assigned validity period overlapping or partially overlapping with the application period of the reported activity. The validity period of emission factors is determined by its publication document<sup>1</sup>.

Some more detail about the electricity emission factors is provided below

| Scope 2                                                                           | Emission factor | Unit        | Source                |
|-----------------------------------------------------------------------------------|-----------------|-------------|-----------------------|
| <b>Overall emission factors (WTW)</b>                                             |                 |             |                       |
| Grey electricity - unknown - market-based approach (WTW) - Belgium (kWh)          | 0,213           | Kg CO2e/kWh | CO2emissiefactoren.be |
| Electricity - unknown - location-based approach (WTW) - Belgium (kWh)             | 0,167           | Kg CO2e/kWh | CO2emissiefactoren.be |
| Green electricity - unknown - market-based approach (WTW) - Belgium (kWh)         | 0,008           | Kg CO2e/kWh | CO2emissiefactoren.be |
| Grey electricity - unknown - market-based approach (WTW) - The Netherlands (kWh)  | 0,536           | Kg CO2e/kWh | CO2emissiefactoren.be |
| Electricity - unknown - location-based approach (WTW) - The Netherlands (kWh)     | 0,328           | Kg CO2e/kWh | CO2emissiefactoren.be |
| Green electricity - unknown - market-based approach (WTW) - The Netherlands (kWh) | 0,00            | Kg CO2e/kWh | CO2emissiefactoren.be |
| Grey electricity - unknown - market-based approach (WTW) - France (kWh)           | 0,057           | Kg CO2e/kWh | AIB Residual          |
| Electricity - unknown - location-based approach (WTW) - France (kWh)              | 0,047           | Kg CO2e/kWh | AIB Residual          |
| Green electricity - unknown - market-based approach (WTW) - France (kWh)          | 0,00            | Kg CO2e/kWh | AIB Residual          |

<sup>1</sup> In case the application period of the activity overlaps with the validity period of more than one emission factor, the median data of the application period is used to determine which factor to use (e.g. if an activity stretches from August 2021 to July 2022, the median date is 29/01/2022)

|                                                                             |       |             |              |
|-----------------------------------------------------------------------------|-------|-------------|--------------|
| Grey electricity - unknown - market-based approach (WTW) - Germany (kWh)    | 1,008 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - Germany (kWh)       | 0,135 | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - Germany (kWh)   | 0,00  | Kg CO2e/kWh | AIB Residual |
| Grey electricity - unknown - market-based approach (WTW) – UK (kWh)         | 0,544 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - UK (kWh)            | 0,44  | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - UK (kWh)        | 0,00  | Kg CO2e/kWh | AIB Residual |
| Grey electricity - unknown - market-based approach (WTW) – Denmark (kWh)    | 0,816 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - Denmark (kWh)       | 0,462 | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - Denmark (kWh)   | 0,00  | Kg CO2e/kWh | AIB Residual |
| Grey electricity - unknown - market-based approach (WTW) – Poland (kWh)     | 1,104 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - Poland (kWh)        | 0,951 | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - Poland (kWh)    | 0,00  | Kg CO2e/kWh | AIB Residual |
| Grey electricity - unknown - market-based approach (WTW) – Lithuania (kWh)  | 0,816 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - Lithuania (kWh)     | 0,456 | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - Lithuania (kWh) | 0,00  | Kg CO2e/kWh | AIB Residual |
| Grey electricity - unknown - market-based approach (WTW) – Norway (kWh)     | 0,838 | Kg CO2e/kWh | AIB Residual |
| Electricity - unknown - location-based approach (WTW) - Norway (kWh)        | 0,434 | Kg CO2e/kWh | AIB Residual |
| Green electricity - unknown - market-based approach (WTW) - Norway (kWh)    | 0,00  | Kg CO2e/kWh | AIB Residual |

