



Ion Beam Applications S.A. (IBA)

2025 CDP Corporate Questionnaire 2025

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.

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Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

EUR

(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 is a world leader in particle accelerator technology. It designs, produces, and markets innovative solutions for the diagnosis and treatment of cancer and other serious illnesses, and for industrial applications such as sterilization of medical devices, phytosanitary treatment, or material enhancement. Around the world, thousands of hospitals use particle accelerators and dosimetry equipment designed, produced, maintained and upgraded by IBA, making its mission to protect, enhance, and save lives true. IBA's life-driven mission and the open relationships it has built with customers and partners over time, together with its innovative mindset and willingness to always strive for technological and scientific progress, make IBA a unique company. It is characterized by a deep human connection that is illustrated by its tagline "Life, Science". Through its four core activities: Industrial Solutions, RadioPharma Solutions, Proton Therapy and Dosimetry, it offers solutions allow them to take a fully integrated approach to health and environmental matters. Headquartered in Belgium and employing about 2118 people worldwide, IBA has installed systems across the world, in 40 countries.

[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
	12/30/2024	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

498200000

(1.5) Provide details on your reporting boundary.

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

[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]

(1.7) Select the countries/areas in which you operate.

Select all that apply

- | | |
|--------------------------------------------|--------------------------------------------|
| <input checked="" type="checkbox"/> Peru | <input checked="" type="checkbox"/> Ghana |
| <input checked="" type="checkbox"/> Benin | <input checked="" type="checkbox"/> India |
| <input checked="" type="checkbox"/> Chile | <input checked="" type="checkbox"/> Italy |
| <input checked="" type="checkbox"/> China | <input checked="" type="checkbox"/> Japan |
| <input checked="" type="checkbox"/> Egypt | <input checked="" type="checkbox"/> Malta |
| <input checked="" type="checkbox"/> Qatar | <input checked="" type="checkbox"/> France |
| <input checked="" type="checkbox"/> Spain | <input checked="" type="checkbox"/> Greece |
| <input checked="" type="checkbox"/> Brazil | <input checked="" type="checkbox"/> Israel |
| <input checked="" type="checkbox"/> Canada | <input checked="" type="checkbox"/> Jordan |

- ✓ Cyprus
- ✓ Mexico
- ✓ Norway
- ✓ Panama
- ✓ Poland
- ✓ Serbia
- ✓ Belarus
- ✓ Belgium
- ✓ Croatia
- ✓ Czechia
- ✓ Denmark
- ✓ Ireland
- ✓ Lebanon
- ✓ Morocco
- ✓ Myanmar
- ✓ Romania
- ✓ Portugal
- ✓ Slovenia
- ✓ Thailand
- ✓ Viet Nam
- ✓ Argentina
- ✓ Costa Rica
- ✓ Kazakhstan
- ✓ Luxembourg
- ✓ Martinique
- ✓ Uzbekistan
- ✓ South Africa
- ✓ Taiwan, China
- ✓ Brunei Darussalam
- ✓ Republic of Korea

- ✓ Latvia
- ✓ Sweden
- ✓ Turkey
- ✓ Algeria
- ✓ Armenia
- ✓ Austria
- ✓ Ecuador
- ✓ Finland
- ✓ Georgia
- ✓ Germany
- ✓ Hungary
- ✓ Tunisia
- ✓ Bulgaria
- ✓ Colombia
- ✓ Malaysia
- ✓ Pakistan
- ✓ Australia
- ✓ Indonesia
- ✓ Lithuania
- ✓ Singapore
- ✓ Bangladesh
- ✓ Netherlands
- ✓ Philippines
- ✓ Puerto Rico
- ✓ Switzerland
- ✓ Saudi Arabia
- ✓ Russian Federation
- ✓ Hong Kong SAR, China
- ✓ United Arab Emirates
- ✓ United States of America

- Dominican Republic
- United Republic of Tanzania
- United Kingdom of Great Britain and Northern Ireland

- Iran (Islamic Republic of)

(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
- Landfill

[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?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select from:</i> <input checked="" type="checkbox"/> Both risks and opportunities	<i>Select from:</i> <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:

- Yes

(2.2.2.16) Further details of process

Step 1: Identification and data collection / Step 2: Dependencies, Impacts, Risks and Opportunities described and ranked by internal CSRD team/ Step 3: meeting with stakeholders to capture their comments on the list of Dependencies, Impacts, Risks and Opportunities and their scores / Step 4: revision of Dependencies, Impacts, Risks and Opportunities and related scores to integrate comments from stakeholders / Step 5: Presentation to and validation by the internal Audit Committee and to internal Sustainability Board including all members of the Risk Management Board (RMB)

[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

Acute physical

Other acute physical risk, please specify :Cyclone, drought, flooding, heat wave, heavy precipitation, landslide, storm, wildfires

(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

China

United States of America

Brazil

France

Belgium

Germany

(3.1.1.9) Organization-specific description of risk

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme climatic events due to climate change: flooding and landslides in Belgium and in Germany, heatwaves, fires (in France). Same in Brasil, USA and China. 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

Short-term

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

Select from:

Very likely

(3.1.1.14) Magnitude

Select from:

Medium

(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 loss of 60% of 1 day/year of the revenue company-wide (in 2024: 498.2 million / 365 days approximately 1,36 million).

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

Select from:

Yes

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

100000

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

1000000

(3.1.1.25) Explanation of financial effect figure

Estimation represents the loss of 60% of 1 day/year of revenue company-wide (in 2024: 498.2 million / 365 days approximately 1,36 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".

Water

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Other acute physical risk, please specify :Flooding and heavy precipitations

(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

- China
- Brazil
- France
- Belgium
- Germany
- United States of America

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Zhu
- Meuse
- Rhine
- Garonne
- Liao He
- Dong Jiang
- Brazos River
- Columbia River
- Churchill River
- Luan He
- Amazonas
- Dong Nai
- Dordogne
- Han Jiang

(3.1.1.9) Organization-specific description of risk

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme flooding and heavy rains in Belgium, in Germany and in France. Same in Brasil, USA and China. Consequences of water-related events 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

Estimations is that the impact will be less than 7% of the loss of one day/year of the revenue company-wide (in 2024: 498.2 million / 365 days approximately 1,36 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)

10000

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

100000

(3.1.1.25) Explanation of financial effect figure

Estimation represents the loss of maximum 7% of 1 day/year of revenue company-wide (in 2024: 498.2 million / 365 days approximately 1,36 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", energy, water and resources efficiency and "emergency prevention, preparedness and response".

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk2

(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
- Portugal

(3.1.1.9) Organization-specific description of risk

GHG's emissions of IBA 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 80 €/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:

- Very likely

(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)

10000

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

100000

(3.1.1.25) Explanation of financial effect figure

Total CO2 scope 1 and 2 of IBA facilities in Belgium and Germany equals to 1882 tons of CO2e (market based). Taking the hypothesis than 50% of this csope will fall into the scope of the regulation change, using the IBA internal carbon price of 80/ton CO2e, the potential impact equals $1882 \times 80 \times 0,5 = 75280$ €.

