

BiA

moving
mountains
together



Sustainability Report 2023



Equipment — Parts — Services

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1 Introduction



1.1

About this report

This report presents the sustainable development approach implemented by the BIA Group and its subsidiaries, as well as the actions undertaken during the year 2023. 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 Organization.

An initial assessment of the impact of our activities, involving employees in key positions within the company, was conducted in 2021 and 2022. These participatory workshops allowed us to identify the direct, indirect, positive, and negative consequences of BIA in relation to the UN-defined SDGs. This in-depth study revealed opportunities (positive impacts), risks (negative impacts), and gaps in our understanding of sustainable development challenges.

Based on this, we then defined priorities and specific actions, and subsequently implemented and managed our ambitious sustainable development process. The method followed is naturally iterative, as sustainable development is part of a continuous improvement framework. Consequently, the reassessment of impacts in light of freshly acquired knowledge can yield new results. BIA is thus committed to regularly reassessing its impacts on sustainable development, ensuring constant adaptation and better consideration of environmental, social, and economic issues.



1.2

Message from our CEO

The BIA Group is committed to a sustainable future.

For the past three years, we have been implementing our sustainable development strategy within the BIA Group, aligning ourselves with the United Nations Sustainable Development Goals. This program proposes 17 ambitious goals to be achieved, which form the basis of our actions and our commitment to a sustainable future. We are pleased to present this second activity report, which highlights our progress on this essential topic by detailing our actions, indicator measurements, and results.

Implementing sustainable development initiatives has presented significant challenges. First, it was crucial to thoroughly understand the issues of sustainable development, an indispensable foundation for any future action. Involving our employees in this reflection was essential, not only to stimulate their creativity but also to gain their buy-in and define actions consistent with our organizational priorities. We continue to make progress in this process.

Another challenge was finding human resources with the necessary expertise to achieve our sustainability goals, a critical step in our journey.

BIA has made a serious commitment to sustainability by defining projects aligned with our four fundamental pillars: the environment, employee well-being, community support, and innovation. We actively encourage our employees to participate in these initiatives. We also recognize that creating a sustainable economy requires a strong ecosystem, developed in collaboration with all our partners. This involves a firm commitment to education and communication to raise awareness and mobilize all stakeholders.

Our commitment to the path of sustainable development is evident, but our true satisfaction will come from the tangible results of our actions. We aim to mobilize all our teams in every country to ensure active participation in our initiatives. By 2026, we plan to fully integrate sustainability into our interactions with clients and within every department, making each of us an ambassador of sustainability. This approach will enable us to have a positive impact across our entire value chain.

The safety and health of our teams are absolute priorities for BIA. We are proud to announce that we have already achieved over 30 months and 960,000 hours worked without accidents on our mining sites, an encouraging result that reflects our commitment to safety. Continuous training and daily awareness are essential to maintaining this level of excellence.

In our quest to reduce our carbon footprint, we measured our carbon balance for the years 2020, 2021, and 2022. The results for 2022 show that our Scope 1 and 2 emissions represent only 2% of our total carbon footprint, highlighting the importance of working closely with our partners to address Scope 3 emissions. We strive to develop innovative, low-CO₂-emission technological solutions and to promote good operational practices. For example, an adjustment in the way machines are operated by an operator can reduce the required energy by 5%. This proactive approach illustrates our commitment to taking tangible measures to reduce our environmental impact and promote a culture of sustainability within our company. The results of the 2023 carbon balance are currently being analyzed, continuing our transparent commitment to sustainability.

BIA is fully aware of the imperative to move forward and mobilize the necessary resources to realize and maintain our sustainable development strategy. We have taken the first step with determination and remain committed to continuing our efforts with the same intensity.



Vincent Bia
CEO BIA Group



1.3

The BIA Group

The BIA group 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 a synonym of excellence in product offerings and service delivery. As the exclusive distributor of leading brands such as Komatsu, Metso, Cummins, Bomag, MAN, and Foton, BIA ensures that its customers have access to top-tier equipment and after-sales support.

Over the years, BIA's influence and reach have expanded significantly, transforming the company into a multinational operating in more than 20 African countries as well as in Belgium and Luxembourg. 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 Belgium, Luxembourg and Africa. Fuelled by an unwavering passion, 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 Group aims to contribute to the growth and success of the industries it serves, while maintaining its core values of family, independence, and excellence.



1.4

Our activities

The BIA Group is a dynamic organisation engaged in a wide range of activities in Belgium, Luxembourg and more than 20 African countries. With a workforce of over 1.300 employees, including over 900 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 such as Komatsu, Cummins, Metso, Bomag and many more, BIA offers an extensive range of high-quality equipment, machinery, and components. From excavators and loaders to trucks and generators, BIA's product range 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.

And in addition to this range of services, BIA also offers the SmartFleetDX solution, a powerful digital platform that centralizes all the information of the customer's fleet in real time and offers predictive maintenance. This solution allows to increase productivity, to reduce the risk of error and to improve safety. Moreover, it helps to control costs, to extend the life of equipment and to reduce environmental impact by optimizing fuel, oils and CO2 emissions.

With a keen focus on customer satisfaction, BIA Group prioritizes 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.

As of December 31, 2023, BIA employed

 **1.370** People

 **1.096** Focused on Africa

 **39** Average age

 **62%** of them technicians & engineers

 **5,1** Average seniority

 **42** Nationalities

1.5

Sustainability Policy

Day after day, 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.

Directly aligned with the 17 Sustainable Development Goals adopted by the United Nations, our commitment revolves around four key areas directly related to our professions and activities, where we can have a rapid and measurable impact.

For the environmental protection, BIA Group 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.

For the well-being of its employees BIA Group is committed to:

- to act with complete integrity and in accordance with the highest ethical standards.
- 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.

For the support of local communities BIA Group is committed 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.
- to develop quality relationships with the communities.

For the technological innovation BIA Group 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.
- to participate in the reduction of natural resource usage by supporting our clients in the responsible management of their machines.

This sustainable development policy will be reviewed periodically and made available to interested parties through our usual communication channels.



Vincent Bia
CEO BIA Group



Virginia Cobo
Group HSE & Sustainability Manager



2 Sustainable Development

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. Investments, the development of products and services or the implementation of good practices are all sustainability levers for companies. The commitment and partici-

pation 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.

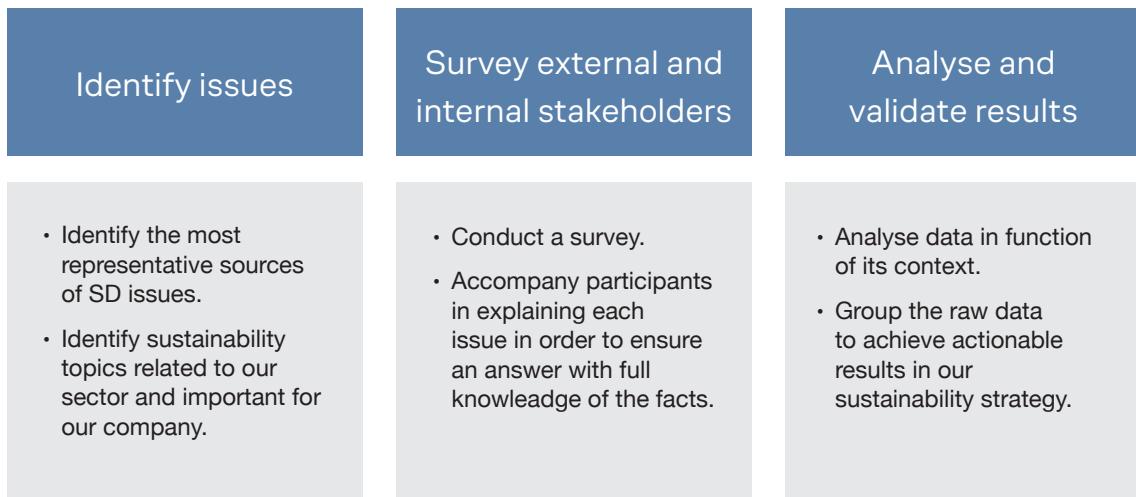
This assessment tool reveals the relative importance of sustainability issues for each of our stakeholders. The results guide our strategic thinking and help us manage risks, demonstrating to our stakeholders that their views matter.

