



Ion Beam Applications S.A. (IBA)

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

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C1. Introduction

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Privately owned organization

(1.3.3) Description of organization

IBA (Ion Beam Applications S.A.) is a global medical technology company focused on bringing integrated and innovative solutions for the diagnosis and treatment of cancer. IBA is the worldwide technology leader in the field of proton therapy, considered to be the most advanced form of radiation therapy available today. IBA's proton therapy solutions are flexible and adaptable, allowing customers to choose from universal full-scale proton therapy centers as well as compact, single room solutions. In addition, IBA also has a radiation dosimetry business and develops particle accelerators for the medical world and industry. Headquartered in Belgium and employing about 1817 people worldwide, IBA has installed systems across the world. Compared to last year CDP report, 2 new buildings, one acquired and one built, were added. Primary data (electricity, natural gas, fuel, etc.) used to calculate CO2e emissions were collected for the following years: 2020, 2021, 2022 and 2023. They were used to answer the questions in this report asking from comparison between the reporting year and the previous ones.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.5) Provide details on your reporting boundary.

	<p>Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?</p>
	<p>Select from: <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

BE0003766806

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: <input checked="" type="checkbox"/> Yes, for all facilities	Information available for our facilities in Belgium, Germany, Canada, China and USA.

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

Belgium

(1.8.1.2) Latitude

50.663833

(1.8.1.3) Longitude

4.624437

(1.8.1.4) Comment

Location of the main building of our campus in Belgium

Row 2

(1.8.1.1) Identifier

Belgium

(1.8.1.2) Latitude

50.491284

(1.8.1.3) Longitude

5.087387

(1.8.1.4) Comment

Location of the only building used by IBA but not part of the campus described in row 1

Row 3

(1.8.1.1) Identifier

Germany

(1.8.1.2) Latitude

49.362559

(1.8.1.3) Longitude

11.25

(1.8.1.4) Comment

Location of the only IBA manufacturing site in Germany.

Row 4

(1.8.1.1) Identifier

USA

(1.8.1.2) Latitude

40.77812

(1.8.1.3) Longitude

-73.284781

(1.8.1.4) Comment

Location of the only IBA manufacturing site in USA.

Row 5

(1.8.1.1) Identifier

China

(1.8.1.2) Latitude

31.03916

(1.8.1.3) Longitude

121.24956

(1.8.1.4) Comment

Location of the only IBA manufacturing site in China.

Row 6

(1.8.1.1) Identifier

Canada

(1.8.1.2) Latitude

42.998586

(1.8.1.3) Longitude

-81.336612

(1.8.1.4) Comment

Location of the only IBA manufacturing site in Canada.

[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

- Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

The suppliers selected to be part our IBA suppliers sustainability assessment are 1) the ones with the biggest spent with IBA (more than 100 k) and 2 those supplying critical parts to IBA. Doing so, we will cover 60% of our Tiers I portfolio. For these selected companies, in order to assess their sustainability performance, we asked them to enter the Ecovadis portal. Then they have to fill in their sustainability questionnaire and to pay a fee to Ecovadis to launch the verification and assessment process.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

- Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

- Upstream value chain
- Downstream value chain
- End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

- Recycling
 - Waste to Energy
 - Incineration
- [Fixed row]*

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The usual time for product related projects achievement.

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The time for product or projects to reach objectives and full maturity.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:

No

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

The time for product/features to become obsolete.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain
- End of life management

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- Local
- National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

- EcoVadis
- WRI Aqueduct
- WWF Water Risk Filter

Enterprise Risk Management

- Internal company methods

International methodologies and standards

- Life Cycle Assessment

Other

- Desk-based research
- External consultants
- Internal company methods
- Materiality assessment
- Partner and stakeholder consultation/analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- Tornado
- Wildfires
- Heat waves
- Toxic spills
- Flood (coastal, fluvial, pluvial, ground water)
- Storm (including blizzards, dust, and sandstorms)

Chronic physical

- Heat stress
- Water stress
- Sea level rise
- Ocean acidification
- Changing wind patterns
- Changing temperature (air, freshwater, marine water)
- Changing precipitation patterns and types (rain, hail, snow/ice)
- Declining water quality
- Declining ecosystem services
- Increased ecosystem vulnerability
- Increased severity of extreme weather events
- Water availability at a basin/catchment level

Policy

- Carbon pricing mechanisms
- Changes to national legislation
- Increased pricing of water
- Poor enforcement of environmental regulation

Market

- Availability and/or increased cost of raw materials
- Changing customer behavior
- Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

- Impact on human health
- Increased partner and stakeholder concern and partner and stakeholder negative feedback

- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

Technology

- Transition to lower emissions technology and products

Liability

- Exposure to litigation
- Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Other, please specify :**Patients, Shareholders**

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

Step 1: Identification: data collection / Step 2: GHGs emissions calculation for scopes 1, 2 and 3 Aggregation of 1) Assessment of regulatory trends leading to potential risks & opportunities and 2) Customers' needs as captured by IBA Business Units.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

Interconnexions are assessed thanks to data collected from various sources of information. These sources are simplified life-cycle assessments made internally at IBA, assessment of our Tiers I with Ecovadis, continuous reading of environmental impacts of electronical & electrical and metallurgy industries. It helps for example to understand the dependency on water for the metal transformation, metals being critical for our company.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

Direct operations

Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

Areas important for biodiversity

Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

Other location with substantive nature-related dependencies, impacts, risks, and/or opportunities, please specify :Our main facilities are dedicated to

assembly and testing of parts and components. Vast majority of our parts are metal and alloys-based parts. Should our suppliers in their highest tiers would face lack of water, our value-chain will be disrupted.

(2.3.4) Description of process to identify priority locations

The process is the same than the one used to assess risks, opportunities, impacts and dependencies.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we do not have a list/geospatial map of priority locations

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

Other, please specify :- Patient or Operator Safety Impact. - EHS impact. - Legal impact. - Quality & Regulatory impact. - Data management impact. - Business objectives impact. - Financial impact. - Reputational, customer satisfaction impact.

(2.4.3) Change to indicator

Select from:

Absolute decrease

(2.4.5) Absolute increase/ decrease figure

0

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

The risk management activities are the following: 1) Risk identification: for each area, risk identification is an on - going activity. Risks can arise at any time by any actors of the company (e.g. key meetings, audits, project review) or during risk identification exercise. 2) Risk analysis and scoring: the risk is analysis by involving appropriate functions and by collecting all potential root causes, information on internal controls, red flags and triggers. The risk scoring is performed according to a transversal risk scoring matrix. The matrix describes the following indicators: - Patient or Operator Safety Impact. - EHS impact. - Legal impact. - Quality & Regulatory impact. - Data management impact. - Business objectives impact. - Financial impact. - Reputational, customer satisfaction impact. 3) Risk Strategy: According to the risk level and the risk appetite of IBA, a strategy is defined per risk: avoid, accept or mitigate. A risk identified in one area could be transferred to a risk owner in another area. 4) Risk Mitigation and closure: defined risks mitigation plans are implemented. After 2 years of monitoring, a risk accepted after mitigation could be closed. 5) Review and Monitoring: To ensure appropriate management, risks are monitored and reviewed on a regular basis at the appropriate governance. Transversal risks are reviewed and monitored at the Risk Management Board (RMB).

Opportunities

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

Other, please specify :- Patient or Operator Safety Impact. - EHS impact. - Legal impact. - Quality & Regulatory impact. - Data management impact. - Business objectives impact. - Financial impact. - Reputational, customer satisfaction impact.

(2.4.3) Change to indicator

Select from:

Absolute increase

(2.4.5) Absolute increase/ decrease figure

0

(2.4.6) Metrics considered in definition

Select all that apply

Frequency of effect occurring

Time horizon over which the effect occurs

Likelihood of effect occurring

(2.4.7) Application of definition

Similar process than for risk analysis.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified
	Select from: <input checked="" type="checkbox"/> Yes, we identify and classify our potential water pollutants	<i>Potential water pollutants are identified classified accordingly to their hazardous classification mentioned in their respective MSDS.</i>

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

Oil

(2.5.1.2) Description of water pollutant and potential impacts

Oil can pollute water by spreading over the surface, creating a thin layer that stops oxygen getting to the plants and animals living in the water.

(2.5.1.3) Value chain stage

Select all that apply

Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Implementation of integrated solid waste management systems

- Industrial and chemical accidents prevention, preparedness, and response

(2.5.1.5) Please explain

Within our facilities, all oils are stored in chemical cabinets, accordingly to their hazardous classification presented in their MSDS, equipped with containment. Regarding the use of oils, all our shop floors are watertight and waterproof. In addition, each facilities has a stock of absorbent products and the emergency situation procedure will be applied if such situation would occur. When they become waste, oils are stored in a dedicated hazardous waste storage area in a chemical waste cabinet, closed and with containment.

Row 2

(2.5.1.1) Water pollutant category

Select from:

- Other synthetic organic compounds

(2.5.1.2) Description of water pollutant and potential impacts

Some chemicals stored in our facilities are classified as inflammable. These chemicals will fuel a fire if one would occur in our facilities. Fire extinguishers will have to be used and fire control waters will be produced. These waters will contain hazardous chemical that may harm final destination water if these fire control waters wouldn't be treated by public waste water treatment plants.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Implementation of integrated solid waste management systems
- Industrial and chemical accidents prevention, preparedness, and response

(2.5.1.5) Please explain

Within our facilities, all hazardous chemicals, based on their hazardous classification presented in their MSDS, are stored in chemical cabinets, equipped with containment. Regarding the use of hazardous chemicals, all our shop floors are watertight and waterproof. In addition, each facilities has a stock of absorbent products and the emergency situation procedure will be applied if such situation would occur. When they become waste, hazardous chemicals are stored in a dedicated hazardous waste storage area in a chemical waste cabinet, closed and with containment.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

Yes, only in our upstream/downstream value chain

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

IBA owned buildings are dedicated to assembly and testing of products made based on IBA's design requirements or of product commodities. In addition, IBA has multiple locations to assemble and to test. Would environmental issues cause one location to stop working, another would be a substitute. In addition, regarding impact on WASH, 1) Homeworking may be increased to reduce number of employees impacted 2) The company would benefit from mitigation implemented at regional level by the authorities to supply drinking water.

Plastics

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

IBA owned buildings are dedicated to assembly and testing of products made based on IBA's design requirements or of product commodities. A very tiny portion of our bills of materials involves plastic parts. The biggest production of plastic waste is linked to the plastic used in the transportation packaging of our suppliers. But IBA implemented a robust waste sorting policy and plastic waste are efficiently collected and recycled. Furthermore, IBA will launch studies in 2024 to assess plastic packaging reduction with some key suppliers.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

- Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- | | |
|---|--|
| <input checked="" type="checkbox"/> Italy | <input checked="" type="checkbox"/> Poland |
| <input checked="" type="checkbox"/> Spain | <input checked="" type="checkbox"/> Serbia |
| <input checked="" type="checkbox"/> France | <input checked="" type="checkbox"/> Sweden |
| <input checked="" type="checkbox"/> Greece | <input checked="" type="checkbox"/> Belarus |
| <input checked="" type="checkbox"/> Norway | <input checked="" type="checkbox"/> Belgium |
| <input checked="" type="checkbox"/> Denmark | <input checked="" type="checkbox"/> Ireland |
| <input checked="" type="checkbox"/> Estonia | <input checked="" type="checkbox"/> Romania |
| <input checked="" type="checkbox"/> Finland | <input checked="" type="checkbox"/> Ukraine |
| <input checked="" type="checkbox"/> Germany | <input checked="" type="checkbox"/> Portugal |
| <input checked="" type="checkbox"/> Iceland | <input checked="" type="checkbox"/> Slovakia |
| <input checked="" type="checkbox"/> Slovenia | |
| <input checked="" type="checkbox"/> Luxembourg | |
| <input checked="" type="checkbox"/> Netherlands | |
| <input checked="" type="checkbox"/> Switzerland | |

(3.1.1.9) Organization-specific description of risk

IBA produces Dynamitron service, an equipment that uses SF6. The sales of this equipment represents about 6,9M a year. SF6 is used because of its excellent electrical insulation properties to prevent short circuits in medium- and high-voltage electrical installations that would otherwise lead to damage, disruption, fire or explosion. However, SF6 has a GWP of 23 500, and the European Commission proposed in 2022 to gradually phase out the use of SF6 in electrical equipment, from

2026 to 2031. Discussions are on-going at EU level to validate this proposal or to amend it. A change in the regulation related to the use of SF6 could have an impact on our sales in Europe (new regulatory compliance or increased hassle for customers).

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Dynamitron services represent about 6.9 M / year. A change in the regulation related to the use of SF6 could have an impact on servicing by limiting the number of machines being still serviceable. A risk up to 10%/year is estimated as a loss of revenue due to such change of regulation, per year. 10% of 6.9 M 690 k.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

690000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

690000

(3.1.1.25) Explanation of financial effect figure

Dynamitron services represent about 6.9 M / year. A change in the regulation related to the use of SF6 could have an impact on servicing by limiting the number of machines being still serviceable. On the positive side, the same change of regulation may lead to new needs in servicing in the form of upgrades. IBA carried out a survey with its customers regarding their environmental policies. This allowed us to estimate that about 10% to 20% of our Dynamitron customers are impacted by environmental policies, because they are located in EU and Switzerland. A risk up to 10%/year is estimated as a loss of revenue due to such change of regulation, per year. 10% of 6.9 M 690 k.