(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

75280

(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 80/ton CO2e, the cost of response equals $80 \times (1882 / 2) = 75280 \text{ €}$.

(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.

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 :Cyclone, drought, flooding, heat wave, heavy precipitation, landslide, storm, wildfires

(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

China

Brazil

France

Belgium

United States of America

- Germany

(3.1.1.9) Organization-specific description of risk

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme climatic events due to climate change: flooding and landslides in Belgium and in Germany, heatwaves, fires (in France). Same in Brasil, USA and China. 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. In such occurrence, customers will ask IBA to pay financial penalties.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Fines, penalties or enforcement orders

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

Select all that apply

- Long-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

(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

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme climatic events due to climate change: flooding and landslides in Belgium and in Germany,

heatwaves, fires (in France). Same in Brasil, USA and China. 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. In such occurrence, customers will ask IBA to pay financial penalties.

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

Select from:

Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

100000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

Penalties than could be send towards IBA by customers are estimated between 100000 to 1000000 €. It depends on the size of the sales contract between IBA and one or two portential affected customers.

(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".

Water

(3.1.1.1) Risk identifier

Select from:

Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

Other acute physical risk, please specify :Flooding and heavy precipitations

(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

China

United States of America

Brazil

France

Belgium

Germany

(3.1.1.7) River basin where the risk occurs

Select all that apply

- Zhu
- Meuse
- Rhine
- Garonne
- Liao He
- Brazos River
- Columbia River
- Luan He
- Amazonas
- Dordogne
- Han Jiang
- Dong Jiang

(3.1.1.9) Organization-specific description of risk

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme flooding and heavy rains in Belgium, in Germany and in France. Same in Brasil, USA and China. Consequences of water-related events 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:

- Fines, penalties or enforcement orders

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

Select all that apply

- Long-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

(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

Suppliers of our parts are located in Belgium, France, Germany. Beyond Tiers 1, our suppliers of alloys and minerals are located theoretically in USA, China and Brasil. These countries have been confronted with increasing extreme climatic events due to climate change: flooding and landslides in Belgium and in Germany, heatwaves, fires (in France). Same in Brasil, USA and China. 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. In such occurrence, customers will ask IBA to pay financial penalties.

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

Select from:

Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

100000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1000000

(3.1.1.25) Explanation of financial effect figure

Penalties than could be send towards IBA by customers are estimated between 100000 to 1000000 €. It depends on the size of the sales contract between IBA and one or two portential affected customers.

(3.1.1.26) Primary response to risk

Engagement

Engage with suppliers

(3.1.1.27) Cost of response to risk

(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", energy, water and resources efficiency and "emergency prevention, preparedness and response".

Water

(3.1.1.1) Risk identifier

Select from:

Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Policy

Increased pricing of water

(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

China

Brazil

United States of America

- France
- Belgium
- Germany

(3.1.1.7) River basin where the risk occurs

Select all that apply

- | | |
|----------------------------------------------------|------------------------------------------------|
| <input checked="" type="checkbox"/> Zhu | <input checked="" type="checkbox"/> Luan He |
| <input checked="" type="checkbox"/> Meuse | <input checked="" type="checkbox"/> Amazonas |
| <input checked="" type="checkbox"/> Rhine | <input checked="" type="checkbox"/> Dordogne |
| <input checked="" type="checkbox"/> Garonne | <input checked="" type="checkbox"/> Han Jiang |
| <input checked="" type="checkbox"/> Liao He | <input checked="" type="checkbox"/> Dong Jiang |
| <input checked="" type="checkbox"/> Brazos River | |
| <input checked="" type="checkbox"/> Columbia River | |

(3.1.1.9) Organization-specific description of risk

Water usage in IBA's operations is primarily limited to sanitation, hygiene and closed-loop cooling systems of its accelerators. However, water plays a vital role in the manufacturing processes of IBA's suppliers particularly in metallurgy, where it is used for mining, washing, cooling and transforming raw materials. Increased price of water will increase cost of our suppliers and by consequence cost of IBA's products.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Increased production 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:

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

Water usage in IBA's operations is primarily limited to sanitation, hygiene and closed-loop cooling systems of its accelerators. However, water plays a vital role in the manufacturing processes of IBA's suppliers particularly in metallurgy, where it is used for mining, washing, cooling and transforming raw materials. Increased price of water will increase cost of our suppliers and by consequence cost of IBA's products.

(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)

10000

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

100000

(3.1.1.25) Explanation of financial effect figure

Estimation represents the loss of maximum 7% of 1 day/year of revenue company-wide (in 2024: 498.2 million / 365 days approximately 1,36 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", energy, water and resources efficiency and "emergency prevention, preparedness and response".

[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)

2100000

(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)

2000000

(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

All the maximum amount in the cost calculations described at the previous question were summed ($1000000+100000+1000000=2100000\text{€}$). The sum was then divided by the annual revenues of the company ($2100000/498200000=0,42\%$). Same for the physical risks but here is only the physical risks were taken into account ($2000000/498200000=0,40\%$).

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)

1200000

(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)

1100000

(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

All the maximum amount in the cost calculations described at the previous question were summed ($100000+1000000+100000=2000000\text{€}$). The sum was then divided by the annual revenues of the company ($2000000/498200000=0,40\%$). Same for the physical risks but here is only the physical risks were taken into account ($1100000/498200000=0,22\%$).

[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

Schelde (Escaut)

(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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

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**

(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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

Row 4**(3.2.1) Country/Area & River basin**

China

 Other, please specify :Lake Tail Hu**(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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

Row 5**(3.2.1) Country/Area & River basin**

Canada

 St. Lawrence**(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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

Row 6**(3.2.1) Country/Area & River basin**

Portugal

 Other, please specify :Vouga**(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:

 Less than 1%**(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. We also take the hypothesis that not all the critical suppliers will face water-related issues at the same time. We estimated that these 2 situations could each have a cost of 100k€ maximum. 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). For this risk, we estimate that the cost could be up to 1 million €. As a total, it represents 100k€ + 100k€ + 1,000,000€ = 1,200,000€. This amount, compared to the 498,200,000 € of revenues, represents 0.24% of the total revenues.

[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	The organization was not subject to fines, enforcement orders, and/or other penalties for water-related regulatory violations.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

No, and we do not anticipate being regulated in the next three years

(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?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[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:

- Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- | | |
|---------------------------------------------|---------------------------------------------|
| <input checked="" type="checkbox"/> Peru | <input checked="" type="checkbox"/> Italy |
| <input checked="" type="checkbox"/> Chile | <input checked="" type="checkbox"/> Japan |
| <input checked="" type="checkbox"/> China | <input checked="" type="checkbox"/> Malta |
| <input checked="" type="checkbox"/> Egypt | <input checked="" type="checkbox"/> Qatar |
| <input checked="" type="checkbox"/> India | <input checked="" type="checkbox"/> Spain |
| <input checked="" type="checkbox"/> Brazil | <input checked="" type="checkbox"/> Israel |
| <input checked="" type="checkbox"/> Canada | <input checked="" type="checkbox"/> Jordan |
| <input checked="" type="checkbox"/> Cyprus | <input checked="" type="checkbox"/> Latvia |
| <input checked="" type="checkbox"/> France | <input checked="" type="checkbox"/> Mexico |
| <input checked="" type="checkbox"/> Greece | <input checked="" type="checkbox"/> Norway |
| <input checked="" type="checkbox"/> Panama | <input checked="" type="checkbox"/> Algeria |
| <input checked="" type="checkbox"/> Poland | <input checked="" type="checkbox"/> Armenia |
| <input checked="" type="checkbox"/> Serbia | <input checked="" type="checkbox"/> Austria |
| <input checked="" type="checkbox"/> Sweden | <input checked="" type="checkbox"/> Belarus |
| <input checked="" type="checkbox"/> Turkey | <input checked="" type="checkbox"/> Belgium |
| <input checked="" type="checkbox"/> Croatia | <input checked="" type="checkbox"/> Georgia |
| <input checked="" type="checkbox"/> Czechia | <input checked="" type="checkbox"/> Germany |
| <input checked="" type="checkbox"/> Denmark | <input checked="" type="checkbox"/> Hungary |
| <input checked="" type="checkbox"/> Ecuador | <input checked="" type="checkbox"/> Ireland |
| <input checked="" type="checkbox"/> Finland | <input checked="" type="checkbox"/> Lebanon |

- ✓ Morocco
- ✓ Myanmar
- ✓ Romania
- ✓ 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

- ✓ Colombia
- ✓ Malaysia
- ✓ Portugal
- ✓ 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 81% 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

- Medium-term

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

Select from:

- More likely than not (50–100%)

(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

it is expected than reduction of the GHG footprint of IBA's products will attract new customers aiming to implement their own Sustainable agendas.

(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)

10000

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

100000

(3.6.1.23) Explanation of financial effect figures

We estimate the potential revenues approximately to 7% of one day or annual IBA's revenues ($498200000/365=1364931$ €). Result is $7\% \times 1364931 = 95.545$ €.

(3.6.1.24) Cost to realize opportunity

100000

(3.6.1.25) Explanation of cost calculation

Current estimation is based on 0,5% of specific R&D effort (0,5% of 20 M/year) meaning 100000 €.

(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 thanks to the Ecodesign initiative launched by IBA.

Water

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- China
- Brazil
- France
- Belgium
- Germany
- United States of America

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Unknown

(3.6.1.8) Organization specific description

Improved water management would enable IBA and its suppliers to be less dependent on water consumption and to reduce costs, especially as water becomes scarcer.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) 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

- Medium-term

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

Select from:

- More likely than not (50–100%)

(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

Improved water management would enable IBA and its suppliers to be less dependent on water consumption and to reduce costs, especially as water becomes scarcer.

(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)

10000

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

100000

(3.6.1.23) Explanation of financial effect figures

We estimate the potential revenues approximately to 7% of one day or annual IBA's revenues ($498200000/365=1364931$ €). Result is $7\% \times 1364931 = 95.545$ €.

(3.6.1.24) Cost to realize opportunity

150000

(3.6.1.25) Explanation of cost calculation

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

(3.6.1.26) Strategy to realize opportunity

Engagement to suppliers: 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", energy, water and resources efficiency and "emergency prevention, preparedness and response".

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Energy source

Use of renewable energy sources

(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

Italy

Japan

Malta

Qatar

Spain

Israel

Jordan

- ✓ Cyprus
- ✓ France
- ✓ Greece
- ✓ Panama
- ✓ Poland
- ✓ Serbia
- ✓ Sweden
- ✓ Turkey
- ✓ Croatia
- ✓ Czechia
- ✓ Denmark
- ✓ Ecuador
- ✓ Finland
- ✓ Morocco
- ✓ Myanmar
- ✓ Romania
- ✓ Tunisia
- ✓ Bulgaria
- ✓ Viet Nam
- ✓ Argentina
- ✓ Australia
- ✓ Indonesia
- ✓ Lithuania
- ✓ Martinique
- ✓ Uzbekistan
- ✓ Netherlands
- ✓ Philippines
- ✓ Puerto Rico
- ✓ Republic of Korea
- ✓ Dominican Republic

- ✓ Latvia
- ✓ Mexico
- ✓ Norway
- ✓ Algeria
- ✓ Armenia
- ✓ Austria
- ✓ Belarus
- ✓ Belgium
- ✓ Georgia
- ✓ Germany
- ✓ Hungary
- ✓ Ireland
- ✓ Lebanon
- ✓ Colombia
- ✓ Malaysia
- ✓ Portugal
- ✓ 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)

- Russian Federation
- Hong Kong SAR, China
- United Arab Emirates

- 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). If our customers would switch to renewable electricity, it will dramatically reduce the GHG footprint of IBA's products and of the customers. Today, the CO2eq footprint due to the energy consumption of our sold products represents 81% 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:

- More likely than not (50–100%)

(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

it is expected than reduction of the GHG footprint of IBA's products will attract new customers aiming to implement their own Sustainable agendas.

(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)

10000

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

100000

(3.6.1.23) Explanation of financial effect figures

We estimate the potential revenues approximately to 7% of one day or annual IBA's revenues ($498200000/365=1364931$ €). Result is $7\% \times 1364931 = 95.545$ €.

(3.6.1.24) Cost to realize opportunity

100000

(3.6.1.25) Explanation of cost calculation

Current estimation is based on 0,5% of specific R&D effort (0,5% of 20 M/year) meaning 100000 €.

(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 thanks to the Ecodesign initiative launched by IBA.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp4

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Other products and services opportunity, please specify :Low GHG emission steel

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Upstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Brazil
- China
- Germany
- United States of America

(3.6.1.8) Organization specific description

From our simplified LCAs, the manufacturing phase represents from 4% to 15% of the total CO2eq emissions of IBA accelerators, depending on the country where is installed the accelerator (link to the national electricity mix). Production of steel represents from 60 to 80% of the Manufacturing phase. If our suppliers of steel would be able to decarbonize their production facilities, IBA would benefit from steel with a low GHG footprint. It will help IBA reducing the GHG footprint of its products, even slightly, due to low proportion of GHG emissions from the manufacturing. It will help attracting new customers looking for products with a lower GHG footprint.

(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

- Long-term

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

Select from:

Unlikely (0–33%)

(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

From our simplified LCAs, the manufacturing phase represents from 4% to 15% of the total CO₂eq emissions of IBA accelerators, depending on the country where is installed the accelerator (link to the national electricity mix). Production of steel represents from 60 to 80% of the Manufacturing phase. If our suppliers of steel would be able to decarbonize their production facilities, IBA would benefit from steel with a low GHG footprint. It will help IBA reducing the GHG footprint of its products, even slightly, due to low proportion of GHG emissions from the manufacturing. It will help attracting new customers looking for products with a lower GHG footprint.

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

Select from:

Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

10000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

100000

(3.6.1.23) Explanation of financial effect figures

We estimate the potential revenues approximately to 7% of one day or annual IBA's revenues (498200000/365=1364931 €). Result is 7% X 1364931 = 95.545 €.

(3.6.1.24) Cost to realize opportunity

100000

(3.6.1.25) Explanation of cost calculation

Current estimation is based on 0,5% of specific R&D effort (0,5% of 20 M/year) meaning 100000 €.