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.



Global Materiality Matrix of BIA



Impact on BIA's activities

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:



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.

BIA plays a key role by adopting an ethical and sustainable approach to business, and by committing to long-term engagement beyond usual practices.

Topics related to social responsibility of BIA

- Sustainability Policy
- Responsible 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

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 stems from an in-depth analysis of BIA's impacts on the 17 Sustainable Development Goals, conducted from 2021 to 2022, and details BIA's current level of sustainability, allowing us to track our progress and associate key objectives and indicators to promote continuous improvement.

Our sustainability policy is our roadmap, and we have identified projects to meet our commitments in our four pillars: environment, employees, communities, and innovation.

This report details BIA's current level of sustainability, allowing us to track our progress and associate key objectives and indicators to promote continuous improvement.

2. Implement participatory governance

As in the 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 partic-

ipatory governance that integrates our various stakeholders:

- We have adopted a collective and participatory decision-making 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 non-compliance 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.

BIA has made available to all employees and subcontractors a unique, formal, and confidential channel for reporting alerts: ethics@biagroup.com. This channel is also available to third parties to report any form of misconduct observed on BIA premises or concerning the conduct of BIA employees and subcontractors, in accordance with this Business Code. An alert is an oral or written communication of information (including a reasonable suspicion) about actual or potential 'violations' (acts or omissions) that concern the respect and application of this business code of conduct. Every employee and subcontractor is encouraged to report an alert as soon as they identify it to avoid significant repercussions that could lead to legal disputes and tarnish BIA's reputation. The Code of Conduct is regularly reviewed to ensure it is up to date with relevant regulations and BIA's requirements. This code of conduct does not at any time override

national or international legal requirements

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 the 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 related 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 interven-

tion 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 re-

spect 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.

Key Performance Indicators relative to SDG 16

Measured Impact	ICP/KPI	Unit	Disclosure	2023
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

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.

Topics related to the sustainable development goals that are essential to BIA

1. Renewable energy
2. Reduction of energy consumption
3. Buildings insulation
4. Sustainable mobility (teleworking, automobile fleet electrification)
5. Supply chain
6. Reduction of greenhouse gas emissions (Carbon Footprint)

Current contributions of BIA to the sustainable 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, in Belgium 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.

2. Reduction of energy consumption

Through its commercial policy, BIA has chosen to fa-

BIA has invested in photovoltaic energy

Site	Installation date	Number of solar photovoltaic panels	Surface	Annual energy yield	Power	GHG emissions avoided
Fleurus (BEL)	2017	486	780m ²	120.000 kWh	130 kwp	40 tons equivalent CO ₂

For 2024, the project to install photovoltaic panels is underway in Overijse, and we anticipate a production of approximately 97,000 kWh

vour 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 SmartfleetDX 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).

4. Sustainable mobility

BIA commits to adopting a responsible approach re-

garding 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 (corporate functions).

- Belgium: up to 2 days per week
- Mauritius: 1 day per week

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).

- Fleet: Belgium, as of February 2024, 89 vehicles on long-term contracts on the road: 22 fully electric cars and 24 plug-in hybrids: 15% diesel, 25% fully electric, 34% gasoline, 27% plug-in hybrid. Outside Belgium, fully combustion engine.
- Charging stations: 8 stations in Fleurus since 2023, 20 stations in Overijse since 2022.
- Leasing company: 20 stations installed at employees' homes, 100% at BIA's expense - all electricity consumption is covered by BIA.



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.

Furthermore, these initiatives contribute to improving air quality and reducing urban congestion. By integrating sustainable mobility practices, we strengthen our commitment to the environment, the well-being of our employees, and local communities, while fostering innovation for a greener future.

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 and Transport

Air transport of parts accounted for 15% of goods transport in 2022. In 2023, this rate slightly decreased to 13%, despite the challenges faced in 2023 with the

transition to our new logistics provider. Our current efforts are focused on improving planning to increase stock orders transported by sea, while reducing urgent orders transported by air. Indeed, Scope 3 represents 99% of our total emissions, with 19% directly linked to logistics activities, highlighting the importance of our clients' contribution to our emission reduction efforts.

The strategy to reduce air transport will help to decrease transport costs as well as greenhouse gas emissions. To achieve these objectives, it will be necessary to raise awareness and collaborate with customers to gain better visibility of the parts consumption.

Responsible Suppliers

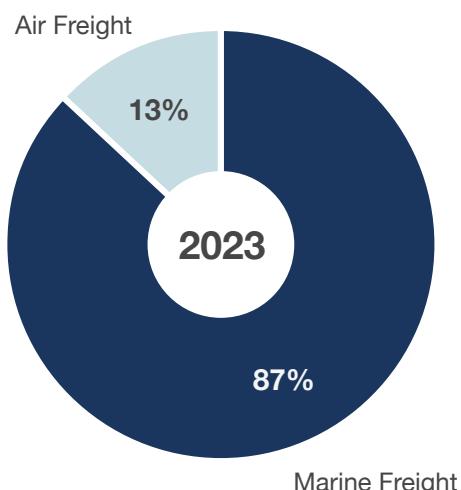
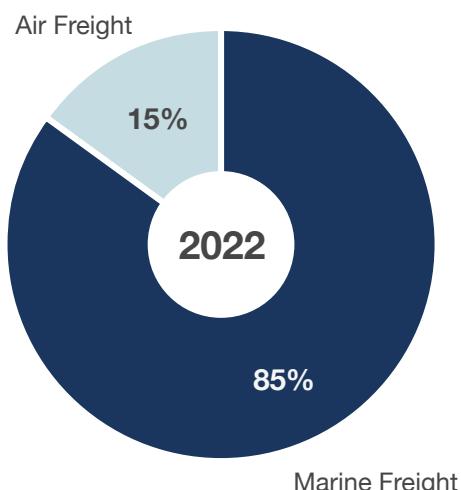
BIA favours parts and equipment suppliers that are responsible and committed to sustainable development.

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 going 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.

We are working on implementing a responsible purchasing policy. We began this work in 2024, with the goal of covering 100% of our suppliers by the end of 2025. Our commitment to sustainable purchasing practices ensures environmental responsibility, social

Number of orders by transport type



equity, and economic viability.

Sustainable purchasing policy

Our sustainable purchasing policy will guide purchasing decisions, focusing on suppliers and products that reduce environmental impact, adhere to fair labor practices, and support local economies, in line with the four pillars of our sustainable development policy.

a. Environmental Protection:

- Prioritize products and services with minimal environmental impact.
- Reduce waste and promote reusable, recyclable, or biodegradable products.
- Ensure suppliers have environmental certifications.

b. Employee Well-being:

- Encourage suppliers to source ethically to prevent corruption.
- Train employees in sustainable purchasing.

c. Community Support:

- Favor local suppliers and contractors to support local economies.
- Choose suppliers with environmental certifications and sustainable practices.

d. Technological Innovation:

- Monitor and measure the effectiveness of sustainable purchasing, tracking key performance indicators related to environmental, social, and economic sustainability

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 strengthen its knowledge and capabilities in addressing climate change, BIA measured its carbon footprint for 2020, 2021, and 2022, and is currently measuring it for 2023. These results allow us to:

- Implement concrete solutions to reduce our carbon footprint.
- Raise awareness and involve employees in improving the carbon footprint.
- Control our energy consumption.
- Reduce greenhouse gas emissions in our value chain by working with our partners (clients and suppliers).



