



Hinda GHARBI Chief Executive Officer

Bureau Veritas' individual commitments in act4nature international

Company Overview

Bureau Veritas is a global leader in testing, inspection and certification. Founded in 1828, the Group employs more than 84,000 people in more than 1,600 offices and laboratories worldwide.

Bureau Veritas helps its clients improve their performance, offering innovative services and solutions to ensure that their assets, products, infrastructure and processes meet standards and regulations relating to quality, health, safety, environmental protection and social responsibility.

Bureau Veritas' commitments cover its entire value chain and thus cover, through individual commitments, suppliers and partners, customers through services dedicated to the preservation of biodiversity, and the operations of Bureau Veritas and its subsidiaries through concrete actions to reduce its impact on biodiversity.

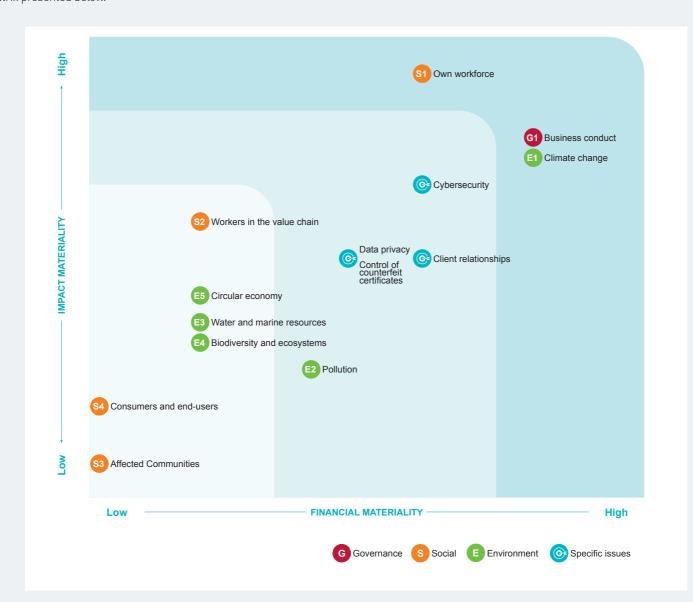
Materiality Assessment

Bureau Veritas' double materiality analysis was carried out in 2023. When carrying out the project, Bureau Veritas took into account the list of sustainability topics presented in the AR15 application requirement of the standard ESRS 1 (European Sustainability Reporting Standards – General Requirements). This double materiality analysis covers Common Commitment 3 "Evaluation/Impact".

The expertise of the operational and support departments made it possible to analyse the impact of the company's activities and its value chain on society and the environment (*impact materiality*) but also through the prism of the impact of society and the environment on the company's risks and opportunities (*financial materiality*).

The interests of stakeholders were taken into account, in particular during the review carried out by Bureau Veritas' External Stakeholder Committee.

Its realization showed that the impact and financial materiality in terms of biodiversity, whether risks or opportunities, were low, as shown by the double materiality matrix presented below.



However, the preservation and restoration of biodiversity are key issues to which Bureau Veritas wishes to contribute.

Bureau Veritas offers biodiversity-related services and solutions to help its clients protect the environment and preserve biodiversity. In addition, Bureau Veritas is working to raise awareness among all stakeholders in its value chain (suppliers and employees) about the preservation of biodiversity and the reduction of their environmental impact.

$\label{previous act4} \mbox{Articulation with previous act4nature international commitments}$

Bureau Veritas made commitments with act4nature international in 2021. See the report $\underline{\text{here}}$.

All the commitments made in 2021 have been fulfilled, with the exception of the one entitled "Mobilize the Bureau Veritas offices to plant a tree for each new employee". Its implementation in the Group's 1800 offices sometimes faced significant difficulties. It was not kept. To replace this objective, Bureau Veritas has decided to build a new indicator based on environmental protection and nature preservation actions covering biodiversity and the circular economy. Each office will be evaluated according to this reference framework and will have objectives to achieve. Bureau Veritas is committed to designing and implementing the corresponding standard (Commitment # 8).

The renewal of its commitments reaffirms Bureau Veritas' commitment to continue its efforts in favor of biodiversity.

The 2025 commitments are aligned with the Group's strategic plan, LEAP 28, and have a duration until 2028. They naturally correspond to the extension of the 2021 commitments. The objectives have been raised for the majority of them.

Individual commitments

Beyond the individual commitments set out in this document, Bureau Veritas is committed to exploring any opportunity to:
1. Contribute to the emergence of new biodiversity financing tools through pilot projects,
2. Support projects for the conservation or restoration of biodiversity, in particular in partnership with associations.

