



moving  
mountains  
together



# Sustainability Report 2024

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Equipment — Parts — Service

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# 1 Introduction

## 1.1

# About This Report

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This report outlines the sustainable development approach adopted by the BIA Group and its subsidiaries, detailing the actions undertaken during the year 2024. The methodology for producing this sustainability report is aligned with the 17 Sustainable Development Goals (SDGs) established by the United Nations.

An initial assessment of the impact of our activities, involving key employees within the company, was conducted in 2021 and 2022. These participatory workshops enabled us to identify the direct, indirect, positive, and negative consequences of BIA's operations 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 these findings, we defined priorities and specific actions, subsequently implementing and managing our ambitious sustainable development process. The methodology followed is inherently iterative, as sustainable development is part of a continuous improvement framework. Consequently, the reassessment of impacts considering newly acquired knowledge can yield new insights. BIA is thus committed to regularly reassessing its impacts on sustainable development, ensuring constant adaptation and better consideration of environmental, social, and economic issues.



# Message from our CEO

In 2024, the BIA Group remained highly committed to building a sustainable future.

Throughout the year, we have continued to shape and drive our Sustainability strategy and ambitions, while embarking our people on key initiatives and projects.

We are pleased to present our third activity report, which highlights the progress made across the 4 pillars that underlie our commitments and are aligned with the United Nations Sustainable Development Goals.

First, regarding the **Environment** and our ambitions on **Climate Change**, BIA has established a complete Carbon Footprint measurement, including all BIA entities and territories. With a presence on the African continent in more than 20 countries to service our clients and complex purchasing and logistics operations, this exercise represented a real challenge in terms of data collection and treatment. It comes as no surprise that our total carbon emissions have increased (as compared to 2022), as this is primarily due to the increase in scope and territories. The BIA Group 2024 Carbon Footprint will serve as the baseline going forward to implement the BIA Group Transition Plan and measure our ongoing efforts in the coming years. This 2024 baseline highlights two major takeaways: first, BIA Group's own direct emissions are far from negligible and need to be addressed with serious decarbonization imperatives and second, emissions in our upstream and downstream value chain (especially linked to the production and usage of the equipment we sell) will required to be tackled through continued close collaboration with both our suppliers and our customers.

BIA is convinced that new **Technological Innovations** and **Added Value Services** are key in developing more eco-friendly solutions. BIA continues to grow strong ties with its main suppliers, including KOMATSU, to follow-up on the readiness of new technological developments increasing energy-efficiency of equipment, such as electric and battery powered vehicles, fuel-cell technological innovations or alternative fuel capabilities. Similarly, BIA continues to invest in the development of in-house proprietary added-value services, that have a proven positive impact both for our clients and for the planet, in terms of cost reduction and environmental footprint. Our SmartFleet<sup>DX</sup> and Overhaul/Rebuild Solutions are two key areas that can positively contribute to a more sustainable mining, construction and infrastructure business.

We continued to enhance the efficiency and resilience of our **Supply Chain**, identifying key areas for improvements to reduce environmental impact and optimize logistics and resource use. By embedding sustainability principles into transport and stock management processes, we are driving measurable progress in energy efficiency, waste reduction, and responsible sourcing.

Our **People** are at the heart of everything we do and at the centre of our strategic priorities. The safety and health of our teams will remain absolute priorities for BIA. We relentlessly continue to build and encourage a strong corporate culture of ZERO risk and ZERO accident, through continuous training and leadership programs to maintain our level of excellence in this respect. We are proud to share that we have achieved **Zero Accident** in Mining sites for several years in a row (2022, 2023 & 2024, representing 1124 days), an encouraging result that reflects our commitment to safety. Caring for our people is equally important in our company culture and we have encouraged and witnessed a broad array of **Well-being Initiatives** being put into place in all BIA territories, brought to live by our local well-being committees.

Building a sustainable future requires to leave no one behind. As an international corporate actor, we have developed a strong local footprint in the countries where we operate. Particularly on the African continent, we value that our presence brings a positive impact for the **Local Communities**. We do so by creating local employment and education opportunities, strengthening local economies by selecting local suppliers whenever possible, and supporting projects designed to empower local communities or disadvantaged minorities.

At BIA, Sustainability is not just another buzz word, it is part of our core corporate values. Over the past years, we have established strong Sustainability foundations, the results of which are already clearly visible in a relatively short period of time. But we are also conscious of the way ahead to fulfil our growing Sustainable ambitions for the future. Because BIA is convinced that Sustainable growth is the only way forward, the BIA Group will keep Sustainability high on the agenda when defining the building blocks of its new Corporate Strategy in 2025. We are pleased to share some of our key priorities, including the adoption of a robust transition plan, the integration of advanced digital solutions to improve energy efficiency and optimize stock management, the continued deployment of renewable energy across our African facilities, the expansion of circular economy initiatives through enhanced CRC capabilities, and the implementation of standardized sustainable purchasing practices throughout our value chain.



**Romain Bia**  
CEO BIA Group





## 1.3

# About BIA Group

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BIA Group has established a long-standing reputation as a pioneer in the sale and distribution of civil engineering equipment and materials.

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

Renowned for its commitment to quality, BIA has become synonymous with excellence in product offerings and service delivery. As the exclusive distributor of leading brands such as Komatsu, Metso, Cummins, Bomag, MAN, and Foton, BIA ensures that its customers have access to top-tier equipment and comprehensive after-sales support.

Over the years, BIA's influence and reach have expanded significantly, transforming the company into a multinational entity 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 enable 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 prioritizing safety and minimizing 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.



## Our Activities

The BIA Group is a dynamic organization engaged in a wide range of activities across Belgium, Luxembourg, and more than 20 African countries. With a workforce of over 1,350 employees, including more than 62% highly skilled engineers and technicians, BIA provides exceptional services.

Primarily, BIA specializes 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 excels in providing full-service contracts. This means that in addition to delivering the required machinery, BIA takes on the responsibility of ensuring proper maintenance, repairs, and spare parts availability. This comprehensive approach allows clients to focus on their core operations, knowing that BIA is committed to maximizing 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 customized solutions that align with specific project requirements.

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 increases productivity, reduces the risk of error, and improves safety. Moreover, it helps to control costs, to extend the life of equipment, and to reduce environmental impact by optimizing fuel, oils, and CO<sub>2</sub> 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 minimized downtime and optimized equipment performance.

As of December 31, 2024, BIA employed



**1,374** People



**999** Focused on Africa



**39** Average age



**62%** of them technicians & engineers



**5.1** Average seniority



**38** Nationalities

## Our Culture

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Our corporate culture refers to the shared values, attitudes, standards and beliefs that characterize members of an organization and define its nature. The aim is to provide a clear direction to all BIA employees and partners about why and how BIA will reach its objectives in the coming years.

### Vision

BIA wants to be a **sustainable independent group** with a family majority share by developing its positions in **Belgium, Luxembourg and in Africa**.

BIA consolidates its growth and profitability as a **Komatsu distributor**, recognized by its customers for its high-quality products and services, **focused on the Construction and Mining sectors**.

BIA will continue to strengthen its position by developing the **Transport and Energy sectors** as well as its portfolio of activities.



#### Values

Excellence  
Passion  
Sustainability  
Entrepreneurship



#### Mission

Driven by passion, we deliver the best equipment, services & technologies to increase customers' productivity, improve safety and reduce environmental impact



#### State of mind

Customer proximity  
Innovate  
Collaborate  
Dare





# 2 Sustainable Development

## 2.1

# Our Objectives

The UN Sustainable Development Goals (SDGs) represent a global call to action to transform our world and address the challenges we face, including poverty, education, climate change, environmental degradation, prosperity, peace, justice, and inequality. BIA Group is firmly convinced that companies have a crucial role to play, alongside governments, in achieving these SDGs.

The 2030 Agenda explicitly calls on companies to contribute to the SDGs through their strategies and social responsibilities. Investments, the development of products and services, and the implementation of best practices are all sustainability levers for companies. The commitment and participation of all companies in the pursuit of sustainable development are essential. Without this collective effort, the stability

of markets could be compromised, as a company can only thrive in a sustainable environment.

BIA has chosen to actively participate and contribute to this dynamic approach. Firstly, by conducting self-assessments within the framework of the UN's Sustainable Development Goals, and secondly, by formalizing and implementing a comprehensive sustainability policy and strategy.



## 2.2

# Our Priorities

In 2022 and 2023, BIA conducted its first major materiality analysis to identify the sustainability issues most directly related to its business and where it could have a meaningful and measurable impact. In 2024, BIA continued to develop its sustainable development strategy by initiating projects and initiatives to address the identified priorities.

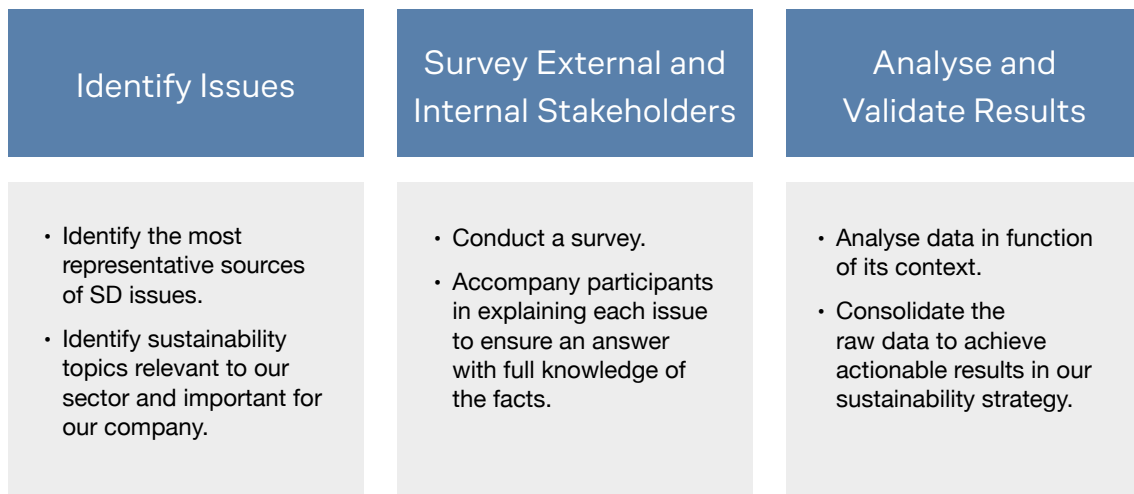
The materiality matrix revealed the relative importance of sustainability issues for each of our stakeholders. The results guided our strategic thinking and helped us manage risks, demonstrating to our stakeholders that their views matter. In 2025, BIA will conduct its first double materiality analysis, incorporating financial materiality analysis alongside impact materiality analysis.

