	DOCUMENT	Number : 1.1 Revision : 1 Page : 1 van 4 Issue Date : 12/09/2025
	Policy statement	

VT-Invest Construction Group, based in Aalter, is a family-owned holding company that controls various construction-related production companies and real estate development companies.

The holding company acquires shareholdings, carries out management assignments, provides financial and administrative support, and advises on all aspects of business management. To this end, the holding company relies on several specialists who optimally guide the management of the subsidiaries.

This policy statement expresses our fundamental commitment in four domains that are inextricably linked for us: safety, environment, sustainability, and quality.

In addition to the applicable and future standards and regulations with which we naturally comply, this statement forms the compass for our daily practices and strategic decisions. It reflects our ambition to contribute to a future-oriented construction sector.

MISSION

We start from our clear mission:

Our mission consists of overseeing, aligning, and steering the subsidiaries that, in carrying out their specialized activities, rely on the supporting services and can therefore focus on their core business.

VT-Invest Construction Group realizes its mission by selectively investing in knowledge and quality, and by optimizing business processes. Bringing together various disciplines translates into efficient solutions.


VT-Invest BV, in its capacity as service provider and process coordinator within the VT-Invest Construction Group, aims to support the subsidiaries in a professional and integrated manner in realizing their ambitions in the areas of safety, environment, sustainability, and quality. This supporting role directly follows from the group's mission to efficiently deploy knowledge, expertise, and resources within the group.

VISION

Based on this mission and these values, we have formulated a vision of how we wish to evolve towards the future:

VT-Invest BV positions itself primarily as a **supporting and guiding** holding company serving its subsidiaries. These entities operate in diverse fields and retain a high degree of autonomy, focusing on their respective core activities. In doing so, the group assumes responsibility for creating the conditions in which companies can achieve their strategic objectives, including their ambitions in the areas of safety, environmental sustainability, and quality.

This vision implies that the group acts as **facilitator and coordinator**, without becoming overly involved in the operational activities of the subsidiaries, unless this is necessary to ensure uniformity, quality, or compliance. In this way, we maintain a balance between respecting the individuality of each subsidiary on the one hand and pursuing shared values and leveraging economies of scale on the other.

	DOCUMENT	Number : 1.1 Revision : 1 Page : 2 van 4 Issue Date : 12/09/2025
	Policy Statement	

As a proactive facilitator, VT-Invest BV supports the subsidiaries within the group by:

- Developing, coordinating, and offering training programs in which employees acquire the required knowledge and skills to achieve their ESG objectives.
- Organizing knowledge sharing so that best practices are disseminated and utilized among the subsidiaries.
- Setting up process guidance, offering advice and support in designing and implementing policies, procedures, and internal control systems.
- Providing technical support, including assistance with data collection, reporting, and the application of relevant standards and certification frameworks.
- Providing financial support within the group.
- Advising on all aspects of business management, HR, sustainability, and logistics.
- Providing IT support in the broadest sense of the word.

Through these activities, VT-Invest BV aims to guarantee an equal level of support regardless of the size or maturity of the individual subsidiaries.

VALUES

Our core values form a recognizable identity, bundled under the name *FIDO* — Latin for “trust” or “loyalty.” They guide our actions, collaboration, and decision-making at every level:


- **Family-oriented:** We cherish a warm, collegial culture:
 - striving for a culture in which collegiality and connectedness are self-evident;
 - recognizing everyone’s personal contribution, with attention to well-being and balance;
 - fostering an atmosphere in which people feel known and supported;
 - thinking in the long term.

The family-oriented character creates trust and promotes sustainable relationships, both internally and externally.
- **Integrity:** Integrity is the pillar on which credibility and continuity rest. Acting with integrity means:
 - choosing honesty and openness;
 - taking responsibility for decisions made and their consequences;
 - acting honestly, reliably, and consistently according to our standards and values, thereby strengthening the trust of all stakeholders

An ethical attitude requires moral courage and steadfastness. It forms the foundation for trust and respect, both within the organization and within the broader stakeholder network.
- **Goal-oriented:** Goal orientation means that we act from a clear understanding of priorities and deploy available resources to achieve our objectives through:
 - clear priorities, short decision-making lines, and no-nonsense communication;
 - a focus on solutions without unnecessary complexity.

Result orientation and transparency reinforce each other.
- **Entrepreneurship:** Entrepreneurship is a core value that encourages every employee and every entity to take responsibility, recognize opportunities, and show initiative with conviction. This value includes:
 - actively seeking, utilizing, and managing opportunities for improvement and innovation;
 - taking ownership in shaping processes and projects;
 - daring to seize well-considered opportunities and continuously learning from experience.

Entrepreneurship requires curiosity, courage, and the ability to learn from experience.

