

**About this report**

# Reporting principles

## Reporting scope

This report covers the consolidated performance indicators for all subsidiaries of the Bekaert Group. Consolidated data apply to the wholly and majority owned subsidiaries of NV Bekaert SA. When specified, the (combined) disclosures in this report include in addition the performance metrics of the joint ventures considered at 100% ownership.

GRI 2-2

## Reporting period

This report covers the activities between 1 January 2023 and 31 December 2023, unless stated differently and if relevant for the report.

Bekaert reports its financial results twice per year (half-year results and full-year results). Bekaert reports annually on its sustainability performance.

GRI 2-3

## Process for defining reporting content

The content of this report has been defined considering the most significant indicators of our activities, the impact of and commitment to the company's interest groups, the efforts in enhancing sustainability and the level of detail established by the GRI Standards and the current NFRD (Non-Financial Reporting Directive) as well as guidelines of CSRD (Corporate Sustainability Reporting Directive).

This report complies with iXBRL/ESEF regulations and includes the outcome of the EU Taxonomy eligibility and alignment disclosure requirements. The structure and content of this integrated annual report are based on the framework *Guidelines of Value Reporting Foundation (now consolidated into the IFRS Foundation)*.

The consolidated financial statements have been prepared in accordance with and comply with the International Financial Reporting Standards (IFRS) which have been endorsed by the European Union.

Our interest groups are the Bekaert employees, suppliers, customers, shareholders, partners, local governments, and the communities in which we are active.

# Sustainability standards

This report has been prepared in accordance with the GRI Standards. Global Reporting Initiative (GRI) is a non-profit organization that promotes economic, environmental, and social sustainability.

Bekaert's responsible performance in 2023 has been recognized by its inclusion in the ISS ESG Screened Developed Markets Small Cap Index, the Solactive ISS ESG Screened Europe Small Cap Index, the ISS ESG Screened Paris Aligned Developed Markets Small Cap Index and the ISS SDG Aligned Global Markets All Cap Index - a reference benchmark for top performers in terms of corporate social responsibility based on Vigeo - Eiris' research - as well as in Kempen SRI.

In 2023 rating agencies MSCI and ISS-ESG have analyzed the Environment, Social and Governance performance of our company, based on our publicly available information. Their reports are used by institutional investors and financial service companies. Bekaert received a rating of 'AA' in the MSCI ESG Ratings assessment (above average) and 'C' rating in the ISS-ESG rating (on a scale from D- to A+), which is on average within the sector.

Bekaert received a silver level in the Ethifinance 2023 campaign, based on its 2022 data disclosures. Ethifinance is an independent financial and non-financial rating, research and consulting agency.

In consideration of Bekaert's medium exposure and strong management, Morningstar Sustainalytics rated Bekaert to be at medium risk of material financial impacts driven by ESG factors. Morningstar Sustainalytics provides high-quality, analytical environmental, social and governance (ESG) research, ratings and data to institutional investors and companies.

Bekaert has, as per the publication date of this report, not yet received a score update from EcoVadis related to Bekaert's 2022 disclosures. Last year, we obtained a gold recognition level from EcoVadis, based on our 2021 disclosures.

In response to growing interest throughout the supply chain to report on the carbon footprint of operations and logistics, Bekaert also participates in the Climate Change and Supply Chain questionnaires of CDP. Bekaert received a B level for the Climate Change listing based on 2022 data disclosures. Bekaert received an 'A' score in CDP's Supplier Engagement Rating (SER), and is therewith a 'CDP Supplier Engagement Leader'. The Supplier

Engagement Rating evaluates the companies' engagement on climate issues in their value chain, both with suppliers and with customers. Bekaert received a 'B' score for CDP's Water questionnaire, a high score for our first participation.



# GRI Content Index



CONTENT INDEX  
ADVANCED SERVICE

2024

For the Content Index -Advanced Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting in accordance with the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders.

This service was performed on the English version of the report.

<b>Statement of use</b>	Bekaert has reported in accordance with the GRI standards for the period 01 January 2023 - 31 December 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector	Not applicable

GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
<b>General disclosures</b>			
GRI 2: General disclosures 2021	2-1 Organizational details	See requirements of Directive 2013/34/EU	9, 46, 310
	2-2 Entities included in the organization's sustainability reporting	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	9, 301, 311
	2-3 Reporting period, frequency and contact point	ESRS 1 §73	301, 309
	2-4 Restatements of information	ESRS 2 BP-2 §13, §14 (a) to (b)	9, 39, 70, 244, 249, 255, 268-271, 273, 277-279, 281, 283, 284-288
	2-5 External assurance	See external assurance requirements of Directive (EU) 2022/2464	309
	2-6 Activities, value chain and other business relationships	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	9, 18, 19, 30, 31, 46, 47, 61
	2-7 Employees	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	30, 284-289
	2-8 Workers who are not employees	ESRS S1 S1-7 §55 to §56	287, 288
	2-9 Governance structure and composition	ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b) See also corporate governance statement requirements of Directive 2013/34/EU for public interest entities	20, 25
	2-10 Nomination and selection of the highest governance body		20
	2-11 Chair of the highest governance body		20
	2-12 Role of the highest governance body in overseeing the management of impacts	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	20
	2-13 Delegation of responsibility for managing impacts	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	25
	2-14 Role of the highest governance body in sustainability reporting	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	309
	2-15 Conflicts of interest		20

GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
	2-16 Communication of critical concerns	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	20
	2-17 Collective knowledge of the highest governance body	ESRS 2 GOV-1 §23	20
	2-18 Evaluation of the performance of the highest governance body		20
	2-19 Remuneration policies	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13 See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	20
	2-20 Process to determine remuneration	ESRS 2 GOV-3 §29 (e) See also remuneration report requirements of Directive (EU) 2017/828 for listed undertakings	20
	2-21 Annual total compensation ratio	ESRS S1 S1-16 §97 (b) to (c)	293
	2-22 Statement on sustainable development strategy	ESRS 2 SBM-1 §40 (g)	7, 14, 16, 52
	2-23 Policy commitments	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	30, 31, 35, 67, 68, 71, 280
	2-24 Embedding policy commitments	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	35, 68, 280, 282
	2-25 Processes to remediate negative impacts	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	35, 282, 283
	2-26 Mechanisms for seeking advice and raising concerns	ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3- 3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)	30, 280
	2-27 Compliance with laws and regulations	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	57, 62, 68
	2-28 Membership associations	Political engagement' is a sustainability matter for G1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	65
	2-29 Approach to stakeholder engagement	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	30, 31, 280-281
	2-30 Collective bargaining agreements	ESRS S1 S1-8 §60 (a) and §61	281

GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
<b>Material topics</b>			
GRI 3: Material topics 2021	3-1 Process to determine material topics	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv	32, 35
	3-2 List of material topics	ESRS 2 SBM-3 §48 (a) and (g)	35
<b>Material topic: Climate change mitigation</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64	33
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	244-247
	302-3 Energy intensity	ESRS E1 E1-5 §40 to §42	244-247
	302-4 Reduction of energy consumption	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed (2a)according to ESRS 1 §11 and pursuant to MDR-M.	245
	302-5 Reductions in energy requirements of products and services	Energy' is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	57, 61
	GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
	305-2 Energy indirect (Scope 2) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	248, 252, 257
	305-3 Other indirect (Scope 3) GHG emissions	ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)	254-256
	305-4 GHG emissions intensity	ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a)	248, 250, 252-255
	305-5 Reduction of GHG emissions	ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56	248
<b>Material topic: Water</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76

GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20	57, 76, 268
	303-2 Management of water discharge related impacts	ESRS E2 E2-3 §24	57, 269
	303-3 Water withdrawal	Water withdrawals' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	268
	303-4 Water discharge	Water discharges' is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	269
	303-5 Water consumption	ESRS E3 E3-4 §28 (a), (b), (d) and (e)	270
<b>Material topic: Circular economy/Hazardous substances &amp; materials</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ESRS E5 E5-4 §31 (a)	46, 55
	301-2 Recycled input materials used	ESRS E5 E5-4 §31 (c)	55, 271
GRI 306: Waste 2020	306-2 Management of significant waste related impacts	ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)	55, 56
	306-4 Waste diverted from disposal	ESRS E5 E5-5 §37 (b), §38 and §40	271
<b>Material topic: Cyber &amp; data security</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESRS S4 S4-3 §AR 23; S4-4 §35	62
<b>Material topic: Own workforce</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2- 2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76

GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESRS S1 S1-1 §23	71, 277
	403-2 Hazard identification, risk assessment, and incident investigation	ESRS S1 S1-3 §32 (b) and §33	70, 274-276
	403-3 Occupational health services	Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	276
	403-4 Worker participation, consultation, and communication on occupational health and safety		281
	403-5 Worker training on occupational health and safety		70, 71, 277, 281
	403-6 Promotion of worker health	Social protection' is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	278, 281
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESRS S2 S2-4 §32 (a)	272, 275, 276
	403-8 Workers covered by an occupational health and safety management system	ESRS S1 S1-14 §88 (a); §90	277
	403-9 Work-related injuries	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	70, 277-279
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	ESRS S1 S1-6 §50 (c)	288, 289
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	ESRS S1 S1-11 §74; §75; §AR 75	290
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	ESRS S1 S1-13 §83 (b) and §84	68, 281
	404-2 Programs for upgrading employee skills and transition assistance programs	ESRS S1 S1-1 §AR 17 (h)	68, 291
	404-3 Percentage of employees receiving regular performance and career development reviews	ESRS S1 S1-13 §83 (a) and §84	290
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79	284-286
	405-2 Ratio of basic salary and remuneration of women to men	ESRS S1 S1-16 §97 and §98	291
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of association' and 'Collective bargaining' are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entityspecific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.	48, 68, 283
<b>Material topic: Workers in the value chain &amp; Human rights</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76