### Our Methodology

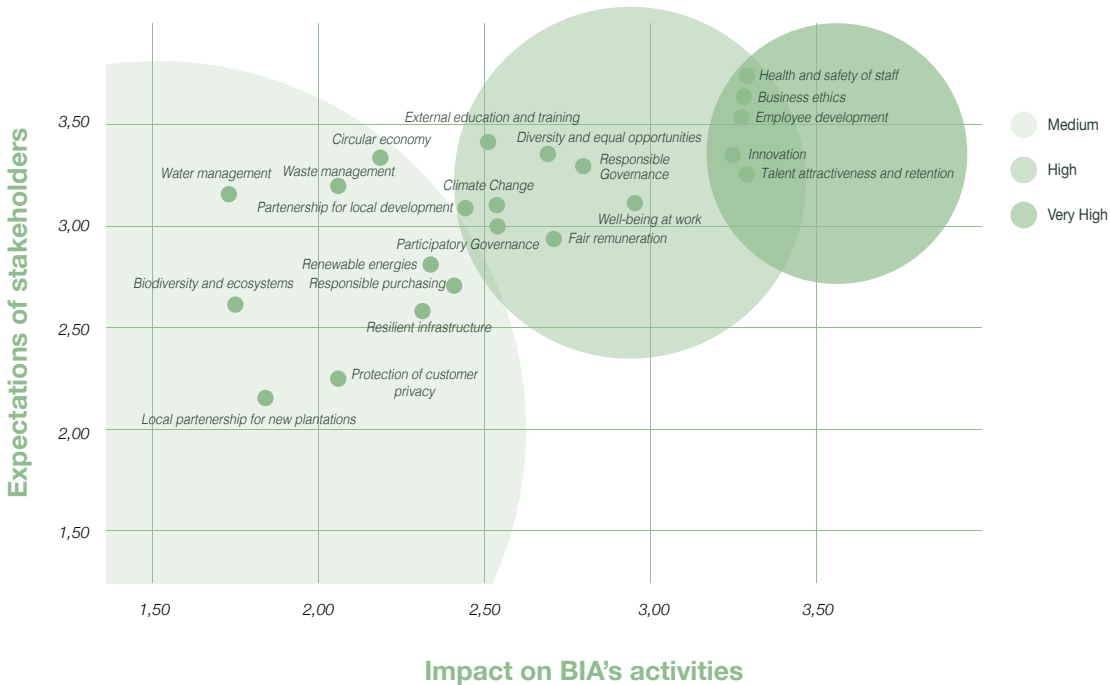
The materiality matrix enabled us to gather opinions and feedback from our internal collaborators, as well as our external partners, including customers and representatives from associations in Belgium and Africa.

As illustrated 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



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

The most important challenges identified are the following:

### Very High Priority

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

### High Priority

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

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



## 2.3

# 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 adopt a systemic view of our society by considering the various connections that link us to the planet and to other human beings, both locally and globally. We need to collaborate to build a common and sustainable future for all, considering both present and future generations. By preserving the quality of our environment and the quantity of natural resources we leave behind, we can ensure intergenerational equity.

The sixteenth goal calls on us to develop at all levels humane organizations that are responsible, fair, and committed 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 conventional practices.

### Topics Related to Social Responsibility of BIA

- Sustainability Policy
- Responsible governance
- Business Code of Conduct
- Fight against corruption and money laundering
- Fight against illegal trafficking
- Fight against conflicts of interest
- Human rights
- 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 those of our subsidiaries and sites, ensuring regular, open, and transparent dialogue within the company.

Among various 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 addressing sustainability issues, BIA has adopted an ambitious sustainability policy with clear ambitions in terms of sustainable development.

This report originates from an initial in-depth analysis of BIA's impacts on the 17 Sustainable Development Goals, conducted in 2021 and 2022. It details BIA's ongoing commitment to sustainability, enabling the tracking of progress and the association of key objectives and indicators to promote continuous improvement.

Our sustainability policy serves as our roadmap, guiding us in identifying projects to meet our commitments across four key pillars: environment, employees, communities, and innovation.

### 2. Implement a Responsible Governance

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

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

- We have adopted a collective and participatory decision-making system that empowers staff at every

level. Our decision-making system is based on the various levels of responsibility within the company.

- We use an integrated management platform available in all countries. This IT tool facilitates standardised management across all BIA entities.
- We frequently organise training sessions 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 implemented a Business Code of Conduct. This Code is applicable to all BIA entities worldwide and to all BIA employees upon hiring. It is also mandatory for all our suppliers.

The objective of the Business Code of Conduct is to unite BIA teams around shared values and commitments in terms of business ethics. It enables us to cultivate a unified culture across all entities, grounded in social responsibility, the fight against corruption, money laundering, illegal trafficking, and conflicts of interest. Additionally, it emphasizes the defence of human rights, transparency, and the protection of consumer data.

The Code compels us to adhere to legal requirements and to build relationships founded on mutual respect, honesty, and integrity. It also encourages us to uphold and enhance BIA's good reputation in every country where we operate.

BIA also expects its suppliers to adhere to its Business Code of Conduct.

All BIA employees can report any non-compliance with the Business Code of Conduct to either the Compliance Officer or the HR Manager. All complaints are thoroughly reviewed and may result in corrective action if deemed necessary.

BIA has made available to all employees and subcontractors a unique, formal, and confidential channel for reporting alerts: [ethics@biagroup.com](mailto: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 the Business Code of Conduct. An alert is defined as an oral or written communication of information, including reasonable suspicion, about actual or potential violations (acts or omissions) concerning the adherence to and application of this Business Code of Conduct. Every employee and subcontractor are encouraged to report an alert as soon as it is identified to prevent significant repercussions that could lead to legal disputes and damage BIA's reputation.

The Business Code of Conduct is regularly reviewed to ensure it remains current with relevant regulations and BIA's requirements. This Code 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 and money laundering:

- We have transitioned to exclusively accepting bank transfers for payments, except for very small amounts. Consequently, no machines or services are paid for in cash. This policy is in place to prevent involvement in money laundering activities and to ensure the safety of our employees.
- We have also eliminated or severely restricted the use of cash registers at our locations, except in exceptional cases. Instead, we promote the use of bank accounts to prevent any potential embezzlement.
- We systematically implement enhanced due diligence procedures, such as "know your customer/supplier" protocols. We conduct continuous monitoring of high-risk companies to prevent economic, human, and environmental losses. Consequently, we may occasionally exclude certain customers or suppliers from our operations.

### **5. Fight Against Illegal Trafficking**

We have implemented measures to combat illegal trafficking to ensure we do not become complicit in such activities. In cases of uncertainty, we conduct compliance checks using international databases. If there are any doubts regarding suspicious activities, whether upstream or downstream in our value chain, we promptly contact the relevant public authorities. Additionally, we fully cooperate with any requests from public authorities related to specific sectors.

### **6. Fight Against Conflicts of Interest**

BIA has implemented various measures to prevent conflict of interest:

- We comprehensively and transparently declare all interests or connections that may affect our company's activities.
- We exclude any direct collaboration with governments ensuring full compliance with applicable laws and regulations.

### **7. Protecting Human Rights**

All employees and close collaborators of BIA, whether based in Europe, Africa, or Asia are engaged through either an employment or a service contract without exception.

As part of these contracts, BIA ensures that it works exclusively with adults who possess a valid civil or legal identity and comply with local legislation.

To support the socio-professional integration of stu-

dents (both minors and adults with a civil identity) in the countries where it operates, BIA also offers internships (work-study or full-time, with or without the involvement of a school) and temporary contracts.

BIA conducts necessary verifications of the civil or legal identities of individuals with the competent authorities in each country. These references are then included in the respective employment or service contracts.

## 8. Protecting Privacy of the Consumer

BIA is committed to guaranteeing everyone's privacy in accordance with legal and regulatory provisions concerning the respect for private life. To ensure data security, we have implemented several measures:

- 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	2024
<b>Privacy protection</b>	Total number of founded complaints breaching customer privacy	Number of complaints	GRI Standard 418-1	0
<b>Compliance with laws and social and economic rules</b>	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
<b>Anti-corruption fight</b>	Total number of confirmed incidents in which employees were fired or sanctioned for corruption	Number of incidents	GRI Standard 205-3	0

## 2.4

# Sustainability Policy

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Day after day, BIA integrates all dimensions of sustainable development into the core of its strategy, projects, and activities. Its sustainable development policy serves as the foundation for this approach, driving both 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 focuses on four key areas directly related to our professions and activities, where we can achieve 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:**

- 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.
- 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<sup>DX</sup> service.
- 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.



**Romain Bia**  
CEO BIA Group



An aerial photograph of a modern, multi-story building with a brown stone facade and large glass windows. The roof is covered with a dense array of solar panels. A large, semi-transparent green circle is overlaid on the upper left portion of the image, containing the number '3' and the text 'The Environment'. The building is surrounded by lush green trees and a parking lot with several cars is visible in the foreground.

# 3 The Environment



### 3.1

## Our Approach

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The protection of the environment and the conservation of natural resources are top priorities for our company. Through the sustainable leadership of managers and the active engagement of our employees, BIA is committed to conducting its operations in an environmentally friendly manner and continuously improving 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 an environmental management system to identify, monitor and control the environmental aspects of our activities.



## 3.2

# Climate Change



Take urgent actions to fight against climate change and mitigate its impact.

To address the challenge of climate change, BIA is committed to implementing necessary actions to utilize equipment and offer low-emission services and solutions aimed at reducing the carbon footprint of our operations. Additionally, we actively engage stakeholders, governments, and companies throughout our supply chains to foster collaborative efforts in this endeavour.

### 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. Greenhouse gas emissions (Carbon Footprint)

### Current Contributions of BIA to the Sustainable Development Goals

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

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

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

Among all the possibilities to integrate climate action into our operations, BIA currently prioritizes six key areas of action.

### 1. Renewable Energy

For several years, BIA has been committed to promoting and utilizing renewable energy sources. Since 2018, BIA has been investing in renewable energy solutions to reduce electricity consumption at many of its operating sites.

In Fleurus, a total of 486 photovoltaic panels were installed, generating 120,000 kWh per year and avoiding the emission of 40 tons of CO<sub>2</sub>.

At our headquarters in Overijse, 250 photovoltaic panels were installed at the end of 2024, with an expected yield of 97,000 kWh per year, making our headquarters approximately 35% self-sufficient in electricity usage.

### BIA Continues to Invest in Photovoltaic Energy

Site	Installation Date	Number of Solar Photovoltaic Panels	Surface	Annual Energy Yield	Power	GHG Emissions Avoided
Fleurus	2018	486	800m <sup>2</sup>	120.000 kWh	130 kwp	40 t <sub>e</sub> CO <sub>2</sub>
Overijse	2024	245	400m <sup>2</sup>	97.000 kWh	105 kwp	30 t <sub>e</sub> CO <sub>2</sub>

## 2. Reduction of Energy Consumption

Through its commercial policy, BIA chooses to promote equipment and services that are beneficial for the customer and for the planet, helping our customers reduce their energy and fuel consumption. Our initiatives include:

- Integrating and promoting the sale of premium machines that meet the highest European standards for reducing polluting emissions.
- Developing and selling machines with lower CO<sub>2</sub> environmental impact such as hybrid or electric machines and “Intelligent Machines Control” (IMC).
- Providing information on the carbon footprint of the solutions sold, based on real information extracted from our SmartFleet<sup>DX</sup> platform and the inefficient use time of the machine (idle time).

BIA has also worked on reducing its own energy consumption by investing in its infrastructure:

- Installing heat pumps and double-flow Mechanically Controlled Ventilation systems at our sites In Overijse and Fleurus.
- Implementing low-energy and centralised adiabatic “air conditioning” system, characterised by a large fan blowing air into a water-soaked sponge to capture its calories (Burkina Faso).
- Utilizing efficient, electricity-free natural “air conditioning” systems (Zambia and Burkina Faso).
- Adopting LED lighting which is now present in all countries where BIA has recently carried out renovation or construction works.

## 3. Buildings Insulation

To reduce its CO<sub>2</sub> emissions and energy consumption, BIA has decided to use bio-based, geo-sourced and circular construction materials in its renovation and construction projects. For example:

- The headquarters of BIA in Overijse, completely renovated in 2020, is classified as a “low consumption” building. It is insulated with bio-based materials of natural and renewable origin, utilising a natural cork insulation technique. This method has

a very low carbon footprint and eliminates the need for an additional surface coating.

- In Burkina Faso, BIA has implemented a fully circular economy initiative by constructing its main offices and surrounding walls with Compressed Earth Blocks. This ecological construction process uses sustainable, low-energy building bricks made from soil. Compressed Earth Blocks are an eco-friendly alternative to concrete or fired clay bricks, as they reduce CO<sub>2</sub> emissions, utilize natural materials, and require significantly less energy to produce. Additionally, the entire project was carried out by a team of local women, creating valuable training and employment opportunities within the community.

## 4. Sustainable Mobility

BIA is committed to adopting a responsible approach to employee mobility. This commitment is reflected in various actions aimed at optimizing staff mobility, such as:

### Promotion of Teleworking and Virtual Collaboration

Since 2019, BIA has recognized the social, economic, and environmental impacts of work-related mobility. Even before the COVID-19 pandemic, the company recommended one day of teleworking per week for eligible office staff in Belgium and encouraged the use of teleconferencing instead of non-essential international travel.