Key Performance Indicators relative 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 sys-

tems, 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.

Entity	2020	2021	2022
BIA Group	2,42 k	870	1,21 k
BIA OVS	984	544	1,17 k
BIA ESB	2,5 k	838	890
BIA BEL	94,09 k	118 k	122 k
BIA BFK	81,46 k	92,63 k	109 k
BIA CIV	66,12 k	96,23 k	110 k
BIA SEN	49,77 k	60,08 k	66,57 k
BIA ZMB	173 k	192 k	233 k
Total	470 k	562 k	643 k

Values expressed in t CO₂e

In 2022, BIA's carbon footprint amounted to 643,378 tons of CO₂e.
BIA's carbon footprint is equivalent to:



64,34 M
Trees per year



137 k
World trips by car



64,34 k
Emissions per european capita



161 k
Football pitches with trees

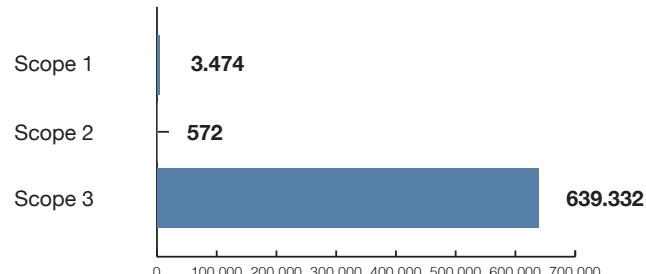


3,39 M
Oil tanks



1,61 M
Humans working for 1 year

Carbon footprint per scope in 2022 (in tCOe)



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.

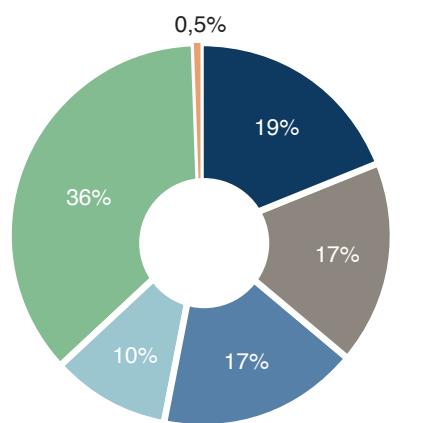
BIA is committed to expanding the scope of its carbon footprint assessment in the coming years to have a more comprehensive representation of its activities.



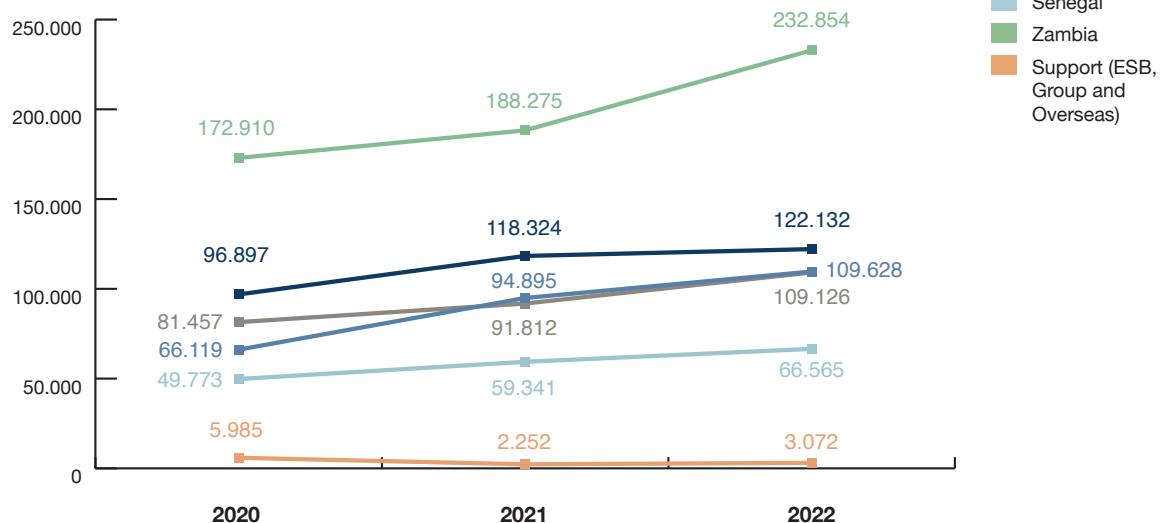
2. Distribution of CO₂e tons by entity

The graph 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.



Annual growth in carbon footprint by country (2020-2022)



3. BIA's carbon footprint by scope – 2022 compared to 2021

	2022	2021	Objectives	Timeline
BIA's operations (Scope 1 and 2)			-50%	2030
Total scope 1 and 2 (tons of CO₂e)	4.046	3.252		
Scope 1 (tons of CO ₂ e)	3.474	2.817		
Scope 2 (tons of CO ₂ e)	572	435		
<i>Variation (Δ) of scope 1 and 2 between 2021 and 2022</i>	24%	-		
Upstream and downstream of BIA operations (Scope 3)			-50%	2050
Total Scope 3 (tons of CO₂e)	639.332	558.804		
Upstream operations	124.924	138.634		
Downstream operations	514.408	420.170		
<i>Variation (Δ) of scope 3 between 2021 and 2022</i>	14%	-		
Full value chain (Scope 1, 2 and 3)	643.377	562.056	-50%	2050
<i>Variation (Δ) of full scope between 2021 and 2022</i>	14%	-		

Ratio	2022	2021	Evolution
Tons of CO₂ per employee	959	838	+14%
Tons of CO₂ per revenue (K€)	1,6	2	-22%

*Data related to waste generation was not fully collected from all entities. BIA plans to enhance the data collection process to improve the accuracy of future carbon assessments.

4. Details of BIA's carbon footprint by dimension – 2022 compared to 2021

CO ₂ emissions sources	Scope	2022	2021	Variation between 2021 and 2022
Total CO₂e emissions from BIA's activities		643.377	562.056	14%
Energy (Scope 1 & 2)				
Total tons of CO₂e from energy		707	865	-18%
1-1 Direct emissions from stationary combustion sources	1	29	258	-89%
2-1 Indirect emissions from electricity consumption	2	572	435	31%
3-3 Emissions related to fuels and energy (not included in Scope 1 or Scope 2)	3	107	171	-38%
Process				
Total tons of CO₂e from process		62	305	-80%
1-4 Direct emissions from fugitive sources	1	62	305	-80%
Mobility				
Total tons of CO₂e from mobility		4.457	3.749	19%
3-6 Business travel	3	668	823	-19%
3-7 Commuting to and from work	3	405	673	-40%
1-2 Mobile combustion	1	2,279	1,897	50%
Logistics				
Total tons of CO₂e from logistics		8,315	18,419	-6%
3-4 Inbound freight and distribution	3	5,128	6,262	-18%
3-9 Transport of goods downstream and distribution	3	1,795	1,117	61%
Purchase				
Total tons of CO₂e from purchase		115.194	124.916	-8%
3-1 Products and services purchased	3	115.194	124.916	-8%
Assets				
Total tons of CO₂e from assets		3.051	5.729	-47%
3-2 Fixed assets	3	452	2,202	-79%
3-8 Upstream leased assets	3	2,599	3,528	-26%
Waste				
Total tons of CO₂e from waste		370	60	513%
3-5 Waste generated*	3	370	60	513%
Usage				
Total tons of CO₂e from usage		496.373	412.643	20%
3-11 Use of products sold	3	496/373	412.643	20%
End of life				
Total tons of CO₂e from end of life		16.240	6.410	153%
3-12 End of life of sold products	3	16.240	6.410	153%