	DOCUMENT	Number : 1.1 Revision : 1 Page : 3 van 4 Issue Date : 12/09/2025
	Policy Statement	

OBJECTIVES

A. CO₂ Reduction and Sustainability

VT-Invest Construction Group has determined its CO₂ footprint for scopes 1 & 2 and commits to further reducing it by 7.5% in the short term (2025) and 21% in the medium term (2030). The group aims to structurally embed the collective pursuit of sustainability into its operations. The group intends to create a recognizable framework that supports companies in reducing their ecological impact and achieving their ambitions in energy efficiency, circular material use, and environmental management in order to prevent environmental damage.

Actions:

- Developing a joint roadmap towards certification according to the CO₂ Performance Ladder and comparable frameworks.
- Coordinating collective tenders for sustainable energy and circular products, including green electricity.
- Facilitating knowledge exchange on reduction measures, circular strategies, and responsible procurement policies.
- Developing monitoring tools and calculation models for emission inventories (scopes 1, 2, and 3), waste registration, and benchmarking.
- Supporting companies in developing sustainability reports based on a standardized methodology (for example VSME).
- Offering model procedures and advice on waste management, zero-discharge statuses, and periodic evaluation of environmental performance.

B. Safety and Well-being

Strengthening a culture in which safety, health, and well-being are self-evident principles in all business activities. The group aims to continuously promote risk awareness and care for one another so that personal injury and material damage can be prevented as much as possible. Actions:


- Rolling out a safety charter for the entire group as a reference framework for all subsidiaries.
- Developing practical tools such as toolbox talks, self-assessments, and training modules.
- Organizing a quarterly safety forum for knowledge sharing and joint reflection.
- Developing a structured evaluation framework in which well-being and safety indicators are discussed periodically.
- Conducting surveys and risk analyses to determine priorities and actions.
- Establishing a KPI dashboard that provides insight into performance and areas for improvement.
- Developing an assessment framework to evaluate the safety charter and its practical application.
- Centrally focusing on physical safety, mental health, and work-life balance.

C. Ethical Business Conduct and Shared Values

Formulating, embedding, and promoting shared values and behavioral principles that guide decision-making, collaboration, and reputation, with particular attention to integrity, transparency, and cybersecurity.

Actions:

- Drafting a uniform code of conduct as a common framework, to be further specified by each company.
- Developing a model policy statement that can be adapted locally.
- Developing a cybersecurity awareness program, including e-learning, scenario exercises, and incident protocols.
- Establishing central monitoring and reporting to consistently supervise compliance and progress.
- Placing safety, sustainability, ethics, and compliance on the agenda of general meetings and interim reports.

	DOCUMENT	Number : 1.1 Revision : 1 Page : 4 van 4 Issue Date : 12/09/2025
	Policy Statement	

D. Clarifying Supporting Services and Service Catalogue

Updating and clarifying the supporting services offered by the group so that companies know what they can rely on and within which limits they can act autonomously. Actions:

- Preparing an up-to-date description of the service offering in the company brochure and/or website and governance agreements in the form of a business code of conduct.
- Organizing information sessions and/or discussions in which this offering is explained and discussed.
- Formulating concrete agreements regarding roles, expectations, and responsibilities.

E. Knowledge Sharing and Collaboration

Strengthening collaboration and knowledge sharing between companies with the aim of creating synergies, improving quality, and achieving joint growth. Actions:

- Facilitating structured consultation on strategic themes such as digitalization, lean management, circular economy, and sustainable employability.
- Supporting initiatives such as an internal academy, digital knowledge base, and training calendar.
- Encouraging bottom-up initiatives in which values and behaviors are further shaped.
- Investigating efficiency gains and synergy effects through more centralized purchasing.
- Centralizing training offerings on themes such as mental resilience, leadership, and digital innovation.
- Facilitating mentoring programs and personal development paths.

F. HR Policy as a Strategic Pillar

Promoting a vision of HR as a strategic domain that contributes to cultural development, leadership, continuous learning, and attracting and retaining talent. Actions:

- Advising on and implementing policies and initiatives concerning recruitment, remuneration, development, retention, and employee well-being, with the aim of building strong teams, promoting collaboration, and supporting sustainable growth of both people and the organization.
- Supporting companies in developing an HR policy plan and a vision on learning and development.
- Mapping training needs and expectations through surveys.
- Developing a digital library, onboarding programs, and training calendars.
- Providing guidance during change processes that impact people and culture.

MANAGEMENT REVIEW AND EVALUATION

We provide the necessary information and resources to achieve the above objectives. This policy statement has been communicated to personnel through publication at workplaces and via the welcome brochure.

We periodically evaluate these objectives in a management review and provide the necessary resources and information to guarantee the effectiveness of the policy. Where refinement is needed, adjustments will be made.

This policy statement is actively communicated at workplaces and through onboarding documentation.

Aalter, 12/09/2025

The directors: Rita, Dirk, and Lorenzo Van Tornhout.