Since 2021, the teleworking framework has been further developed. In Belgium, employees whose roles allow it can now telework up to two days per week, either occasionally or on a structural basis.

Other BIA entities have also gradually implemented telework where infrastructure and job nature permit it — mainly for corporate functions. For instance:

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

These measures contribute to a more flexible and inclusive working culture while reducing our environmental footprint by decreasing the number of commutes and business trips.





## Supporting the Transition to Electric Vehicles in Europe

Belgium hosts BIA's largest company car fleet, in terms of number of vehicles. As part of its sustainability strategy, BIA has fully committed to the transition towards electric mobility. Since 2024, only 100% electric vehicles can be ordered – this is not just the available option, but a mandatory choice for employees in Belgium.

Employees have access to an online simulator linked to real-time market data, allowing them to choose from an up-to-date selection of electric vehicles within their allocated budget. This ensures flexibility and responsiveness to new vehicle releases and pricing changes.

To support this transition:

- Fleet composition (Belgium, as of April 2025). Out of 92 long-term lease vehicles:
  - 33 are fully electric (36%)
  - 26 are plug-in hybrids (28%)
  - 20 are gasoline (22%)
  - 13 are diesel (14%)

Since all vehicles ordered from 2024 onward are fully electric, the phase-out of internal combustion engine vehicles is now set to accelerate naturally over the coming years, as older vehicles reach the end of their lease contracts.

In Africa, company vehicles are still fully combustion-based for now, although market evolutions and infrastructure developments are being closely monitored.

- Charging infrastructure:
  - 20 stations in Overijse (10 added in March 2023)
  - 8 stations in Fleurus (installed in 2023)
  - 2 stations in Izegem
  - 4 stations in Alleur
  - 25 home charging stations have also been installed at employees' residences. Both the installation and electricity costs are fully covered by BIA.

These measures reflect our long-term commitment to reducing carbon emissions while offering practical support to employees adopting more sustainable mobility solutions.

## 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 where the employees live. To reduce individual trips (by car, motorcycle, mopeds), some subsidiaries provide a local collective solution for the employees' transportation.

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. Supply Chain

BIA recognizes that the management of its supply chain plays an essential role in its sustainability trajectory. This involves effectively and efficiently planning, organizing, and controlling the transport and storage of machines and parts, supported by associated information, to meet customer requirements.

Sustainability initiatives in our value chain must encompass everything from raw material sourcing to last mile logistics, and even to product returns and recycling processes. Therefore, managing the entire supply chain, from supplier to customer, is crucial.

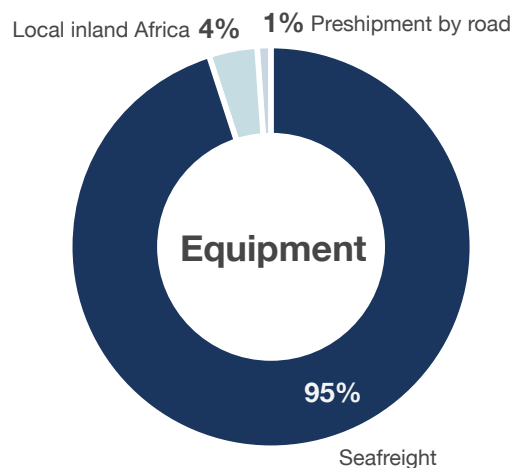
BIA specifically considers the sustainability of its supply chain according to three pillars: stock management, customers, and suppliers.

## Responsible Management of our Stocks and Transport

Efficient supply chain management is an important leverage to reduce costs, unnecessary transportation and associated CO<sub>2</sub> emissions.

BIA is continuously working on improving its stock management process and transport logistics with all its OEMs.

Most of the heavy **equipment** is transported exclusively by sea, with plane transport being exceptional upon a specific client request motivated by emergency situations. In its selection of maritime transport carriers, BIA is proud to partner with those that have strong sustainability practices, such as using shore-side renewable energy while at berth and switching off onboard engines. Additionally, BIA favours inland barge shipping over road transport where feasible.

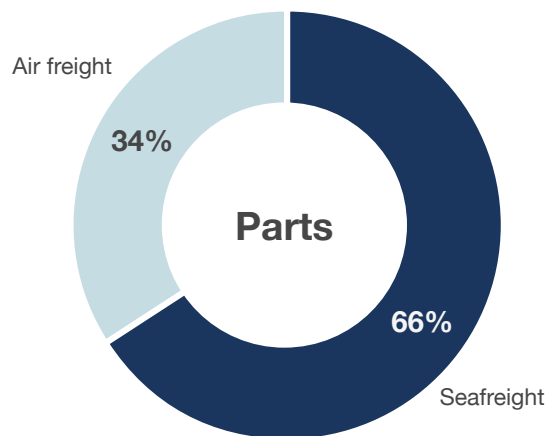


For **parts**, our current efforts are focused on improving planning to increase stock orders transported by sea, while reducing urgent orders transported by air.

The modal shift from air to maritime transport wherever possible will result in a decrease in transport costs as well as in CO<sub>2</sub> emissions.

To achieve these objectives, BIA raises awareness and actively collaborates with its customers on a pro-active parts consumption forecast.

In 2024, 66% of all parts delivered were transported by sea, while 34% was transported by air, often due to urgent needs.



#### Responsible Suppliers

BIA will only engage with parts and equipment suppliers that demonstrate responsibility and commitment to sustainable development.

BIA closely monitors the research and development efforts of all its critical suppliers, particularly their investments in sustainable transport solutions and advancements related to civil engineering machines.

The solutions offered include energy efficiency improvements, enhanced energy monitoring, and alternative sustainable equipment options such as electrification, agnostic machines, and alternative types of fuels.

BIA actively engages with its critical suppliers and measures their commitment to sustainability through yearly performance meetings and by reviewing their sustainability reports. Achievements such as the carbon neutrality of production sites, the use of trains for the transport of goods, and the construction of passive offices all contribute to sustaining the value chain in which we participate.

#### Sustainable Procurement Policy

BIA is working on the implementation of a sustainable procurement policy. Our approach to sustainable purchasing practices will ensure environmental responsibility, social equity, and economic viability.

Our sustainable procurement policy will guide purchasing decisions and foster longer-term partnerships, focusing on suppliers and products that are committed to reducing their environmental impact, adhering to fair labour practices, and supporting local economies, in line with the four pillars of our sustainable development policy.

#### Responsible Customers

BIA is dedicated to assisting 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, clients are encouraged 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. Greenhouse Gas Emissions (Carbon Footprint)

BIA is convinced that tackling the current climate crisis is everyone's responsibility: public authorities, corporate and individuals alike. Innovative solutions will be needed, along with reinforcing the earth's natural absorbing capacity through protection of land and marine eco-systems, to reduce greenhouse gas emissions to acceptable levels and maintain global warming within the 2°C maximum compared with pre-industrial levels, in line with the Paris Agreement.

Although recent studies reveal that these objectives will likely not be attained, BIA will join the ongoing efforts by the corporate world to identify and activate levers to mitigate global warming and the damaging consequences that will result for our planet and ecosystems.

To strengthen its knowledge and responsibility in addressing climate change, BIA started voluntarily measuring its carbon footprint since 2020.

### 6.1 Scope of the BIA Group Carbon Footprint and Methodology

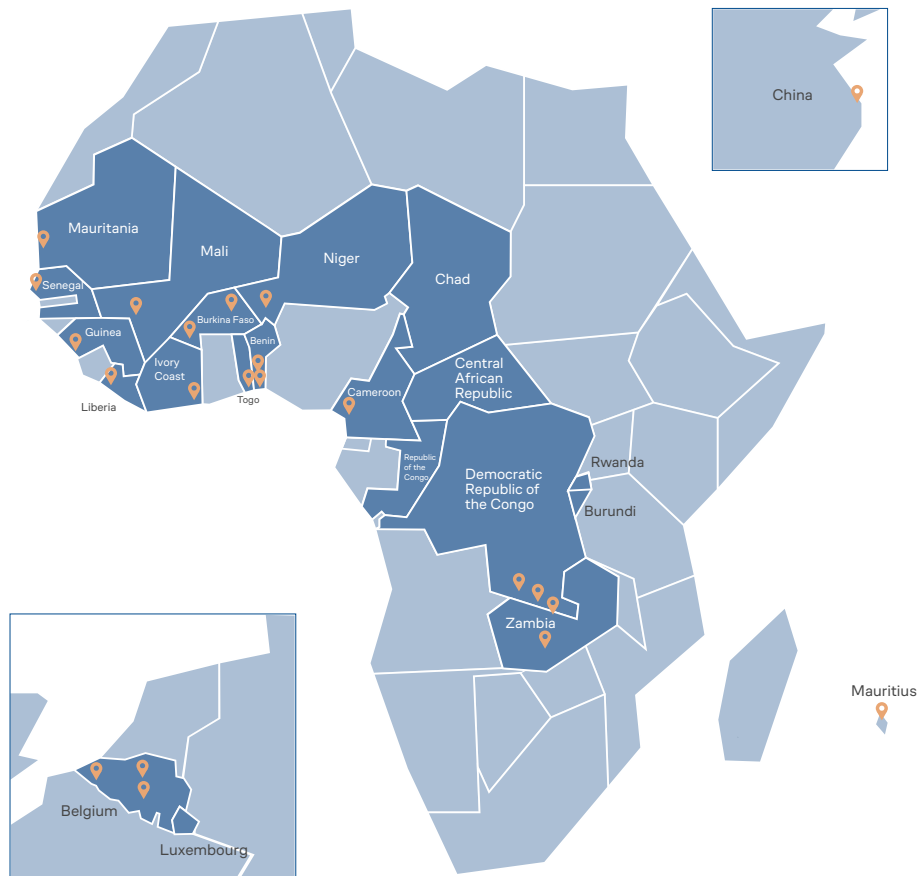
BIA has initially conducted its carbon footprint assessment in the 5 most representative and influential countries of its operations as well as 3 supporting entities (BIA ESB, BIA Group, and BIA Overseas).

The scope of the BIA Group carbon footprint has gradually been expanded to include, as of 2024, all entities part of the BIA Group.<sup>1</sup>

The BIA Group carbon footprint 2024 measure will serve as our baseline going forward to :

- Establish and implement the BIA Group transition plan: identifying concrete solutions to reduce our carbon footprint, such as controlling our energy consumption and implementing innovative energy efficiency solutions.
- Cooperate with our key stakeholders (OEM, key clients and suppliers) to identify solutions to reduce greenhouse gas emissions in our value chain.
- Raise awareness and involve our employees in improving the BIA Group carbon footprint.

BIA has established its 2024 carbon footprint in accordance with the Greenhouse Gas Protocol, which is the world's most widely used greenhouse gas accounting methodology.<sup>2</sup>



<sup>1</sup> The wording "BIA Group" used throughout this section refers to the inclusion of all BIA entities for the calculation of the carbon footprint perimeter, with the exception of Tramac Benelux NV.