(3.1.1.26) Primary response to risk

Diversification

Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

960000

(3.1.1.28) Explanation of cost calculation

LIFE2017 SF6-Free total budget was 3 M (including partners) and was partially financed through Life2017 European grant. IBA total project net cost for this 6 years program is 960 k, that is to say 160 k/year.

(3.1.1.29) Description of response

In 2017, IBA launched the “Life 2017 SF6-Free” project aims at finding alternatives to SF6 in the Dynamitron. In 2022, we found one solution that allows us to completely replace SF6 in our equipment without altering their functioning. If one of our clients asks us to replace SF6 in a Dynamitron, we are in capacity to do so. So far, this solution has not been requested by our customers yet. Indeed, SF6 has been used for decades and its properties are very well known by our customers, which makes them reluctant to change. LIFE2017 SF6-Free total budget was 3 M (including partners) and was partially financed through Life2017 European grant.

Water

(3.1.1.1) Risk identifier

Select from:

- Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

- Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Belgium
- China
- France
- Germany

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Unknown

(3.1.1.9) Organization-specific description of risk

Water is vital for people and Nature, therefore it is the most valuable resource. In our direct operations water is used for WASH services, hence high quality is needed. In our indirect operations, water is important for our suppliers in their manufacturing processes, especially in the metallurgy sector. In this sector, water is key to wash, cool and transform raw materials into finished or semi-finished goods or parts. Some suppliers may have to stop their activities due to water-related issues. Directly, it will impact IBA by disrupting its supply chain.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Disruption in upstream value chain

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

31-40% of IBA's annual revenue could be affected. The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time. If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

- Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

132897

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

171480

(3.1.1.25) Explanation of financial effect figure

The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time.

(3.1.1.26) Primary response to risk

Diversification

Other diversification, please specify :If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover.

(3.1.1.27) Cost of response to risk

150000

(3.1.1.28) Explanation of cost calculation

The cost estimation comes from: 1 FTE/year estimated management cost 100,000 auditing 50,000 infrastructure.

(3.1.1.29) Description of response

If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover. in both situations, the company will suffer from delays in its supply chain and will deliver the final products to its customers later than expected.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

- Other acute physical risk, please specify :Flooding and landslides in Belgium and in Germany, heatwaves, fires in France.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Belgium
- France
- Germany

(3.1.1.9) Organization-specific description of risk

Suppliers of our critical parts are located in Belgium, France and Germany. These countries have been confronted with increasing extreme climatic events due to climate change: floodings and landslides in Belgium and in Germany, heatwaves, fires (in France). Consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA's suppliers manufacturing locations, which would impact our ability to deliver our products in time.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

(3.1.1.14) Magnitude

Select from:

Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA's suppliers manufacturing locations, which would impact our ability to deliver our commands in time. Estimation represents the full loss of 1 day/year of revenue company-wide (in 2023: 428.7 million / 365 days approximately 1,17 million.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1170000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1170000

(3.1.1.25) Explanation of financial effect figure

Suppliers of our critical parts are located in Belgium, France and Germany. These countries have been confronted with increasing extreme climatic events due to climate change: floodings and landslides in Belgium and in Germany, heatwaves, fires (in France). The consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA suppliers' manufacturing locations, which would impact our ability to deliver our commands in time. The consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA suppliers' manufacturing locations, which would impact our ability to deliver our commands in time. Estimation represents the full loss of 1 day/year of revenue company-wide (in 2023: 428.7 million / 365 days approximately 1,17 million.

(3.1.1.26) Primary response to risk

Engagement

- Engage with suppliers

(3.1.1.27) Cost of response to risk

150000

(3.1.1.28) Explanation of cost calculation

The cost estimation comes from: 1 FTE/year estimated management cost 100,000 auditing 50,000 infrastructure.

(3.1.1.29) Description of response

The implementation of the IBA's suppliers Code of Conduct by the suppliers and sourcing policy to avoid shortage of supply will play a key role in the response to this risk. This Code of Conduct asks, amongst other things, for "risk assessment and management" and "emergency prevention, preparedness and response".

Climate change

(3.1.1.1) Risk identifier

Select from:

- Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Policy

- Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

- Belgium
- Germany

(3.1.1.9) Organization-specific description of risk

In Belgium, only 37% of GHG emissions are priced via the EU ETS (European Emission Trading System). The remaining 63% of emissions, including IBA ones, representing about 74 MtCO₂e, are currently not subject to any explicit carbon price. A potential implementation of a carbon pricing mechanism applying to non-ETS companies is being discussed either in Belgium or at European level. This would potentially impact IBA operational costs, depending on different factors such as time of application and carbon price trajectory. IBA has run a scenario based on 40 /tCO₂e, in line with our internal carbon pricing as used for our investment for decarbonization.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- About as likely as not

(3.1.1.14) Magnitude

Select from:

- Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

A potential implementation of a carbon pricing mechanism applying to non-ETS companies is being discussed either in Belgium or at European level. This would potentially impact IBA operational costs, depending on different factors such as time of application and carbon price trajectory.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

100440

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

100440

(3.1.1.25) Explanation of financial effect figure

Total CO2 scope 1 and 2 of IBA facilities in Belgium and Germany equals to 2511 tons of CO2e (market based). Using the IBA internal carbon price of 40/ton CO2e, the potential impact equals 2511 X 40 100440.

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

50220

(3.1.1.28) Explanation of cost calculation

Meeting the target of 50% reduction set for 2030, in the worst case, half of the actual CO2e scope 1 and 2 emissions will have to be offsetted. Using the internal carbon price defined at 40/ton CO2e, the cost of response equals $40 \times (2511 / 2) = 50220$.

(3.1.1.29) Description of response

Meeting the target of 50% reduction set for 2030, in the worst case, half of the actual CO2e scope 1 and 2 emissions will have to be offsetted.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

790400

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

1117000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Dynamitron services represent about 6.9 M / year. A change in the regulation related to the use of SF6 could have an impact on servicing by limiting the number of machines being still serviceable. On the positive side, the same change of regulation may lead to new needs in servicing in the form of upgrades. IBA carried out a survey with its customers regarding their environmental policies. This allowed us to estimate that about 10% to 20% of our Dynamitron customers are impacted by environmental policies, because they are located in EU and Switzerland. A risk up to 10%/year is estimated as a loss of revenue due to such change of regulation, per year. 10% of 6.9 M 690 k. Suppliers of our critical parts are located in Belgium, France and Germany. These countries have been confronted with increasing extreme climatic events due to climate change: floodings and landslides in Belgium and in Germany, heatwaves, fires (in France). The consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA suppliers' manufacturing locations, which would impact our ability to deliver our commands in time. The consequences of Climate Change could disrupt operations in the supply chain and reduce or even stop production at IBA suppliers' manufacturing locations, which would impact our ability to deliver our commands in time. Estimation represents the full loss of 1 day/year of revenue company-wide (in 2023: 428.7 million / 365 days approximately 1,17 million. Total CO2 scope 1 and 2 of IBA facilities in Belgium and Germany equals to 2511 tons of CO2e (market based). Using the IBA internal carbon price of 40/ton CO2e, the potential impact equals 2511 X 40 100440.

Water

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

171480

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

Less than 1%

(3.1.2.7) Explanation of financial figures

Water is vital for people and Nature, therefore it is the most valuable resource. In our direct operations water is used for WASH services, hence high quality is needed. In our indirect operations, water is important for our suppliers in their manufacturing processes, especially in the metallurgy sector. In this sector, water is key to wash, cool and transform raw materials into finished or semi-finished goods or parts. Some suppliers may have to stop their activities due to water-related issues. Directly, it will impact IBA by disrupting its supply chain. 31-40% of IBA's annual revenue could be affected. The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time. If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover.

[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Belgium

Other, please specify :Escault

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

31-40%

(3.2.11) Please explain

If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover. In both situations, the company will suffer from delays in its supply chain and will deliver the final products to its customers later than expected. Moving from one suppliers to an alternative one would end up with higher costs or delays in the delivery could be translated into financial penalties by the impacted customer(s). The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time.

Row 2

(3.2.1) Country/Area & River basin

Belgium

Meuse

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

31-40%

(3.2.11) Please explain

If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternative suppliers if possible or b) wait for the initial supplier to recover. In both situations, the company will suffer from delays in its supply chain and will deliver the final products to its customers later than expected. Moving from one supplier to an alternative one would end up with higher costs or delays in the delivery could be translated into financial penalties by the impacted customer(s). The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time.

Row 3

(3.2.1) Country/Area & River basin

Germany

Rhine

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

 1-25%**(3.2.10) % organization's total global revenue that could be affected**

Select from:

 1-10%**(3.2.11) Please explain**

If some suppliers will stop their activities due to water-related issues, the company will have 2 solutions: a) move to alternatives suppliers if possible or b) wait for the initial supplier to recover. in both situations, the company will suffer from delays in its supply chain and will deliver the final products to its customers later than expected. Moving from one suppliers to an alternative one would end up with higher costs or delays in the delivery could be translated into financial penalties by the impacted customer(s). The 31-40% interval is an estimation. One hypothesis is that not all the critical suppliers will face water-related issues at the same time.

[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	IBA was not subject to fines, enforcement orders, and/or other penalties for water-related regulatory violations

[Fixed row]

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

Evaluation in progress

(3.6.3) Please explain

ESG assessment of our suppliers will begin in 2023. Part of the assessment will include water security and management. Opportunities will be known after this assessment.

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

- Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil
- China
- Germany
- Mexico
- United States of America

(3.6.1.8) Organization specific description

One of IBA's particle accelerators, the Dynamitron, uses SF6 as dielectric. This gas, used by IBA customers, has an important contribution to our Scope 3 climate impact assessment. On the other hand, SF6 related regulation today encompasses reporting (mandatory in the EU beyond a certain volume, voluntary in the US), training and certification as well as handling (recovery, recycling and reuse). However, regulation might strengthen in the future. In 2017, IBA has evaluated and described various technological options for the replacement of SF6 in Dynamitrons. The most promising options has been selected and a more specific R&D program (SF6-Free project) has been developed in order to make these promising options become reality. The advantage we expect from this program is to be able to propose to our customer a solution that has a reduced climate impact and is ahead of future environmental regulations, limiting the risk of non-compliance in the coming years.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues through access to new and emerging markets

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- About as likely as not (33–66%)

(3.6.1.12) Magnitude

Select from:

- Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The advantage we expect from this program is to be able to propose to our customer a solution that has a reduced climate impact and is ahead of future environmental regulations, limiting the risk of non-compliance in the coming years.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1380000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1380000

(3.6.1.23) Explanation of financial effect figures

Dynamitron services represent about 6.9 M / year. A change in the regulation related to the use of SF6 could have an positive impact on servicing leading to new need in servicing in the form of upgrades. A minimum of 0 (no impact) to 20%/year is estimated as a increase of revenue due to such change of regulation, per year. 20% of 6.9 M 1,380 k.

(3.6.1.24) Cost to realize opportunity

960000

(3.6.1.25) Explanation of cost calculation

LIFE2017 SF6-Free total budget was 3 M (including partners) and 2.4 M for IBA. Total project net cost for IBA is 960 k on 6 years taking into account the EC grant (160 k/year).

(3.6.1.26) Strategy to realize opportunity

In 2017, IBA has evaluated and described various technological options for the replacement of SF6 in Dynamitrons. The most promising options has been selected and a more specific R&D program (SF6-Free project) has been developed in order to make these promising options become reality.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Peru
- Chile
- China
- Egypt
- India
- Brazil
- Canada
- Cyprus
- France
- Greece
- Panama
- Poland
- Serbia
- Sweden
- Turkey
- Croatia
- Czechia
- Denmark
- Ecuador
- Finland
- Morocco
- Myanmar
- Romania
- Italy
- Japan
- Malta
- Qatar
- Spain
- Israel
- Jordan
- Latvia
- Mexico
- Norway
- Algeria
- Armenia
- Austria
- Belarus
- Belgium
- Georgia
- Germany
- Hungary
- Ireland
- Lebanon
- Colombia
- Malaysia
- Portugal

- Tunisia
- Bulgaria
- Viet Nam
- Argentina
- Australia
- Indonesia
- Lithuania
- Martinique
- Uzbekistan
- Netherlands
- Philippines
- Puerto Rico
- Republic of Korea
- Dominican Republic
- Russian Federation
- Hong Kong SAR, China
- United Arab Emirates

- Slovenia
- Thailand
- Singapore
- Bangladesh
- Costa Rica
- Kazakhstan
- Luxembourg
- Switzerland
- Saudi Arabia
- South Africa
- Taiwan, China
- Brunei Darussalam
- United States of America
- Iran (Islamic Republic of)
- United Republic of Tanzania
- United Kingdom of Great Britain and Northern Ireland

(3.6.1.8) Organization specific description

From a CO2eq viewpoint, the energy consumption of our accelerators is the main environmental hotspot. In average, from our simplified LCAs, the use phase represents from 78% to 93% of the total CO2eq emissions, depending on the country where is installed the accelerator (link to the national electricity mix). As energy prices have been increasing drastically in the last years, energy efficiency is a key business decision maker as market demand for lower energy consumption will continue to grow. Using energy efficient equipment will reduce energy bills of company's customers and increase the demand for these products. As a direct consequence, a reduction of energy consumption will reduce CO2eq emissions. Today, the CO2eq footprint due to the energy consumption of our sold products represents 93 % of our total CO2eq annual emissions.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

Medium-high

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The trend is global and includes all categories of products and components. Current estimation is that 1% of additional revenue is reachable specifically thanks to energy efficient products. This estimation doesn't consider other added values from the new range of products. 2023 revenues were up to 428.7 millions. So 1% equals approximately 4287000.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

4287000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

4287000

(3.6.1.23) Explanation of financial effect figures

Current estimation is that 1% of additional revenue is reachable specifically thanks to energy efficient products. This estimation doesn't consider other added values from the new range of products. 2023 revenues were up to 428.7 millions. So 1% equals approximately 4287000.