Links to biodiversity services [1] Biodiversity-related services

- [1] Biodiversity-related services: https://certification.bureauveritas.com/sustainability-circular
 [2] Eco-Design Solutions: Eco-Design Solutions | Bureau Veritas

 [2] Explain (2) | Explai
- (3) Food & Seafood Services: https://certification.bureauveritas.com/needs/food-sustainability-certification
 (4) Forest & wood management services: https://certification.bureauveritas.com/needs/sustainable-forestry-certification
 (5) Biofuels & Biomaterials Services: https://certification.bureauveritas.com/needs/biofuels-biomaterials-certification
- (5) Biofuels & Biomaterials Services: https://certification.bureauveritas.com/needs/biofuels-biomaterials-certification
 (6) Bureau Veritas Green Line Services and Solutions: https://group.bureauveritas.com/fr/expertise-developpement-durable
 (7) Scope of commitment n°1 and baseline 2024 (57,35 M€): Biomaterials (C49-7 M€), Wood Mgt Systems (C57-20,5 M€), Environmental, Water, Waste & Recycling
- Audits [*C58-0,75 M*€], Food Product Certification/Labels [*C81-14,6M* €], Certification of Organic Products [*CB2-14,5 M*€].

Other links in relation to biodiversity-related commitments (8) Business Partner Code of Conduct: <u>BV BPCC March2023 EN.pdf</u> (9) Environmental statement of the General Management: Environment

- (9) Environmental statement of the General Management: <u>Environment Statement 2023.pdf</u> (10) Climate transition plan: <u>Transition plan</u>
- (11) World Environment Day: https://www.worldenvironmentday.global/fr

INDIVIDUAL COMMITMENTS					
Link engagements communs	Commitment	Scope Scope	Indicator ⁽¹⁾	Measurable target (SMART)	Deadline
Suppor	ting clients in the preservation of biodiversity				
1 2 6 10	1 Commitment # 1 Offering services and solutions to help our customers protect the environment and preserve biodiversity (<i>Links 1 to 7</i>)	Group	Turnover of services and solutions related to biodiversity	10% growth per year (<i>baseline : 84 M€</i>)	End 2028
Mobiliz	ation of the upstream value chain for biodiversity				
2 4 10	Ask all suppliers to preserve biodiversity by including it in the supplier code of conduct published by Bureau Veritas and by monitoring the most sensitive suppliers (Link 8)	Group	Percentage of Group strategic suppliers ^[2]	100%	End 2028
Employ	ree engagement for biodiversity				
1 2 10	Commitment # 3 Extended requirement Presence of a call for the preservation of nature in the environmental statement of the CEO of Bureau Veritas (Link 9)	Group	Environmental Declaration renewed every year	Published annually and throughout the period	End 2028
8 10	Renew an internal communication campaign (webinars, posters, competitions, newsletter, etc.) to raise awareness and train employees about biodiversity and invite them to carry out a local reflection on biodiversity issues of their country of operation	Group	Percentage of employees covered by the internal communication campaign	100 % At least every 2 years	End 2028
7 8 9 10	↑ Commitment # 5 Mobilize employees in the context of internal events organized during the WED by covering biodiversity at least once by 2028 (<i>Link11</i>)		Employee participation rate at each WED	75%	End 2028
Improv	ing Bureau Veritas' operations in favor of biodiversity				
1 2 10	Commitment # 6 Extended requirement Maintaining ISO 14001 certification	Group	Certification ISO 14001	90 % (with annual monitoring of sites, renewal every 3 years and integration of acquisi- tions after one year)	End 2028
5 10	1 Commitment # 7 Reduce CO ₂ emissions, as these emissions contribute to global warming and are the third factor of pressure on biodiversity (<i>water</i> , <i>soil</i> , <i>air</i>) (<i>Link 10</i>)	Group	Reduction in the Group's absolute CO ₂ emissions compared to 2021 (electrification of vehicles, energy efficiency of offices, purchase of carbon-free electricity, etc.)	- 42% scopes 1&2	End 2030 Linear trajectory (2025-2030)
3	Design and implement in each Bureau Veritas entity (site, country or region), a reference framework for evaluating biodiversity and circularity actions	Group	Entity Evaluation	50%	End 2028

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Indicator to measure the implementation of the commitment.
 The Group's strategic suppliers are suppliers that may have a significant negative impact in the event of failure or exposure to risks related to the due diligence obligation (human rights, safety, corruption, environment and climate). They are all large in size. In 2025, there are approximately 70 strategic suppliers, whose identities change regularly, with new entrants requiring new monitoring work.