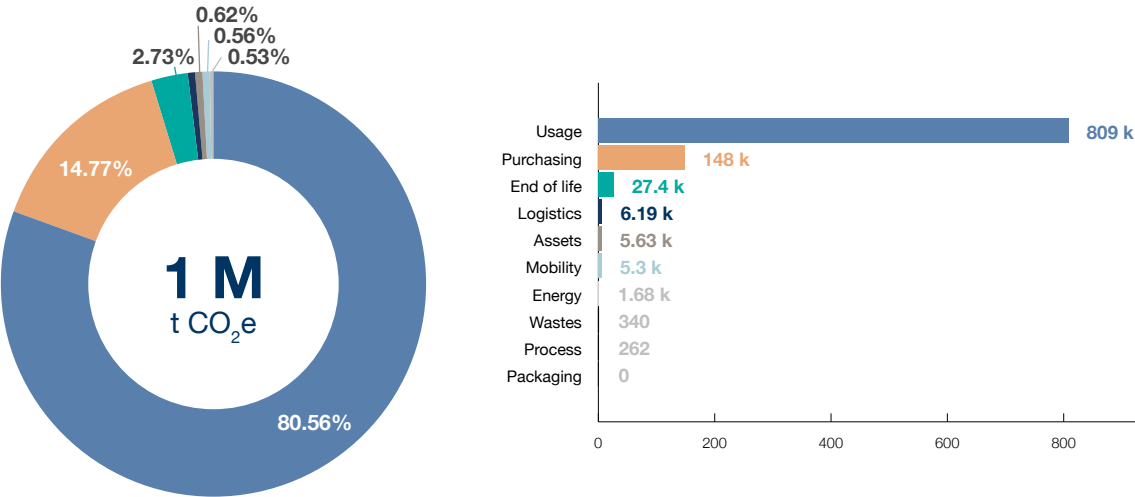
<sup>2</sup> For more information regarding the GHG Protocol, please check: <https://ghgprotocol.org/>

6.2 BIA Group Carbon Footprint 2024

1. Global Results

In 2024, BIA Group’s carbon footprint amounted to 1M tons of CO<sub>2</sub>e.

The gradual rise in emissions from 2020 to 2024 is primarily attributed to BIA Group’s expanded geographical coverage in its carbon footprint assessments, along with improved data granularity since 2020.



Ratio	2024
Tons of CO <sub>2</sub> per employee <sup>3</sup>	730
Tons of CO <sub>2</sub> per revenue (K€) <sup>4</sup>	1.686

BIA’s Carbon Footprint is Equivalent to



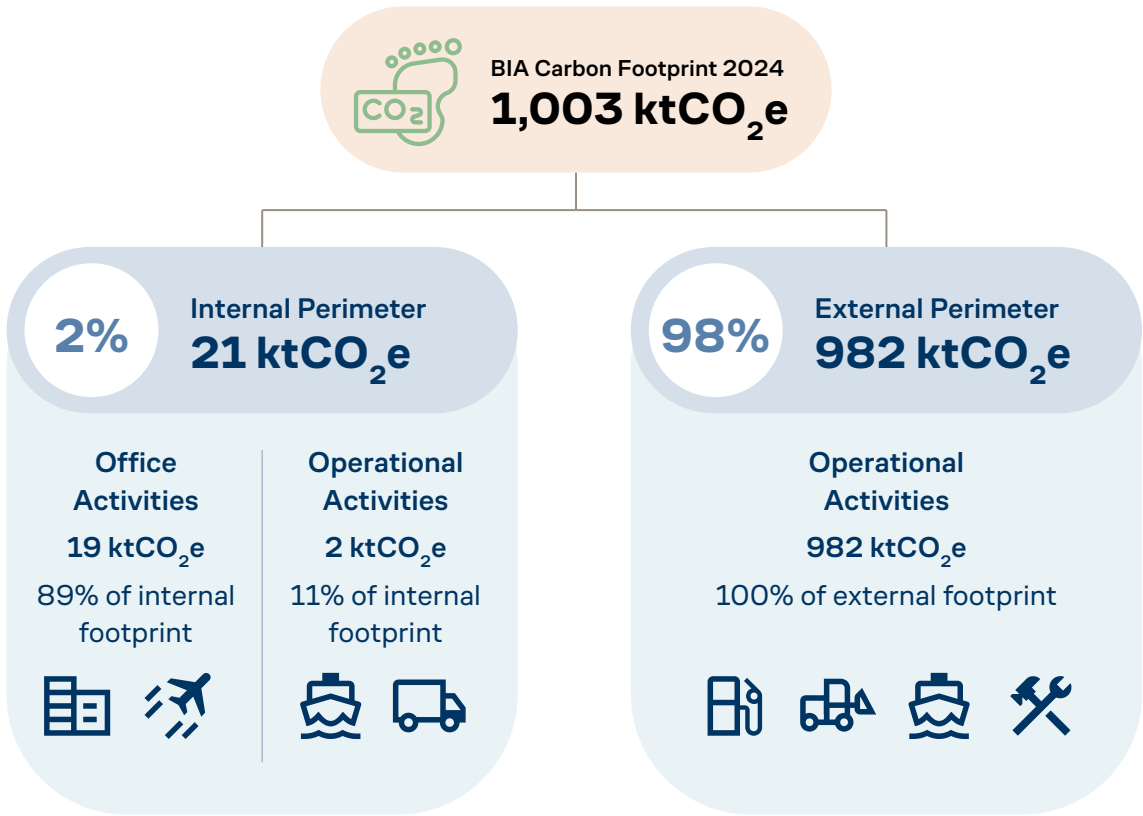
<sup>3</sup> This KPI is calculated based on the total CO<sub>2</sub> emissions of the BIA Group entities in scope, divided by the total number of employees of the BIA Group

<sup>4</sup> This KPI is calculated based on the total CO<sub>2</sub> emissions for all the BIA Group entities, divided by the total revenues of the BIA Group in 2024



2. External Versus Internal Perimeter

The below image is a visual of the internal and external perimeters of the BIA Group 2024 carbon footprint.

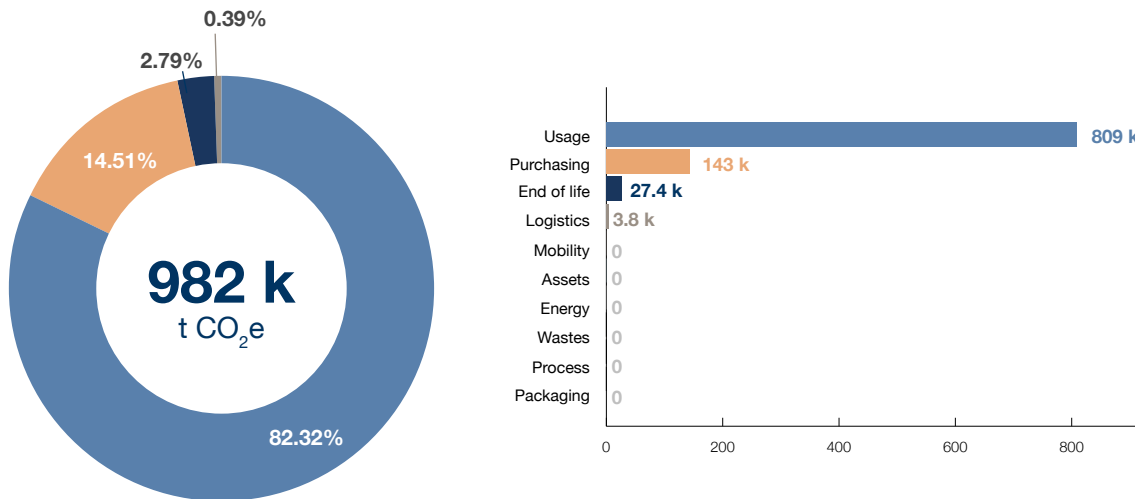


## External Perimeter

A substantial share of BIA's emissions (982,275 tCO<sub>2</sub>e, accounting for 98% of the total) is linked to external activities within the external perimeter, including equipment use by customers, manufacturing of equipment and parts by suppliers, and end-of-life disposal.

Although these emissions are primarily driven by the actions of suppliers and clients, they are included within BIA's carbon footprint boundary. While BIA does not have direct control over these emissions, it can actively influence them through collaboration and innovation.

The external perimeter includes all emissions resulting from decisions made by suppliers or clients, broken down as follows:



- **Usage**  
(808,571 tCO<sub>2</sub>e or 81% of total emissions)

These emissions arise from the operation of equipment sold by BIA, primarily through fuel consumption on client sites. Although BIA does not control how the equipment is used, it has developed tools to monitor and optimize fuel consumption and promote energy-efficient operation.<sup>5</sup> BIA also works closely with OEM partners to stay at the forefront of technological advancements, including electric and battery-powered equipment, enhanced engine performance, and the use of sustainable fuels.

- **Parts and Equipment Purchasing**  
(142,505 tCO<sub>2</sub>e or 14% of total emissions)

These emissions stem from the manufacturing of equipment and parts by suppliers. While BIA has limited influence over suppliers' energy sources and raw material use, it engages with its key partners to better understand their production processes and encourage the adoption of lower-carbon manufacturing practices.

- **End-of-Life**  
(27,399 tCO<sub>2</sub>e or 3% of total emissions)

These emissions are linked to the disposal or recycling of equipment and parts at the end of their life cycle. Although the final decision lies with the client, BIA promotes sustainable end-of-life practices by

encouraging recycling and reuse through circular economy programs. BIA has also built strong expertise in refurbishing equipment and parts, enabling them to be used through second or third life cycles.<sup>6</sup>

- **Logistics**  
(3,800 tCO<sub>2</sub>e or 0.4% of total emissions)

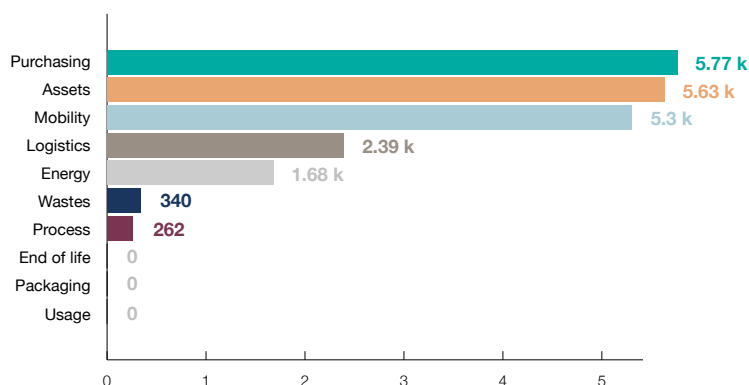
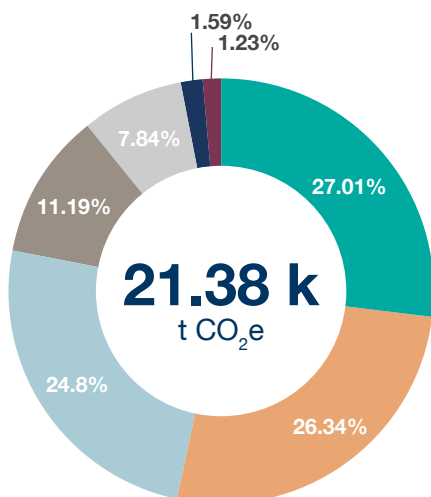
Emissions from logistics (covering air, sea, and road transport) depend on incoterms and may fall within either the external or internal perimeter. When BIA has influence over transport decisions, those emissions are considered internal. Regardless, BIA supports suppliers and clients in reducing logistics emissions through smarter stock and transport management strategies.

Emissions within our external perimeter, though indirectly linked to our role as a distributor, are an inherent part of BIA's business model and growth strategy. As such, achieving significant reductions in these emissions cannot be accomplished by BIA alone, it will require strong collaboration with our OEM partners and key customers to drive meaningful change. BIA remains committed to supporting its clients by developing innovative solutions that enhance energy efficiency and optimize fleet management, such as our SmartFleet<sup>DX</sup> tools, equipment rebuild programs that reduce the need for new raw material extraction, and ongoing improvements in smart and efficient logistics.

