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1. Introduction.

- 1.1 The BIA Group
- 1.2 Our activities
- 1.3 About This report
- 1.4 Message from our CEO
- 1.5 The policy of the sustainable development at the core of our activities





1.1 THE BIA GROUP

The BIA family has a long-standing reputation as a trailblazer in the sale and distribution of civil engineering equipment and materials.

With a history dating back to 1902, BIA has consistently earned the trust and recognition of its customers across various industries, including mining, quarrying, construction, transport, and energy.

Renowned for its commitment to quality, BIA has become synonymous with excellence in product offerings and service delivery. As the exclusive distributor of leading brands like Komatsu, Metso, Cummins, Bomag, MAN, and Foton, BIA ensures that its customers have access to toptier equipment and aftersales support.

Over the years, BIA's influence and reach have expanded significantly, transforming the company into a multinational enterprise operating in more than 20 African countries as well as Benelux. What sets BIA apart is its extensive network and robust technical infrastructure, which enables the company to provide prompt assistance and support to customers near their operational sites.

As a family-owned and independent group, BIA is dedicated to establishing a strong and sustainable presence in both Benelux and Africa. Fuelled by an unwavering passion for its work, BIA strives to offer the best equipment, services, and latest technologies to enhance the productivity of its customers while prioritising safety and minimising environmental impact.

By consistently pushing boundaries and embracing innovation, BIA aims to contribute to the growth and success of the industries it serves, while maintaining its core values of family, independence, and excellence.



1.2 OUR ACTIVITIES

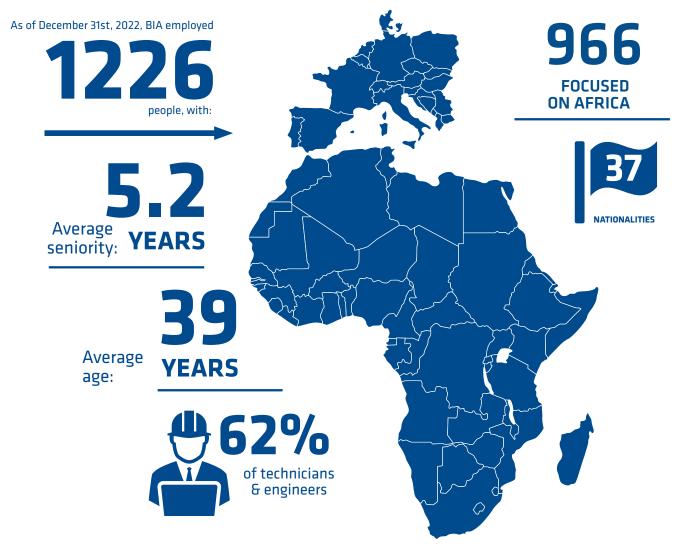
The BIA Group is a dynamic organisation engaged in a wide range of activities across Europe (specifically Benelux) and more than 20 African countries. With a workforce of over 1,200 employees, including over 850 highly skilled engineers and technicians, BIA provides exceptional services.

Primarily, BIA specialises in delivering comprehensive solutions for the mining, construction, and transport sectors. Through its exclusive distributorship of top-tier brands, BIA offers an extensive range of high-quality equipment, machinery, and components. From excavators and loaders to trucks and generators, BIA's product lineup is carefully selected to meet the demanding needs of these industries.

Beyond equipment supply, BIA also excels in providing full-service contracts. This means that in addition to delivering the required machinery, BIA takes on the responsibility of ensuring its proper maintenance, repairs, and spare parts availability. This comprehensive approach allows clients to focus on their core operations, knowing that BIA is committed to maximising the uptime and efficiency of their equipment.

Furthermore, BIA's expertise extends to offering tailored solutions for projects in diverse environments. Whether it's a mining operation in a remote African region or a construction project in an urban setting, BIA has the capabilities to adapt and thrive in any context. Its highly skilled teams are experienced in tackling unique challenges, employing their technical know-how to devise customised solutions that align with specific project requirements.

With a keen focus on customer satisfaction, BIA prioritises the delivery of high-quality service throughout its operations. This commitment is underscored by its extensive network of engineers and technicians based in Africa, who are strategically located near local warehouses and workshops. This proximity ensures prompt response times, efficient maintenance, and rapid availability of spare parts, contributing to minimised downtime and optimised equipment performance.





1.3 ABOUT THIS REPORT

This report presents the sustainable development approach implemented by the BIA Group and its subsidiaries in 2022. It excludes suppliers of goods and services as well as customers who are the upstream or the downstream of our value chain. The procedure followed to produce this sustainability report revolves around the 17 Sustainable Development Goals developed by the United Nations Organisation.

For several months, we have organised the working sessions involving staff holding key positions within the company to discuss and evaluate the impacts of our activities on the 17 Sustainable Development Goals. These different participatory workshops allowed us to identify the direct, indirect, positive, and negative consequences of BIA in relation to the objectives defined by United Nations (UN).

This exercise enabled us to identify opportunities (positive impacts), risks (negative impacts) and gaps in our knowledge of the common challenge of sustainable development. Today, we can define specific priorities and actions allowing us to implement and manage our ambitious sustainability process.

The method followed is naturally iterative as sustainable development is part of the continuous improvement. Therefore, reassessment of impacts in the light of new acquired knowledge could produce new results. BIA commits to regularly reassess its sustainability impacts.



1.4 MESSAGE FROM OUR CEO



Chief Executive Officer - CEO

Together, we can create a sustainable world for future generations"...

This year, I am pleased to present the first BIA Group Sustainability Report. With the Paris Agreement and the Sustainable Development Goals developed by the United Nations in 2015, the leaders of the world have highlighted the major environmental and social issues that we are facing. They have also clearly indicated the direction to follow by the countries, the governments, the citizens, and the enterprises.

As a company active in Europe and Africa, in the sector of civil engineering, construction, mining, transport and energy, we are aware of the negative and positive impacts on the planet and society, on the sectors in which we participate as well as of our role to be part of sustainability trajectories with our customers.

Thanks to the commitments of our teams and suppliers, we are pleased to be able to present the first solutions that are part of this sustainable approach.

Through the offer of hybrid or electric machines that emit less or no greenhouse effects gases, or through the rental of last generation machines, we offer to our customers solutions that allow the extension of their equipment lifespan and the decarbonisation of some of their activities. This report will allow you to learn more about BIA's goals and work in terms of sustainable development.

We do not intend to stop at this point: these efforts are essential for our future, and we still wish to carry out many more actions allowing our company to adopt a more sustainable business model for all.

In conclusion, our collective success in overcoming the significant challenges before us hinges upon strong commitment, active collaboration, and the ability to innovate together. We humbly call upon the support and cooperation of our employees, suppliers, customers, and civil society representatives. Together, we can create a sustainable world for future generations, where responsible practices and conscious decision-making drive positive change.

The release of the BIA Group Sustainability Report marks a pivotal moment in our journey, reflecting our unwavering dedication to sustainability. By working hand in hand, we can create a brighter and more sustainable future for all.

Vincent Bia



1.5 THE POLICY OF THE SUSTAINABLE DEVELOPMENT AT THE CORE OF OUR ACTIVITIES

BIA inscribes all dimensions of sustainable development at the heart of its strategy, its projects, and its activities. Its sustainable development policy constitutes the foundation of this sustainability approach as well as its environmental and social improvements in the short and medium term.

Our commitment revolves around four axes: the environmental protection, the well-being of our employees. the support for communities and the technological innovation.

1.5.1 Environmental protection. BIA is committed to:

- reduce its greenhouse gas emissions.
- act responsibly to limit any form of waste.
- reduce its consumption of natural resources.
- increase the energy efficiency of its infrastructure and its machinery.
- protect biodiversity and surrounding ecosystems.

1.5.2 Well-being of our employees via an inclusive and sustaibale work environement. BIA undertakes to:

- comply with the BIA's Code of Conduct and respect the ethics of our business and operations in all countries.
- make every possible effort to achieve a zero accident and occupational diseases policy.
- ensure a good, diverse, healthy, and secure working environment conditions in which each employee feels respected.
- develop the skills of its employees by continuous education and provide opportunities for growth within the company.
- promote the values we set ourselves in the areas of labour and human rights throughout our value chain.

1.5.3 Support to local communities. **BIA undertakes to:**

- support and participate in social economy and solidarity projects oriented towards local communities.
- create abroad subsidiaries offering long-term jobs, skills, and prosperity for local communities.
- integrate and develop through a dialogue quality relationship with our surrounding communities.

1.5.4 Technological innovation. BIA is committed to:

- Make available to our customers the technological innovations contributing to sustainable development.
- Increase machine life and diminish their consumption as well as GHG (greenhouse gas) emissions thanks to our Smartfleet service.
- reduce the use of natural resources through equipment rental and the use of machinery conceived to be easily repaired, reused, and recycled.
- Be an ambassador to our suppliers. BIA is committed to pursuing and accelerating their technological evolution to contribute to the sustainable development.