(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 thanks to the Ecodesign initiative launched by IBA.

[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)

300000

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

Select from:

Less than 1%

(3.6.2.4) Explanation of financial figures

All the maximum amount in the revenues calculations described at the previous question were summed ($100000+100000+100000=300000\text{€}$). The sum was then divided by the annual revenues of the company ($300000/498200000=0,06\%$).

Water

(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)

100000

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

Select from:

Less than 1%

(3.6.2.4) Explanation of financial figures

The maximum amount in the revenues calculations described at the previous question (100000€) divided by the annual revenues of the company ($100000/498200000=0,02\%$).

[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, 2024, the Board is composed of 44% women and 56% men. With these 44%, 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)

[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

- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Monitoring compliance with corporate policies and/or commitments
- 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
- Overseeing and guiding acquisitions, mergers, and divestitures

(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

- | | |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets | <input checked="" type="checkbox"/> Overseeing and guiding major capital expenditures |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments | <input checked="" type="checkbox"/> Overseeing reporting, audit, and verification processes |
| <input checked="" type="checkbox"/> Reviewing and guiding innovation/R&D priorities | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy |
| <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives | <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures |
| <input checked="" type="checkbox"/> 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>.

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

- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Reviewing and guiding innovation/R&D priorities
- Approving and/or overseeing employee incentives
- Monitoring compliance with corporate policies and/or commitments
- 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
- Overseeing and guiding acquisitions, mergers, and divestitures

(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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments

Setting corporate environmental policies and/or commitments

Setting corporate environmental targets

Strategy and financial planning

Developing a business strategy which considers environmental issues

Implementing the business strategy related to environmental issues

Managing acquisitions, mergers, and divestitures related to environmental issues

Managing major capital and/or operational expenditures relating to environmental issues

Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Managing environmental dependencies, impacts, risks, and opportunities

Engagement

Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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 2024, 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

Dependencies, impacts, risks and opportunities

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

- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Managing environmental dependencies, impacts, risks, and opportunities

Engagement

Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues

- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements

- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan environmental issues
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to

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

Dependencies, impacts, risks and opportunities

Assessing environmental dependencies, impacts, risks, and opportunities

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

Engagement

Managing public policy engagement related to environmental issues

- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan environmental issues
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a climate transition plan environmental issues
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Developing a business strategy which considers environmental issues
- Managing major capital and/or operational expenditures relating to

- Managing environmental reporting, audit, and verification processes

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Managing environmental reporting, audit, and verification processes

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan

- Managing annual budgets related to environmental issues
- Managing environmental reporting, audit, and verification processes

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

Dependencies, impacts, risks and opportunities

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

Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements
- Managing value chain engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments
- Setting corporate environmental targets

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Developing a climate transition plan
- Implementing a climate transition plan
- Managing annual budgets related to environmental issues
- Managing environmental reporting, audit, and verification processes

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
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(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
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(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
- Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(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

1.7

(4.5.3) Please explain

Incentive related to Sustainability equals to 34% of the total incentive. These 34% are analyzed against the 5 dimensions of the B Corp certification (workers, environment, community, governance, customers). It means that Environment represents 20% of these 34%. The Environment dimension of the B Corp certification covers topics (Env man, Water, Waste, Air and Climate). It means that Climate change-related topics represents 25% of the previous 20% of the 34% of the incentive: $34\% \times 20\% \times 25\% = 1,7\%$

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

1.7

(4.5.3) Please explain

Incentive related to Sustainability equals to 34% of the total incentive. These 34% are analyzed against the 5 dimensions of the B Corp certification (workers, environment, community, governance, customers). It means that Environment represents 20% of these 34%. The Environment dimension of the B Corp certification covers topics (Env man, Water, Waste, Air and Climate). It means that Climate change-related topics represents 25% of the previous 20% of the 34% of the incentive: $34\% \times 20\% \times 25\% = 1,7\%$

[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

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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

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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

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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

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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

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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)

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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:

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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.

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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

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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

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(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

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(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?
	<i>Select from:</i> <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

(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

- Adoption of the UN International Labour Organization principles
- Commitment to promote gender equality and women's empowerment
- 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

Additional references/Descriptions

- Acknowledgement of the human right to water and sanitation
- Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns

(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

IBA_Code of Conduct_2025.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

IBA is a certified B Corporation since 2021

[Fixed row]

(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

(4.11.8) 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

Lobbying is an activity aimed at influencing public policy decisions by providing information to elected or appointed officials and their staff. This includes both direct communication with public officials and providing support to any person who engages in such communication. Lobbying activities are strictly regulated as part of the Code of Business Conduct, and any IBA employee must obtain management's approval before engaging in lobbying activities. In 2024, IBA did not directly engage in lobbying activities, political influence or contributions (0 keur). But IBA indirectly engages in lobbying activities through participating in associations and collectives, as these groups actively advocate for the interests and advancements related to radiotherapy, proton therapy, industrial irradiation, and sustainable development, all of which align with IBA's business objectives. In order to ensure consistency with the company's Sustainability commitment, the process is the following: 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)

6600

(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)

(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) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

(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

ESRS

(4.12.1.3) Environmental issues covered in publication

Select all that apply

Climate change

(4.12.1.4) Status of the publication

Select from:

Complete

(4.12.1.5) Content elements

Select all that apply

Strategy

Governance

Emission targets

Emissions figures

Risks & Opportunities

Value chain engagement

Dependencies & Impacts

Public policy engagement

Content of environmental policies

Other, please specify :**Action implemented and planned**

(4.12.1.6) Page/section reference

Pages 40, 179-186, 191, 193-202, 210 and 248

(4.12.1.7) Attach the relevant publication

IBA Annual Report 2024.pdf

(4.12.1.8) Comment

Annual report compliant with CSRD regulation and audited as per the same regulation. Also available on the organization public website at: <https://www.iba-worldwide.com/annual-report-2024>

Row 2

(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

- Water

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Risks & Opportunities
- Value chain engagement
- Dependencies & Impacts
- Water accounting figures
- Content of environmental policies

(4.12.1.6) Page/section reference

Pages 20, 179-186, 191-192, 195, 204-205, 210, 212 and 247

(4.12.1.7) Attach the relevant publication

(4.12.1.8) Comment

Annual report compliant with CSRD regulation and audited as per the same regulation. Also available on the organization public website at: <https://www.iba-worldwide.com/annual-report-2024>

Row 3

(4.12.1.1) Publication

Select from:

- In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Risks & Opportunities
- Dependencies & Impacts
- Public policy engagement
- Content of environmental policies
- Other, please specify :1) **Action implemented and planned and 2) contribution beyond organisation's value chain**

(4.12.1.6) Page/section reference

Pages 179-186, 191, 210, 239 and 247-248

(4.12.1.7) Attach the relevant publication

IBA Annual Report 2024.pdf

(4.12.1.8) Comment

Annual report compliant with CSRD regulation and audited as per the same regulation. Also available on the organization public website at: <https://www.iba-worldwide.com/annual-report-2024>

[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:

Yes, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

Other, please specify :Transition plan addressing scope 1 and 2. We are working on target setting for scope 3, preparing submission to SBTi. Targets will cover scopes 1, 2 and 3.