<sup>5,6</sup> For more information about SmartFleet<sup>DX</sup> solutions please refer to chapter 4 of this report

## Internal Perimeter

The smaller share of BIA's emissions (21,383 tCO<sub>2</sub>e, or 2% of total emissions) is associated with activities directly influenced by BIA's decisions and strategies, and therefore falls within the internal perimeter. This includes all emissions stemming from:



- Purchasing**  
**(5,775 tCO<sub>2</sub>e or 0.58% of total emissions)**  
 Emissions linked to the procurement of goods and services, excluding equipment and parts sold to customers.
- Assets**  
**(5,632 tCO<sub>2</sub>e or 0.56% of total emissions)**  
 Emissions related to the construction or acquisition of facilities, as well as the manufacturing of company vehicles (cars, forklifts, trucks), and IT equipment.
- Mobility**  
**(5,304 tCO<sub>2</sub>e or 0.53% of total emissions)**  
 Emissions generated from employee commuting, business travel, and the use of fuel cards.
- Logistics**  
**(2,393 tCO<sub>2</sub>e or 0.24% of total emissions)**  
 Emissions from the transportation of parts and equipment for which BIA is directly responsible.
- Energy**  
**(1,677 tCO<sub>2</sub>e or 0.17% of total emissions)**  
 Emissions resulting from electricity use and fuel oil consumption, particularly for generators.
- Waste**  
**(340 tCO<sub>2</sub>e or 0.03% of total emissions)**  
 Emissions associated with the treatment and disposal of various types of waste.
- Processes**  
**(262 tCO<sub>2</sub>e or 0.03% of total emissions)**  
 Emissions due to the leakage of refrigerant gases from refrigerators and air conditioning systems.

Although emissions from BIA's internal perimeter account for only 2% of the Group's total carbon footprint, they remain significant. In fact, they are comparable to the annual emissions of a medium-sized services company in Belgium (with 60 employees), or to the cumulated emissions of a Belgian town of approximately 2,000 inhabitants.



Equivalent to  
medium-sized services  
company in Belgium



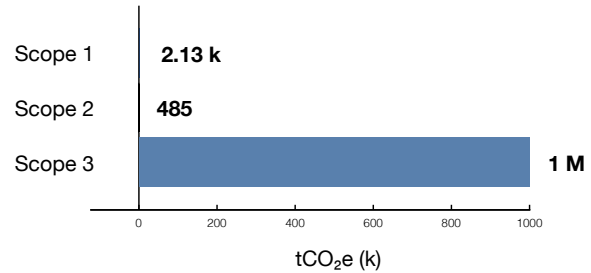
Equivalent to direct  
emissions of a Belgian  
town with approximately  
2,000 inhabitants

The comparatively smaller share of CO<sub>2</sub> emissions within BIA Group's internal perimeter is by no means a justification for inaction. BIA fully recognizes its responsibility to implement a credible and effective decarbonization strategy, one that includes reducing the frequency of international travel, improving the assessment of emissions related to purchasing decisions, and reviewing energy use across its sites to integrate renewable energy solutions wherever possible.

### 3. CO<sub>2</sub> Emissions per scopes 1-2-3

The next graph shows the breakdown of BIA Group's carbon footprint 2024 by GHG Protocol scopes:

- Scope 1 (direct emissions from owned sources, 2,128 tCO<sub>2</sub>e),
- Scope 2 (indirect emissions from purchased electricity, 485 tCO<sub>2</sub>e), and
- Scope 3 (indirect emissions from the value chain, 1,001 million tCO<sub>2</sub>e).



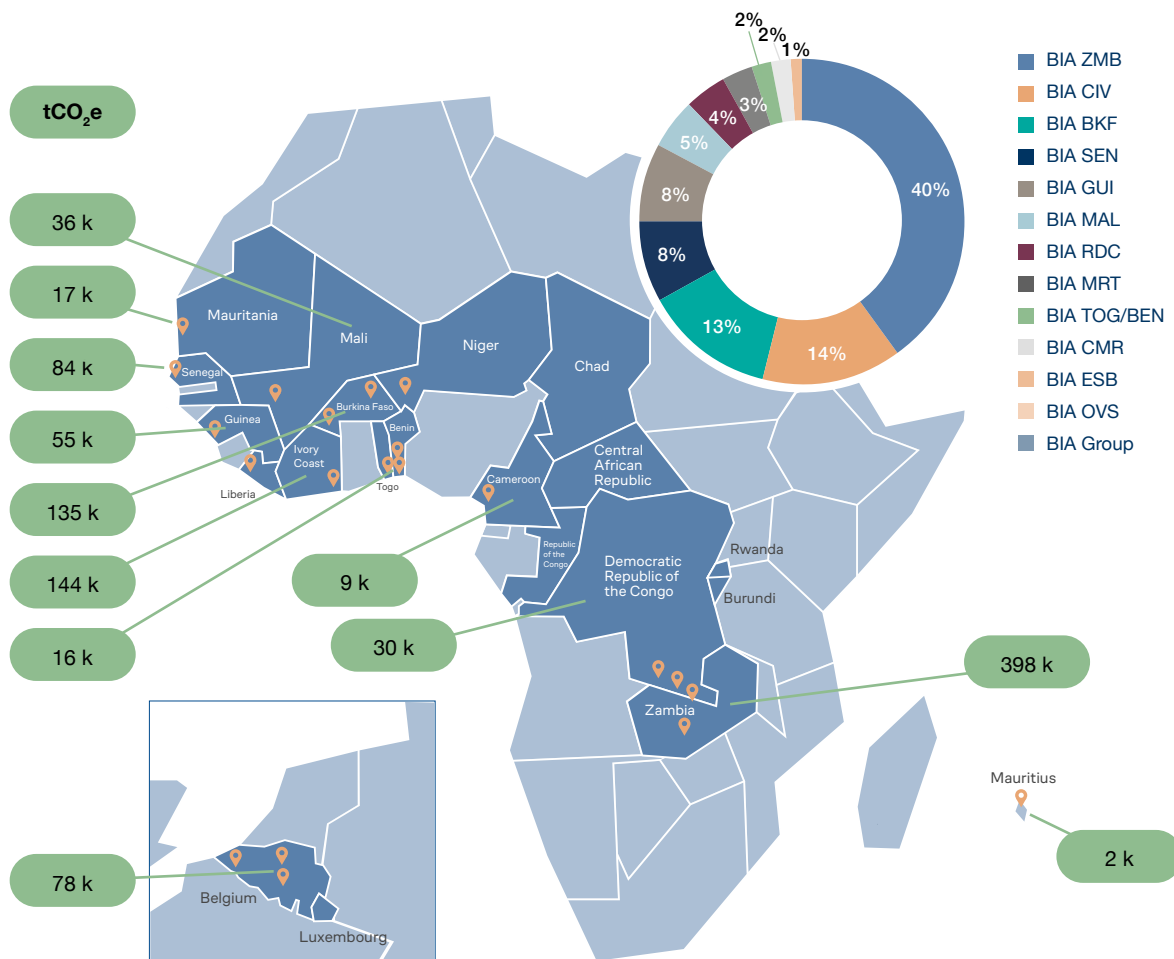
Scope 3 clearly dominates, accounting for the vast majority of emissions, highlighting the significant impact of upstream and downstream activities. This scope-based view differs from the internal vs. external perimeter distinction, which categorizes emissions based on BIA's direct control rather than emission origin.

### 4. CO<sub>2</sub> emissions by BIA country or entity

The below graph illustrates the distribution of CO<sub>2</sub>e emissions by BIA entities and/or countries.

This map highlights the geographical footprint of BIA Group across Africa and Europe. The countries with the highest emissions are those where BIA's operations are most extensive, particularly on large-scale mining sites where heavy equipment is used

intensively, often running nearly 24/7 and consuming significant amounts of fuel. These same locations also host the largest number of employees, leading to higher emissions from facilities, commuting, maintenance centers, and logistics. As such, these high-emitting countries will be prioritized for targeted actions focused on optimizing fuel consumption and improving energy efficiency.



## 5. Official GHG Protocol Categories

GHG Emissions Category	2022		2024	
	tCO <sub>2</sub> e	% of total	tCO <sub>2</sub> e	% of total
1-1 Direct emissions from stationary combustion sources	28.58	0.00	628.23	0.06
1-2 Mobile combustion	3,383.55	0.53	1,237.59	0.12
1-3 Direct emissions from processes	-	0.00	-	0.00
1-4 Direct emissions from fugitive sources	61.97	0.01	261.96	0.03
2-1 Indirect emissions from electricity consumption	454.14	0.07	485.13	0.05
2-2 Indirect emissions linked to the consumption of steam, heat or cold	-	0.00	-	0.00
3-1 Products and services purchased	115,193.70	17.91	148,673.17	14.81
3-2 Fixed assets	2,598.89	0.40	5,153.58	0.51
3-3 Emissions related to fuels and energy (not included in Scope 1 or Scope 2)	74.96	0.01	391.75	0.04
3-4 Inbound freight and distribution	5,128.33	0.80	5,016.90	0.50
3-5 Waste generated	370.13	0.06	339.83	0.03
3-6 Business travel	668.43	0.10	2,789.99	0.28
3-7 Commuting to and from work	405.18	0.06	1,042.76	0.10
3-8 Upstream leased assets	451.99	0.07	490.99	0.05
3-AM Other upstream indirect emissions	-	0.00	-	0.00
3-9 Transport of goods downstream and distribution	1,794.88	0.28	1,176.07	0.12
3-10 Processing of sold products	-	0.00	-	0.00
3-11 Use of products sold	496,373.17	77.17	782,844.69	78.00
3-12 End of life of sold products	16,239.95	2.52	27,398.80	2.73
3-13 Downstream leasing assets	-	0.00	25,726.65	2.56
3-14 Franchises	-	0.00	-	0.00
3-15 Investments	-	0.00	-	0.00
3-AV Other downstream indirect emissions	-	0.00	-	0.00
<b>Total</b>	<b>643,227.85</b>		<b>1,003,658.08</b>	

## 5. The Path Forward

The emissions linked to our external perimeter highlight the critical need to collaborate closely with our entire value chain, including our OEM and key customers, to identify effective levers for decarbonizing the full value chain.

This carbon footprint exercise also reinforces our direct responsibility to educate, raise awareness, and

inform our collaborators, while continuing to develop innovative tools and services that differentiate us in the transition toward a low-carbon economy and help BIA attract new talent.

Finally, this assessment is only the beginning, recognizing its imperfections, we commit to continuously improving our measurement processes and data granularity to establish a robust and credible decarbonization plan.



### 3.3

## Water & Waste 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, particularly those related to our technical maintenance and repair centres, 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 and waste 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. Greywater Treatment**

##### **Industrial Water – BIA Operations**

In the BIA entities equipped with cleaning stations, technical facilities have been designed to minimize water consumption, particularly when cleaning parts and machines. Each site is equipped with a closed-loop system comprising a series of settling tanks designed to treat grey water from industrial operations.

Wastewater is collected immediately after use and then transported to these tanks, where sludge, oil, and water are gradually separated. The settled water is then purified using a sand filter, allowing it to be reused in subsequent cleaning processes. In certain locations, this system enables BIA to save approximately 2 million liters of water per year per washing station. Where possible, part of the cleaning process is carried out with rainwater collected on site.

The sludge, oil, and other solids separated during settling are collected by specialized companies with the necessary certifications for handling, transporting, and treating this industrial waste. These companies also carry out the annual cleaning of the basins.

All grey water treatment is carried out in approved facilities in accordance with local environmental standards. In addition, periodic analyses are carried out by approved laboratories to ensure that the treated water is free of toxic substances, hazardous chemicals, and hydrocarbons.

#### **Domestic Water**

The drinking water used in BIA's offices is regularly monitored to ensure its quality. Domestic wastewater is collected in septic tanks and disposed of through drainage systems operated by approved local service providers. The recycling and treatment of this water is carried out by local water services in accordance with environmental requirements.

In certain countries in Africa, periodic analyses are carried out to ensure that the discharged water does not contain any toxic substances.

## **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

# Innovative Solutions and Services

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For BIA, technological innovation is not just a means to differentiate itself from the competition.

BIA is resolute in actively supporting its clients' endeavours to reduce carbon emissions, minimise their environmental footprint, and adopt more responsible consumption and production practices.

To do this, BIA innovates to provide its customers with solutions that address two key environmental objectives: energy efficiency and the promotion of a more circular economy by helping reduce the need for 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.

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 equipment 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.