This policy will be regularly reviewed and made available to all the interested parties through our usual communication channels



2. Sustainable development.

- 2.1 Our objectives
- 2.2 Our priorities
- 2.3 The effective governance



2.1 OUR OBJECTIVES

The UN Sustainable Development Goals for a better and more sustainable world for all are a global call to take action to transform our world and address the challenges we face, including those related to poverty, education, climate emergency, environmental degradation, prosperity, peace, justice, and inequality.



BIA Group is absolutely convinced that companies have a crucial role to play, alongside governments, in achieving these Sustainable Development Goals.

The 2030 Agenda explicitly calls on companies to contribute to the Sustainable Development Goals through their strategies in the broadest sense, and through their social responsibilities. The investments, the development of products and services or the implementation of good practices are all sustainability levers for companies. The commitment and participation of all companies in the great challenge of sustainable development is essential. Without them, the stability of markets could be questionable because a company can only evolve successfully in a perennial environment.

BIA has chosen to actively participate and contribute to this dynamic approach. Firstly, by self-assessment within the framework of the Sustainable Development Goals set by the UN and secondly, by formalising and implementing a sustainability policy and strategy.

2.2 OUR PRIORITIES

From 2022 to 2023, Bia has conducted a major materiality analysis to determine the sustainability issues most directly related to our business and on which we could have a rapid and measurable impact.

This assessment tool reveals the relative importance of sustainability issues for each of our stakeholders. The results guide our strategic thinking and help us manage risks, demonstrating to our stakeholders that their views matter.

Based on a Global Reporting Initiative (GRI) that provides internationally recognised guidelines, we can more easily report on our sustainability activities.

2.2.3 OUR METHOD

The materiality matrix made it possible to obtain the opinions and comments of our internal collaborators, as well as our external partners such as our customers and representatives from the world of associations in Belgium and in Africa.

As shown in the chart below, the process followed was to:

- 1. Identify issues.
- 2. Survey external and internal stakeholders.
- 3. Analyse and validate results.

Identify issues

- Identify the most representative sources of SD issues.
- Identify sustainability topics related to our sector and important for our company.

Survey external and internal stakeholders

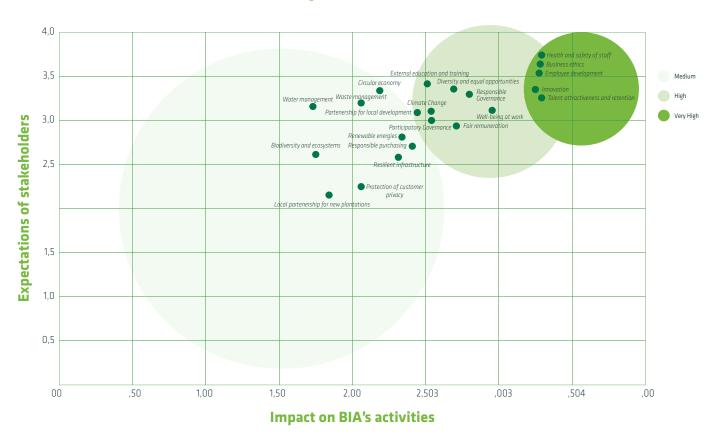
- Conduct a survey.
- Accompany participants in explaining each issue in order to ensure an answer with full knowleadge of the facts.

Analyse and validate results

- Analyse data in function of its context.
- Group the raw data to achieve actionable results in our sustainability strategy.

The results of the evaluation are presented here above. The present report details the way in which we manage these sustainability topics and the associated impacts.

Global Materiality Matrix of BIA 2023



The results of the evaluation are presented here above. The present report details the way in which we manage these sustainability topics and the associated impacts.

Our most important challenges in 2023 are the following:

Very high priority

- Health and safety of our staff
- Employee development
- Innovation
- Talent attractiveness and retention

High priority

- Well-being at work
- Diversity and equal opportunities
- Responsible governance
- Business ethics
- Fair remuneration
- Climate change
- Participatory governance
- External education and training
- Partnership for local development

These undertakings are essential because they are as important to our stakeholders as much as they are to the performance of our company.

2.3 THE EFFECTIVE GOVERNANCE



PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, ENSURE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE, AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

The United Nations invites us to take a systemic view of our society by considering the different links that connect us to the planet and to other human beings both locally and globally. We need to think together to build a common and sustainable future for all. We also need to think together about present and future generations. It is by preserving the quality of our environment and the quantity of natural resources we leave behind that we can ensure intergenerational equity.

The sixteenth goal asks us to develop, at all levels, humane organisations that are responsible, fair, and open to sustainability goals.

Companies can participate in this dynamic by voluntarily committing to an ethical, sustainable, and ambitious approach to business, it is necessary to change from "business as usual" and make strong long-term commitments.

2.3.1 TOPICS RELATED TO SOCIAL RESPONSABILITY OF BIA

- · Sustainability Policy
- Participatory governance
- Code of Conduct
- · Fight against corruption and money laundering
- · Fight against illegal trafficking
- · Fight against conflicts of interest
- · Human rights
- Transparency
- Protection of private life

2.3.2 BIA'S CURRENT CONTRIBUTIONS TO SDG 16

BIA is committed to an ambitious sustainability policy and gives itself the means to move forward through programs, procedures, measures, and objectives put in place to ensure that the commitment is effectively implemented on the ground. We drive continuous improvements in terms of sustainability.

Our approach is based, among other things, on the signature of the Business Code of Conduct.

Our sustainability governance is based on a set of sustainable actions applicable nationally and globally. These are supported by external bodies, systems and standards, measures, and targets to support performance and transparency in reporting on our sustainability progress.

To implement our sustainable development approach, we combine the assessment of the company's impacts with subsidiaries and sites, this ensures a regular, open, and transparent dialogue within the company.

Among all the possibilities to deploy its identity as a responsible, fair, and open to the Sustainable Development Goals company, BIA currently focuses on eight areas of action:

1. Implement a sustainability policy

Aware of the urgency of considering sustainability issues, we decided in 2021 to involve our company in an ambitious sustainability policy with clear guidelines in terms of sustainable development.

This report is the result of an in-depth diagnosis of BIA's impacts on the 17 Sustainable Development Goals started in 2021 and finalised in 2022. With our own insight, we were able to identify, during participatory workshops, opportunities, risks, and gaps in our knowledge in relation to sustainable development.

This exercise allowed us to formulate actions to mitigate the negative impacts of our activity on the planet and human beings, as well as to support other synergies and potential beneficial impacts. Today, we have a better understanding of how to prioritise sustainability actions for years to come.

Thanks to this evaluation, we were able to formalise a structured sustainability policy with ambitious commitments and a clear vision for the future. For example, we want to gradually take strong measures relative to climate change.

Our sustainability policy is part of an iterative, global, and long-term approach, which will allow us to address sustainable development issues to have more positive impacts.

The remainder of this report gives us a detailed view of BIA's current level of sustainability and allows us to consider our future progress and associated changes.

In addition to our sustainability actions, we can associate targets and key performance indicators to monitor and drive continuous improvement relative to our sustainability results.

2. Implement participatory governance

As in a case of any responsible family business, one of the important challenges is to have boards whose members have the expertise and independence to act in the best interests of our company.

As a result, we have chosen to move towards participatory governance that integrates our various stakeholders:

- We have adopted a collective and participatory decisionmaking system that empowers staff at each level. We keep a decision-making system based on the different levels of responsibility within the company.
- We use an integrated management platform available in all countries. This IT tool facilitates standardised management in all BIA entities.
- We frequently organise trainings in management, leadership, and finance with the goal of building a common culture within BIA.

3. Federate teams around the code of conduct

Since 2014, BIA has a Code of Business Conduct, This is imposed on all the employees at the time of hiring. It is also imposed on all our suppliers.

Its objective is to federate BIA teams around common values and commitments in terms of business ethics.

It allows us to build a culture, common to all entities, based on social responsibility, the fight against corruption, money laundering, illegal trafficking, conflicts of interest, the defence of human rights, transparency, and the protection of consumer data.

It pushes us to respect the laws, to build relationships based on mutual respect, honesty, and integrity. It also urges us to maintain and promote BIA's good reputation in each country.

BIA also expects its suppliers to act in accordance with its Code of Conduct.

All BIA employees can lodge a complaint for a noncompliance with the Code of Conduct either with the Compliance Officer or HR manager. All complaints are considered and may lead to corrective action if necessary.