(5.2.3) Publicly available climate transition plan

Select from:

Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Transition plan addressing scope 1 and 2. We are working on target setting for scope 3, preparing submission to SBTi. Targets will cover scopes 1, 2 and 3. Commitment regarding ending of spending on fossil fuels will be presented at the Sustainability board in 2025.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

The Climate Transition Plan is presented to the Sustainability board where all shareholders are represented. The Sustainability Board aims at collecting feedback from shareholders, modify if needed the transition action plan and then making it validated in the next session of the same board.

(5.2.9) Frequency of feedback collection

Select from:

Annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

All details of the climate change risk and opportunities analysis are described in the chapters of this declaration (especially chapters 3.1 and 3.6). The analysis was based on past climate-related events faced by IBA and publicly available studies on impacts of climate change on industrial activities and value chains. Main assumptions are the following: **Climate physical risks** These risks arise from the direct impacts of climate change, such as extreme weather events and long-term shifts in climate patterns. For IBA, some of the key physical risks include: - **Extreme weather events:** flooding, heatwaves, and other extreme climate events can disrupt operations at locations where IBA maintains equipment in customer centers - **Supply chain disruptions:** critical parts suppliers are vulnerable to climate-related events like floods and droughts. For example, abnormal dry conditions affecting fluvial water transport can lead to delays in shipping and financial penalties - **Operational disruptions:** flooding, heatwaves, and other extreme climate events can disrupt operations where IBA's equipment is used **Climate-related transition risks** These risks are associated with the shift to a lower-carbon economy and include regulatory, market, and technological changes. For IBA, some of the key transition risks include: - **Regulatory changes:** the implementation of carbon pricing mechanisms and regulations on greenhouse gas emissions can impact operational costs. For instance, a carbon pricing mechanism for non-ETS companies like IBA could lead to increased costs. - **Market shifts:** the demand for low-carbon products and services may increase, requiring IBA to adapt its product offerings and operations to meet new market expectations. - **Technological changes:** the need to develop and adopt new technologies to reduce emissions and improve energy efficiency can pose challenges and opportunities for IBA.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

1) Scope 1+2 reduction by 50% from 2018 to 2030: target is set at 2657 tons. In 2024, scope 1+2 ended at 2743 tons, meaning 48% reduction compared to baseline year. IBA is on track to meet its target. 2) Goal of reducing financial energy intensity (MWh of scope 1 and 2 per M€ revenue) by 50% below 2020 levels by 2030: end

of 2024, the IBA Energy intensity was at 29.3 MWh/M€ revenues. It represents a reduction by 36% compared to baseline year (45,8). IBA is on track to meet its target. 3) Cover by end of 2025 more than 50% of its Tier 1 supplier spending through EcoVadis ESG assessment, compared to 0% in 2023: end of 2024, 49% of the IBA's tier 1 suppliers had an EcoVadis scorecard. IBA slightly missed its target by 1%.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

IBA Annual Report 2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

No other environmental issue considered

(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 consumption 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:

- Yes

(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)

207000

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

1.4

(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

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

34.2

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

65.8

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

A cross-functional taxonomy working group has analysed IBA's activities based on NACE code (Nomenclature of Economic Activities) to identify candidate activities and related financial data related to taxonomy-eligible turnover, CapEx and OpEx. We have positively assessed the Substantial Contribution Criteria and the 'Do Not Significantly Harm criteria' (DNSH) for these individual activities. Compliance with minimum safeguards was assessed at the company level, using a two-dimensional assessment approach: adequate processes have been implemented to prevent negative impacts, and outcomes are monitored to check whether the company's processes are effective. Double-counting was prevented by categorising each activity under a single environmental economic activity.

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:

Yes

(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)

671000

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

3.5

(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

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

91

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

A cross-functional taxonomy working group has analysed IBA's activities based on NACE code (Nomenclature of Economic Activities) to identify candidate activities and related financial data related to taxonomy-eligible turnover, CapEx and OpEx. We have positively assessed the Substantial Contribution Criteria and the 'Do Not Significantly Harm criteria' (DNSH) for these individual activities. Compliance with minimum safeguards was assessed at the company level, using a two-dimensional assessment approach: adequate processes have been implemented to prevent negative impacts, and outcomes are monitored to check whether the company's processes are effective. Double-counting was prevented by categorising each activity under a single environmental economic activity.

[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)

0

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

0

(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

(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, Water, Pollution, Circular Economy, Biodiversity criteria were met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 2

(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)

48000

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

0.3

(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

0.3

(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

(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 and Pollution criteria were met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 3

(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)

159000

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

1.1

(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

1.1

(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

(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 2024.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)

0

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

0

(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

(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 5

(5.4.2.1) Economic activity

Select from:

- Infrastructure enabling 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

- 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)

9000

(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, Water, Pollution, Circular economy and Biodiversity criteria were met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 6

(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)

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

3.4

(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

3.4

(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 and Circular economy criteria were met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 7

(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)

0

(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 and Pollution criteria were met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

Yes

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 8

(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)

10000

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

0.1

(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

0.1

(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 2024.pdf

Row 9

(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

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)

8000

(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 2024.pdf

Row 10

(5.4.2.1) Economic activity

Select from:

Transport by motorbikes, passenger cars and light commercial vehicles

(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-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

CAPEX

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

4912000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

32.9

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

No

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was not met.

(5.4.2.30) Do no significant harm requirements met

Select from:

No

(5.4.2.31) Details of do no significant harm analysis

Not applicable as Substantial contribution criteria was not met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

No

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 11

(5.4.2.1) Economic activity

Select from:

Transport by motorbikes, passenger cars and light commercial vehicles

(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-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

OPEX

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

584000

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

3.1

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

No

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation criterion was not met.

(5.4.2.30) Do no significant harm requirements met

Select from:

No

(5.4.2.31) Details of do no significant harm analysis

Not applicable as Substantial contribution criteria was not met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

No

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.pdf

Row 12

(5.4.2.1) Economic activity

Select from:

Renewal of waste water collection and treatment

(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-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply

OPEX

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

380000

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

2

(5.4.2.27) Calculation methodology and supporting information

EU Taxonomy Compass

(5.4.2.28) Substantial contribution criteria met

Select from:

No

(5.4.2.29) Details of substantial contribution criteria analysis

Pollution criterion was not met.

(5.4.2.30) Do no significant harm requirements met

Select from:

No

(5.4.2.31) Details of do no significant harm analysis

Not applicable as Substantial contribution criteria was not met.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

No

(5.4.2.33) Attach any supporting evidence

IBA Annual Report 2024.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 as required per the EU CSRD.

(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 CSRD. 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)

10

(5.9.5) Please explain

As mentioned in the chapter dealing with EU Taxonomy, IBA is investing in studies related to environmental solutions for the treatment of forever chemicals in water. It is a clear trend that will be continued over the next years.

[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 increased its carbon shadow price increased 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 carbon shadow price increased 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)

80

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

80

(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

0

(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 increased its carbon shadow price 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:

- 26-50%

(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 threshold 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:

- 26-50%

(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 threshold 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 were decided in 2025 and not in 2024, reporting period of this declaration.

