ESG
REPORT 2025

ENVIRONMENTAL · SOCIAL · GOVERNANCE

Changing the way the world performs

Reporting period:
January 1 to December 31, 2025

Scope:
I-care Group

Standard:
EFRAG VSME Standard

Edition:
First Voluntary Report

I-CARE HEADQUARTERS
18 - Rue René Descartes | 7000 Mons | Belgium
TVA : BE0867.368.951 | NACE Code : 71121

TABLE OF CONTENTS

1 Voices from the Top 3

- Foreword by the Founders 3

2 About I-care 4

- Who Are We? 4
- Key Figures 5
- Our Mission and Our Values 5
- Our Governance Structure 6
- Board of Directors 6
- Group Structure 7
- Entity Overview 8

3 Our ESG Approach 9

- Our Sustainability Pillars in Action 9
- Double Materiality Matrix 9
- Global ESG Strategy 11
- Policies and Management Systems 12

4 Overview of Key Achievements 2024-2025 14

- Key Achievements of the Year 14
- Policies and Future Initiatives 15

5 Protecting Our Planet: Our Environmental Commitment 17

- B3 - Energy and Greenhouse Gas Emissions (SDG 7-8-12-13) 17
- B4 - Air, Water and Soil Pollution (SDG 6-12-14-15) 19
- B5 - Biodiversity (SDG 11-15) 19
- B6 - Water Consumption (SDG 6-12) 20
- B7 - Resource Use, Circular Economy and Waste Management (SDG 12) 20
- Ongoing Actions 21

TABLE OF CONTENTS

6 Social 22

- Respect for People: Our Social Foundation 22
- B8 - General Characteristics (SDG 5-8-10) 22
- B9 - Health and Safety (SDG 3-8) 24
- Employee Well-Being Initiatives 25
- B10 - Workforce, Remuneration, Training and Development (SDG 4-5-8-10) 25
- Client Training 26
- Human Rights and Value Chain 26
- C6 - Human Rights Policies and Procedures 27
- C7 - Serious Human Rights Incidents 27
- C8 - High-Risk Activities and Sectors 28

7 Governing Responsibly 29

- Delivering Sustainable Impact 29
- B11 - Convictions, Fines for Corruption and Bribery (SDG 16) 29

8 Data Protection / GDPR Training 30

- Protecting Data Through Responsible Governance 30
- Innovation 30

9 Looking Ahead 31

- Our Commitment to Continuous Improvement 31

10 VSME Index 32

VOICES FROM THE TOP

Foreword by the Founders

Sustainability is one of the most important considerations for us as a company.

It is no longer enough for us to simply deliver great actions and solutions in the field. We must ensure that we operate sustainably so that our company can thrive well into the future.

I-care has been innovating and influencing the wider industry for over 20 years, and we have seen how talented people and advanced technologies have had a positive impact across many areas. Now, we have applied that expertise and insight to sustainability.

We are a global company with over 1,000 employees, and we monitor more than 500,000 assets around the world, giving us a strong opportunity to drive positive change and inspire those who interact with our solutions to take action and leave their own positive legacy. Over the past ten years, we have made significant progress, and we remain focused on our goals and are excited to see the impact we can have.



Fabrice Brion
CEO & Founder

Arnaud Stiévenart
Co-Founder





ABOUT I-CARE

Who Are We?

I-care is a global leader in predictive maintenance and industrial reliability. Through a combination of wireless sensors, artificial intelligence, advanced analytics and engineering expertise, I-care monitors more than 500,000 industrial assets worldwide and helps manufacturers anticipate equipment failures before they occur. Our solutions enable industrial companies to improve reliability, productivity and safety while reducing operational risks and environmental impacts. By transforming machine data into actionable insights, I-care supports more efficient and sustainable industrial operations across a wide range of sectors.

Over its 20-year history, I-care has pioneered numerous technologies and innovations that have made a positive contribution to industry. Our engineering excellence is now driving our sustainability strategy and delivery, as we focus on how we can improve our own impact as well as helping drive positive change across the global industry.

In 2008, I-care launched a sustainability strategy setting out the following ambitions:

- To monitor and reduce our carbon footprint
- To leave a legacy of positive change for all our activities and stakeholders
- To build a more diverse and inclusive company

To deliver our sustainability strategy, stakeholders across our business play a critical role. These stakeholders include employees, suppliers, customers, shareholders, and others.