Other displays in the report include:

Emission Categories	2021			2020		
	Total tCO ₂ e	% of total	Uncertainty tCO ₂ e	Total tCO ₂ e	% of total	Uncertainty tCO ₂ e
Scope 1. Direct greenhouse gas emissions	3.113	0,63%	419	2.664	0,61%	249
1-1 Direct emissions from stationary combustion sources	258	0,05%	18,72	306	0,07%	15,29
1-2 Mobile combustion	2.279	0,46%	228	1.897	0,44%	94,84
1-3 Direct emissions from processes	0	0%	0	0	0%	0
1-4 Direct emissions from fugitive sources	576	0,12%	173	462	0,11%	138
Scope 2. Indirect emissions associated with energy	413	0,08%	45,81	413	0,09%	41,31
2-1 Indirect emissions from electricity consumption	413	0,08%	45,81	413	0,09%	41,31
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	486.728	99,28%	103.645	431.869	99,29%	76.722
3-1 Products and services purchased	121.607	24,8%	59.427	69.543	15,99%	33.795
3-2 Fixed assets	3.776	0,77%	2.751	3.488	0,8%	2.527
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	5.965	1,22%	4.008	5.702	1,31%	3.839
3-5 Waste generated	60,39	0,01%	0,59	19,94	0%	0,27
3-6 Business travel	820	0,17%	83,43	3.314	0,76%	332
3-7 Commuting to and from work	679	0,14%	212	736	0,17%	267
3-8 Upstream leased assets	1.716	0,35%	671	2.670	0,61%	1.148
3-AM Other upstream indirect emissions	0	0%	0	0	0%	0
3-9 Transport of goods downstream and distribution	2.350	0,48%	1.608	12.717	2,92%	1.533
3-11 Use of products sold	348.838	71,15%	34.884	332.808	76,52%	33.281
3-12 End of life of sold products	918	0,19%	0,01	871	0,2%	0
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	490.254	104.110 (21,24%)		434.946	77.012 (17,71%)	

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.

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:

1. Greywater treatment
2. Waste management

Topics related to SDG 6 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

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.

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:

1. Extending equipment lifespan
2. Offering energy-efficient innovations
3. Offering low-CO₂ emission solutions

Topics related to SDG 9 and SDG 12 that are pertinent to BIA

1. Extending equipment lifespan

a. 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-of-life 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.

b. 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
Possibility of recycling, (%)	99,57%	99,40%	99,50%	98,70%	99,60%
Model	PC240-11	PC290-11	PC360-11	HBB365-3	PC490-11
Possibility of recycling, (%)	99,60%	99,70%	99,30%	99,40%	98,40%
Model	PC700LC-11	PC1250-11	PC2000-11		
Possibility of recycling, (%)	99,60%	99,80%	99,60%		

c. Contamination control

Contamination control is a reliable and sustainable practice necessary for achieving quality work, ensuring the manufacturer's stated lifespan, and customer satisfaction. The contamination control program involves ensuring that during any intervention, all measures are taken at each step to guarantee the absence of contamination in the opened circuits (hydraulic and fuel). The main contaminants being dust and airborne particles, these controls have a positive impact not only on the machines but also on the technicians.

Thanks to our contamination control program, we guarantee the quality of rebuilds and overhauls. By controlling contamination, we prevent a reduction in the lifespan of machines and their components. For example, a properly maintained machine will have a longer lifespan compared to one that is not properly maintained. Additionally, by ensuring quality monitoring and maintaining machines at optimal production levels, we prevent them from having to operate longer to achieve the same production. For instance, if a machine loses 20% of its power due to a stuck valve or piston, it will need to operate for 6 days to achieve the production that another machine operating at its maximum performance could achieve in 5 days.

Contamination control ensures the longevity of equipment, reduces operating costs, and thus improves customer satisfaction. In practice, everything must be done in workshops and in the field at each step to ensure that systems opened during interventions are free from any contamination.

Advantages of contamination control:

- Maintaining optimal machine performance to avoid productivity losses and increased CO₂ emissions.
- Ensuring the lifespan announced at the time of sale:

We ensure that machines and their components reach their intended lifespan while guaranteeing quality use.

- Guaranteeing quality local work to reduce the need for transporting replacement parts and, consequently, CO₂ emissions.

Since 2020, BIA has implemented a program aimed at improving contamination control. Starting with the Rebuild Centers and then extending to the main workshops in 2021, to the Field in 2022, and to mining in 2023.

KPI

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

	BIA CC	BIA CC critical	Level
Dakar	82,40%	89,30%	SILVER
Fleurus	83,60%	90,40%	GOLD
Kitwé	85,00%	91,60%	GOLD
Ouaga CRC	83,00%	95,00%	GOLD
Ouaga Workshop	75,40%	84,30%	SILVER

CC: Contamination Control
CRC: Component Rebuild Centre

2. Proposing innovations in favor of energy efficiency

Digital solutions have become indispensable tools for promoting sustainable development. These innovative technologies enable the optimization of machine performance, reduction of environmental impact, and improvement of operational safety. Through data-driven recommendations and management and productivity optimization software, these digital solutions continuously enhance the energy efficiency of operating equipment. This approach helps measure and significantly reduce greenhouse gas emissions and the consumption of natural resources.

Digital solutions go beyond energy optimization. They also significantly extend the lifespan of equipment and their consumables by minimizing energy losses during the production, transport, and distribution of machines, thereby reducing costs and environmental impact.



BIA has developed SmartFleet^{DX}, a suite of multi-brand solutions combining digital applications and a technical expertise center. This innovative approach optimizes the lifecycle of clients' machines by reducing their environmental impact and optimizing costs. Embedded sensors and telemetry systems collect and transmit machine data, enabling in-depth analysis through IIoT (Industrial Internet of Things). This analysis helps identify ways to improve fuel consumption and extend the lifespan of machines (Health Monitoring). Consequently, this reduces emissions and the total cost of ownership (TCO).

Key benefits:

- 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).

These benefits are made possible through the following features:

a. Real-time Tracking and Guidance

- GNSS Geolocation: Real-time tracking of the position and usage of machines to improve the efficiency and coordination of operations, particularly during material transport cycles.
- Operator Guidance: Real-time assistance on loading and bucket weighing parameters, and task compliance by positioning tools according to execution plans.
- Remote Management: Real-time monitoring from the project control center of the progress and execution of operations.

b. Maintenance Management

- Continuous Monitoring: Surveillance of critical machine parameters such as engine temperature, tire pressure, fuel level, etc.
- Preventive Maintenance: Automatic alerts for periodic maintenance to prevent breakdowns and extend the lifespan of machines.
- Remote Diagnosis and Identification: Detection of potential issues and breakdowns for quick and efficient intervention.

c. Operations Optimization

- Data Analysis Utilization: Using data analysis to optimize machine usage, reduce downtime, and improve productivity.
- Fuel Consumption Monitoring: Tracking fuel consumption and identifying inefficiencies to reduce operational costs.

d. Safety

- Driver Behavior Monitoring: Detecting and correcting risky behaviors (such as aggressive driving or speeding) to enhance safety.
- Geofencing and Time fencing: Defining specific work zones and setting alerts for unauthorized exits from these zones.

e. Reports and Analytics

- Detailed and Custom Reports: Generating detailed and customized reports on machine performance, usage, and maintenance.
- Interactive Dashboards: Providing clear and quick visualization of key data through interactive dashboards.

f. Integration

- System Integration: Integrating with other management systems and ERP software for unified operations management.
- Open API: Allowing integration with third-party applications to extend functionalities.