4. Fight against corruption and money laundering

BIA has taken several measures to fight corruption:

- We have eliminated all cash payments in favour of bank transfers (except for very small amounts). No machine or service is therefore paid for in cash. We refuse cash payments to avoid participating in money laundering and to protect the safety of our employees.
- We have also eliminated or severely restricted, except in exceptional cases, the use of cash registers at our places of operation by promoting the use of bank accounts to avoid any embezzlement.
- We systematically exercise a duty of enhanced care of the "know your customer/supplier" type. We carry out rapid monitoring of the behaviour of companies at risk to avoid economic and human losses as well as and environmental impacts. As a result, we sometimes exclude certain customers or suppliers.

5. Fight against illegal trafficking

We have taken measures to fight against illegal trafficking so that we do not find ourselves in a situation of complicity. In case of doubt, we carry out a compliance check via international databases.

In case of doubt concerning any suspicious sector, whether upstream or downstream of our value chain, we quickly contact the public authorities. If we have requests from public authorities relative to some sectors, we fully cooperate.

6. Fight against conflicts of interest

BIA has taken various measures to prevent situations with conflict of interest:

- We declare in a comprehensive and transparent manner all interests or links of interest for the activity of our company.
- We exclude any direct collaboration with governments in compliance with the rules and law in force.



7. Protecting human rights

All employees and close collaborators of BIA, whether based in Europe, Africa, or Asia, and this without any exception, are engaged with (respectively) an employment contract or a service contract.

As part of its employment contracts and service contracts. BIA works only with adults with a valid civil or legal identity and in compliance with the local legislation.

To contribute to the socio-professional integration of students (minors or adults, with a civil identity) in the countries where it operates, BIA also offers internship (work-study or full-time, with or without the intervention of a school) or temporary contracts.

BIA carries out the necessary checks of the veracity of the civil/legal identity with the competent authorities in each of the countries and these references are included in the employment/service contract.

8. Protecting privacy of the consumer

BIA wants to guarantee everyone's privacy in accordance with legal and other provisions concerning respect for private life. We have therefore taken several measures to ensure data security:

- · We follow all GDPR rules in the information we communicate.
- We have appointed an internal DPO (Data Protection Officer) who strictly follows the GDPR policy.

2.3.3 KEY PERFORMANCE INDICATORS RELATIVE TO SDG 16

Measured impact	ICP/KPI	Unit	Benchmark	2021-2022
Privacy protection	Total number of founded complains breaching customer privacy.	Number of complains	GRI Standard 418-1	0
Compliance with laws and social and economic rules	Significant fines and non-monetary sanctions for non-compliance with social and economic laws and/or regulations	\$ Currency, number of sanctions	GRI Standard 419-1	0
Anti-corruption fight	Total number of confirmed incidents in which employees were fired or sanctioned for corruption	Number of incidents	GRI Standard 205-3	0



3. The environment.

- 3.1 Our approach
- 3.2 Climate Change
- 3.3 Water Management





3.1 OUR APPROACH

The protection of the environment and the conservation of natural resources are high priorities for our company. Through the sustainable leadership of managers and the mobilization of employees, BIA fights to conduct its operations in an environmentally friendly manner and constantly improves its environmental performance.

Our operating principles, including our approach to environmental management, are inspired by a "zero prejudice" philosophy.

This philosophy underlies our environmental policy, and obliges us to:

- Actively comply with all applicable laws, regulations, and environmental requirements.
- · Align with relevant industry standards relative to the environmental risks management.
- · Establish and maintain management systems to identify, monitor and control the environmental aspects of our activities.

3.2 CLIMATE CHANGE



TAKE URGENT ACTIONS TO FIGHT AGAINST CLIMATE CHANGES AND THEIR IMPACT

To undertake the challenge of climate change, BIA considers the necessary actions to be put in place to use equipment and offer low-emission services and solutions to reduce the carbon footprint of their operation, and engage stakeholders, governments, and companies throughout their supply chains.

3.2.1 TOPICS RELATED TO THE SUSTAINABLE DEVELOPMENT GOALS THAT ARE ESSENTIAL TO BIA

- Renewable energy
- · Reduction of energy consumption
- · Buildings insulation
- · Sustainable mobility (teleworking, automobile fleet electrification)
- Supply chain
- Reduction of greenhouse gas emissions (Carbon Footprint)

3.2.2 CURRENT CONTRIBUTIONS OF BIA TO THE SUSTINABLE DEVELOPMENT GOALS

BIA's core business is focused on the distribution and maintenance of civil engineering and construction machines in Europe and Africa. From transporting machines to technical repair centres, to staff mobility, greenhouse gas emissions are numerous.

After analysing our real and potential impacts on global warming, negative and positive, we clearly assess our direct impact as negative.

BIA takes its role and responsibility in the face of climate change very seriously. The company has set itself the goal of contributing to strengthening the resilience and adaptation capacity of human societies to climate change.

Among all the possibilities to integrate climate action into the functioning of a company, BIA currently favours six areas of action.

1. Renewable energies

Since several years already, BIA is committed to promoting and using renewable energy sources.

Since 2019, BIA has been exclusively supplied with energy from renewable sources by suppliers offering a guarantee of origin of the energy supplied. This clause is an integral part of all our electricity contracts.

In Fleurus, the Service Centre building benefits from photovoltaic solar panels with a surface area of 1100 m². These produce 127mwh/year of which 74mwh are selfconsumed. This represents the equivalent of 16 tons of CO2 saved each year.



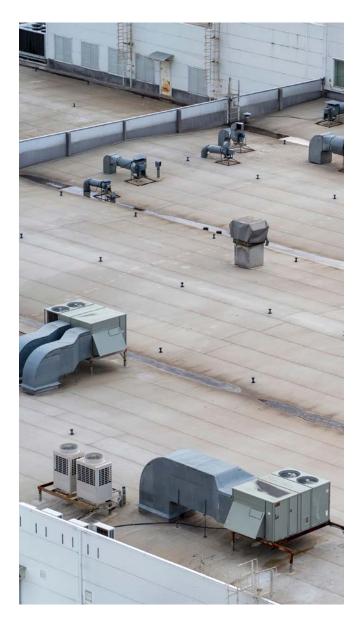
2. Reduction of energy consumption

Through its commercial policy, BIA has chosen to favour what is beneficial for the customer and for the planet to improve the long-term partnership.

- Integration and promotion of premium machines sales with the highest European requirements in terms of polluting emissions reduction.
- Development of machines sales with lower CO2 environmental impact such as hybrid or electric machines and "Intelligent Machines Control" (IMC).
- Information on the carbon footprint of the solutions sold, based on real information extracted from our "Smartfleet" platform and the inefficient use time of the machine (idle time).

BIA has chosen to reduce its energy consumption by investing in its infrastructure:

- · Heat pumps and double flow Mechanically Controlled Ventilation on all our sites in Belgium
- Low-energy and centralised adiabatic air conditioning system. The system is characterised by a large fan blowing air into a large sponge full of water to capture its calories (Ouagadougou).
- · Efficient and electricity-free natural air conditioning systems (Zambia and Ouagadougou).
- LED lighting. This type of lighting is now present in all countries where BIA has recently carried out renovation or construction works.



3. Buildings insulation

To reduce its CO2 emissions and energy consumption, BIA has decided to use bio-based, geo-sourced and circular construction materials in its renovation and construction projects:

• Overijse, the headquarters of BIA, completely renovated in 2020, is a so-called "low consumption" building. It is insulated with bio-based materials (of natural and renewable origin) with a natural cork insulation technique (very low carbon footprint and avoidance of an additional surface coating).





• In Ouagadougou (Burkina Faso), in 2019, BIA has constructed a building with local raw earth blocks (BTC) by using a construction company that employs mainly women.



4. Sustainable mobility

BIA commits to adopting a responsible approach regarding the mobility of its employees. This commitment is reflected in various actions optimising staff mobility, such as:

• Measures to promote teleworking and teleconferencing whenever the function and tasks allow it.

Even before COVID (since 2019) BIA has considered the social, economic, and ecological impact of mobility, and internally recommended one day of teleworking per week for employees in Belgium occupying functions that allow such teleworking (office staff) as well as the use of teleconferencing in case of non-essential mission abroad. Since 2021 (end of COVID), employees in Belgium who wish and whose function allows it can telework up to two days per week from their home (occasional or structural teleworking). BIA's other subsidiaries have also started to use occasional telework, when the infrastructure and function allow it (Netherlands, Mauritius, Shanghai, some countries in Africa).

• Support for employees to use electric vehicles in Europe.

Through its mobility policy, BIA has decided on the gradual electrification of its vehicle fleet in Belgium and the Netherlands. The list of vehicles proposed to our employees is reviewed every 6 months and offers an increasing choice of hybrid and electric company cars. Our sites in Overijse, Fleurus and Appeldoorn are equipped with charging stations (10 new ones installed in March 2023 in Overijse).

• Payment contribution or shuttles organisation for the transport of our employees in Africa.