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 strongly believes that heavy industry can — and must — contribute to a more sustainable future. For us, sustainable industrialization and production are realised through a circular approach to our core business. Among the different possibilities to integrate circular economy and responsible production into a company's operations, BIA has decided to focus on two major areas of action which combine environmental efforts and profitability:

1. Extending equipment lifespan
2. Innovations linked to energy efficiency

### Topics Related to SDG 9 and SDG 12 That Are Pertinent to BIA

#### 1. Extending Equipment Lifespan

##### 1.1 Carbon Impact Assessment of Renovation and Reconditioning as Alternatives to New Equipment

BIA Group has developed a comprehensive renovation and reconditioning program for Komatsu equipment, offering customers a proven solution to significantly reduce both costs and environmental impact. In partnership with the independent consultancy D-Carbonize, BIA conducted a carbon footprint study comparing overhauls to new equipment purchases.

Results show that a full renovation of a Komatsu HD605 dump truck can reduce CO<sub>2</sub> emissions by up to 92%, saving approximately 241 tonnes of CO<sub>2</sub> per unit. Reconditioning of critical components achieves an average CO<sub>2</sub> reduction of 64%, while Komatsu-certified remanufactured (REMAN) parts offer a 47% reduction. Restoring end-of-life components to like-new condition

reduces waste and minimises the need for raw materials, energy, and water typically required to produce new parts. Additionally, this process significantly reduces CO<sub>2</sub> emissions associated with both the manufacture and transport of new equipment or spare parts.

These solutions offer clear economic benefits in addition to environmental gains. Renovated equipment typically costs 40% to 60% less than new machines, while providing a second life with a service duration comparable to that of new models. This approach significantly extends asset lifespan and optimises Total Cost of Ownership (TCO). By reusing critical components and minimising the consumption of new resources, BIA's program actively supports circular economy principles and mitigates supply chain constraints.

This renovation and reconditioning program is made possible thanks to BIA's technical expertise and its network of four Component Rebuild Centres (CRCs) located in Belgium, Senegal, Burkina Faso, and Zambia. These facilities are staffed by highly trained technicians and engineers, ensuring quality execution and local value creation. Through this initiative, BIA Group enables its customers to meet increasingly demanding sustainability objectives while achieving long-term financial and operational advantages.

##### 1.2 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 standards for earthmoving machinery - possibility of recycling and recovery as well as guidance 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%

### 1.3 Contamination Control

Contamination control is a reliable and sustainable practice essential for achieving quality work, ensuring the manufacturer's stated lifespan, and maintaining customer satisfaction. The contamination control program involves implementing measures at each step of any intervention to guarantee the absence of contamination in opened circuits, such as hydraulic and fuel systems. The primary contaminants, dust and airborne particles, are meticulously managed to ensure their exclusion. These controls have a positive impact not only on the machines but also on the health and safety of the technicians.

Thanks to our contamination control program, we guarantee the quality of rebuilds and overhauls. By effectively managing 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 adequately maintained. Additionally, by ensuring rigorous quality monitoring and maintaining machines at optimal production levels, we prevent them from having to operate longer to achieve the same output. For instance, if a machine loses 20% of its power due to a stuck valve or piston, it will need to operate for six days to achieve the production that another machine operating at maximum performance could achieve in five days.

Contamination control ensures the longevity of equipment, reduces operating costs, and thereby improves customer satisfaction. In practice, all necessary measures must be taken both in workshops and in the field at each step to ensure that systems opened during interventions remain free from any contamination.

Advantages of contamination control:

- Maintaining optimal machine performance to avoid productivity losses and increased CO<sub>2</sub> 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, CO<sub>2</sub> emissions.

Since 2020, BIA has implemented a program aimed at improving contamination control. The initiative began with the Rebuild Centres and was subsequently extended to the main workshops in 2021, to field operations in 2022, and to mining activities in 2023.

#### KPI

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

	BIA CC	BIA CC critical	Level
Dakar	80.60%	86.70%	SILVER
Fleurus	85.90%	91.50%	GOLD
Kitwé	NE	NE	GOLD
Ouaga CRC	85.70%	96.00%	GOLD
Ouaga Workshop	78.70%	91.20%	SILVER

CC: Contamination Control  
CRC: Component Rebuild Centre

## 2. Innovations Linked to Energy Efficiency

Our SmartFleet<sup>DX</sup> Solutions help our customers to:

- **Reduce idle time** by 10 to 30%.
- **Reduce fuel consumption** by 10 to 30%.
- **Increase lifespan** of components.
- Provide a **safer work environment** for staff.

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.



### SmartFleet<sup>DX</sup>:

#### Enabling Sustainable Fleet Operations

At SmartFleet<sup>DX</sup>, we believe that digital transformation is a key driver of sustainable operations. Our range of solutions and digital applications helps customers operate their fleets more efficiently by providing comprehensive recommendations and actionable insights. These tools empower them to make well-informed decisions every day.

Our focus is centred around several activity categories with strong environmental impact:

#### 2.1 Reducing Emissions and Fuel Consumption for a Positive CO<sub>2</sub> Impact

By leveraging a data-driven approach, we support our customers in optimizing routes and cycles on their sites, minimizing idle time and operational inefficiencies. This improves overall efficiency while reducing unnecessary greenhouse gases emissions. Our expert recommendations help construction, quarry, and mining sectors operate in a smarter and more environmentally sustainable way.

SmartFleet<sup>DX</sup> helps clients reduce fuel consumption by 15% to 40%, leading to significant reductions in CO<sub>2</sub> emissions. In 2024 alone, fleets utilizing SmartFleet<sup>DX</sup> avoided emitting several hundred tonnes of CO<sub>2</sub>.

#### 2.2 Extending Equipment Lifecycle to Support a Circular Economy

Through predictive and preventive maintenance recommendations, the SmartFleet<sup>DX</sup> Centre of Expertise not only improves operational efficiency but also extends the lifespan of machine components and equipment overall. This reduces the need for premature replacements, minimizes waste, and supports a circular economy model.

#### 2.3 Enhancing Driver Safety and Behaviour for a Safer Workplace

By analysing trends, alerts, and operator behaviour, we contribute to safer working environments, particularly around mobile machinery. Our monitoring tools and solutions, such as Collision Avoidance Systems (CAS), help prevent accidents and reduce the risk of incidents involving mobile equipment and personnel on-site. Our goal is to foster a healthy, stress-free, and safe environment for everyone working around heavy equipment.

#### 2.4 Empowering Data for Better ESG Reporting

Through digitalization, SmartFleet<sup>DX</sup> reduces paper-based processes and centralizes fleet data, making it easier for clients to track and report their ESG (Environmental, Social, and Governance) performance. Our solution aligns with key Sustainable Development Goals (SDGs), including Climate Action and Responsible Consumption.

#### Key Benefits:

- Start-stop system reduces engine idle time (20% to 40% fuel savings)

- Decrease in engine operating hours
- Reduction in fuel consumption
- Lower maintenance costs
- Reduced engine and major component wear
- Extended machine lifespan
- Improved productivity (litres/ton)

All these benefits contribute to optimized operations and an overall reduction in the carbon footprint benefiting both BIA and our valued customers.

### **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<sup>DX</sup> Indicator: Amount of fuel consumed by heavy machinery over a given period.
- GRI Link: GRI 302-1 (Energy consumption within the organization).

#### **CO<sub>2</sub> Emissions (GRI 305: Emissions)**

- SmartFleet<sup>DX</sup> Indicator: Amount of CO<sub>2</sub> 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<sup>DX</sup> 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<sup>DX</sup> 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<sup>DX</sup> 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

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Today, employees expect more from their companies than just products or services. They seek purpose, social contribution, and a fair and equitable distribution of the value created, especially towards vulnerable communities and regions.

At BIA, we are committed to building a multicultural and international working environment that reflects the diversity of our teams and resonates with our people. None of this would be possible without the talent, energy, and drive of individuals who are eager to shape the future and make a meaningful impact.

To foster this mindset, we regularly organise initiatives that promote shared values and help turn our sustainable vision into tangible reality. We believe that by celebrating both collective and individual successes - and by learning from our challenges - we can build momentum and encourage positive thinking.

Sustainability is not only about the environment. It is also about people. Through the way we engage with our employees, our clients, and future generations, BIA aims to contribute to a more human, inclusive, and forward-looking world of work.



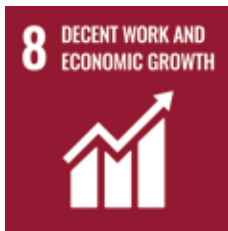


## 5.2

# 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. Fostering Responsible and Inclusive Recruitment at BIA

At BIA, we believe that recruitment is not just about filling positions - it is about building a sustainable, diverse, and high-performing community across continents.

In 2024, our workforce proudly reflected 38 nationalities, with 85% of employees engaged on permanent contracts.

Our recruitment activities align with our commitments to SDG 8 (Decent Work and Economic Growth) and 10 (Reduced Inequalities).

Our approach is based on the following principles:

- **Merit-Based Selection:** We recruit candidates solely based on experience, competencies, and potential, as described in transparent job descriptions, with no discrimination related to origin, gender, age, or background.
- **Bias Awareness:** Our recruitment teams and Hiring Managers are regularly sensitized and trained to recognize and neutralize unconscious biases during the selection process, fostering fairness at every stage.
- **Compliance with Labor Laws:** All employees are offered contracts that respect the applicable labour legislation of each country where we operate.
- **Protection of Personal Data:** As part of our GDPR compliance obligations, we handle candidates' personal data responsibly and transparently, en-

surings confidentiality, security, and respect for privacy rights.

- Promotion of Local Talent: Around 86.1% of our recruitment is conducted locally, strengthening the social fabric and contributing to the economic development of the communities in which we operate.

- Internal Mobility and Career Growth: We actively encourage internal mobility within our Group, supporting career development opportunities through transparent job postings on our Internal Careers Website - in line with our Internal Mobility Clause of the Recruitment Policy.

## Key Performance Indicators Relative to SDG 10

Employee Diversity 2024 - GRI 405-1		Number	%
Headcount		1,373	N/A
Gender	Male	1,125	82%
	Female	228	18%
Age Group	Less than 30	248	18%
	Between 30 and 50	929	68%
	More than 50	196	14%
Region	Europe	198	14.4%
	Africa	1,172	85.4%
	Asia	3	0.2%

Recruitment 2024 - GRI 401-1		Number	%
Number of Hirings		485	35%
Gender	Male	402	83%
	Female	83	17%
Age Group	Less than 30	231	48%
	Between 30 and 50	233	48%
	More than 50	21	4%
Region	Europe	49	10.1%
	Africa	435	89.7%
	Asia	1	0.2%

Rotation 2024 - GRI 401-1		Number	%
Number of Employees (Turnover)		620	45%
Gender	Male	437	82%
	Female	183	18%
Age Group	Less than 30	222	34.2%
	Between 30 and 50	316	48.6%
	More than 50	112	17.2%
Region	Europe	102	16.5%
	Africa	517	83.4%
	Asia	1	0.2%

## 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	126%	0%	100%	0%	88%	98%	88%	83%
B	101%	104%	121%	78%	84%	0%	77%	85%
C	104%	78%	100%	0%	96%	79%	138%	0%
D	100%	0%	0%	0%	96%	113%	195%	175%
E	103%	97%	100%	0%	148%	108%	213%	0%
F	116%	0%			133%	106%	146%	0%
G	106%	0%			147%			

	Cameroon		Burkina Fasso		Togo		Benin	
Level	Male	Female	Male	Female	Male	Female	Male	Female
A	0%	0%	100%	0%	0%	0%	100%	0%
B	100%	98%	100%	96%	94%	100%	101%	85%
C	105%	96%	99%	105%	0%	100%	97%	102%
D	100%	104%	100%	99%	0%	0%	100%	0%
E	100%	120%	90%	127%	0%	0%	0%	0%
F	100%	0%	100%	0%	100%	0%	80%	119%
G								

	Zambia		DRC		Mauritius		Belgium	
Level	Male	Female	Male	Female	Male	Female	Male	Female
A	99%	106%	100%	0%	104%	128%	111%	0%
B	100%	89%	123%	121%	96%	98%	97%	111%
C	100%	83%	123%	0%	94%	88%	105%	101%
D	96%	121%	126%	121%	100%	94%	91%	101%
E	100%	92%	129%	0%	106%	99%	93%	102%
F	100%	94%	113%	98%	99%	91%	95%	91%
G	100%	0%			0%	89%	96%	104%
H					137%	0%	91%	92%

Additionally, each newcomer is introduced to BIA's sustainability commitments upon joining and is encouraged to contribute actively to our sustainable, inclusive, and responsible work environment.