(3.6.1.24) Cost to realize opportunity

2000000

(3.6.1.25) Explanation of cost calculation

Current estimation is based on 1% of specific R&D effort (1% of 20 M/year) during 10 years 2,000,000.

(3.6.1.26) Strategy to realize opportunity

The strategy regarding this opportunity is part of the DNA of all Business Units of the company and their day-to-day activities.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Reputational capital

Other reputational capital opportunity, please specify :Attraction of new talents and retention of talents

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Belgium
- Germany

(3.6.1.8) Organization specific description

At IBA we consider that being a sustainable company, taking care of our planet and worrying about climate change will improve our reputation and image. This is also a key factor to attract and retain talents. It was confirmed over the last 2 years by IBA people involved in selection interviews during hiring processes. It was quite frequent to receive testimonials from candidates that applying in a B Corp company or a company with a clear commitment towards CO2 reduction, was making the job description more attractive. Testimonials came mostly for junior candidates (entry level positions) and very experienced ones (senior level positions).

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

- Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We estimate the cost of 1% turnover equal to 2 M per year Employee retention: the cost of 1 resigning employee is estimated to more than 1 M (recruitment process, training, loss of productivity, delay in related projects, etc).

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

3000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

3000000

(3.6.1.23) Explanation of financial effect figures

We estimate the cost of 1% turnover equal to 2 M per year Employee retention: the cost of 1 resigning employee is estimated to more than 1 M (recruitment process, training, loss of productivity, delay in related projects, etc).

(3.6.1.24) Cost to realize opportunity

0

(3.6.1.25) Explanation of cost calculation

As all IBA's Sustainability actions, on day-to-day basis, is included, it is very difficult to calculate a precise figure.

(3.6.1.26) Strategy to realize opportunity

*The delivery of the IBA's Sustainability strategy is the answer to improve company's reputation, retain and attracts talents.
[Add row]*

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

11627000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

1-10%

(3.6.2.4) Explanation of financial figures

For each opportunity described before, potential revenues were added to cost to meet the opportunities. It means: (1,380,000 960,000) (4,287,000 2,000,000) (3,000,000 0) 11,627,000. Compared to the IBA 2023 revenues: 11,627,000 / 428,700,000 2.71%.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

As of December 31, 2023, more than one third of the directors are of the other gender which means that the Company meets the requirements on gender diversity.

(4.1.6) Attach the policy (optional)

IBA Annual Report 2023.pdf

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Director on board
- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference
- Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

The roles and responsibilities of the Board and board members are described in two documents: the "Board governance statement" and the "corporate governance charter". These documents are available on IBA Corporate Website, <https://www.iba-worldwide.com/governance>.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Director on board
- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference
- Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring compliance with corporate policies and/or commitments
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

The roles and responsibilities of the Board and board members are described in two documents: the "Board governance statement" and the "corporate governance charter". These documents are available on IBA Corporate Website, <https://www.iba-worldwide.com/governance>.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Director on board
- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference
- Board mandate

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding annual budgets
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding acquisitions, mergers, and divestitures
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Monitoring the implementation of the business strategy
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy

- Monitoring compliance with corporate policies and/or commitments

(4.1.2.7) Please explain

The roles and responsibilities of the Board and board members are described in two documents: the "Board governance statement" and the "corporate governance charter". These documents are available on IBA Corporate Website, <https://www.iba-worldwide.com/governance>.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

President

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The President of the board part of the Board of Director and of the Sustainability Committee

(4.3.1.4) Reporting line

Select from:

Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

President

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The President of the board part of the Board of Director and of the Sustainability Committee

(4.3.1.4) Reporting line

Select from:

Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

President

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The President of the board part of the Board of Director and of the Sustainability Committee

(4.3.1.4) Reporting line

Select from:

Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CEO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The CEO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CEO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The CFO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CFO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CFO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The CSO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CSO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The CSO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

- Other, please specify :Chief Quality Officer

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The Chief Quality Officer is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other

Other, please specify :Chief Quality Officer

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The Chief Quality Officer is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

- Other, please specify :Chief Quality Officer

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The Chief Quality Officer is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Technology Officer (CTO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CTO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Technology Officer (CTO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The CTO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Technology Officer (CTO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The CTO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The COO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The COO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The COO is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

Other, please specify :Sustainability Program Director

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The Sustainability Program Director is in charge of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Sustainability Officer (CSO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other

Other, please specify :Sustainability Program Director

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The Sustainability Program Director is in charge of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Reports to the Chief Sustainability Officer (CSO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

Other, please specify :Sustainability Program Director

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :Sustainability Program Director

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Sustainability Officer (CSO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Other

- Other, please specify :Environmental Expert

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The Environmental Expert is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Other, please specify :Report to the Chief Quality Officer

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Other

Other, please specify :Environmental Expert

(4.3.1.2) Environmental responsibilities of this position

Other

Other, please specify :The Environmental Expert is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

Other, please specify :Report to the Chief Quality Officer

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Other

- Other, please specify :Environmental Expert

(4.3.1.2) Environmental responsibilities of this position

Other

- Other, please specify :The Environmental Expert is part of the Sustainability Committee and attend the sessions of the Board of Directors dedicated to Sustainability.

(4.3.1.4) Reporting line

Select from:

- Other, please specify :Report to the Chief Quality Officer

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee and 1 dedicated session to Sustainability of the Board of Directors were organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- General Counsel

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

Other

- Providing employee incentives related to environmental performance
- Other, please specify :Board of directors validates the sustainability program, which addresses several initiatives with potential impact on IBA stakeholders, thereof the planet in general and the climate in particular.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

In 2023, 1 dedicated session to Sustainability of the Board of Directors was organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- General Counsel

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

Other

- Providing employee incentives related to environmental performance
- Other, please specify :Board of directors validates the sustainability program, which addresses several initiatives with potential impact on IBA stakeholders, thereof the planet in general and the climate in particular.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

In 2023, 1 dedicated session to Sustainability of the Board of Directors was organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- General Counsel

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets

- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

Other

- Providing employee incentives related to environmental performance
- Other, please specify :Board of directors validates the sustainability program, which addresses several initiatives with potential impact on IBA stakeholders, thereof the planet in general and the climate in particular.

(4.3.1.4) Reporting line

Select from:

- Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

In 2023, 1 dedicated session to Sustainability of the Board of Directors was organized.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee was organized.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Annually

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee was organized.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

- Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

Annually

(4.3.1.6) Please explain

In 2023, 1 session of the Sustainability Committee was organized.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

3.15

(4.5.3) Please explain

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. This bonus scheme applies to 70 employees. The B Corporation certification includes a very large number of questions and deliverables addressing Climate Change, representing 9.27% of the total IBA score. We end up with 9.27% of 34% 3.15%.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

2.28

(4.5.3) Please explain

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. This bonus scheme applies to 70 employees. The B Corporation certification includes a very large number of questions and deliverables addressing Climate Change, representing 6.70% of the total IBA score. We end up with 6.70% of 34% 2.28%.

[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Operating Officer (COO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Sustainability Officer (CSO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Technology Officer (CTO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

- Chief Technology Officer (CTO)

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Other C-Suite Officer, please specify :Chief Quality Officer

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

Other C-Suite Officer, please specify :Chief Quality Officer

(4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- Environment/Sustainability manager

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- Environment/Sustainability manager

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- Management group

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.

Water

(4.5.1.1) Position entitled to monetary incentive

Senior-mid management

- Management group

(4.5.1.2) Incentives

Select all that apply

- Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

- Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

In 2021, it was decided that 34% of the variable targets bonus will depend on the score achieved for the B Corporation certification. The B Corporation certification includes a very important number of questions and deliverables addressing Climate Change. This bonus scheme applies to 70 employees.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

It ensures that highest levels of management drive, allocate right human resources and budget to deliver the Sustainability plan of the company.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Water
- Biodiversity

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain
- Portfolio

(4.6.1.4) Explain the coverage

Scope of the policy includes activities, products and services. Products extends to all the life cycle of the products, including materials, transportation, end of life for example. At such, scope includes upstream and downstream value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to a circular economy strategy
- Commitment to take environmental action beyond regulatory compliance
- Commitment to stakeholder engagement and capacity building on environmental issues
- Other environmental commitment, please specify :1) Establish environmental management systems at all of our factories, operate them according to voluntary standards. Seek continuous improvement 2) support any personal initiative that would help reduce impact of IBA activities

Climate-specific commitments

- Other climate-related commitment, please specify :1) Reduce emissions, in particular Green House Gases 2) consume less energy and resources (including promoting circular economy and sustainable transport)

Water-specific commitments

- Commitment to control/reduce/eliminate water pollution
- Commitment to reduce water withdrawal volumes
- Other water-related commitment, please specify :1) consume less energy and resources 2) protect surrounding nature (substance of concern management, ground and groundwater contamination, and biodiversity) around our facilities 3) better waste management (wastewater included)

Social commitments

- Commitment to respect internationally recognized human rights
- Other social commitment, please specify :1) Ban Involuntary and underage labor 2) Diversity 3) Freedom of association 4) Right to a healthy environment

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

MID_37623_E_Code_Of_Business_Conduct_English_Version.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

- Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

- B Corporation

(4.10.3) Describe your organization's role within each framework or initiative

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

No

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Step 1: external engagement related outcome and actions are reported during the Sustainability Committee. Step 2: the Sustainability Committee proposes corrective actions or validates the consistency of the engagements with the company climate commitments.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

Other, please specify :Association

(4.11.2.3) State the organization or position of individual

The Shift

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The Shift is the Belgian association that promotes Sustainable Development in Business. Three objectives: commit, connect, change. This association is also representative for SDGs in Belgium and is the B Corp country partner for Belgium. IBA is an active partner of the association and uses it to promote externally and internally the sense of Sustainable Development in business. We disclose publicly our commitments through the process 'Commit' of the association (e.g. publication on SDGs commitment in World Business Council report). We have in 2022 collaborated actively to the awareness of the B Corp framework in Belgium and supported the development of EU regulations regarding CSR Due Diligence and Non-financial information disclosure.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

7569

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Allows IBA to attend working groups on various topics organized by The Shift.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Other, please specify :Association

(4.11.2.3) State the organization or position of individual

Alliance Centre Brabant-Wallon

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change
- Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, and they have changed their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Alliance Centre Brabant-Wallon is a local Business association, representing 330 companies, from SMEs to large companies like GSK, AGC...). As administrator of the association, IBA is a very active partner. Beside business support and activities, IBA is actively involved in two specific committees of the association: "Mobility" and "Sustainable Development", including Climate Change. Examples of actions are: raising awareness on climate change, proposing tools to SMEs for their CO2 footprint monitoring, plantation initiatives ('plant your business tree').

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

757

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Allows IBA to attend working groups on various topics organized by Alliance Centre Brabant-Wallon.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

No, we have not evaluated

[Add row]

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- GRI

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|--|---|
| <input checked="" type="checkbox"/> Strategy | <input checked="" type="checkbox"/> Value chain engagement |
| <input checked="" type="checkbox"/> Governance | <input checked="" type="checkbox"/> Dependencies & Impacts |
| <input checked="" type="checkbox"/> Emission targets | <input checked="" type="checkbox"/> Water accounting figures |
| <input checked="" type="checkbox"/> Emissions figures
figures | <input checked="" type="checkbox"/> Other, please specify : Non-hazardous and hazardous waste accounting |
| <input checked="" type="checkbox"/> Risks & Opportunities | |

(4.12.1.6) Page/section reference

Scope, commitments and targets, actions, B Corp certification: pages 30-44 / Risk management: pages 52 and following / B Corp certification: page 87 / Taxonomy: pages 88-89 / Climate-related matters: pages 121-122 / GRI: pages 187-195

(4.12.1.7) Attach the relevant publication

IBA Annual Report 2023.pdf

(4.12.1.8) Comment

Annual report available on the IBA corporate Website, Investor relations, Publications and reports
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

- No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

- Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

Primary objective is to fully implement our Sustainability action plan to meet the targets communicated in our annual report and described in this CDP report. But the company produced in 2023 a study to prepare a submission to SBTi. 2022 was defined as the base year, targets and related actions plans were defined. Decision about SBTi commitment should be made in 2024.