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 were decided in 2025 and not in 2024, reporting period of this declaration.

[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

(5.11.5.3) 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 and targets were decided in 2025 and not in 2024, reporting period of this declaration.

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

(5.11.5.3) 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 and targets were decided in 2025 and not in 2024, reporting period of this declaration.

[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 were designed in 2025 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%

(5.11.7.9) 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 were designed in 2025 for each selected Tiers according to its Ecovadis Sustainability score.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

No, this engagement is unrelated to meeting an environmental requirement

(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]

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) Is this your first year of reporting emissions data to CDP?

Select from:

No

(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

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

Fluidomica, located in Portugal

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

*All CO2e emissions from this entity were calculated for 2024, 2023 and 2022. The entities owns only 1 small building. Acquisition is dated from beginning of 2024.
[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)

One new company acquired, located in Portugal. Emissions were fully incorporated in GHG inventory of 2024, 2023 and 2022. In addition, the company sold its manufacturing building located in the USA. In addition, to comply with GHG Protocol, purchased goods and services and upstream transportation sources of emissions in scope 3 were recalculated, for 2024, 2023 and 2022.

[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	IBA plans to review all its GHG-related target in order to make them validated by SBTi.	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

- Bilan Carbone, ABC
- IEA CO2 Emissions from Fuel Combustion
- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
- The Greenhouse Gas Protocol: Scope 2 Guidance

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(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%. In Germany, our building uses also 100% of renewable electricity. From the electricity supplier, the electricity is produced mostly by wind and hydro power from Scandinavia.

[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)
- Scope 2 (market-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

(7.4.1.5) Relevance of market-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 ratios 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)

2502.7

(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)

(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	1726	Use of most up to date CO2e factor for diesel and gasoline combustion applied to company cars.

[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)	Methodological details
Reporting year	1017	156	Use of the most up to date CO2e factor for electricity applied to the countries where IBA entities are located.

[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)

80086

(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, from purchased goods and services accounting reports in Euros into CO2e emissions using the relevant average CO2e factor. Purchased services dealing with business travel, company cars leasing, energy use and commuting were taken off as these 2 sources of emissions are already calculated from primary data.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, calculated

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

1692

(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)

660

(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)

9376

(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

In line with GHG protocol, we converted the investments made in downstream transportation services 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)

(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)

7686

(7.8.3) Emissions calculation methodology

Select all that apply

Hybrid method

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

96

(7.8.5) Please explain

3,68% come from spent based calculation, transforming purchased services dealing with business travels into CO2e, using the relevant average CO2e factor. 96,32% come from average data method transforming km.traveller into CO2e using the relevant average CO2e factor.

Employee commuting

(7.8.1) Evaluation status

Select from:

Relevant, calculated

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

783

(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

56

(7.8.5) Please explain

55,76% of the emissions come from homeworking. These emissions were calculated thanks to the weekly presence ratio in the company. The most up to date CO2e factor for homeworking was applied.

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)

266

(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

Future location of the products sold in the reporting year is known. Distance and transportation mode are calculated using a sea route tool. Average CO2e 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)

442740

(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)

116

(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

Calculations were made based on the weight and the main material of the products sold. Average CO2e 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:

Relevant, calculated

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

13

(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

The company invested on entities where offices/studies activities are performed so far. CO2e emissions were estimated by multiplying number of FTE in the entities where the organization invested by the average CO2e production/FTE and multiplied by the share owned by the organization. The average CO2e production/FTE was the average of the CO2e emissions produced by FTE of the organization in its offices buildings.

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"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> Third-party verification or assurance process in place

	Verification/assurance status
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

Annual process

(7.9.1.2) Status in the current reporting year

Select from:

Complete

(7.9.1.3) Type of verification or assurance

Select from:

Limited assurance

(7.9.1.4) Attach the statement

IBA Annual Report 2024.pdf

(7.9.1.5) Page/section reference

Pages 261 - 267

(7.9.1.6) Relevant standard

Select from:

ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

IBA Annual Report 2024.pdf

(7.9.2.6) Page/ section reference

Pages 261 - 267

(7.9.2.7) Relevant standard

Select from:

ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

(7.9.2.3) Status in the current reporting year

Select from:

Complete

(7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

(7.9.2.5) Attach the statement

IBA Annual Report 2024.pdf

(7.9.2.6) Page/ section reference

Pages 261 - 267

(7.9.2.7) Relevant standard

Select from:

ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Franchises
- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Use of sold products
- Scope 3: Upstream leased assets
- Scope 3: Downstream leased assets
- Scope 3: Processing of sold products
- Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- Complete

(7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

(7.9.3.5) Attach the statement

IBA Annual Report 2024.pdf

(7.9.3.6) Page/section reference

Pages 261 - 267

(7.9.3.7) Relevant standard

Select from:

ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add 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:

Decreased

(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

Emissions value (percentage) = 0 / (1726+156) = 0%

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

431.2

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

22.92

(7.10.1.4) Please explain calculation

Emissions value (percentage) = 431.2 / (1726+156) = 22.92 %

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

178.8

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

9.5

(7.10.1.4) Please explain calculation

Emissions value (pourcentage) = $178.8 \times 100 / (1726+156) = 9.5 \%$

Acquisitions

(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

Emissions value (pourcentage) = $0 / (1726+156)$

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

Emissions value (percentage) = 0 / (1726+156)

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

Emissions value (percentage) = 0 / (1726+156)

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

Emissions value (percentage) = 0 / (1726+156)

Change in boundary

(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

Emissions value (percentage) = 0 / (1726+156)

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

Emissions value (percentage) = 0 / (1726+156)

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

20

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

1.06

(7.10.1.4) Please explain calculation

*Emissions value (percentage) = 20 x 100 / (1726+156) = 1.06 %
[Fixed row]*

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

No

(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)

1703

(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)

8

(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)

15

(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)

0

(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)

1590.7

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

829

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

122

Benin

(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

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)

32.5

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

5

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

5

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)

26

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

26

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)

97.8

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

156

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

0

Ghana

(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

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

Pakistan

(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

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

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

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)

1

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

3

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

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

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

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)

0

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

0

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

0

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) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By business division

(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>	<i>1595.7</i>
Row 2	<i>IBA Dosimetry</i>	<i>97.8</i>
Row 3	<i>IBA Dosimetry Co Ltd.</i>	<i>0</i>
Row 4	<i>Modus Medical Devices Inc.</i>	<i>32.5</i>
Row 5	<i>Fluidomica</i>	<i>0</i>

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By business division

(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>	829	122
Row 2	<i>IBA DOSIMETRY</i>	156	0
Row 3	<i>IBA DOSIMETRY Co ltd.</i>	26	26
Row 4	<i>Modus Medical Devices Inc.</i>	5	5
Row 5	<i>Fluidomica</i>	1	3

[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)

1726

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1017

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

156

(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]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

Not relevant as we do not have any subsidiaries

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

More than 0% but less than or equal to 5%

(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

7414

(7.30.1.4) Total (renewable + non-renewable) MWh

7414.00

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

5217

(7.30.1.3) MWh from non-renewable sources

818

(7.30.1.4) Total (renewable + non-renewable) MWh

6035.00

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

676

(7.30.1.4) Total (renewable + non-renewable) MWh

676.00

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

5893

(7.30.1.3) MWh from non-renewable sources

8232

(7.30.1.4) Total (renewable + non-renewable) MWh

14125.00

[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

5397

(7.30.7.8) Comment

It describes the consumption of fuel oil for heating of buildings (299 MWh) and of diesel (1351 MWh) and gasoline (3747 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

2017

(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

7414

(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)

676.34

(7.30.9.2) Generation that is consumed by the organization (MWh)

676.34

(7.30.9.3) Gross generation from renewable sources (MWh)

676.34

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

676.34

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.