I-care has long been associated with innovation, performance, and growth. Innovations that pre-date our sustainability strategy, such as wireless sensors, help reduce carbon emissions in many factories. As we face the climate crisis, I-care is committed to improving our own impact while also helping to drive positive change across the broader industry.

Beyond improving industrial performance, I-care's technologies contribute directly to sustainability objectives. Predictive maintenance helps reduce unnecessary energy consumption by ensuring equipment operates at optimal efficiency, preventing energy losses caused by degraded machine conditions.

By detecting failures before they occur, I-care also helps customers avoid premature equipment replacement, reduce the consumption of spare parts and raw materials, limit waste generation, and extend the useful life of industrial assets. In addition, preventing unexpected shutdowns reduces energy-intensive restart cycles and contributes to more stable and efficient production processes.

Today, with more than 500,000 industrial assets monitored worldwide, I-care believes that the positive environmental impact generated by its solutions significantly exceeds the direct environmental footprint of its own operations.

Building on this commitment to innovation, performance and sustainability, I-care is pleased to publish its ESG Report, providing stakeholders with a transparent overview of our environmental, social and governance performance, achievements and future ambitions.

The report covers environmental, social, and governance activities related to I-care's operations in 2025 (unless otherwise noted).



ABOUT I-CARE

Key Figures

2004
Creation year

1,031+
Employees

€84.6M
Turnover (Group)

35+
Offices around the world

30%
Average annual organic growth since 2017

500+
Customers around the world

55+
Countries served

Our Mission and Our Values

Since 2004, our three core values have driven our growth and strategic decisions.

Performance

- Reduce industrial breakdowns
- Increase site productivity
- Nurture long-term client relationships

Sustainability

- Care about our planet
- Our services and solutions help industrial assets worldwide consume less energy and generate less pollution
- Strategy is based on sustainable growth and innovation

Respect for People

- Promote equality, diversity, and inclusion
- Work together to achieve more
- Be loyal, be honest, and have fun

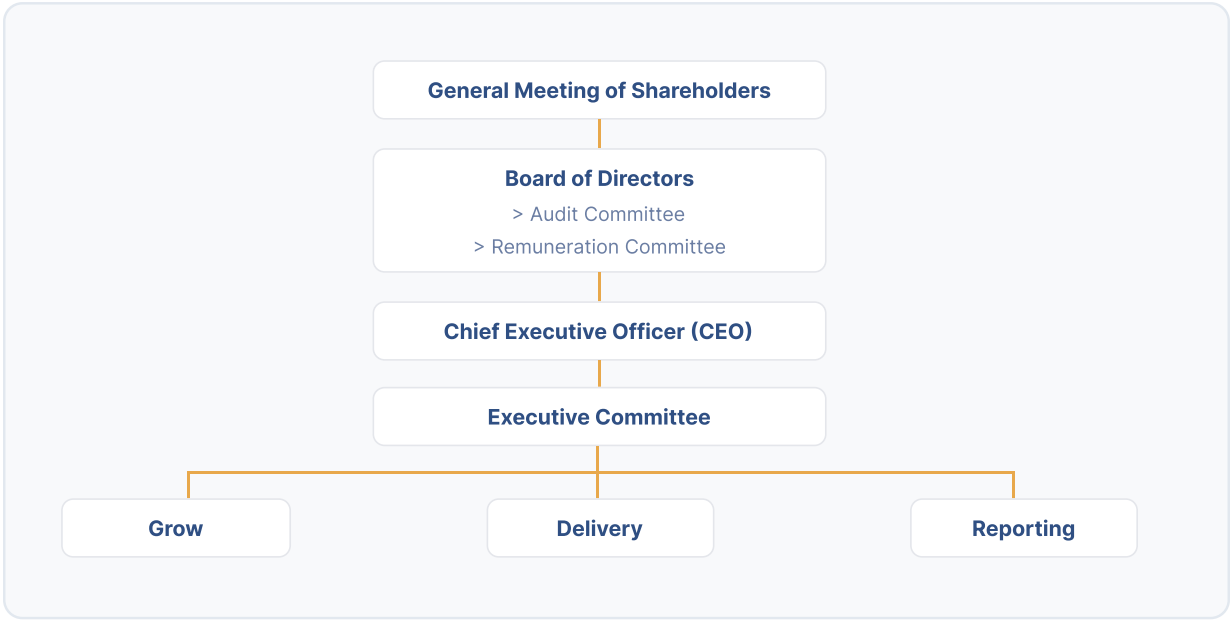
Our Mission

I-care collects and processes industrial data worldwide thanks to our innovative technology. Then, we optimize industrial risk management from business, human and environmental perspectives.