GRI Standard	GRI disclosures and requirements	ESRS disclosure requirements	Page number
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers	Communities' economic, social and cultural rights' is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed (2b) according to ESRS 1 §11 and pursuant to MDR-M.	47
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESRS G1 G1-2 §15 (b)	48
	308-2 Negative environmental impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	48
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	48, 68, 282
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18	48, 68, 282
GRI 414: Supplier Social Assessment 2016	414-1 suppliers that were screened using social criteria	ESRS G1 G1-2 §15 (b)	48
	414-2 Negative social impacts in the supply chain and actions taken	ESRS 2 SBM-3 §48 (c) i and iv	48
<b>Material topic: Business ethics</b>			
GRI 3: Material topics 2021	3-3 Management of material topics	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)	35, 36, 47, 48, 52-57, 61, 62, 68, 69, 70, 72, 74, 76
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESRS G1 G1-3 §AR 5	68, 282
	205-2 Communication and training about anti-corruption policies and procedures	ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8	68, 282
	205-3 Confirmed incidents of corruption and actions taken	ESRS G1 G1-4 §25	283
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ESRS S1 S1-17 §97, §103 (a), §AR 103	283
<b>Non-material topic: Local communities</b>			
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	ESRS S1 S1-4 §AR 41; ESRS S2 S2-4 §AR 37; ESRS S3 S3-4 §AR 36	297
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c)	74, 76, 78
GRI 415: Public Policy 2016	415-1 Political contributions	ESRS G1 G1-5 §29 (b)	76, 292
<b>Non-material topic: Biodiversity</b>			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESRS E4 §16 (a) i; §19 (a); E4-5 §35	57

## Statement from the responsible persons

The undersigned persons state that, to the best of their knowledge:

- the consolidated financial statements of NV Bekaert SA and its subsidiaries as of 31 December 2023 have been prepared in accordance with the International Financial Reporting Standards, and give a true and fair view of the assets and liabilities, financial position and results of the whole of the companies included in the consolidation; and
- the annual report on the consolidated financial statements gives a fair overview of the development and the results of the business and of the position of the whole of the companies included in the consolidation, as well as a description of the principal risks and uncertainties faced by them; and
- the 2023 non-financial statements of NV Bekaert SA, its subsidiaries and, where applicable, the joint ventures, have been prepared in accordance with the GRI Standards and the current NFRD (Non-Financial Reporting Directive) as well as a number of guidelines of the new CSRD (Corporate Sustainability Reporting Directive).

GRI 2-14

On behalf of the Board of Directors:



**Yves Kerstens**

Chief Executive Officer



**Jürgen Tinggren**

Chairman of the Board of Directors

## Company Secretary

Isabelle Vander Vekens

## Auditors

EY

The Auditor's Report on financial disclosures is included in the Financial Statements of this annual report.

The Auditor's Report on non-financial disclosures (limited assurance) is included in Part II: Social Statements. It refers to the audits performed on the following disclosures:

- Double Materiality Assessment
- Scope 1 & 2 GHG emissions (in ton CO<sub>2</sub>e) and Scope 3 GHG emissions (in ton CO<sub>2</sub>e)
- Water withdrawal, water discharge and water consumption
- EU Taxonomy
- Safety data and disclosures

GRI 2-5

## Editor & coordination

Katelijan Bohez, VP Sustainable Finance & Public Affairs

GRI 2-3

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## Disclaimer

This report may contain forward-looking statements. Such statements reflect the current views of management regarding future events, and involve known and unknown risks, uncertainties and other factors that may cause actual results to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Bekaert is providing the information in this report as of this date and does not undertake any obligation to update any forward-looking statements contained in this report in light of new information, future events or otherwise. Bekaert disclaims any liability for statements made or published by third parties and does not undertake any obligation to correct inaccurate data, information, conclusions or opinions published by third parties in relation to this or any other report or press release issued by Bekaert.

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GRI 2-1

The integrated annual report for the year 2023 is available in English and Dutch on [annualreport.bekaert.com](https://annualreport.bekaert.com)