Water

(5.1.1) Use of scenario analysis

Select from:

- No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

- Insufficient data

(5.1.4) Explain why your organization has not used scenario analysis

ESG assessment of our Tiers I suppliers started in 2023. This assessment includes the suppliers with a high financial spent with IBA and also the suppliers of our most critical parts. The assessment includes water security and management. Data for the scenario analysis will come from this assessment.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

No, but we are developing a climate transition plan within the next two years

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

Other, please specify :Rolling out Sustainability agenda of the company and preparing SBTi submission

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

In 2020, inspired by the Net-Zero ambitions for Europe, we have set ourselves targets for bringing our operations net GHG emissions to zero by 2030. This will be achieved by taking actions on our infrastructures (energy consumptions in our scopes 1 and 2) and mobility impacts (company cars in scope 1 and part of our scope 3 with personal cars and work related travels) to reduce them by at least 50% below 2018 levels by 2030 and offsetting for the remaining part. In addition, in 2022, decision was taken to start preparing for submission of our actions plan to SBTi. Today, the IBA CO2 trajectory doesn't include the products sold and more importantly the products use phase, which is the main contributor to the CO2e footprint of the company. Working on a SBTi validation will help the company feeding this gap.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Influence on product portfolio, via the introduction of low carbon product: 1) IBA launched in 2021 a new Cyclotron, the Cyclone Ikon. It was designed with the idea of reducing its footprint and ended up with a reduction of 45% of its mass. This reduction of mass is also a reduction of CO₂e emissions during manufacturing phase. Estimations ended up with an expected reduction of 6% of the total CO₂e emissions over the life cycle compared to the previous design. 2) ProteusONE is the new generation proton therapy solution developed by IBA. This new product can be considered as "low carbon" as it represents a less impacting alternative compared to the 2 or 3 treatment room Proteus235 configuration. Important savings are achieved on the two main climate impacting aspects in the products lifecycle: the electrical consumption and the use of concrete in the infrastructure. For a 2 treatment rooms solution, -The electrical consumption impact of 2 ProteusONE is estimated to be

41% lower than a two rooms Proteus235. -The use of concrete in the infrastructure of 2 ProteusONE is estimated to be 59% lower than a two rooms Proteus235. For a 3 treatment rooms solution, the impact reduction is estimated to: -The electrical consumption impact of 3 ProteusONE is estimated to be 18% lower than a 3 rooms Proteus235. -The use of concrete in the infrastructure of 3 ProteusONE is estimated to be 55% lower than a 3 rooms Proteus235. 3) The new generation of Rhodotrons: IBA sells since 2019 a new generation of Rhodotron. New technology has improved the performance of these accelerators which has reduced energy consumption. The pulsed technology, the modularity and the high energy enable Rhodotron to meet our customers' ever-changing needs, with a specific focus on the power consumption which is one of the key factors of concerns of industrial customers, both from an economical and environmental perspective.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Supply disruption of components or raw materials due to Climate Change (e.g. extreme weather at suppliers' locations) is part of the Sustainability strategy. In 2022, an external partner was selected to help the company assess the ESG performance of our suppliers. This assessment will include the Climate Change impacts.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change
- Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Influence on R&R roadmap via the introduction, in the product requirement, of environmental related criteria. Namely the electrical consumption which is a factor of concern both for IBA (carbon footprint, product attractiveness) and for the customers (electrical bill, carbon footprint).

Operations

(5.3.1.1) Effect type

Select all that apply

- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Influence on service offering portfolio, via the introduction of products allowing avoided emissions: - Energy saving upgrade for C230 allowing a reduction up to 25% on the installed base Proteus235 sites. - Energy saving upgrade for Rodotron allowing reduction up to 10% on first generation Rhodotron customer sites.
[Add row]*

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Capital allocation

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Capital allocation to R&D roadmap related to development of new products and service upgrades that include optimized environment related performances: Cyclone Ikon, Green Rhodotron, Proteus One.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> A sustainable finance taxonomy	Select from: <input checked="" type="checkbox"/> At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

- A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

- Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

- No

(5.4.1.5) Financial metric

Select from:

- CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1200000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

7.9

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

5

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Finance department representative and the Sustainability program director read all the Taxonomy criteria and apply them to the eligible investments. Then, the conclusion and amount were communicated in the Group 2023 Annual report on pages 91 to 93.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

No

(5.4.1.5) Financial metric

Select from:

OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

602000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.5

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

0.5

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

1

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

Finance department representative and the Sustainability program director read all the Taxonomy criteria and apply them to the eligible investments. Then, the conclusion and amount were communicated in the Group 2023 Annual report on pages 91 to 93.

[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

- Infrastructure enabling low-carbon road transport and public transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- Activity enabling mitigation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

18000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.1

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.1

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

Row 2

(5.4.2.1) Economic activity

Select from:

- Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

(5.4.2.2) Taxonomy under which information is being reported

Select from:

- EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

- Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

- CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

- Activity enabling mitigation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

268000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

1.8

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

1.8

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

Row 3

(5.4.2.1) Economic activity

Select from:

Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

30000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.2

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.2

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

Row 4

(5.4.2.1) Economic activity

Select from:

Installation, maintenance and repair of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

CAPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

884000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

5.8

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

5.8

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

Row 5

(5.4.2.1) Economic activity

Select from:

Operation of personal mobility devices, cycle logistics

(5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

589000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.5

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0.5

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

Row 6

(5.4.2.1) Economic activity

Select from:

Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

1000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

Row 7

(5.4.2.1) Economic activity

Select from:

Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

(5.4.2.2) Taxonomy under which information is being reported

Select from:

EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

Activity enabling mitigation

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

12000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was met.

(5.4.2.30) Do no significant harm requirements met

Select from:

Yes

(5.4.2.31) Details of do no significant harm analysis

Climate change adaptation criterion was met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2023.pdf

[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

Safeguard analysis is produced by two department of IBA: Finance and Sustainability. Then, information shared related to Taxonomy is externally verified by external auditor under a "limited insurance" regime.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Information complying with EU Taxonomy produced by IBA is verified by external auditors under a "limited insurance" regime. This "limited insurance" regime is the one required by the EU legislation. External auditors checked that all the requested information was produced. They also checked that the format used to share this information complies with the EU legislation.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

Yes

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

0

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

0

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

1) Water consumptions are expected to be stable in our direct operations 2) ESG assessment of our suppliers will begin in 2023. Part of the assessment will include water security and management. Specific action plans and related costs will be known after this assessment.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

[Fixed row]

(5.10.1) Provide details of your organization's internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive low-carbon investment
- Incentivize consideration of climate-related issues in decision making
- Other, please specify :Change internal behavior

(5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment with the price of allowances under an Emissions Trading Scheme
- Price/cost of voluntary carbon offset credits
- Other, please specify :The first price was 40€/ton CO2e. But monitoring the evolution of the CO2e price in EU ETS and noticing companies promoting CO2e prices up to 100€/ton, decision was taken to increase IBA internal CO2e price. It will move to 80€/ton as of 2024.

(5.10.1.4) Calculation methodology and assumptions made in determining the price

IBA validated that its carbon shadow price will increase from 40 /ton to 80 /ton as of 2024. Sources of information are the EU ETS and prices communicated in their annual report by other industrial companies.

(5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2
- Scope 3, Category 6 - Business travel

(5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

IBA validated that its carbon shadow price will increase from 40 /ton to 80 /ton as of 2024. Sources of information are the EU ETS and prices communicated in their annual report by other industrial companies.

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

40

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

40

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

Operations

Procurement

Other, please specify :Operations: the shadow prices was used to promote the new reverse logistic plan, when decision was to move from air flight transport to boat. Events include celebrations and Business Unit team meetings.

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

Yes, for some decision-making processes, please specify :Operations: the shadow prices was used to promote the new reverse logistic plan, when decision was to move from air flight transport to boat. Events include celebrations and Business Unit team meetings.

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

70.37

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

IBA validated that its carbon shadow price will increase from 40 /ton to 80 /ton as of 2024. Sources of information are the EU ETS and prices communicated in their annual report by other industrial companies. The monitoring is performed yearly and the price is proposed to, discussed and validated by the Sustainability Committee. The scope of this internal price is also proposed to, discussed and validated by the same committee. A potential extension of the scope of this internal price to other scope 3 emissions sources would be discussed within this committee.

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Other, please specify :Energy management, existence of action plan to reduce energy consumption of facilities, training regarding energy efficiency conscientiousness, Ecodesign in place or not, figures related to product environment footprint available or not

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

0

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

Unknown

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

- Other, please specify :Water management, water monitoring, existence of action plan to reduce water consumption, training regarding water saving and scarcity awareness at facilities level, Ecodesign in place or not, figures related to product environment footprint

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

0

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- Unknown

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Business risk mitigation
- Material sourcing
- Procurement spend
- Strategic status of suppliers

(5.11.2.4) Please explain

ESG assessment of our suppliers began in 2023. Thanks to an external ESG rating company, we asked our most critical Tiers I and those with the biggest spent with IBA to answer a questionnaire. It will allow IBA to collect key information and metrics regarding a huge number of sustainability-related topics, including environmental ones. Long-term business environmental objectives and targets will be decided only after this assessment. The suppliers involved represent 62% of the company total spent.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Business risk mitigation
- Material sourcing
- Procurement spend
- Strategic status of suppliers

(5.11.2.4) Please explain

ESG assessment of our suppliers began in 2023. Thanks to an external ESG rating company, we asked our most critical Tiers I and those with the biggest spent with IBA to answer a questionnaire. It will allow IBA to collect key information and metrics regarding a huge number of sustainability-related topics, including environmental ones. Long-term business environmental objectives and targets will be decided only after this assessment. The suppliers involved represent 62% of the company total spent.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All suppliers received from IBA the IBA Suppliers Code of Conduct. This Code of Conduct includes Climate change and Water-related statements. IBA plans to implement in the future a closer follow-up of the endorsement by the suppliers of the IBA Suppliers Code of Conduct. In addition, ESG assessment of our suppliers began in 2023. Thanks to an external ESG rating company, we asked our most critical Tiers I and those with the biggest spent with IBA to answer a questionnaire. It will allow IBA to collect key information and metrics regarding a huge number of sustainability-related topics, including environmental ones. Long-term business environmental objectives, targets and monitoring will be decided only after this assessment.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

- No, but we plan to introduce environmental requirements related to this environmental issue within the next two years

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

- No, we do not have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All suppliers received from IBA the IBA Suppliers Code of Conduct. This Code of Conduct includes Climate change and Water-related statements. IBA plans to implement in the future a closer follow-up of the endorsement by the suppliers of the IBA Suppliers Code of Conduct. In addition, ESG assessment of our suppliers began in 2023. Thanks to an external ESG rating company, we asked our most critical Tiers I and those with the biggest spent with IBA to answer a questionnaire. It will allow IBA to collect key information and metrics regarding a huge number of sustainability-related topics, including environmental ones. Long-term business environmental objectives, targets and monitoring will be decided only after this assessment.

[Fixed row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- Other, please specify :Suppliers are asked to endorse the IBA Suppliers Code of Conduct

(5.11.7.3) Type and details of engagement

Capacity building

- Other capacity building activity, please specify :All selected Tiers I suppliers have to answer our Ecovadis questionnaire. In addition, these suppliers have access to various training regarding Sustainability through the Ecovadis platform.

Information collection

- Collect climate transition plan information at least annually from suppliers
- Collect environmental risk and opportunity information at least annually from suppliers
- Collect GHG emissions data at least annually from suppliers
- Collect targets information at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The first phase of the ESG assessment of our suppliers began in 2023 through the fact that selected Tiers I must complete the Ecovadis questionnaire. This questionnaire includes questions regarding Climate Change. It will help collect facts and figures (metrics) about the performance and processes of these suppliers regarding these topics. Then, coming from this assessment that will be finalized in 2024, mitigation and action plans will be designed for each selected Tiers according to its Ecovadis Sustainability score.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

No

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

Other, please specify :Suppliers are asked to endorse the IBA Suppliers Code of Conduct

(5.11.7.3) Type and details of engagement

Capacity building

Other capacity building activity, please specify :All selected Tiers I suppliers have to answer our Ecovadis questionnaire. In addition, these suppliers have access to various training regarding Sustainability through the Ecovadis platform.

Information collection

- Collect climate transition plan information at least annually from suppliers
- Collect environmental risk and opportunity information at least annually from suppliers
- Collect GHG emissions data at least annually from suppliers
- Collect targets information at least annually from suppliers
- Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The first phase of the ESG assessment of our suppliers began in 2023 through the fact that selected Tiers I must complete the Ecovadis questionnaire. This questionnaire includes questions regarding water security and management. It will help collect facts and figures (metrics) about the performance and processes of these suppliers regarding these topics. Then, coming from this assessment that will be finalized in 2024, mitigation and action plans will be designed for each selected Tiers according to its Ecovadis Sustainability score.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

No

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Other value chain stakeholder, please specify :Association, local city authority, transportation company

(5.11.9.2) Type and details of engagement

Other

Other, please specify :Active in working groups aiming at improving the Environmental performance of the industrial area in Belgium where the main campus of the company is located: collective transportation, energy supply, water management, etc.

(5.11.9.3) % of stakeholder type engaged

Select from:

Less than 1%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

This stakeholders can play in role in easing access to better water and energy supply.