Throughout this report, I-care staff will be sharing how they have updated their work to support the delivery of our Sustainability Strategy.

ABOUT I-CARE

Our Governance Structure



Board of Directors

I-care's strategic direction is overseen by its Board of Directors, which is responsible for supervising the Group's long-term strategy, performance, governance, and risk management framework. The Board ensures that business decisions support sustainable growth while creating long-term value for shareholders and stakeholders.

To ensure rigorous governance and effective oversight, the Board is supported by two specialized committees:

- **Audit Committee,** chaired by Bruno Colmant, is responsible for overseeing financial reporting, internal controls, compliance matters, and risk management processes across the Group.
- **Remuneration Committee** is responsible for reviewing and advising on executive compensation policies, talent management, succession planning, and the alignment of incentive structures with the Group's strategic objectives.

These committees report regularly to the Board of Directors and support informed decision-making through independent review and recommendations.



Fabrice Brion
Co-Founder, Chairman of the Board of Directors & VP of Sales



Arnaud Stiévenart
Co-Founder, Member of the Board of Directors



Bruno Colmant
Independent Non-Executive Director



Gauthier Cruysmans
Representing Finasucre



Damien Lourtie
Representing Wallonie Entreprendre



Serge Demoulin
Representing IMBC

ABOUT I-CARE

Group Structure



ABOUT I-CARE

Entity Overview

Our Value Chain

UPSTREAM	Resource extraction	The main components of I-care's products are steel, plastic, adhesives, casings (upper and lower), batteries, and electronic boards, which are sourced in accordance with a responsible sourcing procedure. These parts are assembled in-house from electronic components.
	Supplies & purchases	Operational supplies include personal protective equipment (PPE), workwear, office equipment and packaging. Technical consumables such as cables, spare parts and lubricants are procured.
	Transport (inbound)	Deliveries from European suppliers are made by truck/van and electronic components are imported by sea from Asia.
OWN OPERATIONS	R&D	I-care's R&D team consists of around 47 engineers based in Belgium and Spain, working across platform development, product development, AI, connectivity, quality, and testing.
	Project management	Dedicated project managers oversee large-scale customer deployments, handling scheduling, and resource planning.
	Customer relations	Sector CCMs are responsible for managing strategic customer accounts globally, while local CCMs serve as the primary technical and commercial point of contact for day-to-day interactions.
	Engineering & manufacturing	Wi-care devices and gateways are assembled at I-care, while I-care Electronics is responsible for assembling the PCB cards with their electronic components. Field teams handle on-site deployment, calibration and measurement.
	Supply chain	The supply chain covers raw material and supplier management, quality control and continuous production improvement at factory level, as well as procurement, customs, transportation and delivery coordination managed by the logistics department.
	Site operations	Each I-care entity is led by a country director who operates with a defined level of autonomy while aligning with the Group's overall objectives.
	Warranty & After-Sales Service	The customer support department, based in Mons and Flanders, analyzes customer claims and requests, handles product defects and repairs, and maintains close communication with the factory and R&D teams.
	Support functions	Finance, Marketing, HR, QHSE, Legal, and IT support all entities across the Group.
	Maintenance & service	I-care delivers preventive and corrective maintenance directly on industrial customer sites.
DOWNSTREAM	Transport (outbound)	Products are shipped across Europe by truck or van and to the U.S. by sea or air freight.
	Distribution	I-care sells directly to industrial customers. There are no intermediary distributors.
	Use	Devices are deployed under a WaaS model (battery-powered); software is delivered as SaaS.
	End of life	I-care retains device ownership and promotes a circular economy approach. Sensors are reconditioned when a component is found to be defective, and products are recovered and redeployed at the end of their service life.