Environmental Indicators (GRI 300: Environmental Standards)

These performance indicators help guide our clients to reduce their environmental impact and contribute to sustainable development:

Fuel Consumption (GRI 302: Energy)

- SmartFleet^{DX} Indicator: Amount of fuel consumed by heavy machinery over a given period.
- GRI Link: GRI 302-1 (Energy consumption within the organization).

CO₂ Emissions (GRI 305: Emissions)

- SmartFleet^{DX} Indicator: Amount of CO₂ emitted by heavy machinery, calculated based on fuel consumption.

GRI Link: GRI 305-1 (Direct GHG emissions - Scope 1).

Economic Indicators (GRI 200: Economic Standards)

Resource Efficiency (GRI 201: Economic Performance)

- SmartFleet^{DX} Indicator: Cost of operations per unit of production, including savings achieved through fuel consumption optimization.
- GRI Link: GRI 201-1 (Direct economic value generated and distributed).

Operational Performance Indicators

Equipment Utilization

- SmartFleet^{DX} Indicator: Utilization rate of heavy machinery (operating hours compared to available hours).
- GRI Link: While not directly linked to a GRI standard, this indicator can support reports on economic and operational performance.

Preventive Maintenance

- SmartFleet^{DX} Indicator: Percentage of maintenance tasks completed on time according to the preventive maintenance schedule.
- GRI Link: Supporting indicator for economic and environmental performance by reducing the risk of major breakdowns and associated environmental impacts.





5 Our Employees

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 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.

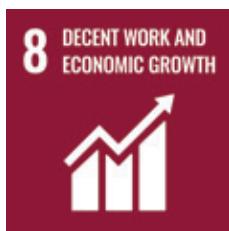


5.2

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.

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.

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

1. Inclusive recruitment policy
2. Fair and transparent salary policy
3. Social dialogue
4. Protecting and ensuring the safety of workers and their families
5. Career management
6. Flexible working hours
7. Remote work

Topics related to SDG 8 and SDG 10 relevant to BIA

1. To implement an inclusive recruitment policy

BIA recruits staff from all continents. In 2023, 42 different nationalities were represented among BIA employees, 83% of whom were on permanent contracts.

Our engagement policy is clear:

- We recruit exclusively based on the expected experience and required skills for each vacant position, as described in the published job description.
- 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 employment contracts in line with local legislation, whether they are in Europe, Africa, or Asia.
- We recruit only adults and individuals with a civil or legal identity.
- More than 90% of our recruitments involve local resources, thus significantly contributing to the development, economic life, and prosperity of local populations.
- We also encourage professional mobility between African countries and throughout the organization by promoting internal job offers to all employees and locals and publishing them on our Career Website <https://jobs.biagroup.com/>.

This recruitment policy allows us to offer quality jobs and consider the geographical decentralization of BIA sites. It also pushes us to develop our economic role

in the regions where we operate, which constitutes a real factor of social integration.

Finally, during recruitment, we inform each new employee of BIA's sustainability commitments through

the reading of this report and ask them to actively engage with these commitments in their work and interactions with our stakeholders.

Key Performance Indicators relative to SDG 10

Employee Diversity 2023 - GRI 405-1		Number	%
Headcount		1.367	N/A
Gender	Male	1.145	84%
	Female	222	16%
Age Group			
Age Group	Less than 30	252	18%
	Between 30 and 50	892	65%
	More than 50	223	16%
Region	Europe	265	19,4%
	Africa	1.098	80,3%
	Asia	4	0,3%

Recruitment 2023 - GRI 401-1		Number	%
Number of Hirings		389	28%
Gender	Male	334	86%
	Female	55	14%
Age Group			
Age Group	Less than 30	164	42%
	Between 30 and 50	189	49%
	More than 50	36	9%
Region	Europe	66	17%
	Africa	321	82,5%
	Asia	2	0,5%

Rotation 2023 - GRI 401-1		Number	%
Number of Employees (Turnover)		642	47%
Gender	Male	533	83%
	Female	108	17%
Age Group			
Age Group	Less than 30	246	38%
	Between 30 and 50	326	51%
	More than 50	69	11%
Region	Europe	130	20,2%
	Africa	507	79%
	Asia	4	0,6%

Ratio of base salary to compensation of women and men - GRI 405-2

	Mali		Mauritania		Senegal		Guinea	
Level	Male	Female	Male	Female	Male	Female	Male	Female
A	136%	0%	100%	0%	78%	112%	81%	0%
B	109%	104%	87%	0%	78%	0%	69%	79%
C	135%	78%	100%	0%	90%	75%	110%	94%
D	97%	0%	0%	0%	128%	99%	179%	168%
E	107%	98%	100%	0%	139%	88%	164%	0%
F	102%	0%					231%	0%
G	100%	0%						

	Cameroon		Burkina Fasso		Togo		Benin	
Level	Male	Female	Male	Female	Male	Female	Male	Female
A	100%	0%	99%	176%	169%	0%	100%	0%
B	134%	100%	92%	110%	249%	74%	107%	86%
C	90%	99%	106%	77%	0%	100%	0%	100%
D	109%	0%	126%	144%	100%	0%	100%	0%
E	100%	0%	98%	127%			100%	0%
F	100%	0%	110%	0%				
G								

	Zambia		DRC		Mauritius		Belgium	
Level	Male	Female	Male	Female	Male	Female	Male	Female
A	73%	85%	109%	0%	95%	125%	113%	0%
B	92%	68%	100%	100%	88%	86%	102%	90%
C	97%	85%	112%	0%	88%	85%	97%	92%
D	118%	124%	100%	112%	98%	90%	89%	91%
E	103%	91%	100%	0%	98%	96%	96%	84%
F	107%	106%	100%	0%	92%	83%	101%	96%
G	195%	0%			0%	78%	91%	89%
H					120%	0%		

2. To implement a fair and transparent salary policy

At BIA, we can count on enthusiastic and efficient teams committed to delivering high-quality work. These teams deserve to be recognized and fairly compensated for their efforts.

We adhere to a fair and transparent salary policy by:

- Clearly outlining the variables that influence salaries from the job offer and the beginning of the employment process, namely:
 - The grade of the position held. All our positions are described and compiled in a job reference framework (with job description, responsibilities, and required skills). These positions are then weighed and classified (from grade A to grade J) according to the MERCER IPE methodology.
 - Seniority at the job level (the number of years in the position);
 - Seniority in the position and any additional official certifications held.
- Establishing and adjusting salary scales for each country where BIA operates and by grade level. These scales are updated annually to reflect market trends (purchasing power, references, outdated scales).
- Applying equal pay (based on the defined salary scale) for a specific position in each country, ensuring equal remuneration for individuals with the same skills and experience, regardless of gender, origin, religion, or any other personal criteria.
- Conducting an annual salary review for all employees, both at the Group level and within each country. During this review, we ensure that salaries are aligned with everyone's career progression.

3. Encouraging Social Dialogue

Social dialogue is of paramount importance to BIA. We aim to foster mutual understanding among employees and resolve work-related issues collectively and constructively.

Discussions and negotiations between employers and employees on workplace issues primarily take place through the Works Council and the Committee for Prevention and Protection at Work.

These structures are composed of representatives of both workers and the employer.