(5.11.9.6) Effect of engagement and measures of success

None as of today as projects are at their earliest feasibility phase and this not implemented.

Water

(5.11.9.1) Type of stakeholder

Select from:

Other value chain stakeholder, please specify :Association, local city authority

(5.11.9.2) Type and details of engagement

Other

Other, please specify :Active in working groups aiming at improving the Environmental performance of the industrial area in Belgium where the main campus of the company is located: collective transportation, energy supply, water management, etc.

(5.11.9.3) % of stakeholder type engaged

Select from:

Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

This stakeholders can play in role in easing access to better water and energy supply.

(5.11.9.6) Effect of engagement and measures of success

None as of today as projects are at their earliest feasibility phase and this not implemented.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- Align your organization's goals to support customers' targets and ambitions
- Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 51-75%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engaging with customers is key to promote the sustainability agenda of the company, including presentation of the carbon footprint of its products. It is also key to understand needs and reality from the customers to adapt the company innovation plans to answer to these needs.

(5.11.9.6) Effect of engagement and measures of success

Number of customers meetings, fares and webinars.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

- Less than 1%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Investors and shareholders provide financial resources to implement the Sustainability plan of the company, including the Climate Change and Water related points. It is important for IBA to share status and to collect their feedback and validation on the Sustainability plan. This is why the Sustainability committee and the Board of directors include investors and shareholders' representatives. In addition, the IBA annual report presents every year a clear status on achievements and details regarding the Sustainable plan.

(5.11.9.6) Effect of engagement and measures of success

Number of sessions of the Board of directors and number of sessions of the Sustainability committee.

Water

(5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

- Share information about your products and relevant certification schemes
- Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

- Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Investors and shareholders provide financial resources to implement the Sustainability plan of the company, including the Climate Change and Water related points. It is important for IBA to share status and to collect their feedback and validation on the Sustainability plan. This is why the Sustainability committee and the Board of directors include investors and shareholders' representatives. In addition, the IBA annual report presents every year a clear status on achievements and details regarding the Sustainable plan.

(5.11.9.6) Effect of engagement and measures of success

Number of sessions of the Board of directors and number of sessions of the Sustainability committee.
[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

- Climate change
- Water

(5.12.4) Initiative category and type

Other

- Other initiative type, please specify :In 2023, no commercial relations identified directly with the requesting company, nor with IBA's customers using IBA's products to serve the requesting company.

(5.12.5) Details of initiative

In 2023, no commercial relations identified directly with the requesting company, nor with IBA's customers using IBA's products to serve the requesting company.

(5.12.6) Expected benefits

Select all that apply

- Other, please specify :In 2023, no commercial relations identified directly with the requesting company, nor with IBA's customers using IBA's products to serve the requesting company.

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- Other, please specify :In 2023, no commercial relations identified directly with the requesting company, nor with IBA's customers using IBA's products to serve the requesting company.

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

No

(5.12.11) Please explain

*In 2023, no commercial relations identified directly with the requesting company, nor with IBA's customers using IBA's products to serve the requesting company.
[Add row]*

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: <input checked="" type="checkbox"/> No, and we do not plan to within the next two years

[Fixed row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Rationale is to present emissions and performance from direct owned operations, upstream and downstream value chain. In this context, consolidation cannot be only done base don equity, financial or operational control as the scope of reporting includes suppliers and also customers.

Water

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Rationale is to present emissions and performance from direct owned operations, upstream and downstream value chain. In this context, consolidation cannot be only done base don equity, financial or operational control as the scope of reporting includes suppliers and also customers.

Plastics

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Rationale is to present emissions and performance from direct owned operations, upstream and downstream value chain. In this context, consolidation cannot be only done base don equity, financial or operational control as the scope of reporting includes suppliers and also customers.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Rationale is to present emissions and performance from direct owned operations, upstream and downstream value chain. In this context, consolidation cannot be only done base don equity, financial or operational control as the scope of reporting includes suppliers and also customers.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply

- Yes, an acquisition
- Yes, other structural change, please specify :Building of a new facility in China.

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

Modus Medical Devices Inc.

(7.1.1.3) Details of structural change(s), including completion dates

*A new facility was built by IBA in China. It was fully operational in 2023. Few consumptions and emissions occurred in part of 2022 during the construction.
[Fixed row]*

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

- Yes, a change in methodology
- Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

New category: "Purchased goods and services": we estimated purchased materials emissions based on product orders and LCAs. This category represents 2.2% of IBA's footprint. New category: "Capital goods": this new category includes IT. It will need to be completed in the next exercise. New category: "Transportation & distribution": upstream distribution was calculated based on expenses, downstream transportation was calculated based on routes and product weight. "Use of sold products" calculation refinement: the calculation methodology was revised, in order to take into account products sold during the reporting period (in the previous assessments, products installed during reporting period were taken into consideration). Also, emissions were calculated based on a projection of the decarbonation of the grid electricity (before, the same emission factor was used over the entire lifetime of the product).

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

	Base year recalculation	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
	Select from: <input checked="" type="checkbox"/> No, because we do not have the data yet and plan to recalculate next year	<i>Data gap was identified and plan is to have recalculation regarding base year ready for next year.</i>	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

We are reporting a Scope 2, market-based figure

(7.3.3) Comment

IBA buildings located in Belgium (except one) consume 100% of electricity sourced from renewable electricity as per the contract with the company energy provider. The precise energy mix was received lately from our energy supplier. The biggest portion of the mix (82.19%) was hydraulic. Wind power represented 12.87% and other renewable sources made it up to 100%.

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Two (2) offices only buildings, 1 located in Russia, 1 in the USA and one (1) warehouse, located in China, all of them with an individual surface lower than 10% of the total IBA Group surface (in square meters). The areas are all non-industrial sites and two of them are shared with other owners. Environmental impacts are judged as negligible compared to the buildings and activities covered by the present CDP report.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

Scope 1

Scope 2 (location-based)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

5

(7.4.1.10) Explain why this source is excluded

These buildings are all non-industrial buildings and two of them are shared with other owners. Environmental impacts are judged as negligible compared to the buildings and activities covered by the present CDP report.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

An average kWh/m² for electricity consumption (26,50 kWh/m²) and an average MJ/m² (362,25 MJ/m²) for natural gas consumption were calculated. These 2 ratio were calculated by using the electricity and gas consumptions of 2 offices buildings in Belgium and their individual surfaces. These ratios were then multiplied by the square meters of the 3 buildings (1 in China, 1 in USA and 1 in Russia). The results were then translated into CO₂e using the relevant CO₂e national CO₂e factor. The sum was lower than 5% (4.37%).

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO₂e)

(7.5.3) Methodological details

No comment.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2016

(7.5.2) Base year emissions (metric tons CO2e)

970.1

(7.5.3) Methodological details

No comment.

Scope 2 (market-based)

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Market-based was not used during the base year.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2016

(7.5.2) Base year emissions (metric tons CO2e)

5973.0

(7.5.3) Methodological details

No comment.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2016

(7.5.2) Base year emissions (metric tons CO2e)

403065.0

(7.5.3) Methodological details

No comment.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2016

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant.

[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	Methodological details
Reporting year	2315.63	<i>No comment.</i>

[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

	Gross global Scope 2, location-based emissions (metric tons CO2e)	Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)	Methodological details
Reporting year	929.71	511	Primary data of energy consumption was used to calculate scope 1 & 2 emissions. Emissions factors come from IEA and governmental website and database.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

13075

(7.8.3) Emissions calculation methodology

Select all that apply

Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Calculations were made thanks to life cycle assessments produced internally by IBA.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

597

(7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We converted the investments made in capitol goods in Euros into CO2e emissions using the relevant average CO2e factor.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

715

(7.8.3) Emissions calculation methodology

Select all that apply

- Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Energy related data (volume, quantity, type of energy energy, etc.) come from our external suppliers of energies.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

- Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5760

(7.8.3) Emissions calculation methodology

Select all that apply

- Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

We converted the investments made in logistics for incoming goods in Euros into CO2e emissions using the relevant average CO2e factor.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

37.9

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Volumes and type of wastes collected related information come from our wastes collection and recycling service providers.

Business travel

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7956.6

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

Business travels related data come directly from the company's external travel agency.

Employee commuting

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

434

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

32.3% of data come from the external partner managing the fuel cards of the company cars (70% of the employees located in Belgium). Figure comes from the detailed mobility investigation done in 2022. These ratios were applied to the rest of IBA Group

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

IBA doesn't have upstream leased assets.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

309

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Future location of the products sold in the reporting year is known. Distance and transportation mode are calculated using a sea route tool. Average CO2 factors per transportation mode were used.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

No intermediate products require further processing, transformation or inclusion in another product before use by the end customer.

Use of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

324337

(7.8.3) Emissions calculation methodology

Select all that apply

Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

Average energy consumption during the full life cycle of the different products has been calculated based on expected energy consumption of each component and parts. As the life cycle of our products is 30 year-long, we used grid carbon intensity projections from CRREM to calculate the emissions.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

153

(7.8.3) Emissions calculation methodology

Select all that apply

Average product method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

calculations were made based on the weight and the main material of the products sold. Average CO2 factors per type of material were used.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

IBA doesn't have downstream leased assets.

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

IBA doesn't have franchises.

Investments

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

No significant investments were identified to be used for this CO2e source category.

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

No other upstream CO2e source was identified.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

No other downstream CO2e source was identified.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance
Scope 3	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance

[Fixed row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Calculation is: $0 / (2315.63 - 511) = 0\%$

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No other emissions reduction activities.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestment in 2023.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

5

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

0.18

(7.10.1.4) Please explain calculation

Calculation is: 5 / (2315.63 511) 0.18%

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No mergers in 2023.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change in output.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change in methodology.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

(7.10.1.2) Direction of change in emissions*Select from:* Increased**(7.10.1.3) Emissions value (percentage)**

0.67

(7.10.1.4) Please explain calculation*Calculation is: 19 / (2315.63 511) 0.67%***Change in physical operating conditions****(7.10.1.1) Change in emissions (metric tons CO2e)**

0

(7.10.1.2) Direction of change in emissions*Select from:* No change**(7.10.1.3) Emissions value (percentage)**

0

(7.10.1.4) Please explain calculation*No change in physical operating conditions.***Unidentified**

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No unidentified rationale.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No other rationale.

[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

2222.04

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7.48

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

13.51

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

72.6

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Algeria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Armenia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Australia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Bangladesh

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Belarus

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

2124.43

(7.16.2) Scope 2, location-based (metric tons CO2e)

563.71

(7.16.3) Scope 2, market-based (metric tons CO2e)

44.47

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Brunei Darussalam

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Bulgaria

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Canada

(7.16.1) Scope 1 emissions (metric tons CO2e)

36.08

(7.16.2) Scope 2, location-based (metric tons CO2e)

4.91

(7.16.3) Scope 2, market-based (metric tons CO2e)

4.86

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

China

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

18.57

(7.16.3) Scope 2, market-based (metric tons CO2e)

18.57

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Costa Rica

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Croatia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Cyprus

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Dominican Republic

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Ecuador

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Egypt

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Finland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Georgia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

122.08

(7.16.2) Scope 2, location-based (metric tons CO2e)

158.03

(7.16.3) Scope 2, market-based (metric tons CO2e)

258.61

Greece

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Hong Kong SAR, China

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Hungary

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Indonesia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Iran (Islamic Republic of)

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Israel

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Japan

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Jordan

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Kazakhstan

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Latvia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Lebanon

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Lithuania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Luxembourg

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Malaysia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Malta

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Martinique

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Morocco

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Myanmar

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Norway

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Panama

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Philippines

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Puerto Rico

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Qatar

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Republic of Korea

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Romania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Russian Federation

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Saudi Arabia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Serbia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Singapore

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Slovenia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Sweden

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Switzerland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Taiwan, China

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Thailand

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Turkey

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Tunisia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United Arab Emirates

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United Kingdom of Great Britain and Northern Ireland

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United Republic of Tanzania

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

33.04

(7.16.2) Scope 2, location-based (metric tons CO2e)

184.49

(7.16.3) Scope 2, market-based (metric tons CO2e)

184.49

Uzbekistan

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Viet Nam

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

[Fixed row]

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	<i>IBA SA</i>	2122
Row 2	<i>IBA Dosimetry</i>	122.12
Row 3	<i>IBA Dosimetry Co Ltd.</i>	0
Row 4	<i>Modus Medical Devices Inc.</i>	36.08
Row 5	<i>IBA USA Inc.</i>	33.04

[Add row]

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	<i>IBA SA</i>	563.71	44.47
Row 2	<i>IBA DOSIMETRY</i>	158.03	258.61
Row 3	<i>IBA DOSIMETRY Co ltd.</i>	18.57	18.57
Row 4	<i>Modus Medical Devices Inc.</i>	4.91	4.86
Row 5	<i>IBA USA Inc.</i>	184.49	184.49

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

2313.24

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

929.71

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

511

(7.22.4) Please explain

See previous questions for details.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Scope of the CDP reporting is the same than the consolidated accounting group.

[Fixed row]

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 2: location-based

(7.26.4) Allocation level

Select from:

Facility

(7.26.5) Allocation level detail

IBA is a tier 2 of Zimmer Biomet Holdings as Zimmer Biomet Holdings work with 3 direct customers of IBA. In 2023, IBA didn't make business with these 3 customers. So, there is no needs for an allocation.