Some BIA bases in Africa are located outside the city centre or far from the place of life of the employees. To reduce individual trips (by car, motorcycle, mopeds), some subsidiaries provide a local collective solution for the travel of our employees.

The HR policy favours hiring of the staff from the immediate surroundings of BIA's facilities. As of March 2023, more than 90% of employment contracts and service contracts are contracts established with locals.

5. Our « Supply chain»

BIA considers that the management of its supply chain plays an essential role in its sustainability trajectory. It consists of effectively and efficiently planning, setting up and controlling the transport of machines and parts and their storage thanks to associated information and to satisfy customer requirements.

Sustainability initiatives in our value chain must go from raw material sourcing to last mile logistics, and even to product returns and recycling processes. The management of the entire supply chain, from supplier to customer, is therefore essential.

BIA specifically considers the sustainability of its supply chain according to three pillars: the storage, its customers, and its suppliers.

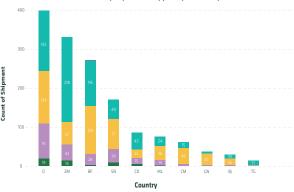
Responsible management of our stocks

- · Consumables planning. We plan the replacement of consumables considering the manufacturer's recommendations to reduce air deliveries for this type of parts.
- Grouping of goods. Our consumable planning allows us to better manage the grouping of goods. Containers are more often used to their maximum capacity.
- Local storage. We store more of our machines and parts locally to avoid air deliveries and limit our greenhouse gas emissions.
- Sea transport. We favour shipments by boat and reduce those by plane.

KPI Mix Order Type

Count of Shipments by Country and Order type





Responsible Suppliers

BIA favours parts and equipment suppliers that are responsible and committed to sustainable development.

Some are invested in the research of sustainable solutions related to transport, others related to civil engineering machines. The solutions offered range from energy efficiency to monitoring and go through electrification or synthetic fuels.

Through the sustainability reports of its suppliers and its professional exchanges, BIA can measure their commitment to sustainability. The carbon neutrality of production sites, the use of trains for the transport of goods or the construction of passive offices are all achievements that help to sustain the value chain in which we participate.

Responsible Customers

BIA is present to assist its clients in adopting a more sustainable approach to procurement.

To ensure responsible and efficient inventory management, BIA requests its clients to play an active role in the operational planning. To avoid emergency orders, which are typically costly and often involve air transportation, they are asked to mitigate operational risks and transition towards predictive and preventive maintenance.

BIA also encourages its clients to improve operational and maintenance planning to promote local storage.

6. Evaluate our carbon footprint

To enhance its knowledge and capabilities in addressing climate change, BIA has measured its carbon footprint from 2020 to 2021 and is currently measuring it for 2022.

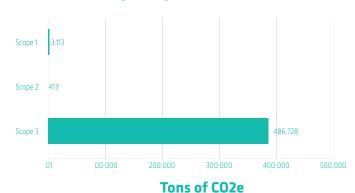
The results of this study are integrated into our sustainability strategy, which includes:

- Implementation of concrete solutions to reduce our carbon footprint.
- · Raising awareness and involving employees in improving the carbon footprint.
- · Managing our energy consumption.
- · Reducing greenhouse gases.

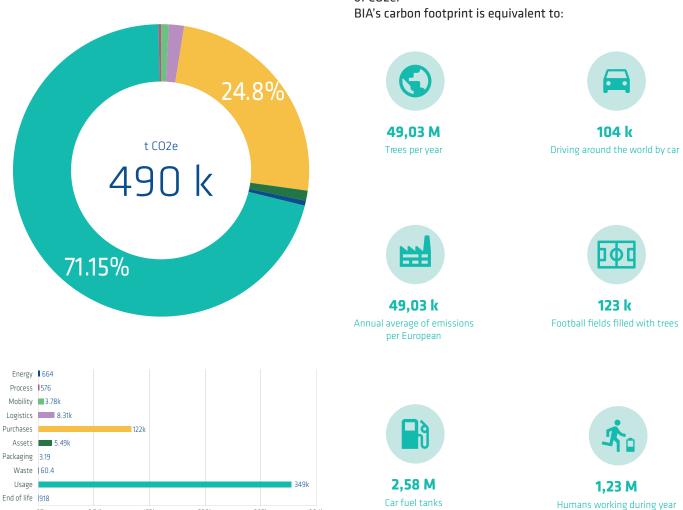
3.2.3 KEY PERFORMANCE INDICATORS RELATED TO SDG 13

Thanks to the assessment of our carbon footprint, we have identified the sources of greenhouse gas emissions from our activities: land use and land-use change, industrial processes or equipment, installation of heating, ventilation, and air conditioning systems, direct combustion of fossil fuels, etc. This diagnosis has allowed us to establish an ambitious action plan to reduce our greenhouse gas emissions in 2023.

"Emissions per scope - 2021 (in tons of CO2e)"



In 2021, BIA's carbon footprint amounted to 490.254 tons of CO2e.



153k

t CO2e

230k

307k

384k

6.74k

1. Scope of the carbon study

The carbon footprint assessment conducted in 2020 and 2021 includes 5 countries where BIA is present (BIA Belgium, BIA Burkina Faso, BIA Ivory Coast, BIA Senegal, and BIA Zambia), as well as 3 supporting entities (BIA ESB, BIA Group, and BIA Overseas).

For data collection purposes, BIA has initially conducted its carbon footprint assessment in the 5 most representative and influential countries of its operations.

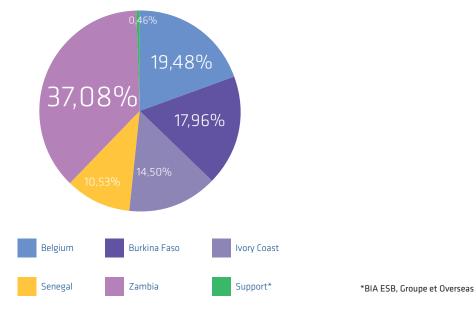
BIA is committed to expanding the scope of its carbon footprint assessment in the coming years to have a more comprehensive representation of its activities.



2. Distribution of CO2e tons by entity:

The graph below illustrates the distribution of CO2e emissions by identified countries.

Since data regarding the usage of sold products could not be collected for all the countries, this aspect is not included in the graph.



3. BIA's carbon footprint by scope – 2021 compared to 2020.

	2021	2020	Objectives	Timeline
BIA's operations (Scope 1 and 2)			-50%	2030
Total scope 1 and 2 (tons of CO2e)	3,526	3,077		
Scope 1 (tons of CO2e)	3,113	2,664		
Scope 1 (tons of CO2e)	413	413		
Variation (Δ) of scopes 1 and 2 between 2020 and 2021	15%	-		
BIA's operations upstream and downstream (scope 3)			-50%	2050
Total Scope 3 (tons of CO2e)	486,729	431,869		
Upstream operations	134,623	85,473	•	
Downstream operations	352,106	346,396		
Variation (Δ) of scopes 3 between 2020 2021	13%	-		
BIA's operations upstream and downstream (scope 3)	490,255	434,946	-50%	2050
Variation (Δ) of scopes 1,2 and 3 between 2020 and 2021	13%	-		

Ratio	2021
tons of CO2e by employee	641
tons of CO2e by revenue (K€)	1,7

4. Details of BIA's carbon footprint by dimension – 2021 compared to 2020.

	2021	2020	Variation between 2020 et 2021
Total CO2e emissions from BIA'a activities	490,255	434,946	13%
Energy (Scope 1 & 2)			
Total tons of CO2e from energy	671	719	-7%
Direct emissions from stationary combustion sources	258	306	-16%
Indirect emissions from electricity consumption	413	413	0%
Process			
Total tons of CO2e from process	576	462	25%
Direct emissions from fugitive sources	576	462	25%
Mobility			
Total tons of CO2e from mobility	3,778	5,947	-36%
Business travel*	820	3,314	-75%
Commuting to and from work	679	736	-8%
Mobile combustion	2,279	1,897	20%
Logistics**			
Total tons of CO2e from logistics	8,315	18,419	-55%
Inbound freight and distribution	5,965	5,702	5%
Transport of goods downstream and distribution	2,350	12,717	-82%
Purchase			
Total tons of CO2e from purchase	121,607	69,543	75%
Products and services purchased	121,607	69,543	75%
Assets			
Total tons of CO2e from assets	5,492	6,158	-11%
Fixed assets	1,716	2,670	-36%
Upstream leased assets	3,776	3,488	8%
Waste			
Total tons of CO2e from waste	60	20	203%
Waste generated*	60	20	203%
Usage			
Total tons of CO2e from usage	348,838	332,808	5%
Use of products sold*	348,838	332,808	5%
End of life			
Total tons of CO2e from end of life	918	871	5%
End of life of sold products	918	871	5%
•			