Row 2**(7.30.14.1) Country/area**

Select from:

Germany

(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 :Wind and hydro power

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

354.94

(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:

Norway

(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

Supplier shared that the renewable electricity is produced in Scandinavia. As it was not possible to answer "Scandinavia" as an area of origin, I selected Norway. The renewable electricity contract covers the consumption of the company's buildings located in Germany.

[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)

5581.57

(7.30.16.2) Consumption of self-generated electricity (MWh)

676

(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)

6257.57

Benin

(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

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)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

48.63

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)

44.08

(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)

44.08

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)

354.94

(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)

354.94

Ghana

(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

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

Pakistan

(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)

5.78

(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)

5.78

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 Arabia

(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)

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

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

0.00000378

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

1882

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

498200000

(7.45.5) Scope 2 figure used

Select from:

Market-based

(7.45.6) % change from previous year

(7.45.7) Direction of change

Select from:

- Decreased

(7.45.8) Reasons for change

Select all that apply

- Change in renewable energy consumption
- Other emissions reduction activities
- Change in revenue
- Other, please specify :Other emissions reduction activities referred to continuous deployment of the company car policy forcing to lease only electrical cars.

(7.45.9) Please explain

Compared to previous year, the numerator decreased (2472 to 1882) and the denominator increased. Regarding the numerator, additional renewable electricity consumption is taken into account from our manufacturing location in Germany. In addition, the continuous deployment of the company car policy convert more and more internal combustion engine or hybrid vehicles to electrical cars. It explains the decrease of scope 1 and 2 by 33,36% compared to 2023. Regarding the denominator, revenues increased by 16.21%.

[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

225.4

(7.52.3) Metric numerator

Total quantity (Tons) of waste generated on site

(7.52.4) Metric denominator (intensity metric only)

498.2

(7.52.5) % change from previous year

1.55

(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 2024 yearly revenue of the company, in millions of Euros. The decrease is mainly due to the increase of the company's revenues. The numerator (waste produced) increased by 24.16% and the denominator (revenues) increased by 16.21%.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

Absolute target

(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

(7.53.1.9) Scope 2 accounting method

Select from:

Location-based

(7.53.1.11) End date of base year

12/30/2018

(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

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

5313.000

(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

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

(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)

2656.500

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

1726

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

1017

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

2743.000

(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**

96.74

(7.53.1.80) Target status in reporting year

Select from:

Underway

(7.53.1.82) Explain target coverage and identify any exclusions

Target includes the full scopes 1 and 2. It doesn't include use of sold product, nor purchased goods, nor upstream and downstream transportation or other scope 3 emissions.

(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

IBA is about to meet its target. In the coming years, validated action plan includes the move to more energy efficient buildings for Belgian employees; representing the vast majority of the energy consumption covered by scopes 1 and 2.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

Other climate-related targets

(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

73992

(7.54.2.12) % of target achieved relative to base year

-34.1388149217

(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 Portugal, China and Germany.

Row 2

(7.54.2.1) Target reference number

Select from:

Oth 2

(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:

Intensity

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Energy productivity

megawatt hours (MWh)

(7.54.2.6) Target denominator (intensity targets only)

Select from:

Other, please specify :Millions Euro revenues

(7.54.2.7) End date of base year

12/30/2020

(7.54.2.8) Figure or percentage in base year

45.8

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

22.9

(7.54.2.11) Figure or percentage in reporting year

29.3

(7.54.2.12) % of target achieved relative to base year

72.0524017467

(7.54.2.13) Target status in reporting year

Select from:

Underway

(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

Target includes the consumption of energy in MWh from all sources included in scopes 1 and 2, divided by millions Euro of revenues. It doesn't include use of sold product, nor purchased goods, nor upstream and downstream transportation or other scope 3 emissions.

(7.54.2.19) Target objective

The target is to reduce our financial energy intensity (MWh of scope 1 and 2 per M€ revenue) by 50% below 2020 levels by 2030.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

IBA is about to meet its target. In the coming years, validated action plan includes the move to more energy efficient buildings for Belgian employees; representing the vast majority of the energy consumption covered by scopes 1 and 2. It will help reducing the numerator. In addition, IBA will capture more growth in the future and will increase its revenues.

Row 3

(7.54.2.1) Target reference number

Select from:

Oth 3

(7.54.2.2) Date target was set

12/30/2023

(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)

Engagement with suppliers

Other engagement with suppliers, please specify :Number of Tiers I suppliers covered by an ESG assessment

(7.54.2.7) End date of base year

12/30/2023

(7.54.2.8) Figure or percentage in base year

0

(7.54.2.9) End date of target

12/30/2030

(7.54.2.10) Figure or percentage at end of date of target

50

(7.54.2.11) Figure or percentage in reporting year

49

(7.54.2.12) % of target achieved relative to base year

98.0000000000

(7.54.2.13) Target status in reporting year

Select from:

Achieved and maintained

(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

To anticipate CSDDD and understand GHG policies, action plans and results, emergency situations management, energy efficiency of its suppliers, IBA set the target to cover by end of 2025 more than 50% of its Tier 1 supplier spending through EcoVadis ESG assessment, compared to 0% in 2023.

(7.54.2.19) Target objective

Target is to cover by end of 2025 more than 50% of its Tier 1 supplier spending through EcoVadis ESG assessment, compared to 0% in 2023.

(7.54.2.21) List the actions which contributed most to achieving this target

1) Engaging with suppliers about added-value of performing an ESG assessment for IBA and other customers 2) Train IBA sourcing team regarding ESG assessment and Ecovadis assessment

[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(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
Under investigation	1	<i>Numeric input</i>
To be implemented	0	0
Implementation commenced	1	0
Implemented	2	392

[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 1.2)

12896

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

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 2

(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)

70

(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 1.2)

360000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

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) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

(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

25.56

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 CO₂e 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

6.71

[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

Yes

(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 82. The amount of yearly water consumed is approximatively $92 \times 30 \times 220 / 1000 = 541,2$ m3. The yearly water consumption of IBA Group, as reported in its latest annual report is 5003 m3. Thus, the water consumption of our 3 offices floors represents $541,2 / (541,2+5003) = 9,76\%$ 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 2024 annual report, see on page 247.

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' grids. 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)

5

(9.2.2.2) Comparison with previous reporting year

Select from:

Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :1) IBA sold its manufacturing building in the USA, one of the biggest withdrawals volumes (2.5. 2) In the biggest campus of the company located in Belgium, withdrawal were reduced by 0.7 megaliters despite the increase of the number of employees.