(7.26.6) Allocation method

Select from:

Other allocation method, please specify :IBA is a tier 2 of Zimmer Biomet Holdings as Zimmer Biomet Holdings work with 3 direct customers of IBA. In 2023, IBA didn't make business with these 3 customers. So, there is no needs for an allocation.

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Metric tons

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

0

(7.26.9) Emissions in metric tonnes of CO₂e

0

(7.26.10) Uncertainty (±%)

0

(7.26.11) Major sources of emissions

IBA is a tier 2 of Zimmer Biomet Holdings as Zimmer Biomet Holdings work with 3 direct customers of IBA. In 2023, IBA didn't make business with these 3 customers. So, there is no major sources of emissions to report.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

IBA is a tier 2 of Zimmer Biomet Holdings as Zimmer Biomet Holdings work with 3 direct customers of IBA. In 2023, IBA didn't make business with these 3 customers. So, there is no needs for calculation. If IBA would have CO₂ emissions to report here, we would have estimated CO₂ emissions from the available life cycle assessments made by IBA.

(7.26.14) Where published information has been used, please provide a reference

IBA is a tier 2 of Zimmer Biomet Holdings as Zimmer Biomet Holdings work with 3 direct customers of IBA. In 2023, IBA didn't make business with these 3 customers. So, there is no needs to share references.

[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

Other, please specify :IBA is a tier 2 of Zimmer Biomet Holdings. Zimmer Biomet Holdings work with 3 direct customers of IBA. IBA is not allowed to know the usage rate of its products by our customers to supply Zimmer Biomet.

(7.27.2) Please explain what would help you overcome these challenges

Not applicable. No commercial relations identified with the requesting company. Point raised to CDP.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

	Do you plan to develop your capabilities to allocate emissions to your customers in the future?	Describe how you plan to develop your capabilities
	Select from: <input checked="" type="checkbox"/> Yes	<i>Emissions per direct customers are already available. But IBA cannot allocate emissions to n1 customers, meaning customers of our customers.</i>

[Fixed row]

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

10131.52

(7.30.1.4) Total (renewable and non-renewable) MWh

10131.52

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

3830.93

(7.30.1.3) MWh from non-renewable sources

1160.4

(7.30.1.4) Total (renewable and non-renewable) MWh

4991.33

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

305.87

(7.30.1.4) Total (renewable and non-renewable) MWh

305.87

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

4136.8

(7.30.1.3) MWh from non-renewable sources

11291.92

(7.30.1.4) Total (renewable and non-renewable) MWh

15428.72

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

No sustainable biomass used.

Other biomass

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

No other biomass used.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

No other renewable fuels used.

Coal

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

No coal used.

Oil

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

7259.72

(7.30.7.8) Comment

It describes the consumption of fuel oil for heating of buildings (366.36 MWh) and of diesel (2,643.47 MWh) and gasoline (4,249.89 MWh) for the company cars.

Gas

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

2871.8

(7.30.7.8) Comment

It describes the consumption of natural gas used for heating of buildings.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.8) Comment

No other non-renewable fuels used.

Total fuel

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

10131.52

(7.30.7.8) Comment

*Sum of previous lines.
[Fixed row]*

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

305.87

(7.30.9.2) Generation that is consumed by the organization (MWh)

305.87

(7.30.9.3) Gross generation from renewable sources (MWh)

305.87

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

305.87

Heat

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:

Belgium

(7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

(7.30.14.3) Energy carrier

Select from:

Electricity

(7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Hydraulic, onshore wind power, solar.

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

(7.30.14.6) Tracking instrument used

Select from:

 GO**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

 France**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

 No**(7.30.14.10) Comment**

The renewable electricity contract covers the consumption of the company's buildings located in Belgium, except one building.
[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.**Algeria****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Armenia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Australia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Austria

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Bangladesh

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Belarus

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Belgium

(7.30.16.1) Consumption of purchased electricity (MWh)

3830.93

(7.30.16.2) Consumption of self-generated electricity (MWh)

305.87

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

2366.64

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

6503.44

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Brunei Darussalam

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Bulgaria

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

48.63

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

176.14

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

224.77

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

30.33

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

30.33

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Costa Rica

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Croatia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Cyprus

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Czechia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Denmark

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Dominican Republic

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Ecuador

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Egypt

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Finland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

France

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Georgia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Germany

(7.30.16.1) Consumption of purchased electricity (MWh)

378.06

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

534.1

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

912.16

Greece

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Hong Kong SAR, China

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Hungary

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

India

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Indonesia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Iran (Islamic Republic of)

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Israel

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Japan

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Jordan

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Kazakhstan

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Latvia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Lebanon

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Lithuania

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Luxembourg

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Malaysia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Malta

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Martinique

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Morocco

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Myanmar

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Norway

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Panama

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Philippines

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Poland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Puerto Rico

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Qatar

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Republic of Korea

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Romania

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Russian Federation

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Saudi Arabi

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Serbia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Singapore

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Slovenia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Sweden

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Switzerland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Taiwan, China

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Thailand

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Tunisia

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Turkey

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Arab Emirates

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Kingdom of Great Britain and Northern Ireland

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Republic of Tanzania

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

397.95

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

161.28

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

559.23

Uzbekistan

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Viet Nam

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00000658

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

2824.24

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

428700000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

2.02

(7.45.7) Direction of change

Select from:

Increased

(7.45.8) Reasons for change

Select all that apply

Acquisitions

Change in boundary

(7.45.9) Please explain

Compared to 2022, one more location is included in the scope. IBA acquired one company located in Canada. It explains part of the increase.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

Waste

(7.52.2) Metric value

181.55

(7.52.3) Metric numerator

Total quantity (Tons) of waste generated on site

(7.52.4) Metric denominator (intensity metric only)

428.7

(7.52.5) % change from previous year

4.29

(7.52.6) Direction of change

Select from:

Decreased

(7.52.7) Please explain

The metric numerator is the total quantity of waste generated by all the manufacturing locations included in this report, in Tons. The metric denominator is the 2023 yearly revenue of the company, in millions of Euros. The decrease in this metric is explained by the increase in the company revenue. The yearly revenue increased far more than the waste production, compared to 2022.

[Add row]

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

No, but we anticipate setting one in the next two years

(7.53.1.5) Date target was set

05/30/2020

(7.53.1.6) Target coverage

Select from:

- Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH₄)
- Nitrous oxide (N₂O)
- Carbon dioxide (CO₂)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF₆)
- Nitrogen trifluoride (NF₃)

(7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

- Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 5 – Waste generated in operations
- Scope 3, Category 6 – Business travel

(7.53.1.11) End date of base year

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

4063

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

1250

(7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

40

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

2330

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

2370.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

7683.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

1.69

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

98.31

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3841.500

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

2313.24

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

(7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

37.93

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

9651.27

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

9689.200

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

12513.440

(7.53.1.78) Land-related emissions covered by target

Select from:

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

-125.74

(7.53.1.80) Target status in reporting year

Select from:

Revised

(7.53.1.81) Explain the reasons for the revision, replacement, or retirement of the target

This 50% reduction ambition applies to the entire IBA group, as we declared it in our 2022 annual report. This is why we selected "company-wide" in "target coverage". However, when this ambition was first set in 2020, the scope of the GHG calculation was IBA SA only (Belgian activities), as reported in the previous CDP reports. In 2022, the target was extended to the whole group. Unfortunately, some CO2 emissions related data describing years before 2020 are yet unavailable for some sources (mobility, electricity and gas consumptions in buildings) not located in Belgium. This is why the figures reported before for the baseline year are describing the previous scope (IBA sa) even if the target is now set at IBA Group level. The figures declared for the reporting year describe the global scope, meaning the scope of IBA Group. IBA is currently working on collecting missing data in order to strengthen our ambitions and engage in SBTi validation.

(7.53.1.82) Explain target coverage and identify any exclusions

Target includes the full scopes 1 and 2 and part of scope 3, meaning business travel and waste production. It doesn't include use of sold product, nor purchased goods, nor upstream and downstream transportation.

(7.53.1.83) Target objective

Target is to reduce the CO2e emissions of the scope by 50%.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

1) Roll out the energy savings plan produced thanks to the energy audit produced in 2022, covering the company's buildings located in Belgium. 2) Roll out new waste sorting rules in Belgian facilities and investigate extension to other company's building in USA and Germany 3) Roll out new car policy and new travel policy at Group level (worldwide)

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

Oth 1

(7.54.2.2) Date target was set

12/31/2019

(7.54.2.3) Target coverage

Select from:

Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

Absolute

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Waste management

Other waste management, please specify :Metric tons of unsorted wastes

(7.54.2.7) End date of base year

12/30/2018

(7.54.2.8) Figure or percentage in base year

60274

(7.54.2.9) End date of target

12/30/2025

(7.54.2.10) Figure or percentage at end of date of target

20091

(7.54.2.11) Figure or percentage in reporting year

60296

(7.54.2.12) % of target achieved relative to base year

-0.0547495209

(7.54.2.13) Target status in reporting year

Select from:

Revised

(7.54.2.14) Explain the reasons for the revision, replacement, or retirement of the target

When the target was set in 2020, the scope was IBA SA only (Belgian activities), as reported in the previous CDP reports. But in 2022, the target was extended to the whole group. Unfortunately, some wastes production related data describing years before 2020 are yet unavailable for some buildings not located in Belgium. This is why the figures reported describe the previous scope (IBA SA) even if the target is now set at IBA Group level. IBA is currently working on collecting missing data in order to strengthen our ambitions and engage in SBTi validation.

(7.54.2.15) Is this target part of an emissions target?

No

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

Scope: when the target was set in 2020, the scope was IBA sa only (Belgian activities), as reported in the previous CDP reports. But in 2022, the target was extended to the whole group. Unfortunately, some wastes production related data describing years before 2020 are yet unavailable for some buildings not located in Belgium.

This is why the figures reported before are describing the previous scope (IBA sa) even if the target is now set at IBA Group level. IBA is currently working on collecting missing data in order to strengthen our ambitions and engage in SBTi validation.

(7.54.2.19) Target objective

Target is to reduce unsorted waste intensity by a factor of 3 below 2018 levels by 2025.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Roll out new waste sorting rules in Belgian facilities and investigate extension to other company's building in USA and Germany.

[Add row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	1	`Numeric input
To be implemented	0	0
Implementation commenced	1	0
Implemented	3	2362
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

- Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

322

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 3 category 7: Employee commuting

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

12896

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

199000

(7.55.2.7) Payback period

Select from:

- 16-20 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

(7.55.2.9) Comment

IBA provides a discount on company cars with lower CO2e emissions (hybrid, electric cars). In 2023, these vehicles represented approx. 42% of the company car fleet. More precisely, 28% are hybrid cars and 14% electric ones. The company car fleet extended in 2022 to 589 cars. These 14% of electric cars have replaced hybrid and thermal ones, inducing yearly estimated CO2e savings up to 322 tons CO2e. The savings in are estimated by multiplying the estimated tons of CO2e saved by the IBA Carbon shadow price (40/ton CO2e). Estimating savings in Euros are up to 12,896. The payback was calculated by dividing 199,000/12,896. Result is: 15,43, meaning more than 15, hence the category "16-20 years" selected.

Row 3

(7.55.2.1) Initiative category & Initiative type

Transportation

Other, please specify :New reverse logistics from USA

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

40

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 3 category 9: Downstream transportation and distribution

(7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

360000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

552000

(7.55.2.7) Payback period

Select from:

1-3 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

>30 years

(7.55.2.9) Comment

In 2022, the reverse logistic of our parts to be repaired and replaced shipped from our US-based customers was improved. After internal studies, it was decided to move from airplanes shipping to boat shipping. Despite a longer travel time, which wasn't an issue for the company customers, it helped the company to reduce by 94% in average the CO2e emissions of the transportation done during the experimentation. 2022 was the experimentation year and 2023 was the first year with this process implemented fully from our US-based customers. Savings mentioned were calculated by comparing the cost of shipping by planes and shipping by boat. The investment required is the amount paid for the shipping by boat.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Compliance with regulatory requirements/standards

(7.55.3.2) Comment

As an example, a budget was used in 2017, 2018, 2019 and 2020 to support a project that aims at replacing the use of SF6 in one of our equipment (Dynamitron). Not only was this initiative aligned with IBA's ambition to reduce our products' environmental footprint, it also anticipated potential changes in regulation regarding the use of SF6. The project was launched in 2017. A new phase (detailed assessment, testing and prototype) started in July 2018 (LIFE 2017 SF6-Free project). IBA is contributing to 40% of the total budget and an amount equivalent to 60% of the budget is granted by the EU LIFE2017 program.

Row 2

(7.55.3.1) Method

Select from:

Dedicated budget for other emissions reduction activities

(7.55.3.2) Comment

During 2021 and the previous years, IBA had many Research and Development activities to put on the market in 2021 and beyond new products with lower environmental footprint; including reduction of waste quantities and sorting.