- The **Company Council** is an assembly where the employer informs and consults with workers' representatives.
- The **Committee for Prevention and Protection at Work (CPPW)** is an assembly established to address issues related to working conditions, safety, health, and workers' well-being.

Additionally, if needed, each BIA employee has access to an HR Business Partner in each country.

BIA values open dialogue and fair negotiation. Healthy and open social relations facilitate more frank and constructive discussions. Workers who feel heard and valued are more likely to actively participate in social dialogue, thereby contributing to more effective and mutually beneficial outcomes.

The notice period and the provisions for consultation and negotiation are specified in our collective negotiation agreements.

Meeting Frequency

- Company Council and Committee for Prevention and Protection at Work (CPPW) : 1 time a month
- Communications are subject to consultation and consultation are carried out one week after the meetings

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
- Committee for Prevention and Protection at Work (CPPW)/ Occupational Health and Safety Committees (OHSC) within the Group.
- Establishment of a mutual investment fund (solidarity fund) among employees.
- Social protection, including health insurance, medical coverage, and hospitalization insurance.
- Travelers and expatriates are covered by specific emergency medical assistance contracts.

5. Managing Career Development

Career management involves designing and implementing career paths for each of our employees, fostering their fulfillment and motivation to remain with our company. It is about offering our employees long-term professional and personal prospects and promoting their development potential in harmony with our objectives.

Since 2021, we have harmonized our performance management plan across the Group, for all employees (both staff and consultants), in all our entities and for all job grades.

Every year, 100% of employees are subject to the establishment of individual objectives related to their position, a mid-year review on the achievement of objectives and the means to be implemented, and a formal performance evaluation at the end of the year. This is an opportunity to assess their individual performance against previously set objectives, determine the awarding of performance bonuses, and decide on career progression.

In 2023, at the close of the annual evaluation period on 31/01/24, 93% of Group employees underwent a documented year-end review in our integrated performance management system. 7% of employees did not have a documented year-end review within the allotted time for two main reasons: (1) absence of the employee and/or their evaluator, (2) announced departure of the employee in Q1 2024.

Our employees can receive a performance bonus, the conditions of which are formalized in our Group's performance bonus policy. This performance bonus is based on a percentage of the annual base salary (or annual base salary + hardship for expatriates in the

rotation system) defined by grade. The performance bonus also varies depending on the type of contract (permanent, fixed-term, and temporary contracts) and the distribution between individual performance and company performance.

More than just a performance strategy, we aim to make career management a true opportunity for professional fulfillment for our employees.

Internal mobility is our main recruitment channel, representing more than two-thirds of our vacant positions within our organization. To encourage and support internal mobility, we use various candidate preparation tools (assessment centre, development centre, 360-degree feedback, individual and/or collective training plans, and coaching).

In Belgium, in the event of dismissal, outplacement is a legal obligation for individuals over 45 years old. BIA goes beyond this Belgian legal minimum by also offering outplacement assistance to individuals under 45 years old.

6. Offering Flexible Working Hours

BIA considers the various constraints of its employees by offering flexible working hours. Subject to certain conditions specified in our work regulations, flexible hours allow them to manage their work time more effectively and efficiently complete their tasks. Our employees can better focus on their work when they are most disposed to do so. This helps them approach their responsibilities in a more personalized manner, better suited to the fluctuating needs of our business.

We implement this commitment by:

- Allowing employees to distribute their working hours within the limits of the work regulations, while

Key Performance Indicators relative to SDG 8

Percentage of employees benefiting from performance reviews - GRI 404-3		Number	%
Number of Employees with PMP*		1089	94%
Gender	Male	909	83%
	Female	180	17%
Age Group	Less than 30	125	11%
	Between 30 and 50	795	73%
	More than 50	169	16%
Region	Europe	178	16,3%
	Africa	909	83,5%
	Asia	2	0,2%

*PMP : People Performance score

Performance Management: 93% of all our employees completed the performance review process in 2023.

ensuring the proper functioning of the service.

- Giving workers, whose roles permit it in Belgium, the possibility to work remotely up to two days per week.
- Offering compensatory leave to employees who travel to Africa for professional purposes if these trips are organized during their personal time.
- Complying with local regulations by implementing working hours that include a system for compensating overtime.

7. Teleworking Policy

As our company remains the priority, each employee is expected to work in the office at least 3 days per week. The number of teleworkers within a department may also be limited based on the needs of the company or a specific department. Each department

determines the type and number of tasks eligible for telework. Additionally, each teleworker must obtain consent from their superiors to participate in the program. Since telework is an opportunity and not an absolute right, the final decision rests with management.

A seniority of 3 months at BIA is required to be eligible for telework. This ensures that the integration program and on-the-job coaching are not compromised.

Telework is allowed for a maximum of 2 days per week. These are full days, and different arrangements are possible.

The performance of teleworkers will be measured in the same way as non-teleworkers, according to a process of managing objectives, expected results, and performance.



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.

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.

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 Environment Policy

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.

That is why BIA is committed to:

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.

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 Accident, is to eradicate accidents (injuries and leaks) in all our operations. Every BIA employee strives daily to achieve this goal.

To achieve this Zero Accident objective, we focus on:

- Safety of our employees.
- Implementation and monitoring of preventive processes and instructions.
- Improvement of our system.
- Beyond strict compliance with regulations

We are implementing our Health, Safety, and Environment management system in all BIA countries. Rigorous monitoring is of crucial importance for the entire company. Indeed, our system not only ensures the safety and well-being of employees but also protects the environment and promotes the sustainability of operations. The prevention of

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

workplace accidents, the reduction of occupational risks, and the minimization of the ecological footprint are some of the benefits that result from the implementation of an effective HSE system. Moreover, by adhering to high standards in health, safety, and environment, we ensure compliance with current regulations.

With our Health, Safety, and Environment management system at BIA, we have highlighted the following advantages:

Improvement of employee safety

- Reduction of accidents: Zero accidents at mining sites where BIA is present for 2 and a half years. And in our entities, a 75% reduction in the number of accidents and a 94% reduction in lost workdays compared to 2022.
- Employee well-being: our system helps ensure a safe and healthy work environment.

Regulatory compliance

- Compliance with laws and regulations: The HSE management system helps the company comply with local, national, and international laws and regulations, thus avoiding fines and sanctions.
- Audit preparation: Well-established documentation



**Our Ambition:
Target ZERO
Accident**



and procedures facilitate internal and external audits, demonstrating the company's compliance with legal and other requirements.

Cost reduction

- Decrease in costs related to accidents: Fewer accidents translate into reduced costs related to medical care, compensation, and loss of productivity
- Operational efficiency: Optimizing safety and environmental management processes can lead to more efficient use of resources, reducing operational costs.

Environmental protection

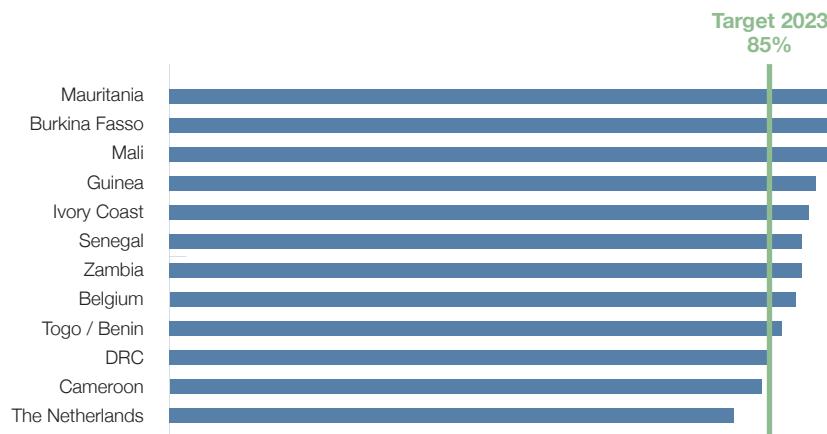
- Reduction of ecological footprint: Our HSE helps minimize negative environmental impacts, such as pollutant emissions and waste management.
- Sustainability: Promoting sustainable practices contributes to the preservation of natural resources, which is beneficial for the company and society in the long term.