^{*} The data related to business travel and waste could not be fully collected for all entities for the years 2020 and 2021. BIA aims to improve the data collection process to enhance the accuracy of its data for future carbon footprints reports

Other displays in the report include:

Emission Categories	2020		2021			
	Total tCO2e	% of total	Uncertainty tCO2e	Total tCO2e	% of total	Uncertainty tC02e
Scope 1. Direct greenhouse gas emissions	2664	0.61%	249	3113	0.63%	419
1-1 Direct emissions from stationary combustion sources	306	0.07%	15.29	258	0.05%	18.72
1-2 Mobile combustion	1897	0.44%	94.84	2279	0.46%	228
1-3 Direct emissions from processes	0	0%	0	0	0%	0
1-4 Direct emissions from fugitive sources	462	0.11%	138	576	0.12%	173
Scope 2. Indirct emissions associated with energy	413	0.09%	41.31	413	0.08%	45.81
2-1 Indirect emissions from electricity consumption	413	0.09%	41.31	413	0.08%	45.81
2-2 Indirect emissions linked to the consumption of steam, heat or cold	0	0%	0	0	0%	0
Scope 3. Other indirect greenhouse gas emissions	431869	99.29%	76722	486728	99.28%	103645
3-1 Products and services purchased	69543	15.99%	33795	121607	24.8%	59427
3-2 Fixed assets	3488	0.8%	2527	3776	0.77%	2751
3-3 Emissions related to fuels and energy (not included in Scope 1 or 2)	0	0%	0	0	0%	0
3-4 Inbound freight and distribution	5702	1.31%	3839	5965	1.22%	4008
3-5 Waste generated	19.94	0%	0.27	60.39	0.01%	0.59
3-6 Business travel	3314	0.76%	332	820	0.17%	83.43
3-7 Commuting to and from work	736	0.17%	267	679	0.14%	212
3-8 Upstream leased assets	2670	0.61%	1148	1716	0.35%	671
3-AM Other upstream indirect emissions	0	0%	0	0	0%	0
3-9 Transport of goods downstream and distribution	12717	2.92%	1533	2350	0.48%	1608
3-11 Use of products sold	332 808	76.52%	33281	348838	71.15%	34884
3-12 End of life of sold products	871	0.2%	0	918	0.19%	0.01
3-13 Downstream leasing assets	0	0%	0	0	0%	0
3-14 Franchises	0	0%	0	0	0%	0
3_15 Investments	0	0%	0	0	0%	0
3-AV Other downstream indirect emissions	0	0%	0	0	0%	0
Total	434946		77012 (17.71%)	490254	10	04110 (21.24%)

Disclaimer:

BIA's GHG (Greenhouse Gas) inventory was conducted by the company D-Carbonize based on the information received from BIA.

The consultants who carried out this carbon footprint assessment are certified carbon auditors using the Carbone Balance Sheet methodology approved by the Association for Low Carbon Transition®.

3.3 WATER MANAGEMENT



ENSURING UNIVERSAL ACCESS TO SUSTAINABLY MANAGED WATER AND **SANITATION SERVICES**



CONSERVING AND SUSTAINABLY UTILISING THE OCEANS, SEAS AND MARINE RESOURCES

3.3.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 6 AND 14

The need to protect water resources and aquatic ecosystems is becoming increasingly evident and urgent. Our water consumption should not deprive other users, especially vulnerable populations.

We are aware of the negative impact of our activities on the water cycle, which compels us to take on more responsibilities. This involves balancing economic activity, human life, and sustainable management of natural resources. We aim to minimise our impact and contribute to reducing water stress in the countries where we operate. From our perspective, effective water management allows for environmental, social, and economic performance to go hand in hand.

Among various possibilities for better water management, BIA currently prioritises two areas of action:

- Greywater treatment
- Waste management

3.3.2 TOPICS RELATED TO SDG6 AND SDG 14 THAT ARE PERTINENT TO BIA

1. Treating and recycling greywater

BIA's technical facilities are designed to minimise water consumption during the cleaning of parts and machines. Each facility is equipped with a closed-loop system for greywater. The wastewater generated from machine and parts cleaning is directly collected and sent to a series of three decantation settling basins. These basins allow to separate water from sludge and oils. The water is then purified using a sand filter before being reused for subsequent cleaning processes. Through this measure, BIA estimates to save approximately 2,000,000 liters per year for each washing station.

To ensure the sustainable operation of the system, the basins are cleaned at least once a year. BIA works with specialised companies having proper certifications and expertise in the collection and treatment of greywater. The treatment process takes place at authorised facilities that adhere to environmental regulations and standards.

2. Waste Management

BIA ensures that the management of its waste is carried out by companies in compliance with the regulations of each country where it operates.

Overall, solid, and liquid waste is collected and treated by accredited organisations approved by the respective governments. At the source, a sorting process is implemented to separate contaminated waste from recyclable and non-recyclable waste.

Recyclable waste such as broken wooden pallets and iron tubes are often processed on-site, allowing for the creation of reusable items. Empty hydrocarbon drums are cleaned and transformed into oil retention bins or bins for staff and individuals who wish to use them.

As for non-reusable scrap metal, it is collected by steel mills for recycling purposes.



4. Technological innovation at the core of our actions.



4.1 Our approach

4.2 Sustainable Industrialisation

Technological innovation at the core of our actions



4.1 OUR APPROACH

For BIA, technological innovation is not just a means to differentiate itself from the competition. By offering new products, improving performance, and reducing production costs, BIA also enables its customers to reduce environmental impacts associated with production.

BIA aims to harness technological innovation for sustainable development and the decarbonization of the industry. To achieve this, we provide our customers with technologies that address two environmental objectives: energy and raw materials.

Energy and raw materials savings can be achieved by analysing machine data, optimising production cycles through management and control software, and maximising operational efficiency through digital guidance systems.

The implementation of sustainable development goals also involves the mobilization of businesses that can support this positive momentum worldwide. Through our activities in African countries, we aim to contribute to sustainable and inclusive economic development.

Furthermore, BIA has been actively involved in the transition towards a circular economy for several years. This economic model aims to produce sustainable goods and services while reducing resource waste and promoting waste recycling. This approach encourages us to maximise the utilisation of products throughout their lifecycle, from sourcing and supply chain to usage, until the remaining parts that are no longer usable for their original purpose are converted into new resources for another purpose.

As a company, we are resolute in actively supporting our clients' endeavours to reduce carbon emissions, minimise their environmental footprint, and adopt more responsible consumption and production practices. Together, we can build resilient infrastructure, promote inclusive sustainable industrialization, and foster innovation for a more sustainable future.

4.2 SUSTAINABLE INDUSTRIALISATION



BUILDING RESILIENT INFRASTRUCTURE, PROMOTING SUSTAINABLE INDUSTRIALIZATION THAT BENEFITS ALL. AND ENCOURAGING INNOVATION.



ESTABLISHING SUSTAINABLE CONSUMPTION AND PRODUCTION PATTERNS.

4.2.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 9 AND 12

BIA places sustainability at the core of its vision and fundamental corporate values. To achieve this ambition, we believe it is essential to contribute to a more inclusive and resilient economy and adopt more sustainable practices.

For us, sustainable industrialization and production are realised through a circular approach to our core business. Over time, our focus has shifted towards extending the lifespan and reducing greenhouse gas emissions of our customers' machinery.

From usage to end-of-life recycling, including refurbishment and functional economy, we strive to combine environmental footprint reduction with profitability.

Among all the possibilities to integrate circular economy and responsible production into a company's operations, BIA currently prioritises three areas of action:

- Extending equipment lifespan
- · Offering energy-efficient innovations
- Offering low-CO2 emission solutions





4.2.2 TOPICS RELATED TO SDG 9 AND SDG 12 THAT ARE PERTINENT TO BIA

1. Extending equipment lifespan

BIA's rebuild centre

BIA has established three Rebuild Centres in Africa (Senegal, Burkina Faso, Zambia) and one in Belgium (Fleurus). These technical centres enable the maximization of machine lifespan through the overhaul and repair of machinery.

Equipment rebuild involves the refurbishment of specific components.

The "rebuild" process entails complete disassembly of a component and the repair or replacement of parts to bring them back to their original specifications. Our stringent guidelines for reuse, advanced production systems, and quality control ensure performance and reliability comparable to new parts.

This delivers multiple sustainability benefits and contributes to the circular economy. Returning end-oflife components to like-new condition reduces waste and minimises the need for raw materials, energy and water associated with production of new parts.

Component rebuild can be carried out in:

- Our workshops in countries where we are present.
- Original Equipment Manufacturer (OEM) REMAN facilities.

Whenever possible, we prioritise rebuild operations in the countries where we operate to contribute to:

- Increasing local skills and employment.
- Reusing parts available within the country.
- · Reducing transportation needs and, consequently, decreasing CO2 emissions.
- · Consuming less oil and fuel.