Row 3

(7.55.3.1) Method

Select from:

Employee engagement

(7.55.3.2) Comment

A "Be Healthy, Be Green" initiative was held during 2 months in 2019 (raising awareness with conferences and workshops). Since a couple of years, we set up different working groups on different green topics, called the Green Cells. They are discussing issues and potential actions / opportunities on "Nature and Life" as well as mobility. Due to the COVID pandemic, activities were re-launched in 2021. But IBA continued to implement its mobility strategy by supporting the use of electrical bikes instead of cars for short distances and offering discounts to company cars with direct emissions for long distances.

Row 4

(7.55.3.1) Method

Select from:

- Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

During 2021 and the previous years, IBA had many Research and Development activities to put on the market in 2021 and beyond new products with lower environmental footprint, including high energy efficiency or weight reduction. The perfect example was the successful launch on the market in 2021 of the new IBA Cyclone Ikon. Thanks to a mass reduced by 45%, we estimate that the CO2 footprint of this new Cyclone would be reduced by 6%.

[Add row]

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

- Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

- Other, please specify :Internal assessment

(7.74.1.3) Type of product(s) or service(s)

Other

- Other, please specify :Particle accelerator

(7.74.1.4) Description of product(s) or service(s)

1) Low Carbon products: ProteusONE is the new generation proton therapy solution developed by IBA. This new product can be considered as “low carbon” as it represents a less impacting alternative compared to the 2 or 3 treatment room Proteus235 configuration. Important savings are achieved on the two main climate impacting aspects in the products lifecycle: - The electrical consumption and - The use of concrete in the infrastructure. For a 2 treatment rooms solution: - The electrical consumption impact of 2 ProteusONE is estimated to be 41% lower than a two rooms Proteus235. - The use of concrete in the infrastructure of 2

ProteusONE is estimated to be 59% lower than a two rooms Proteus235. For a 3 treatment rooms solution, the impact reduction is estimated to: - The electrical consumption impact of 3 ProteusONE is estimated to be 18% lower than a 3 rooms Proteus235. - The use of concrete in the infrastructure of 3 ProteusONE is estimated to be 55% lower than a 3 rooms Proteus235 2) Products allowing avoided emissions: - Energy saving upgrade for C230 allowing a reduction up to 25% on the installed base Proteus235 sites.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

25.15

Row 2

(7.74.1.1) Level of aggregation

Select from:

Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Internal assessment

(7.74.1.3) Type of product(s) or service(s)

Other

Other, please specify :Particle accelerator

(7.74.1.4) Description of product(s) or service(s)

IBA launched in 2021 a new Cyclotron, the Cyclone Ikon. It was designed with the idea of reducing its footprint and ended up with a reduction of 45% of its mass. This reduction of mass is also a reduction of CO₂eq emissions during manufacturing phase. Estimated CO₂e emissions reduction over the whole life cycle are up to 6%, compared to the existing design.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

No

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

0

[Add row]

C9. Environmental performance - Water security

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

Facilities

(9.1.1.2) Description of exclusion

Small offices floors (3) located in USA, China and Russia are excluded from this report.

(9.1.1.3) Reason for exclusion

Select from:

Water used for internal WASH services

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

6-10%

(9.1.1.8) Please explain

From bibliographic research, I selected 30 liters per day of water consumption for an office employee (source: French Environmental Agency, Ademe). I considered also 220 days as an average number of days work in the World. The number of FTE working at these 3 locations is 92. The amount of yearly water consumed is approximatively $92 \times 30 \times 220 / 1000 = 607,2$ m³. The yearly water consumption of IBA Group, as reported in its latest annual report is 8257,64 m³. Thus, the water consumption of our 3 offices floors represents $607,2 / (607,28257,64) = 7,11\%$ of the total IBA 2023 Water consumption.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Figures are extracted from monthly or annual invoices from our water network distribution providers.

(9.2.4) Please explain

Volumes are monitored and reported in our 2022 annual report, see on page 193.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Water comes into our facilities thanks to the local water companies. We don't know the exact source of the withdrawn.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, the consumption volume cannot be calculated.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

100%

(9.2.2) Frequency of measurement

Select from:

Daily

(9.2.3) Method of measurement

WASH services are under the responsibility of our facilities team

(9.2.4) Please explain

Workers may raise issues related to WASH services to the Facilities team. Facilities teams will then solve the reported issues.

[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

8.26

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Withdrawals are linked to WASH services by far, very few due to evaporation in closed cooling systems. Discharged volumes are gray and black waters. Thus, the higher remote working rate, with more employees working from home explains this evolution.

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

- Other, please specify :No change in remote working intensity expected

(9.2.2.6) Please explain

Even if an increase in the number of FTE is expected, old buidlings will be replaced by new buildings with a higher water-efficiency performance.

Total discharges

(9.2.2.1) Volume (megaliters/year)

7.58

(9.2.2.2) Comparison with previous reporting year

Select from:

- Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

- Other, please specify :Withdrawals are linked to WASH services by far, very few due to evaporation in closed cooling systems. Discharged volumes are gray and black waters. Thus, the higher remote working rate, with more employees working from home explains this evolution.

(9.2.2.4) Five-year forecast

Select from:

- About the same

(9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :No change in remote working intensity expected

(9.2.2.6) Please explain

Even if an increase in the number of FTE is expected, old buildings will be replaced by new buildings with a higher water-efficiency performance.

Total consumption

(9.2.2.1) Volume (megaliters/year)

0.67

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Withdrawals are linked to WASH services by far, very few due to evaporation in closed cooling systems. Discharged volumes are gray and black waters. Thus, the higher remote working rate, with more employees working from home explains this evolution.

(9.2.2.4) Five-year forecast

Select from:

About the same

(9.2.2.5) Primary reason for forecast

Select from:

Other, please specify :No change in remote working intensity expected

(9.2.2.6) Please explain

Even if an increase in the number of FTE is expected, old buildings will be replaced by new buildings with a higher water-efficiency performance.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

8.26

(9.2.4.3) Comparison with previous reporting year

Select from:

Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Withdrawals are linked to WASH services by far, very few due to evaporation in closed cooling systems. Discharged volumes are gray and black waters. Thus, the higher remote working rate, with more employees working from home explains this evolution.

(9.2.4.5) Five-year forecast

Select from:

About the same

(9.2.4.6) Primary reason for forecast

Select from:

Other, please specify :No change in remote working intensity expected.

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

100.00

(9.2.4.8) Identification tool

Select all that apply

WRI Aqueduct

WWF Water Risk Filter

(9.2.4.9) Please explain

Regarding WRI Aqueduct, from the Water Stress indicator, all IBA facilities are located in water stressed areas. It was the primary rationale for IBA classification for this question. Regarding, WWF Water Risk Filter, from the Water availability indicator, all IBA facilities are located in "low risk" areas.

[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

6

(9.3.3) % of facilities in direct operations that this represents

Select from:

100%

(9.3.4) Please explain

All our facilities are located in water stressed areas. This conclusion comes by using the Aqueduct portal of the WRI.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, but we are planning to do so in the next 2 years

(9.3.4) Please explain

We started to assess the Sustainability performance of our Tiers I suppliers in 2023. As soon as the assessment will be finalized, IBA may identify substantive locations.

[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

Facility 1

(9.3.1.2) Facility name (optional)

Belgian campus

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Belgium

- Other, please specify :Escaut

(9.3.1.8) Latitude

50.663833

(9.3.1.9) Longitude

4.624437

(9.3.1.10) Located in area with water stress

Select from:

- Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4.92

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

4.92

(9.3.1.21) Total water discharges at this facility (megaliters)

3.76

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

6.07

(9.3.1.27) Total water consumption at this facility (megaliters)

1.16

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Much lower

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water

discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) minus the average number of days spent doing homeworking (38% as an average) and multiply it by the 30 liters.

Row 2

(9.3.1.1) Facility reference number

Select from:

Facility 2

(9.3.1.2) Facility name (optional)

Belgium

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Belgium

Meuse

(9.3.1.8) Latitude

50.491284

(9.3.1.9) Longitude

5.087387

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.08

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.08

(9.3.1.21) Total water discharges at this facility (megaliters)

0.04

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.02

(9.3.1.27) Total water consumption at this facility (megaliters)

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- About the same

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) minus the average number of days spent doing homeworking (38% as an average) and multiply it by the 30 liters.

Row 3**(9.3.1.1) Facility reference number**

Select from:

- Facility 3

(9.3.1.2) Facility name (optional)

USA

(9.3.1.3) Value chain stage

Select from:

- Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

United States of America

Other, please specify :North Atlantic Coast

(9.3.1.8) Latitude

40.77812

(9.3.1.9) Longitude

-73.284781

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.52

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.52

(9.3.1.21) Total water discharges at this facility (megaliters)

0.2

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.2

(9.3.1.27) Total water consumption at this facility (megaliters)

2.32

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) and multiply it by the 30 liters.

Row 4

(9.3.1.1) Facility reference number

Select from:

Facility 4

(9.3.1.2) Facility name (optional)

Germany

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Germany

Rhine

(9.3.1.8) Latitude

49.362559

(9.3.1.9) Longitude

11.25

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.59

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.59

(9.3.1.21) Total water discharges at this facility (megaliters)

1.1

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

1.1

(9.3.1.27) Total water consumption at this facility (megaliters)

-0.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office

FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) and multiply it by the 30 liters. The negative consumption could be explained by the unknown, to date, yearly number of days spent in homeworking.

Row 5

(9.3.1.1) Facility reference number

Select from:

Facility 5

(9.3.1.2) Facility name (optional)

China

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

China

Other, please specify :China coast

(9.3.1.8) Latitude

31.03916

(9.3.1.9) Longitude

121.24956

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.06

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.06

(9.3.1.21) Total water discharges at this facility (megaliters)

0.07

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.07

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) and multiply it by the 30 liters.

Row 6

(9.3.1.1) Facility reference number

Select from:

Facility 6

(9.3.1.2) Facility name (optional)

Canada

(9.3.1.3) Value chain stage

Select from:

Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Canada

St. Lawrence

(9.3.1.8) Latitude

42.998586

(9.3.1.9) Longitude

-81.336612

(9.3.1.10) Located in area with water stress

Select from:

Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0.08

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.08

(9.3.1.21) Total water discharges at this facility (megaliters)

0.11

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.11

(9.3.1.27) Total water consumption at this facility (megaliters)

-0.03

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Higher

(9.3.1.29) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. We don't measure discharged waters. We estimate the amount of discharged waters considering that they for their vast majority from toilet flushes. From bibliographic research, we understood that on a daily basis an average office FTE consumes 30 liters, not including use for drinking and cooking. In the context of IBA, we considered this daily consumption as the daily volume of water discharged. We collected the number of FTE for the specific year, multiply it by the average number of days in a year (220) and multiply it by the 30 liters. The negative consumption could be explained by the unknown, to date, yearly number of days spent in homeworking.

[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Water withdrawals volumes come from invoices of the local water supply company. IBA values its local water supply company as a reliable and robust partner. Thus, these figures are not externally verified.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Water withdrawals volumes come from invoices of the local water supply company. IBA values its local water supply company as a reliable and robust partner. Thus, these figures are not externally verified.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Water withdrawals volumes come from invoices of the local water supply company. IBA values its local water supply company as a reliable and robust partner. Thus, these figures are not externally verified.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

Not relevant

(9.3.2.3) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, they can be only estimated. In addition, this estimated discharged volume is not externally verified.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

Not relevant

(9.3.2.3) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, they can be only estimated. In addition, this estimated discharged volume is not externally verified.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

Not relevant

(9.3.2.3) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, they can be only estimated. In addition, this estimated discharged volume is not externally verified.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

Not relevant

(9.3.2.3) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, they can be only estimated. In addition, this estimated discharged volume is not externally verified.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

Not verified

(9.3.2.3) Please explain

Discharged waters are only grey and black waters, sent to municipal water treatment plant. In this context, they are not monitored. Thus, they can be only estimated. In addition, the consumption volume is not externally verified.

[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

No, CDP supply chain members do not buy goods or services from facilities listed in 9.3.1

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

428700000

(9.5.2) Total water withdrawal efficiency

51900726.39

(9.5.3) Anticipated forward trend

*Increase is expected. Rationale is revenues will increase far more than the water withdrawal, linked only to toilets flushes, showers and drinking water consumptions.
[Fixed row]*

(9.12) Provide any available water intensity values for your organization's products or services.

Row 1

(9.12.1) Product name

Proteus 1

(9.12.2) Water intensity value

187.84

(9.12.3) Numerator: Water aspect

Select from:

Other, please specify :Water consumption used in LCA, expressed as m3 world equivalent deprived water. For this product, it equals 81,396 m3 world equivalent deprived water.

(9.12.4) Denominator

433,33

(9.12.5) Comment

The numerator is the water consumption used in LCA, expressed as m3 world equivalent deprived water. For this product, it equals 81,396 m3 world equivalent deprived water. It includes all water consumption from all the product lifecycle stages (from extraction of raw materials to decommissioning), during the product life

meaning 30 years. The denominator is the average number of clinical sessions delivered per year, divided by the average number of clinical sessions per patient. It equals 433.33. The water intensity of the product is the water consumption calculated from our LCA, expressed per functional unit, meaning per patient. It equals 187.84 m³ world equivalent deprived water per patient and per year.