Improvement of overall performance

- Safety culture: We have integrated health, safety, and the environment into the corporate culture, fostering an atmosphere of vigilance and shared responsibility.
- Innovation and continuous improvement: We encourage innovation by identifying new ways to improve safety and sustainability, thus contributing to the continuous improvement of the company's performance.

BIA has established an internal indicator: the "Safety Performance Score." This indicator allows us to monitor the maturity level of our Health, Safety, and Environment management system as well as the results by country. Our target by country in 2023 is 85%.

Safety Performance Score 2023



4. Our 5S Methodology

The 5S approach forms a pragmatic and very concrete method of improving the existing situation based on the ideas and participation of the actors in the field, and more generally, the entire staff. All departments of the company are involved.

We give the workstation its broadest meaning, that of the place where one performs their work. It can be a machine, a workbench, an office, an area in a warehouse, or a storage shop. The notion of the workstation also encompasses its immediate environment. The result of the 5S methodology can be summarized as "Taking ownership of one's workspace."

By integrating the principles of 5S with a focus on sustainable development, we are committed to optimizing not only the efficiency and organization of workspaces but also to reducing the environmental impact

of our operations. This includes responsible resource management, waste minimization, and the promotion of eco-friendly practices at each workstation. This approach contributes to a healthier work environment and sustainable company performance.

BIA's 5S Policy

BIA is committed to implementing 5S best practices to create pleasant, clean, comfortable, and safe workspaces for its employees and partners. To this end, a 5S reference framework has been created to provide guidelines for implementing the 5S methodology in our workshops and stores.

The objectives of the BIA 5S program are to:

- Reduce the risk of incidents and accidents at work.
- Implement environmentally friendly practices.
- Create a work environment to reduce waste.

- Improve productivity and service quality.
- Reduce costs.

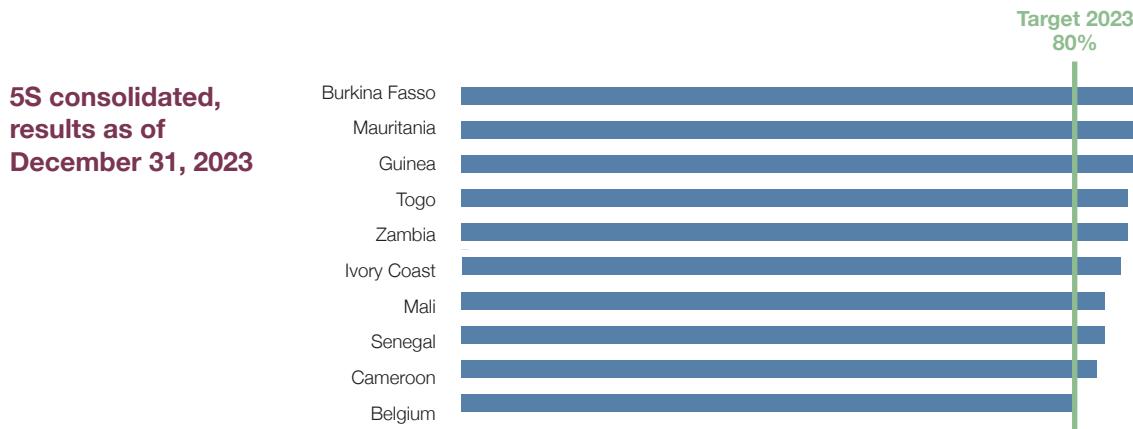
The 5S policy is applied at the operational level and serves as a basis for setting the objectives, rules, and general principles of the BIA 5S methodology.

5S Audits

To verify our 5S methodology, audits are conducted

regularly. We check compliance with the requirements of our reference framework to ensure the consistency of self-assessments between different sites or areas. The 5S reference framework represents the criteria and parameters to be controlled for each S, as well as the expected level for each of them, and it is associated with an evaluation system.

Our target by country in 2023 is 80%.



5. 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.

Key Performance Indicators relative to SDG 3

GRI 403-9 – Work Accident	Mine	Ateliers
Frequency rate 2023	0	1,46
Severity rate 2023	0	0,007

5.4

Continuous Training



To ensure access for all to quality education on an equal basis and promote lifelong learning opportunities.

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 the 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 three areas of action:

1. Continuous staff training
2. Mentoring by field professionals
3. Training centres

1. Training our internal staff

The culture of BIA is based on a mindset that promotes customer proximity, founded on three expected actions and behaviors: "Innovate – Collaborate – Dare."

Training and development of personnel are essential to achieve this. That is why BIA has formalized these commitments in a Training and Personnel Development Policy aimed at ensuring that its employees have access to relevant resources and opportunities to improve their skills, knowledge, and abilities.

BIA supports training and development projects that align with the priority order indicated below and adhere to the following application rules, as described in our Training and Personnel Development Policy:

- Address the organization's needs by developing employees' skills and competencies required to achieve our strategic organizational objectives.
- Meet individual needs (by ensuring that employees' skills and competencies align with the responsibili-

ties of the positions they hold or will hold within the company).

2. Reflect the values and priorities of BIA.

Moreover, all our professions (management, administrative, technical, operators) are undergoing profound transformations due to new technologies and market developments demanded by our clients. These transformations are considered in the various training programs that make up our annual training plan.

These continuous training programs enable our employees to improve their knowledge, skills, and professional abilities in different areas: Corporate aspects (e.g., Business Conduct Guidelines, Cybersecurity), sales, service (aftermarket), trades, SAP, soft skills (including leadership and management), or technical skills. A standard training program is also available and deployed for all new recruits ("Induction Program").

We have built and continue to build training programs for different job families in our field and by professional category. These programs are provided as soon as an employee is recruited or obtains internal mobility to one of these functions. By the end of 2023, we have adequate programs for the following roles: Project Manager, Site Manager, Service Manager, Fleet Manager, Machine Down and Support Officer, PSSO, PSSR, Supply Chain Officer.

From a career management perspective, BIA also allows all employees who wish to participate in external training. If this training aligns with BIA's needs and/or evolution, BIA covers (partially or fully) the costs related to this external training (registration fees for the training, certification exams) and provides the necessary time to participate in this training or exams (authorized absences with salary maintenance, special leave to participate in exams).

The channels for delivering these trainings are varied: online training, in one of our training centers, in a rebuild center, on a client site.

Currently, BIA employees receive an average of 57 hours (or 7 days) of training per year per person (2023 average).

3. Providing technical training under the guidance 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 and since 2023 also in Dubai.

4. Constructing and managing training centers

To ensure quality training for its technicians and its own clients, BIA has invested in cutting-edge educational equipment and high-quality training, and has built several training centers in Africa:

- In 2012 in Dakar, Senegal
- In 2020 in Ouagadougou, Burkina Faso
- In 2024 in Kitwe, Zambia

Training candidates have access to a training space to improve their theoretical and practical knowledge of Komatsu, Bomag, and Cummins machines, all super-

vised by a team of experienced instructors. Classes are limited to 8 people.

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

BIA organizes training for client operators during machine delivery or for specific requests.