## 6 APPENDIX 3: ISO 14064 STATEMENT

| Requirement | Description                                                                                                                                                                                                                      | Paragraph                    |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| a)          | Description of the reporting organisation                                                                                                                                                                                        | 2.1                          |
| b)          | Responsible person/entity for the report                                                                                                                                                                                         | General project data         |
| c)          | Reporting period                                                                                                                                                                                                                 | 2.3                          |
| d)          | Documentation of the organizational boundaries                                                                                                                                                                                   | 2.4                          |
| e)          | Documentation on reporting limits, including established criteria for defining significant emissions                                                                                                                             | 2.4                          |
| f)          | Direct emissions, in tonnes of CO <sub>2</sub> e                                                                                                                                                                                 | 3.1-3.2-3.3                  |
| g)          | Description of how biogenic CO <sub>2</sub> emissions and removals are treated and quantified in tonnes of CO <sub>2</sub> e                                                                                                     | N/A                          |
| h)          | Direct removal of GHG, in tonnes of CO <sub>2</sub> e                                                                                                                                                                            | N/A                          |
| i)          | Exclusions of significant GHG sources or sinks                                                                                                                                                                                   | N/A                          |
| j)          | Indirect emissions, in tonnes of CO <sub>2</sub> e                                                                                                                                                                               | 3.4                          |
| k)          | Selection of reference year                                                                                                                                                                                                      | 2.3                          |
| l)          | Explanation of changes in reference year or other historical GHG data and any recalculation of the reference year or other historical GHG data. Documentation of any limitations of comparability resulting from a recalculation | 2.3                          |
| m)          | Quantification method and explanation of the choice                                                                                                                                                                              | 2                            |
| n)          | Explanation of changes in quantification methods previously used                                                                                                                                                                 | 2                            |
| o)          | Reference/documentation emission factors and removal factors                                                                                                                                                                     | 2 + Appendix 2               |
| p)          | Description of the impact of uncertainties regarding the accuracy of emission and removal data                                                                                                                                   | 2.4.4 and 2.4.5              |
| q)          | Description and results of the uncertainty assessment                                                                                                                                                                            | 2.4.4 and 2.4.5              |
| r)          | Declaration of conformity to ISO 14064-1                                                                                                                                                                                         | 2.2                          |
| s)          | Statement regarding the verification of the emission inventory, including mention of the degree of assurance                                                                                                                     | 2.4.3 + General project data |
| t)          | GWP values and their source used in the calculation. From the latest IPCC report, otherwise in the calculation mention the reference emission factors or database, as well as their source                                       | 2 + Appendix 2               |

## 7 APPENDIX 4: LIST OF TABLES AND FIGURES

|                                                                                                                                         |    |
|-----------------------------------------------------------------------------------------------------------------------------------------|----|
| Figure 1: Perceived impact of climate change over the past decade on human systems.....                                                 | 4  |
| Figure 2: Global reduction in greenhouse gases needed to meet Paris climate agreement. ....                                             | 5  |
| Figure 3: Overview of the different types of emissions according to the Greenhouse Gas Protocol .....                                   | 6  |
| Figure 4: Distribution between the different Scope emissions for different sectors. ....                                                | 10 |
| Figure 5: CO <sub>2</sub> Matrix for DC Industrial SA. ....                                                                             | 11 |
| Figure 6: Business travel CO <sub>2</sub> matrix for an entity within DC Industrial SA. ....                                            | 11 |
| Figure 7: Photos taken during visits at relevant entities within DC Industrial SA. ....                                                 | 18 |
| Figure 8: Scope 1 and 2 CO <sub>2</sub> e footprint DC Industrial SA 2024. ....                                                         | 21 |
| Figure 9: Sunburst for scope 1 and 2 CO <sub>2</sub> e footprint DC Industrial SA in 2024.....                                          | 22 |
| Figure 10: Scope 1 and 2 CO <sub>2</sub> e footprint DC Industrial SA from 2023-2024.....                                               | 40 |
|                                                                                                                                         |    |
| Table 1: Project Description.....                                                                                                       | 9  |
| Table 2: Categories of the scope 1 and 2 limits.....                                                                                    | 12 |
| Table 3: Reliability of scope 1 and 2 data for the business unit Aggregates/Resources. ....                                             | 13 |
| Table 4: Reliability of scope 1 and 2 data for the business units Dredging & Environment. ....                                          | 14 |
| Table 5: Overall reliability of scope 1 and 2 data for all business units within DC Industrial SA based on the different entities. .... | 14 |
| Table 6: CO <sub>2</sub> e footprint DC Industrial SA 2024. ....                                                                        | 19 |
| Table 7: CO <sub>2</sub> e footprint DC Industrial SA 2024 per business unit (part I). ....                                             | 19 |
| Table 8: CO <sub>2</sub> e footprint DC Industrial SA 2024 per business unit (part II). ....                                            | 20 |
| Table 9: CO <sub>2</sub> e footprint DC Industrial SA 2024 per energy carrier/consumer .....                                            | 23 |
| Table 10: Emission sources Scope 1 in 2024. ....                                                                                        | 24 |
| Table 11: Stationary emissions in 2024. ....                                                                                            | 25 |
| Table 12: Stationary emissions per energy consumer and fuel in 2024. ....                                                               | 26 |
| Table 13: Mobile emissions in 2024.....                                                                                                 | 30 |
| Table 14 Scope 2 emissions.....                                                                                                         | 33 |
| Table 15 Scope 2 emissions following the location-based method. ....                                                                    | 35 |
| Table 16: Distribution of Scope 3 emissions under different categories %. ....                                                          | 38 |
| Table 17: Business trips made in 2024. ....                                                                                             | 39 |

## 8 BIBLIOGRAPHY

- [1] Carnegie Mellon University Green Design Institute, "Economic Input-Output Life Cycle Assessment (EIO-LCA) US 2007 (388 sectors) Producer model [Internet]," [Online]. Available: <http://www.eiolca.net/>. [Accessed 02 09 2021].
- [2] Encon, [Online]. Available: <https://www.encon.be/nl-BE/berekening-co2>.

[3] IPCC, "2006 IPCC Guidelines for National Greenhouse Gas Inventories Agriculture, Forestry and Other Land Use," 2006.