In both cases, rebuild operations allow for an average reuse of 90% of component parts.





Recycling

Here is an example of recycling of crawler excavators smaller than 12 tons:

The recyclability of Komatsu machines is considered throughout the development cycle and tested against a combination of ISO16714 earthmoving machinery - possibility of recycling and recovery and advice from CEMA (Association of Construction Equipment Manufacturers) in Japan.

Model:	PC138US-11	PC170LC-11	PC210-11	PC230NHD-11	PC228USLC-11
Possiblility of recycling, (%)	99.57%	99.40%	99.50%	98.70%	99.60%
Model:	PC240-11	PC290-11	PC360-11	HBB365-3	PC490-11
Possiblility of recycling, (%)	99.60%	99.70%	99.30%	99.40%	98.40%
Model:	PC700LC-11	PC1250-11	PC2000-11		
Possiblility of recycling, (%)	99.60%	99.80%	99.60%		

Contamination control

Contamination control program for dust and dirt reduction. Positive impacts for technicians and machines.

Controlling contamination is necessary to ensure quality work and the lifespan announced by the manufacturer, thus guaranteeing customer satisfaction.

By controlling contamination, we prevent a component's lifespan from being reduced. A properly maintained component will have a longer lifespan than the one that is not properly maintained.

By ensuring quality monitoring and maintaining machines at maximum production levels, we prevent them from having to run longer to achieve the same production. For example, if a machine was to lose 20% of its power due to a stuck valve or piston, it would need to run for 6 days to achieve the production that another machine operating at its maximum performance could achieve in 5 days!

With our contamination control program, we guarantee the quality of rebuilds and overhauls. The benefits of contamination control are:

- Maintaining optimal machine performance to avoid productivity losses and increased CO² emissions.
- Promoting circular economy. We aim to keep machines and their components in circulation for as long as possible while ensuring the quality of their use.
- Ensuring quality work in our countries to reduce transportation and, consequently, CO² emissions.

To ensure quality work, we must do everything in our power to prevent the presence of contaminants in fuel or hydraulic circuits. Quality work includes contamination control.

KPI:

Implementation in our workshops to better control the risk of contamination (Control/Audit/Implementation)

	BIA CC	BIA CC critique	Level 2022
Kitwé	83,5%	90,4%	GOLD
Fleurus	81,3%	87,8%	SILVER
Apeldoorn	80,9%	87%	SILVER
Dakar	78,7%	85,1%	SILVER
Ouaga CRC	82,7%	93,6%	GOLD
Ouaga atelier	75,0%	84,6%	BRONZE

CC: Contamination Control CRC: Component Rebuild Centre



Technological innovation at the core of our actions



2. Proposing innovations in favor of energy efficiency

Digital solutions are innovative solutions that offer gains in the optimal use of machinery. These technologies are employed in the favour of sustainable development, particularly in the fight against climate change.

These digital solutions (recommendations based on data analysis, fleet, and optimization software for fleet management and on-site production) enhance energy efficiency. They represent a crucial leverage for reducing our greenhouse gas emissions and natural resource consumption.

Simultaneously, these solutions enable us to increase equipment performance and on-site production: we enhance the efficiency of installations and minimise losses during production, transportation, and distribution.

BIA offers to its customers innovative approaches to increase the energy efficiency and productivity of their machinery.



YOUR FLEET, MADE SMART.

BIA has created SmartFleetDX, a multi brands digital suit of solutions and a center of expertise putting technology and innovation to work for customers' operations.

SmartFleetDX services help improve the environmental impacts associated with the lifecycle of machines, reduce their consumption and emissions, and thereby contribute to preserving the added value of these products:

Sensors and telemetry systems allow for precise analysis of fuel and oil consumption factors, leading to reduced consumption. They also enable health monitoring of the machines, minimising breakdowns and the need for part replacements, thus maximising the equipment's lifespan.

Advantages:

- Start-stop system: Reduction of engine idle time (consumption savings: 30 to 40%).
- Decrease in engine operating hours.
- · Reduction of fuel and maintenance costs.
- Reduction of engine and component wear.
- Decrease of carbon footprint.
- Increase of lifespan.
- Improvement of productivity (litres/ton).



3. Propose efficient motorisations that emit less CO2

Since 2011. BIA offers alternatives to conventional combustion engines, enabling its customers to reduce CO2 emissions associated with their fleet of machinery.

Each proposed solution is accompanied by its carbon footprint to inform the buyer about potential greenhouse gas emissions.

The alternatives to conventional combustion engines offered by BIA are the following:

- Hybrid machines: Komatsu is a pioneer in hybrid machinery, equipped with capacitors that convert typically lost kinetic energy into electrical energy, resulting in a 30% reduction in fuel consumption.
- Electric machines connected to the power grid.
- Battery-powered machines.
- Intelligent Komatsu machines aimed at improving efficiency by minimising unnecessary material movements.
- Electric machines equipped with a pantograph, an articulated device that allows an electric self-propelled system to collect current by friction from an overhead wire (catenary).



5. Our employees.

- 5.1 Our approach
- 5.2 Diversity and equal opportunities
- 5.3 Health and Safety
- 5.4 Continuous Training



5.1 OUR APPROACH

Nowaday, employees expect much more from their companies. Beyond the products and services offered, they value the contribution they can make to the society. They increasingly emphasise the fair and equitable sharing of value created by the company among different stakeholders, including vulnerable territories or populations.

At BIA, we strive to promote a multicultural and international work environment that resonates with our employees. All of this can only be achieved through the talent and energy of those who wish to invent the future together and make a difference.

To foster this mindset, we regularly organise events aimed at promoting unifying values and turning the sustainable vision of our company into a reality.

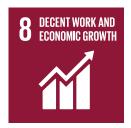
We sincerely believe that by celebrating collective and individual successes and learning from disappointments, we can create collective energy and foster positive thinking.

Sustainability is not just about the environment; it also involves human beings. Through our relationships with our staff, our clients, and present and future generations, BIA aims to contribute to a more humane world of work.

5.2 DIVERSITY AND EQUAL OPPORTUNITIES



REDUCING INEQUALITIES WITHIN COUNTRIES AND BETWEEN COUNTRIES



PROMOTING SUSTAINED, INCLUSIVE, AND SUSTAINABLE ECONOMIC GROWTH, FULL AND PRODUCTIVE EMPLOYMENT, AND DECENT WORK FOR ALL

5.2.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 8 AND 10

At BIA, we believe that our company should contribute to the emergence of a fairer and more inclusive economy, going beyond the minimum requirements set by governments.

We aim to fully embrace our role as a responsible company and contribute to reducing inequalities. To move beyond mere words, we have implemented internal procedures that help reduce inequalities among workers, particularly concerning women, persons with disabilities, children, indigenous populations, and individuals of all backgrounds, religions, heritages, beliefs, or sexual orientations.

Measures with external impacts related to local communities are presented in the "Communities" section.

Among the various possibilities to reduce internal inequalities, BIA is currently focusing on five areas of action:

- 1. Inclusive recruitment policy
- 2. Fair and transparent salary policy
- 3. Flexible working hours
- 4. Protection of workers and their families
- 5. Sustainable careers



5.2.2 TOPICS RELATED TO SDG 8 AND SDG 10 THAT **ARE PERTINENT TO BIA**

1. To implement an inclusive recruitement policy

BIA hires staff coming from all the continents. In 2022, there were 37 different nationalities among BIA employees, with 84% of them having permanent contracts.

Our engagement policy is clear:

- We recruit exclusively based on the expected experience and required skills for each open position, as described in the job description that is published.
- Our recruiters are regularly informed and trained on biases that may play a role in the recruitment process to remain vigilant about these aspects.
- All BIA employees have contracts, whether they are in Europe, Africa, or Asia.
- We only hire adults and individuals with a civil or legal identity.
- Over 90% of our recruitments involve local resources. thereby significantly contributing to the development, economic life, and prosperity of local populations.
- Furthermore, we also encourage career mobility between African countries and throughout the organisation by promoting internal job openings to all employees and locals.

This recruitment policy enables us to provide quality jobs and consider the geographical decentralization of BIA's locations. It also drives us to develop our economic role in the regions where we operate, which serves as a true factor for local integration.

2. To implement a fair and transparent salary policy

At BIA, we can rely on enthusiastic and efficient teams who are committed to delivering high-quality work. These teams deserve recognition and fair compensation for their efforts.