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

At BIA, given that our field is a technical domain, we observe a marked trend in the composition of our workforce. This sector traditionally attracts more men than women. Currently, men represent 84% of our workforce, while women constitute 16%. This demographic distribution inevitably influences the allocation of training hours between genders.

We would like to emphasize that, despite this distribution difference, BIA is firmly committed to providing equal training opportunities to all its employees, regardless of their gender. Every employee, whether male or female, has the same chances for professional development and access to training programs. This policy of equal opportunities is a cornerstone of our talent management and skills development strategy.

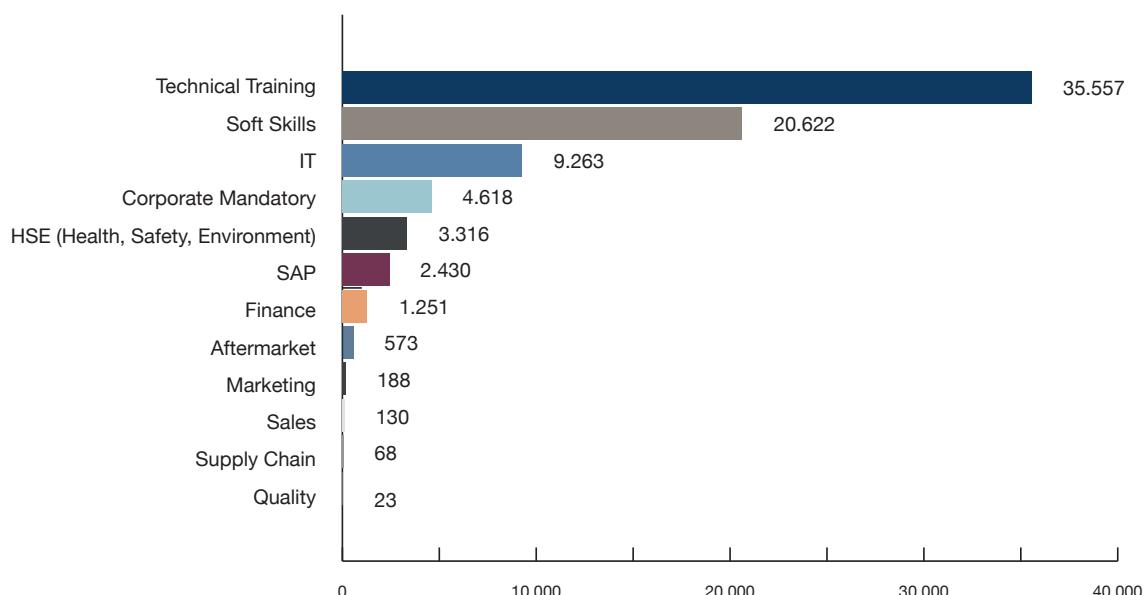
Our goal is to ensure that all our employees can acquire the knowledge and skills necessary to excel in their respective roles.



Key Performance Indicators relative to SDG 4

Measured Impact	Scope	Unit	Reference	KPI	2023
Average number of training hours per employee per year				Total number of training hours provided to employees / Total number of employees	78.037/1.367 = 57 h/per person
Average number of training hours per woman per year	In our training centres			Total number of training hours provided to female employees / Total number of female employees	10.564/222 = 48 h/woman
Average number of training hours per man per year	At our clients' sites	Hours	GRI 404-1	Total number of training hours provided to male employees / Total number of male employees	67.473/1.145 = 59 h/man
Average number of training hours per professional category per year				Total number of training hours provided to each professional category / Total number of employees in the professional category	1.425,5/29 = 49 h/ per person

Number of training hours by job family



Average number of training hours by professional category

Professional category	Average number of training hours per professional category	Total number of training hours provided to each professional category	Total number of employees in the professional category
Project Manager with KAC Fundamental – SABA	50 hours	0	0
Project Manager with KLTD Fundamental – SABA	59 hours	348 hours	6
Site Manager with KAC Fundamentals - SABA	37 hours	0	0
Site Manager with KLTD Fundamentals - SABA	40 hours	0	0
Service Manager	21.5 hours	65.5 hours	3
Fleet Manager with KAC – SABA	40 hours	0	0
Fleet Manager with KLTD - SABA	29 hours	0	0
Machine Down and Support Officers	14 hours	28 hours	2
PSSOs and Support Officers	11 hours	0	0
Supply Chain Officers	13 hours	104 hours	8
PSSR	88 hours	880 hours	10



Employee Skill Upgrade Programs in 2023	Number of employees	Duration
Cybersecurity / Crypto	1,040	3 hours
5S Methodology	812	10 minutes
Business Conduct Guidelines - Principles and basic rules for conduct within our company	1,344	20 minutes
GDPR - Data privacy and security law, compliance with rules and impact	297	10 minutes
Induction – Online program for all new BIA employees (9 modules)	175	12 hours
SAP	805	128 hours
HSE (Health, Safety, Environment)	204	4 hours
Smartfleet	27	6 hours
Sales Techniques	18	100 minutes
Managing a Team and People at BIA	116	45 hours

Transition Assistance Programs for Future Employability and End-of-Career Management in 2023	Number of employees	Duration
Outplacement Program according to CCT 82bis: 60 hours valid for 12 months	4	60 hours



KOMATSU

6 Communities and local 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.

BIA's current contributions to SDG 17

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

1. Support local economies
2. 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 2023, out of a total of 1.370 employees, over 1.100 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.

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.



GRI Index

GRI Standard	Disclosure	Location
GRI 2 General disclosures 2021	2-1 Organization details	Chapter 1.1 The BIA Group
	2-6 Activities, value chain and other business relationships	Chapter 1.2 Our Activities
	2-7 Employees	Chapter 1.1 The BIA Group
	2-9 Governance structure and composition	Chapter 2.3 The Effective Governance
	2-15 Conflicts of interest	Chapter 2.3 The Effective Governance
	2-22 Statement on sustainable development strategy	Chapter 1.2 Message from our CEO
	2-23 Policy commitments	Chapter 1.5 Sustainability Policy
	2-24 Embedding policy commitments	Chapter 1.1 About this report
GRI 205 Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Chapter 2.3 The Effective Governance
GRI 305 Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Chapter 3.2 Climate Change
	305-2 Direct (Scope 2) GHG emissions	Chapter 3.2 Climate Change
	305-3 Other indirect (Scope 3) GHG emissions	Chapter 3.2 Climate Change
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	Chapter 5.2 Diversity and equal opportunities
GRI 403 Occupational Health and Safety 2018	403-9 Work related injuries	Chapter 5.3 Health and Safety
GRI 404 Training and educations 2016	404-1 Average hours of training per year per employee	Chapter 5.4 Continuous Training
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter 5.2 Diversity and equal opportunities
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance authorities and employees	Chapter 5.2 Diversity and equal opportunities
	405-2 Ratio of basic salary and remuneration of women to men	Chapter 5.2 Diversity and equal opportunities
GRI 418 Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 2.3 The Effective Governance
GRI 419 Socioeconomic compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	Chapter 2.3 The Effective Governance

List of Acronyms

UN	United Nations
SDG	Sustainable Development Goals
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
GDPR	General Data Protection Regulation
DPO	Data Protection Officer
KPI	Key Performance Indicators
IMC	Intelligent Machine Control
PCR	Product Condition Report
CC	Contamination Control
CRC	Component Rebuild Centre
HSE	Health, Safety and Environment
CPPT	Committee for Prevention and Protection at Work
CSST	Occupational Health and Safety Committees
ISO 45001	Occupational Health and Safety Management System
ICT	Information and Communication Technology
OEM	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.





More info on
biagroup.com