(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 :1) Hypothesis: same number of buildings. 2) No change in remote working intensity expected

(9.2.2.6) Please explain

From 8.1 to 5 megaliters per years, meaning a reduction by 38,7%.

Total discharges

(9.2.2.1) Volume (megaliters/year)

3.04

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :Increase of number of employees. All the company discharge are grey and black water due to the use of WASH.

(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 :1) Hypothesis: same number of buildings. 2) No change in remote working intensity expected

(9.2.2.6) Please explain

3.04 in 2024 compared to 2.63 megaliters in 2023, meaning an increase by 15,7%. Regarding the forecast, an increase of the number of employees is expected in the future. At the same time, validated action plan show that the biggest campus of the company will move from low water-efficiency buildings to newest ones with high standard regarding water-efficiency.

Total consumption

(9.2.2.1) Volume (megaliters/year)

1.96

(9.2.2.2) Comparison with previous reporting year

Select from:

Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :1) IBA sold its manufacturing building in the USA, one of the biggest consumption volume 2) In the biggest campus of the company located in Belgium, consumption decreased.

(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 :1) Hypothesis: same number of buildings. 2) No change in remote working intensity expected

(9.2.2.6) Please explain

An increase of the number of employees is expected in the future. At the same time, validated action plan show that the biggest campus of the company will move from low water-efficiency buildings to newest ones with high standard regarding water-efficiency.

[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)

5

(9.2.4.3) Comparison with previous reporting year

Select from:

- Much lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

- Other, please specify :IBA sold its manufacturing building located in the USA, which was one of the highest water consumer.

(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 :1) Hypothesis: same buildings portfolio and 2) same homeworking intensity.

(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 Aqueduc, 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)

4.23

(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

4.23

(9.3.1.21) Total water discharges at this facility (megaliters)

2.34

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Much higher

(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

2.34

(9.3.1.27) Total water consumption at this facility (megaliters)

1.89

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

- Much lower

(9.3.1.29) Please explain

Consumption was reduced by 35.8% from 2024 and 2023.

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)

0.01

(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

0.01

(9.3.1.21) Total water discharges at this facility (megaliters)

0.01

(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

0.01

(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:

About the same

(9.3.1.29) Please explain

No changes in this building from 2023 and 2024 regarding building and staff management.

Row 3

(9.3.1.1) Facility reference number

Select from:

Facility 3

(9.3.1.2) Facility name (optional)

Portugal

(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

Portugal

Other, please specify :Vouga

(9.3.1.8) Latitude

40.361046

(9.3.1.9) Longitude

-8.607767

(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

(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

(9.3.1.21) Total water discharges at this facility (megaliters)

0.02

(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)

-0.02

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

About the same

(9.3.1.29) Please explain

A mistake in the water bill is the only rationale for the negative consumption. At the time of reporting, no explanations were received and it was not possible to correct the figure describing the withdrawal volume.

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)

0.62

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

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

0.62

(9.3.1.21) Total water discharges at this facility (megaliters)

0.59

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(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

0.59

(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:

Much lower

(9.3.1.29) Please explain

Water consumption decreased by 29.4% from 2023 to 2024.

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)

0.07

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

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

0.07

(9.3.1.21) Total water discharges at this facility (megaliters)

0.05

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

Higher

(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

0.05

(9.3.1.27) Total water consumption at this facility (megaliters)

0.02

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

(9.3.1.29) Please explain

No clear changes in building and staff management from 2023 and 2024.

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:

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

0.08

(9.3.1.21) Total water discharges at this facility (megaliters)

0.05

(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

0.05

(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:

About the same

(9.3.1.29) Please explain

No changes in building and staff management from 2023 and 2024.

[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]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

498200000

(9.5.2) Total water withdrawal efficiency

99640000.00

(9.5.3) Anticipated forward trend

Increase is expected. Rationale is revenues will increase far more than the water withdrawal, occurring only due to toilets flushes, showers taken and drinking water consumption.

[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: <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:

10-20

(9.13.1.3) Please explain

The substance is classified hazardous as defined in the EU CLP Regulation.

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:

10-20

(9.13.1.3) Please explain

This substance is mentioned in REACH candidate list, REACH Annex XVII and RoHS Directive.

[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

10

(9.15.2.10) Target status in reporting year

Select from:

Achieved

(9.15.2.11) % of target achieved relative to base year

208

(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

1) Implementation of remote working solutions. 2) IBA sold its manufacturing activity located in USA.

(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

In 2025, we started 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 packaging.

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)

14

(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 in the coming years this information 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
- Landfill

(10.6.4) % recycling

0

(10.6.6) % waste to energy

0

(10.6.7) % incineration

0

(10.6.8) % landfill

0

(10.6.12) Please explain

IBA doesn't produce plastic parts nor polymers.

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
- Landfill

(10.6.4) % recycling

0

(10.6.6) % waste to energy

0

(10.6.7) % incineration

0

(10.6.8) % landfill

0

(10.6.12) Please explain

The figures reported are linked to the products sold in 2024 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, landfill 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.

Usage 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
- Landfill

(10.6.4) % recycling

0

(10.6.6) % waste to energy

0

(10.6.7) % incineration

0

(10.6.8) % landfill

0

(10.6.12) Please explain

*IBA doesn't use plastic parts nor polymers. But IBA commercialize parts made of polymers and parts packaged with polymers.
[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?
	<i>Select from:</i> <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[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

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

All data points in module 1

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

IBA Annual Report 2024.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(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

All data points in module 2

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

IBA Annual Report 2024.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

Financial effect of environmental opportunities

Financial effect of environmental risks

All data points in module 3

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

Environmental policies

All data points in module 4

(13.1.1.3) Verification/assurance standard

General standards

ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

- Transition plans
- Scenario analysis
- All data points in module 5
- Internal pricing of environmental externalities
- Supplier compliance with environmental requirements
- Sustainable finance taxonomy aligned spending/revenue

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

- Consolidation approach
- All data points in module 6

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(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

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- Waste data
- Carbon removals
- Fuel consumption
- Renewable fuel consumption
- Target-setting methodology
- All data points in module 7

- Base year emissions
- Progress against targets
- Electricity/Steam/Heat/Cooling consumption
- Emissions reduction initiatives/activities
- Renewable Electricity/Steam/Heat/Cooling generation
- Renewable Electricity/Steam/Heat/Cooling consumption
- Emissions breakdown by country/area
- Electricity/Steam/Heat/Cooling generation

(13.1.1.3) Verification/assurance standard

General standards

- ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Audit performed as requested by EU CSRD in order to check compliance with ESRS. External auditor conducted a limited assurance engagement. It mentions compliance with ISAE 3000 on top of page 263. Auditor findings, report and compliance statement is part of the company's annual report. See pages 261 from 267.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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[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: 2022, 2023 and 2024. Primary, secondary data, source of data, calculations and statements were audited by external auditors during the uadit requested by the EU CSRD. In addition, data collected 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)

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Head of Sustainability

(13.3.2) Corresponding job category

Select from:

Chief Sustainability Officer (CSO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

No