We adhere to a fair and transparent salary policy by:

- Clearly outlining the variables that influence salaries from the beginning of the employment process.
- Applying pay equality (based on the defined salary scale) for a specific position in a given country, ensuring equal compensation for individuals with the same competencies and experience, regardless of gender, origin, religion, or any other personal criteria.
- · Establishing and adapting salary scales for each country where BIA operates. These scales are updated yearly to reflect market trends (purchasing power, benchmarks, outdated scales)

· Conducting an annual salary review for all employees at both the Group level and within each country. During this review, we ensure that salaries align with each individual's career progression.

3. To propose flexible working hours

At BIA, we recognise the importance of work schedules in enabling employees to find a balance between their professional and personal lives. We take this reality into account by:

- · Allowing employees whose roles permit it in Belgium home working up to two days per week.
- · Providing compensatory time off to employees who travel to Africa for business purposes if these trips are organised during their personal time.
- Complying with local regulations by implementing work schedules that include a system for compensating overtime hours. Whenever possible, we also offer flexible arrival and departure times.

4. To protect and ensure the workers and their families

We protect labour rights and create safe working environments for our employees through various actions, in addition to local social structures and opportunities:

- Implementation of a Health, Safety, and Environment (HSE) management system - Joint Committee for Prevention and Protection at Work (CPPT) / Occupational Health and Safety Committees (CSST) throughout the Group.
- · Organisation of work council with employee representatives.
- Establishment of a mutual fund (solidarity fund) among emplovees.
- · Social protection, including health insurance, sickness coverage, and hospitalization insurance.
- Travelers and expatriates are covered by specific contracts for medical assistance in emergency situations.

5. To offer sustainable careers

Internal mobility is our primary recruitment channel, accounting for more than two-thirds of our open positions filled within our organisation. To foster and support internal mobility, we utilise various candidate preparation tools (assessment center, development center, 360-degree feedback, individual and/or group training plan and coaching).

In Belgium, in the event of dismissal, outplacement is a legal requirement for individuals above the age of 45. BIA goes beyond this Belgian legal minimum by also offering outplacement support to individuals under the age of 45.

5.2.3 KEY PERFORMANCE INDICATORS RELATED TO SDG 10

Measured impact	ICP/KPI	Unit	Reference	2021 - 2022
Hiring	Total number and rate of new employees hired during the reporting period	Number and %	GRI 404-1	383 34.14%
Employee training	Number of training hours during the reference period	hours	GRI 404-3	30,944



5.3 HEALTH AND SAFETY



PERMITTING EVERYONE TO LIVE IN GOOD HEALTH AND PROMOTING WELL-BEING FOR ALL AT ALL AGES

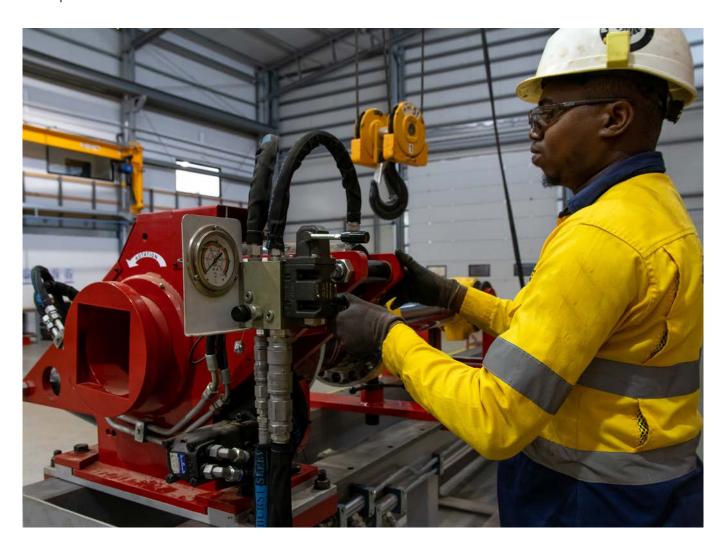
The health and well-being of workers require the establishment of a true culture of health and well-being promotion in the workplace across all sectors of employment worldwide.

5.3.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 3

The health and well-being of employees are at the core of BIA's concerns. We have implemented a safety system to protect all our employees, prevent workplace accidents/incidents, and occupational diseases.

5.3.2 TOPICS RELATED TO SDG 3 THAT ARE PERTINENT TO BIA

- 1. The Health, Safety, and Environment (HSE) policy
- 2. The HSE culture
- 3. The implementation of a Health, Safety, and Environment (HSE) management system
- 4. The prevention of road accidents in Africa



1. HSE/Health, Safety and Environement Policy

BIA is a leader in the sale and maintenance of equipment for mining and quarries, public works, recycling, transportation, and energy production.

For BIA, Health, Safety, and Environment are top priorities and integral parts of the operations. Striving for excellence is essential to meet the expectations of our customers, suppliers, and employees, and to fulfil our vision of "being the preferred provider of high-performance, innovative, and environmentally conscious solutions".

To achieve this goal, we are committed to preserving the physical and psychological well-being of our personnel, protecting the environment, complying with applicable legal requirements in all our territories, continuously improving our occupational health and safety management system, and implementing employee consultation and participation.

Our HSE policy is focused on five commitments:

Preventing workplace accidents and occupational diseases

It is essential to provide a healthy and suitable work environment for our employees, technicians, and subcontractors across all our entities. We must eliminate hazards and reduce risks to health and safety at work. The integration of our Safety, Health, and Environment management system in all our internal and external operations is of paramount importance.

Reducing the impact on the environment

In close collaboration with our clients and suppliers, we implement initiatives and concrete measures to reduce the impact of our activities on the environment to preserve it.

Complying with legal requirements

Respecting legal requirements regarding health, safety, and the environment in all our territories and maintaining constant regulatory monitoring is essential for the continuity of our operations.

Continuously improving

Continuously improving our HSE performance through a transparent evaluation system of our Safety, Health, and Environment results is crucial to maintain our main objectives: ZERO accidents and ZERO occupational illnesses!

Ensuring employee participation and consultation

Involving and consulting employees is important to maintain our HSE culture. Sustaining this culture involves providing the necessary human and technical resources for the management and control of our health, work safety, and environmental management system.

This policy will be periodically reviewed and made available to stakeholders through our communication channels.

The Safety, Health and Environment Policy is a core value at BIA, Let's live it together!

2. The HSE culture

Accidents and illnesses at work can be prevented.

Every member of the BIA team is responsible for safety, and a dedicated safety team is working on implementing proactive programs at our sites, focused on continuous improvement and risk mitigation to avoid any incidents. Safety is a commitment from everyone.

To improve the safety culture, the HSE team encourages employees to participate in all aspects of the workplace safety, health, and environmental protection system.

Strengthening the safety culture means strengthening competitiveness by urging employees to perform their work correctly to prevent accidents. Correcting inadequate practices has also a positive impact on quality and productivity.



3. Safety, Health and Environment Management System (SHE)

OUR AMBITION: ZERO OBJECTIVE

Our ambition, Zero Objective, is to eradicate accidents (injuries and leaks) in all our operations. Every BIA employee strives for this goal daily.

To achieve this Zero Objective, we focus on:

- Safety of our employees.
- Implementation and monitoring of preventive processes and instructions.
- Improvement of our system.

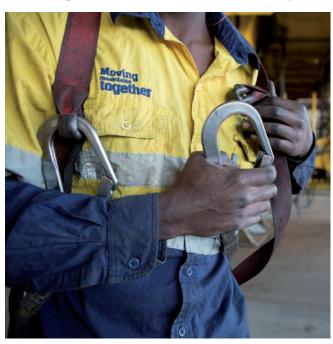
Beyond strict compliance with local regulations, legal texts, and codes, BIA has committed to implementing an HSE (Health, Safety, and Environment) management system.

BIA is VCA certified (direct management of HSE aspects in the workplace) in the Benelux and Africa, and follows the requirements of the ISO 45001 standard (Occupational Health and Safety Management System).

To ensure the continuous success of our HSE system, BIA ensures active participation at all levels of the organisation, which includes:

- · Leadership, commitment, responsibility, and obligation of management.
- Development, support, and promotion of an HSE
- Defining HSE objectives in alignment with the policy.
- Communication.
- Consultation and participation of workers.
- Allocation of necessary resources.
- Effective processes for identifying hazards, controlling risks, and integrating the HSE management system into business processes.
- Continuous evaluation and monitoring of the HSE system's performance to improve performance.
- Compliance with legal and other requirements.

Safety is our top priority. Everyone working for or with us has an important role to play in making BIA a safe company. We expect our employees to follow safety rules and regulations related to their positions, to take measures to avoid hazardous conditions, and to show respect for their colleagues and the communities in which we operate.



4. Risks of road accidents in Africa

To prevent road accidents in Africa, vehicles are equipped with speed limit devices (effective in Senegal and currently being installed in Mali, Mauritania, and Guinea) to signal speeding violations.

We raise awareness among all employees through newsletters that highlight the consequences of road accidents, including statistics and photos of damaged vehicles.