By building strong teams based on talent, respect, and shared values, BIA continues to shape a positive, sustainable future for our employees and stakeholders worldwide.

## 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.

In Belgium, 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 their respective 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.

The Company Council and the Committee for Prevention and Protection at Work (CPPW) meet one time per month.

Communications are subject to consultation and consultations 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 fulfilment 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 alignment 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 these objectives and the means to be implemented, and a formal performance evaluation at the end of the year. This process provides an opportunity to assess their individual performance against previously set objectives, determine the awarding of performance bonuses, and decide on career progression.

For 2024, at the close of the annual evaluation period, 86.5% of Group employees underwent a documented year-end review in our integrated performance management system. The remaining 19% 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, and (2) announced departure of the employee in Q1 2025.

Our employees are eligible to 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 plus hardship allowance for expatriates in the rotation system) defined by grade. The performance bonus also varies depending on the type of contract (permanent, fixed-term, or temporary) and the distribution between individual performance and company performance.

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

Internal mobility is our primary recruitment channel, accounting for more than two-thirds of our vacant positions within the organization. To encourage and support internal mobility, we utilize various candidate preparation tools, including assessment centres, development centres, 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 employees to manage their work time more effectively and efficiently complete their tasks. Application hereof may however vary depending on the entity. This flexibility enables employees to focus on their work when they are most productive, allowing them to approach their responsibilities in a more personalized manner that better suits the fluctuating needs of our business.

## Key Performance Indicators Relative to SDG 8

Percentage of Employees Benefiting from Performance Reviews - GRI 404-3		Number	%
Number of Employees with PMP*		1188	86.5%
Gender	Male	986	83%
	Female	202	17%
Age Group	Less than 30	162	13.6%
	Between 30 and 50	845	71.1%
	More than 50	181	15.3%
Region	Europe	161	13.6%
	Africa	1024	86.2%
	Asia	3	0.2%

\* PMP : People Performance score

We implement this commitment by:

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

While our company remains the priority, each employee is expected to work in the office at least three days per week. The number of teleworkers within a department may also be limited based on the needs of the company or the 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 two days per week. These are full days, and different arrangements are possible.

The performance of teleworkers will be measured in the same way as that of non-teleworkers, following a process that includes managing objectives, expected results, and overall 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 necessitate the establishment of a genuine 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
5. Training Health, Safety and Environmental Management

### 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 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.

In addition to the above 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 Health, Safety 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 and make sure 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 requires 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 enhance the safety culture, the HSE team encourages employees to actively participate in all aspects of the workplace safety, health, and environmental protection system.

Strengthening the safety culture means enhancing competitiveness by encouraging employees to perform their work correctly to prevent accidents. Addressing inadequate practices not only improves safety but also positively impacts quality and productivity.

## 3. Health, Safety and Environment Management System (HSE)

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 systems.
- Going beyond strict compliance with regulations.

We are implementing our Health, Safety, and Environment (HSE) management system across

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

all BIA countries. Rigorous monitoring is of crucial importance for the entire company. 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 accidents and environmental incidents is a key focus, ensuring that our operations are both safe and sustainable.

The prevention of workplace accidents, the reduction of occupational risks, and the minimization of our 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: Achieving zero accidents at mining sites where BIA has been present for two and a half years. Additionally, within our entities, we have seen 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, contributing to the overall well-being of our employees.



Our Ambition:  
Target ZERO  
Accident





**Regulatory Compliance**

- Compliance with laws and regulations: The HSE management system helps the company adhere to local, national, and international laws and regulations, thereby avoiding fines and sanctions.
- Audit preparation: Well-established documentation 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 leads to more efficient use of resources, thereby reducing operational costs.

**Environmental Protection**

- Reduction of ecological footprint: Our HSE system helps minimize negative environmental impacts,

such as pollutant emissions and waste management.

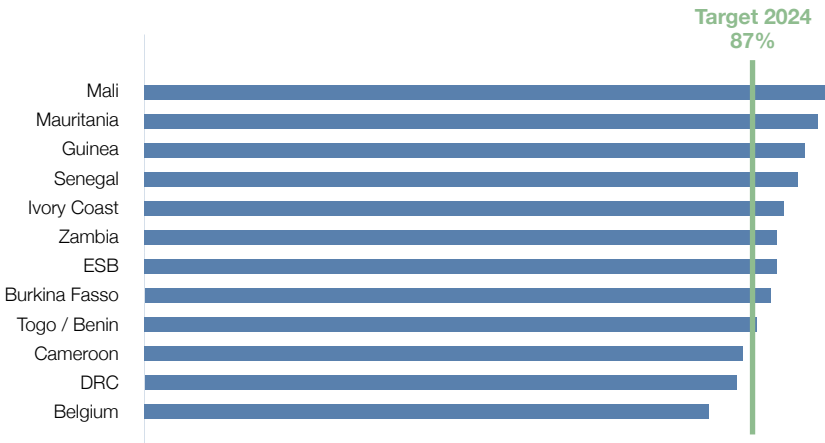
- Sustainability: Promoting sustainable practices contributes to the preservation of natural resources benefiting both the company and society in the long term.

**Improvement of Overall Performance**

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

BIA has established an internal indicator known as 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 for each country in 2024 is 87%.

**Safety Performance Score 2024**



**Training Health, Safety and Environmental Management**

At BIA, sustainability begins with people. Our commitment to health, safety, and environmental (HSE) excellence is rooted in a structured and strategic approach to training, awareness, and competence development. Our HSE Training, Awareness and Competence Procedure ensures that all personnel — including employees, contractors, and visitors — are adequately trained and aware of their responsibilities in safeguarding health, protecting the environment, and promoting sustainable practices.

**Our HSE training program**

The primary objective of our HSE training initiative is to guarantee that individuals engaged in potentially high-risk tasks are fully competent, informed, and aligned with our values. Competence is assessed and reinforced through:

- Formal education and professional experience.
- Targeted HSE training and on-the-job orientation.
- Continuous refresher courses and daily toolbox meetings.

This structured approach aligns with our broader sustainability goals, ensuring that operations not only meet compliance standards but also foster a proactive safety and environmental culture.

In 2024, the HSE department successfully provided effective training to over 90% of our employees, demonstrating our strong commitment to embedding a lasting HSE culture across all our operations.

**Scope and Accountability**

The training framework applies to:

- All BIA personnel and subcontractors performing tasks that may pose health, safety, or environmental risks.

- Visitors and temporary site entrants, who receive customized induction briefings.

Clear accountability is maintained through the involvement of Managers, HSE Managers, Coordinators, and Supervisors, each playing a defined role in the implementation and continuous improvement of training delivery.

#### **Key Training Components**

Our competence-building program is multifaceted, reflecting the complex operational and environmental context in which BIA operates:

- HSE Induction Programs for new employees and subcontractors, tailored to site-specific hazards.
- Job-Specific Onboarding to familiarize personnel with environmental risks and safe work practices.
- Daily Toolbox Meetings and Toolbox Talks for real-time risk communication and environmental awareness.
- Specialized Hazardous Work Training covering confined spaces, chemical handling, and equipment operation.
- Supervisor Training focused on leadership in HSE performance and incident management.

#### **Promoting Sustainable Behaviours**

Training emphasizes not just compliance, but behavioural transformation. Employees are regularly sensitized on:

- The environmental impacts of their work.
- Waste management protocols.
- Emergency preparedness.
- Responsible equipment use and energy conservation.

#### **Evaluation and Continuous Improvement**

To ensure lasting impact, BIA conducts regular training evaluations through:

- Post-training assessments.
- Attendance and performance tracking.
- Periodic review and updating of training content based on operational changes.

All training records are centrally managed and linked with HR data to ensure seamless monitoring of staff competence levels.

By investing in systematic HSE training and embedding environmental consciousness in every role, BIA reinforces its commitment to sustainable development. Capacity building is not a one-off exercise — it is a continuous, evolving strategy to align human behaviour with our environmental and safety responsibilities.

#### 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 work-

spaces 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 across different sites or areas.

The 5S reference framework outlines the criteria and parameters to be controlled for each of the five S's, as well as the expected level for each. It is associated with an evaluation system to measure adherence and performance.

Our target by country in 2024 is 85%.

#### 5S Consolidated, Results 2024



#### 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	Workshops
Frequency Rate 2024	0	3.29
Severity Rate 2024	0	0.03

# Continuous Training



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

## BIA's Strategic Commitment to Education and Training

At BIA, we recognize that investing in education and training is a cornerstone of our strategic vision. This commitment not only enhances the skills of our future workforce but also promotes diversity within our talent pool, addressing the critical challenge of aligning workforce skills with job requirements.

## Empowering Our Workforce Through Continuous Training

We believe that continuous training is essential for motivating our employees, enabling them to gain new qualifications, increase their autonomy, and take on greater responsibilities over time. Our long-term support for education is structured around three key initiatives:

1. Ongoing Employee Development
2. Mentorship by Industry Experts
3. State-of-the-Art Training Facilities

### 1. Ongoing Staff Development

BIA's organizational culture is built on a foundation of customer-centric values, encapsulated in our motto: "Innovate – Collaborate – Dare." To support this, we have established a comprehensive Learning and Development Policy that ensures our employees have access to the necessary resources and opportunities to enhance their skills and knowledge.

Our training initiatives are designed to:

- Address Organizational Needs: equip employees with the skills and competencies required to meet our strategic goals.
- Meet Individual Development Goals: align employees' skills with their current and future roles within the company.
- Reflect BIA's Core Values: adapt to technological advancements and market demands to stay ahead of industry trends.

Our training programs cover a wide range of areas, including corporate governance, cybersecurity, sales, service, technical skills, and soft skills such as leadership and management. We also offer a comprehensive induction program for new hires.

We have tailored training programs for various job roles and professional categories, ensuring that employees receive the necessary training upon recruitment or internal mobility. By the end of 2024, we had developed 35 Learning Paths, and our Learning Catalogue gives access to more than 550 e-learning.

BIA also supports employees who wish to pursue external training that aligns with our organizational needs. We cover the costs (partially or fully) and provide the necessary time for participation.

Training is delivered through various channels, including online platforms, training centres and client sites. In 2024, BIA employees received an average of 90 hours (11.5 days) of training per person.



## 2. Mentorship by Industry Experts

Our training programs are enriched by the expertise of industry professionals, including BIA employees and trainers from our suppliers. For Komatsu equipment, training begins with e-learning and progresses to classroom sessions led by experienced trainers or conducted at OEM facilities. Our supervisory staff receive training at Komatsu Training Centres in Japan, Düsseldorf, the United States, and Dubai.

## 3. State-of-the-Art Training Facilities

To ensure high-quality training for our technicians and clients, BIA has invested in cutting-edge educational equipment and established training centres in Africa:

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

These centres provide comprehensive training on Komatsu, Bomag, and Cummins machines, supervised by experienced instructors. Classes are limited to 8 participants to ensure personalized attention. Upon completion, participants receive manufacturer-certified expertise.

BIA also offers training for client operators during machine delivery or upon request. Annual assessments of technical skills help us create personalized training plans, with all programs subject to evaluation and certification.

## Commitment to Equal Training Opportunities

BIA provides equal training opportunities to all employees, regardless of gender. Every employee has equal chances for professional development and access to training programs, which is a cornerstone of our talent management and skills development strategy.