Row 2

(9.12.1) Product name

Cyclone Kiube

(9.12.2) Water intensity value

1.77

(9.12.3) Numerator: Water aspect

Select from:

Other, please specify :Water consumption used in LCA, expressed as m³ world equivalent deprived water. It equals for this product to 10,182.67 m³ world equivalent deprived water.

(9.12.4) Denominator

5742

(9.12.5) Comment

The numerator is the water consumption used in LCA, expressed as m³ world equivalent deprived water. For this product, it equals 10,182.67 m³ world equivalent deprived water. It includes all water consumption from all the product lifecycle stages (from extraction of raw materials to decommissioning), during the product life meaning 30 years. The denominator is the average number of Curies delivered per year (5742) by the accelerator (the product). The water intensity of the product is the water consumption calculated from our LCA, expressed per functional unit, meaning per Curie and per year. It equals 1,77 m³ world equivalent deprived water per Curie and per year.

Row 3

(9.12.1) Product name

(9.12.2) Water intensity value

5.41

(9.12.3) Numerator: Water aspect*Select from:*

Other, please specify :Water consumption used in LCA, expressed as m3 world equivalent deprived water. For this product, It equals 270,478.31 m3 world equivalent deprived water.

(9.12.4) Denominator

50000

(9.12.5) Comment

The numerator is the water consumption used in LCA, expressed as m3 world equivalent deprived water. For this product, it equals 270,478.31 m3 world equivalent deprived water. It includes all water consumption from all the product lifecycle stages (from extraction of raw materials to decommissioning), during the product life meaning 30 years. The denominator is the average number of pallets treated per year (50,000) by the accelerator (the product). The water intensity of the product is the water consumption calculated from our LCA, expressed per functional unit, meaning per pallet and per year. It equals 5,41 m3 world equivalent deprived water per pallet and per year.

*[Add row]***(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?**

	Products contain hazardous substances
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

Other, please specify :EU Regulation 1272/2008

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

21-40

(9.13.1.3) Please explain

This substance is mentioned in REACH candidate list, REACH Annex XVII and RoHS Directive.

Row 2

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

Candidate List of Substances of Very High Concern for Authorisation above 0.1% by weight (EU Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

21-40

(9.13.1.3) Please explain

The substance is classified hazardous as defined in the EU CLP Regulation.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

No, but we plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

Judged to be unimportant, explanation provided

(9.14.4) Please explain

The actual priorities from the company Ecodesign initiative are the energy consumption and the recyclability of the products. The water impact will be addressed only after the delivery of these first priorities.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

During normal mode in our operations (meaning no emergency situations), discharged water are only grey and black waters, sent to municipal water treatment plant.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

WASH are perfectly maintained.

Other

(9.15.1.1) Target set in this category

Select from:

No, and we do not plan to within the next two years

(9.15.1.2) Please explain

*During normal mode in our operations (meaning no emergency situations), discharged water are only grey and black waters, sent to municipal water treatment plant.
[Fixed row]*

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

Target 1

(9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

Reduction in withdrawals per revenue

(9.15.2.4) Date target was set

04/29/2022

(9.15.2.5) End date of base year

12/30/2020

(9.15.2.6) Base year figure

37

(9.15.2.7) End date of target year

12/30/2025

(9.15.2.8) Target year figure

24

(9.15.2.9) Reporting year figure

19

(9.15.2.10) Target status in reporting year

Select from:

Achieved and maintained

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

None, alignment not assessed

(9.15.2.13) Explain target coverage and identify any exclusions

Target covers consumption of water in buildings owned or rent by IBA. It doesn't include the upstream or downstream value chain. Only the two exclusions mentioned earlier in this chapter (two small offices) are excluded).

(9.15.2.15) Actions which contributed most to achieving or maintaining this target

Implementation of remote working solutions.

(9.15.2.16) Further details of target

Target was set to promote the rationale use of natural resources in operations under the direct control of the company. The target may be revised within the next 5 years, should the portfolio of buildings used by the company could change.

[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

No, but we plan to within the next two years

(10.1.3) Please explain

*We plan to assess the environmental performance of our actual packaging used for products transportation. Potential targets will be set after this assessment.
[Fixed row]*

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

The company design parts with polymers, use them but don't produce nor convert polymers.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Some parts of our products are durable plastic goods and are part of our product (particle accelerators). IBA sells spare parts.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

The company doesn't use durable plastic goods and/or components.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

The company doesn't convert polymers and don't produce directly any plastic parts.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

Yes

(10.2.2) Comment

Some parts of our products can be shipped using plastic packaging.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

IBA is not part of BtoC sector such as food or retail for examples.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

IBA doesn't offer waste management and/or water management services.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

IBA doesn't provide financial products and/or services for plastics-related activities.

Other activities not specified

(10.2.1) Activity applies

Select from:

No

(10.2.2) Comment

No other activities spotted.
[Fixed row]

(10.4) Provide the total weight of plastic durable goods and durable components produced, sold and/or used, and indicate the raw material content.

Durable goods and durable components sold

(10.4.1) Total weight during the reporting year (Metric tons)

8

(10.4.2) Raw material content percentages available to report

Select all that apply

None

(10.4.7) Please explain

Information about the ratio of recycled, fossil-based or renewable content of the plastics raw materials are not yet known by IBA. IBA will collect this information in the coming years by from its suppliers.
[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

	Total weight during the reporting year (Metric tons)	Raw material content percentages available to report	Please explain
Plastic packaging used	0	Select all that apply <input checked="" type="checkbox"/> None	Collection of data regarding the raw materials of our packaging is still on-going. Most of it seems to be polyethylene but it must be confirmed.

[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

Plastic packaging used

(10.5.1.1) Percentages available to report for circularity potential

Select all that apply

None

(10.5.1.5) Please explain

First data collected before the data aggregation scheduled in 2023 listed thermoplastics and wood as major raw materials for our packaging. Based on a first assessment, all these materials are technically recyclable (thermoplastics) or reusable (wood). But exact quantities will be assessed during 2024 and 2025.

[Fixed row]

(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.

Production of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.2) End-of-life management pathways available to report

Select all that apply

- Recycling
- Waste to Energy
- Incineration

(10.6.4) % recycling

0

(10.6.6) % waste to energy

0

(10.6.7) % incineration

0

(10.6.12) Please explain

The figures reported are linked to the products sold in 2023 based on our order intake. Thus, the products are not yet installed in the facilities of our customers. This is why 0 tons is reported. I selected waste to energy, incineration and recycling as they are the potential end of life treatments depending on the solutions available in the country of our customers. In addition, the service lifetime of the reported products is 30 years. So, waste production due to replacement or reparation of parts is not expected for a long time.

Commercialization of plastic

(10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

(10.6.2) End-of-life management pathways available to report

Select all that apply

- Recycling
- Waste to Energy
- Incineration

(10.6.4) % recycling

0

(10.6.6) % waste to energy

0

(10.6.7) % incineration

0

(10.6.12) Please explain

The figures reported are linked to the products sold in 2023 based on our order intake. Thus, the products are not yet installed in the facilities of our customers. This is why 0 tons is reported. I selected waste to energy, incineration and recycling as they are the potential end of life treatments depending on the solutions available in the country of our customers. In addition, the service lifetime of the reported products is 30 years. So, waste production due to replacement or reparation of parts is not expected for a long time.

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

- Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

- Land/water management
- Species management
- Education & awareness
- Other, please specify :1) Attendance to BiA lab (Biodiversity in Action) from The Shift association in Belgium. 2) Preparation of the biodiversity certification of the IBA Belgian campus.

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	<p>Select from:</p> <p><input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years</p>

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> Yes	<i>Our main campus in Belgium and our facility in Germany are located close to Natura 2000 areas.</i>
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> No	<i>No comment.</i>
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> No	<i>No comment.</i>
Ramsar sites	Select from: <input checked="" type="checkbox"/> No	<i>No comment.</i>
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> No	<i>No comment.</i>
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> No	<i>No comment.</i>

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

Unknown

(11.4.1.4) Country/area

Select from:

Belgium

(11.4.1.5) Name of the area important for biodiversity

"Bois des Rêves" and "Bois de Lauzelle".

(11.4.1.6) Proximity

Select from:

Up to 5 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

The main campus of IBA is located at Louvain La Neuve, in Belgium. Activities include assembly and testing of particles accelerators, inbound and outbound transportation (parts and finished products), production and transportation of industrial wastes. There is no direct impact on the protected areas in normal conditions. But in case of heavy fire situations, fire smoke (fumes) and dust can be produced and transported by air to the natural areas depending on the wind condition. Distance to the protected areas was done thanks to the official website of the European Environment Agency (EEA), Natura 2000 viewer.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

- Operational controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There is no direct impact on the protected areas in normal conditions. But in case of heavy fire situations, fire smoke (fumes) and dust can be produced and transported by air to the natural areas depending on the wind condition. Dust particles can endanger part of flora by blocking spores or coating leaves and stopping photosynthesis. Dust particles can endanger fauna by reducing breathing capacities. To avoid heavy fire situations on site, chemicals storage and usage policy are in place, hazardous chemicals are stored in safety cabinet and chemicals wastes in other wastes cabinet, protected from sun, heat and rain. Training are also regularly done to employees and fire drills are organized regularly.

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

- Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

- Unknown

(11.4.1.4) Country/area

Select from:

- Germany

(11.4.1.5) Name of the area important for biodiversity

"Flechten-Kiefernwälder südlich Leinburg".

(11.4.1.6) Proximity

Select from:

Adjacent

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

The only facility of IBA in Germany is located at Schwarzenbruck. Activities includes assembly and testing of electrical and electronical equipement, inbound and outbound transportation (parts and finished products), production and transportation of industrial wastes. There is no direct impact on the protected areas in normal conditions. But in case of heavy fire situations, fire smoke (fumes) and dust can be produced and transported by air to the natural areas depending on the wind condition. Distance to the protected areas was done thanks to the official website of the European Environment Agency (EEA), Natura 2000 viewer.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

Operational controls

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

There is no direct impact on the protected areas in normal conditions. But in case of heavy fire situations, fire smoke (fumes) and dust can be produced and transported by air to the natural areas depending on the wind condition. Dust particles can endanger part of flora by blocking spores or coating leaves and stopping photosynthesis. Dust particles can endanger fauna by reducing breathing capacities. To avoid heavy fire situations on site, chemicals storage and usage policy are in place, hazardous chemicals are stored in safety cabinet and chemicals wastes in other wastes cabinet, protected from sun, heat and rain. Training are also regularly done to employees and fire drills are organized regularly.

[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

- Other data point in module 1, please specify :Percentage of suppliers, meaning upstream value-chain, assessed by IBA regarding their ESG performance

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

- Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

- Other data point in module 3, please specify :Rationale and use of the internal Carbon pricing.

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

- Environmental policies
- Other data point in module 4, please specify :Governance bodies of IBA, including Sustainability Committee and Board

(13.1.1.3) Verification/assurance standard

Water-related standards

- Other water verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

- Internal pricing of environmental externalities
- Supplier compliance with environmental requirements

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

- Consolidation approach

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water

- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- Waste data
- Fuel consumption
- Product footprint
- Progress against targets
- Target-setting methodology
- Renewable Electricity/Steam/Heat/Cooling generation
- Renewable Electricity/Steam/Heat/Cooling consumption
- Emissions breakdown by country/area
- Emissions breakdown by business division
- Electricity/Steam/Heat/Cooling generation
- Electricity/Steam/Heat/Cooling consumption
- Emissions reduction initiatives/activities

(13.1.1.3) Verification/assurance standard

Water-related standards

- Other water verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 8

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

- Water consumption– total volume

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024 03 27 IBA Site Review Report.pdf

Row 9

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Plastics
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Plastics

- Waste generated
- End-of-life management pathways
- Raw material content - plastic polymers
- Raw material content - plastic packaging
- Circularity potential of plastic packaging
- Raw material content - durable goods/products and/or durable components

(13.1.1.3) Verification/assurance standard

General standards

- Other general verification standard, please specify :B Corp

(13.1.1.4) Further details of the third-party verification/assurance process

On 28th of February, IBA was audited on site, at its Belgian campus, during the B Corp recertification process. It was a site and a process audit, complementary to the documentation audit performed before and after that date by the B Corporation organization.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2024 03 27 IBA Site Review Report.pdf

Row 10

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Water
- Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

Other data point in module 5, please specify :Limited insurance by external auditors of information related to EU Taxonomy.

(13.1.1.3) Verification/assurance standard

General standards

Other general verification standard, please specify :External finance auditors for financial and non-financial annual report from listed companies.

(13.1.1.4) Further details of the third-party verification/assurance process

Information complying with EU Taxonomy produced by IBA is verified by external auditors under a "limited insurance" regime. This "limited insurance" regime is the one required by the EU legislation. External auditors checked that all the requested information was produced. They also checked that the format used to share this information complies with the EU legislation. See pages 178-199 of the IBA 2023 annual report.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

IBA Annual Report 2023.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

(13.2.1) Additional information

Primary data (electricity, natural gas, fuel, etc.) used to calculate CO2e emissions were collected for the following years: 2020, 2021, 2022 and 2023. They were used to answer the questions in this report asking from comparison between the reporting year and all the previous one, including beyond 2020.

(13.2.2) Attachment (optional)

IBA Annual Report 2023.pdf
[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Sustainability Program Director

(13.3.2) Corresponding job category

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