Specifically for drivers, we organise a 1-hour HSE module focusing on road risks.

We provide training and evaluation for drivers to promote defensive driving techniques.

5.3.3 KEY PERFORMANCE INDICATORS RELATED TO SDG 3

Work Accidents

Indicator	Sites miniers	Nos ateliers
Frequency rate 2022	0	7,28
Severity rate 2022	0	0,142



5.4 CONTINUOUS TRAINING



TO ENSURE ACCESS FOR ALL TO QUALITY EDUCATION ON AN EQUAL BASIS AND PROMOTE LIFELONG LEARNING OPPORTUNITIES

5.4.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 4

For BIA, investing in education and training is a strategic choice with multiple positive impacts. This ranges from developing the capabilities of future employees to creating a more diverse pool of employees. Education and training help to address one of our key challenges: the mismatch between the skills of available workforce and our job vacancies.

On the other hand, we see continuous training as a motivational lever for our staff. It enables them to gain qualifications, autonomy, and potentially greater responsibility in the long run.

We provide long-term support to education through four areas of action:

- · Continuous staff training
- · Mentoring by field professionals
- · Training centres
- · Partnerships with schools

1. Training our internal staff

Our professions are being profoundly transformed using data and ICT (Information and Communication Technology). As these technologies continue to evolve and improve, our knowledge must be continuously sharpened. That's why BIA places great importance on training and is committed to training its own technicians and engineers, as well as the technicians and operators of its clients. These ongoing training programs provide an opportunity for our employees to enhance their professional skills for their current and future roles.

BIA offers continuous training programs for its staff (leadership and management development, as well as technical and behavioural skills relevant to their respective roles). Programs are available for new hires, specific job families, or multiple job families.

BIA also provides the opportunity for all employees to participate in apprenticeship programs and take part-time leave for professional training.

Currently, BIA employees receive an average of 3.5 days of training per year, per person. Various means are employed for training. This ranges from training in the Rebuild Centre, e-learning systems, and BIA training centres to on-site training programs.

2. Providing technical training under the guidence of field professionals

Candidates for training benefit from instruction provided by field professionals. Depending on the brands of the machines, the trainers may be BIA employees or trainers from BIA's suppliers.

For Komatsu equipment, BIA offers several training modules that begin with e-learning and continue with classroom training conducted either by experienced internal trainers from BIA or at the OEM (Original Equipment Manufacturer) factories. BIA's supervisory staff, (engineers and technicians), receive training both at the Komatsu Training Centre in Japan, as well as at KMG in Düsseldorf and KAC in the United States.



3. Constructing and managing training centers

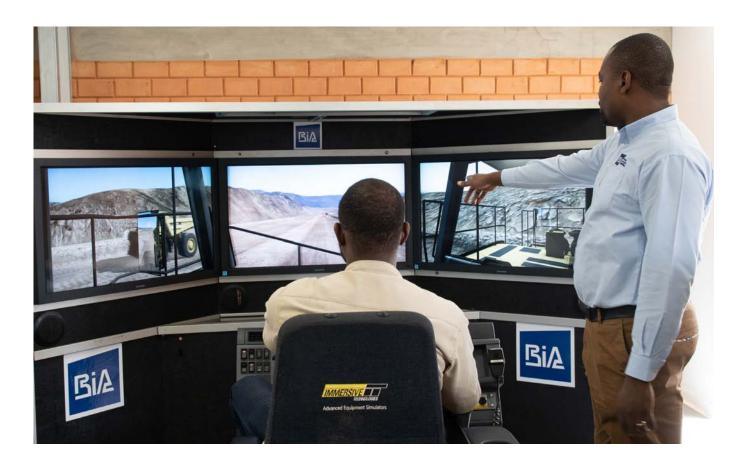
To provide quality training to its technicians and its own clients, BIA constructed a new training centre in Dakar in 2012. Within the "Dakar Training Centre," BIA has invested in state-of-the-art teaching equipment and high-quality training.

Candidates for training have access to a 400 m2 training space to enhance their theoretical and practical knowledge of Komatsu, Bomag, and Cummins machines, all supervised by a team of experienced instructors. Class sizes are limited to 8 people.

Upon completion of their training, participants will have acquired genuine expertise certified by the manufacturers.

In Belgium, BIA organises training for client operators during machine delivery or for specific requests.

Each year, a technical skills assessment (hydraulics, mechanics, electricity, etc.) is conducted for our technicians to establish a personalised annual training plan based on their needs. All these training programs are subject to knowledge assessment and competency certification.



4. Partnerships with schools

With its extensive presence in African countries BIA has understood that partnerships with local schools play a pivotal role in fostering sustainable development within communities. By collaborating with educational institutions, sustainable practices can be ingrained in the minds of young learners, creating a foundation for a more environmentally conscious future. Through the local partnerships with educational institutions BIA promotes sustainability, including waste reduction, energy conservation, and eco-friendly practices. Special educational programs and workshops are organised to help students gain a deeper understanding of the importance of sustainable development and to become agents of change in their communities.

By partnering with local schools BIA contributes to the development of relevant curriculum allowing to find emerging talents that later can become valuable employees. Knowledge exchange between BIA and the academic institutions leads to the development of employment and prosperity of local economy.

Finally, by investing in these collaborations, BIA does not only nurture a greener and more resilient society but also cultivate a generation of responsible citizens who are equipped to tackle the challenges of the future.

5.4.2 KEY PERFORMANCE INDICATORS RELATED TO SDG 4

Measured impact	ICP/KPI	Unit	Reference	2021-2022
Number of hours of training	- In our training centres - At our customer premises	Hours	GRI 404-1	1,720 4,560



6. Communities and local development.



- 6.1 Our approach
- 6.2 Partnerships for development



6.1 OUR APPROACH

BIA aims to support sustainable development initiatives in the countries where we operate.

We want to fully embrace our role as a responsible global company and contribute to reducing inequalities by harnessing human potential within our sphere of influence.

Firstly, we strive to create quality employment opportunities in the countries where we are present. Additionally, we allocate a portion of the value created by our company to support various stakeholders, including territories and vulnerable populations.

Recognising that addressing our common challenges requires commitment and collective action, we seek to build constructive partnerships in favour of sustainable development at the local level with various non-state actors.

6.2 PARTNERSHIPS FOR DEVELOPMENT



STRENGTHENING THE MEANS TO IMPLEMENT THE GLOBAL PARTNERSHIP FOR ITS DEVELOPMENT AND REVITALIZATION

6.2.1 BIA'S CURRENT CONTRIBUTIONS TO SDG 17

This support for partnerships to achieve sustainable development goals is realised through two areas of action:

- Support local economies
- Support local education systems

1. Support local economies

Wherever it is established, BIA develops partnerships with local trade unions and professional organisations to promote training and local employment, ensuring sustainable employment with proper conditions.

By the end of 2022, out of a total of 1226 employees, over 900 are African nationals.

In addition to the direct positive impacts of BIA on local economic development, BIA also indirectly benefits local communities by creating a microeconomic system in its vicinity.



Communities and local development



2. Support local education systems

BIA has established strong relationships with several higher education institutions in Belgium and Africa. We bring our expertise to improve study programs and better align them with operational needs, including responsible management.

In Belgium, we collaborate with trainers from EDUCAM (a training organisation linked to the transport sector) to develop training programs on maintenance and repair of machinery dedicated to technical centres.

Every year, we host interns from higher education and apprenticeship programs in various fields such as HR, secretarial work, finance, and engineering.

At the secondary level, we actively promote technical education among young people. For example, we organise occasional activities with schools, such as visits to our facilities by schools for disabled children (specialised centres) or youth training programs in Liberia.

Lastly, we regularly donate our office equipment, IT resources, and computers that are no longer needed to local schools and communities.



LIST OF ACRONYMS

***	The second second
UN	United Nations
SDG	Sustainable Development Goals
Paris Agreement	international treaty adopted under the United Nations
	Framework Convention on Climate Change
GHG	Greenhouse Gas
GRI	
GDRP	General Data Protection Regulation
DPO	Data Protection Officer
KPI	Key Performance Indicators
IMC	Intelligent Machine Control
PCR	Product Condition Report
CC	Contamination Control
CRC	
HSE	Health, Safety and Environment
CPPT	Committee for Prevention and Protection at Work
CSST	Occupational Health and Safety Committees
ISO 45001	
ICT	
0EM	Original Equipment Manufacturer
EDUCAM	A training organisation linked to the transport sector
NGO	Non-Governmental Organisation

CONCLUSION: MOVING FORWARD

The way to go for us is simple but yet highly meaningful. We will keep on setting ambitious goals, implement effective actions and report on our performance through reliable indicators - not only to ensure that we are transparent and accountable for our actions but also to pave the way for a more sustainable and equitable future for us, the environment and the community in which we operate.