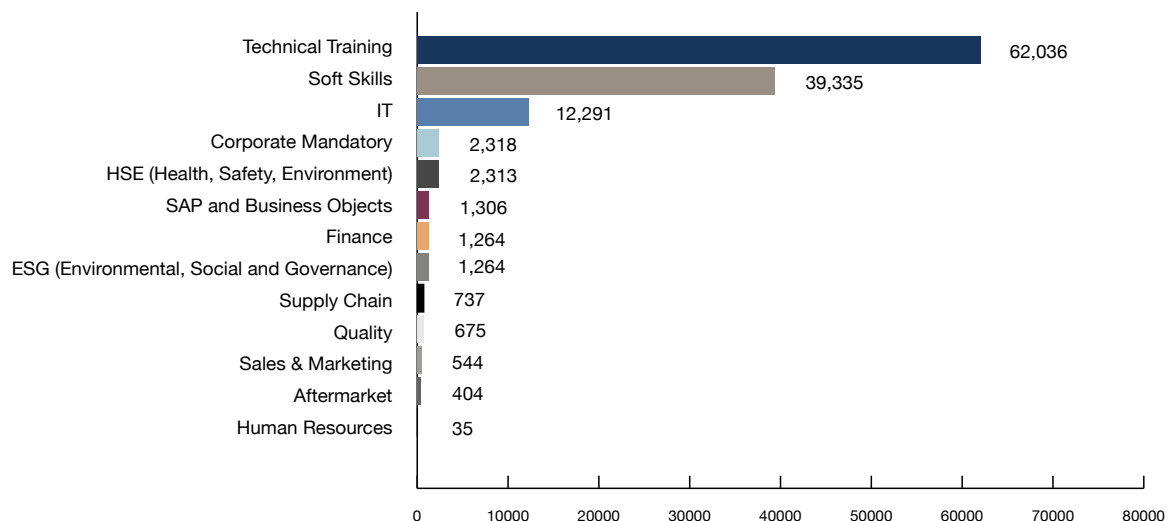
Our goal is to ensure that all employees acquire the knowledge and skills necessary to excel in their roles.



## Key Performance Indicators Relative to SDG 4

Measured Impact	Scope	Unit	Reference	KPI	2024
Average Number of Training Hours per Employee per Year	In our training centres  At our clients' sites	Hours	GRI 404-1	Total number of training hours provided to employees / Total number of employees	$124,522/1,374 = 90 \text{ h/per person}$
Average Number of Training Hours per Woman per Year				Total number of training hours provided to female employees / Total number of female employees	$12,818/247 = 51 \text{ h/woman}$
Average Number of Training Hours per Man per Year				Total number of training hours provided to male employees / Total number of male employees	$111,704/1,127 = 99 \text{ h/man}$

## Number of Training Hours by Job Category



### 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	100 hours	2
Project Manager with KLTD Fundamental – SABA	59 hours	177 hours	3
Site Manager with KAC Fundamentals - SABA	40 hours	40 hours	1
Site Manager with KLTD Fundamentals - SABA	40 hours	40 hours	1
Fleet Manager with KAC – SABA	40 hours	120 hours	3
Fleet Manager with KLTD - SABA	29 hours	0	0
Machine Down and Support Officers	14 hours	56 hours	4
PSSOs and Support Officers	11 hours	11 hours	1
Supply Chain Officers	13 hours	65 hours	5
PSSR	88 hours	264 hours	10



Employee Skill Upgrade Programs in 2024	Number of Employees	Duration
Cybersecurity / Crypto	211	3 hours
5S Methodology	411	10 minutes
Business Conduct Guidelines - Principles and basic rules for conduct within our company	1,358	20 minutes
Terra module	1,285	60 minutes
GDPR - Data privacy and security law, compliance with rules and impact	242	10 minutes
Induction – Online program for all new BIA employees (9 modules)	138	12 hours
SAP	733	128 hours
HSE (Health, Safety, Environment)	136	4 hours
SmartFleet <sup>DX</sup>	149	6 hours
Sales Techniques	187	100 minutes
Managing a Team and People at BIA	175	45 hours

Transition Assistance Programs for Future Employability and End-of-Career Management in 2024	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

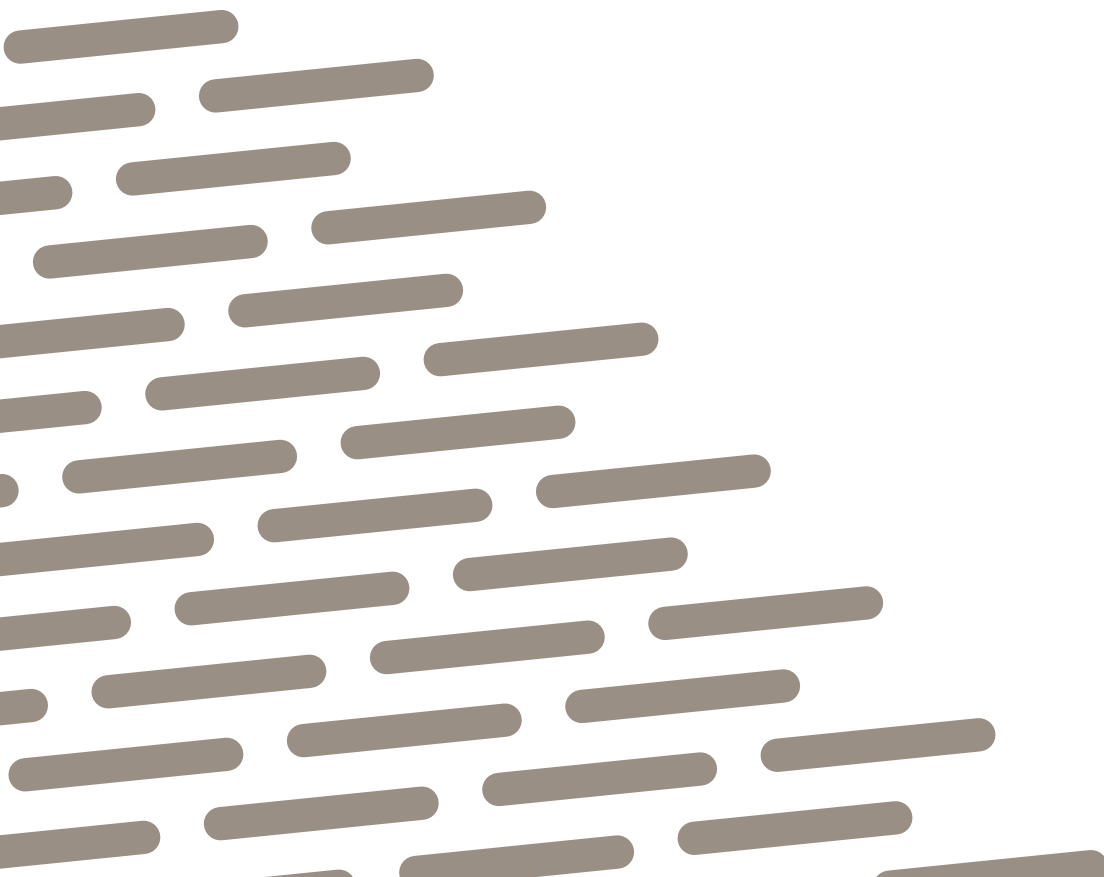
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BIA aims to support sustainable development initiatives to empower local communities in the countries where we operate. We are committed to fully embracing our role as a responsible global company and contributing to reducing inequalities by harnessing human potential within our sphere of influence.

Firstly, we strive to create quality employment opportunities in the countries where we are present.

Additionally, all BIA entities in Africa have developed various specific programs and actions to support community stakeholders, including initiatives to strengthen local economic development and support vulnerable populations.

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





## Our Actions

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As part of its commitment to social responsibility, the company carried out several solidarity initiatives in 2024 to benefit local communities. These initiatives reflect our dedication to actively contribute to social and economic development.

In 2024 BIA Senegal partnered with ASEDEME by welcoming a young person from the association for professional integration within our company. ASEDEME (Association Sénégalaise pour la Protection des Enfants Déficients Mentaux) is a local NGO that supports children with intellectual disabilities, combating stigma and providing tailored education in specialized medico-educational centres, one in Dakar (opened 2003) and Saint-Louis (opened in 2008), serving around 150 children and young adults aged 5 to 25.

Through individualized schooling and weekly workshops in crafts like cooking, gardening, ceramics, sewing, juice production and screen-printing, ASEDEME fosters autonomy and vocational skills.

It pioneered professional integration in Senegal, placing many trainees into internships, fixed-term and permanent employment through partnerships with local businesses.

All BIA entities are deeply committed to taking tangible actions that support and uplift local communities. One of the longstanding traditions among our local offices is the distribution of school kits to children within these communities. This initiative is designed to ease the financial burden of back-to-school expenses for families, ensuring that every child has access to the basic educational tools they need.

As part of our ongoing commitment to community well-being, many of our offices provide daily access to fresh, clean drinking water for residents, helping to support their health and basic needs.

We donated medicines to the non-profit association Sunu Doom Sunu Yite, which supports children with cancer, contributing to their treatment and care. Additionally, support was also provided to Kayam Senegal, an organization dedicated to helping and protecting women who are victims of domestic violence.

Lastly, in partnership with the National Blood Transfusion Centre, BIA Senegal organized a blood donation campaign, mobilizing our employees to help strengthen the national blood reserves.

As part of our commitment to educational support and responsible resource management, we donated a batch of scrap equipment to the Cité des Jeunes, a vocational training centre founded by Don Bosco in the Democratic Republic of Congo (RDC). This centre is dedicated to educating underprivileged and abandoned youth. Located in Lubumbashi, the Cité des Jeunes has provided technical training to approximately 800 young people annually since 1964, offering a three-year program that combines theoretical and practical learning to prepare students for the workforce. The donated components will be used for educational and training purposes, supporting the centre's mission to empower youth through hands-on learning.

We continuously explore new ways to contribute to local well-being, whether through educational support, community projects, or partnerships with local organizations, to foster lasting positive impact.

# Partnerships for Development



Strengthening the means to implement global partnerships for development.

## 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 2024, out of a total of 1.374 employees, over 999 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 leverage our expertise to enhance 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 human resources, 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.





## Conclusion

# Moving Forward

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Over the past years, we have paved the way with the foundations of our sustainability ambitions, by establishing our vision, our goals, our strategy to get there. We have started implementing ambitious projects on the 4 pillars of our Sustainability Policy and have already reached important milestones, such as measuring a complete carbon footprint for the BIA Group and developing more sustainable and cost efficient solutions for our customers. Notwithstanding the efforts and early achievements, this is only the beginning of a long and passionate journey to a more sustainable future.

BIA will continue to include sustainability in its core values. Sustainable business is the only credible answer to the many crises faced by humanity and our planet, and every individual, corporate or public authority has a way to contribute and be part of the change that needs to take place.

This is the vision that we will keep in our minds while we are actively assembling the building blocks of our future corporate strategy towards 2030.



# GRI Index

GRI Standard	Disclosure	Location
<b>GRI 2</b> 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 Gouvernance 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
<b>GRI 205</b> Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Chapter 2.3 The Effective Governance
<b>GRI 305</b> 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
<b>GRI 401</b> Employment 2016	401-1 New employee hires and employee turnover	Chapter 5.2 Diversity and equal opportunities
<b>GRI 403</b> Occupational Health and Safety 2018	403-9 Work related injuries	Chapter 5.3 Health and Safety
<b>GRI 404</b> 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
<b>GRI 405</b> 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
<b>GRI 418</b> Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer datas	Chapter 2.3 The Effective Governance
<b>GRI 419</b> 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

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UN	United Nations
SDG	Sustainable Development Goals
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
GDRP	General Data Protection Regulation
DPO	Data Protection Officer
KPI	Key Performance Indicators
IMC	Intelligent Machine Control
PCR	Product Condition Report
CC	Contamination Control
CRC	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



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