OUR ESG APPROACH

Our Sustainability Pillars in Action

This report follows the EFRAG Voluntary Standard for unlisted SMEs (VSME), a proportionate framework that enables companies like ours to communicate ESG information clearly and consistently. We report the entire Basic Module and selected disclosures from the Comprehensive Module, specifically C4 (Climate Risks and Adaptation Plan), C6 (Human Rights Policies and Procedures), C7 (Serious Human Rights Incidents), and C8 (High-Risk Activities and Sectors).

Unless otherwise stated, social and governance indicators cover the entire I-care Group. Environmental indicators currently cover I-care SRL (Belgium), representing approximately 85% of Group activities as digital infrastructure and services (servers, email, etc.) are covered by I-care SRL for the whole Group. Sensor production is also fully located in Belgium and all packages leave the production plant, which is managed by I-care SRL. Expansion to all entities is planned for the 2026 reporting cycle.

Our three pillars:

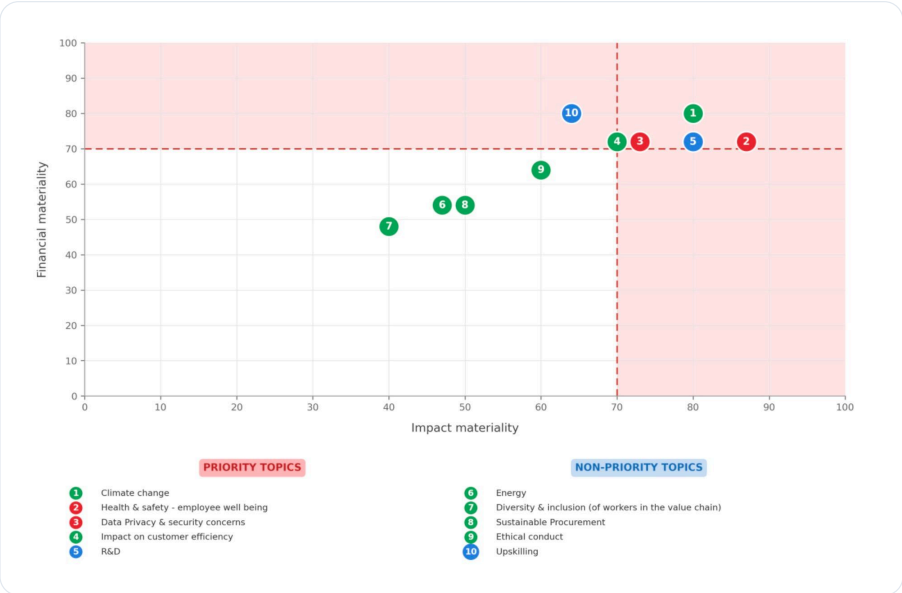
Pillar	Goals
Environment	Reducing the footprint of our own operations while maximizing the avoided impact our solutions create for our clients.
Social	Protecting the health, safety, development, and fair treatment of our employees and the communities we work with.
Governance	Conducting business ethically, securing data, and integrating accountability into our leadership and decisions.

Double Materiality Matrix

In 2025, I-care conducted a comprehensive double materiality assessment covering all 37 ESRS sub-topics. This assessment simultaneously evaluated:

- **Impact materiality:** the actual or potential effects of I-care's activities on the environment, people, and society, both positive and negative, current and future.
- **Financial materiality:** the ESG risks and opportunities likely to affect I-care's financial performance or viability in the short, medium, or long term.

The scoring was carried out using a multicriteria framework, incorporating feedback from the stakeholder consultation process (Q2 2025) and I-care's internal expertise.



OUR ESG APPROACH

#	Priority topics	ESRS reference
1	Climate change	E1
2	Health and safety: Employee well-being	S1.1; S1.2; S1.3
3	Data privacy and security concerns	S4.1; G1
4	Impact on customer efficiency	S4.2; S4.3
5	Upskilling	S1.2

Based on the methodology and materiality thresholds applied during the double materiality assessment, certain sustainability matters were not classified as material topics for the current reporting cycle. These topics include ethical conduct (G1), sustainable procurement (G1.5), energy (E1.3), and diversity and inclusion (S1.2).

While these topics did not meet the defined materiality thresholds at Group level, I-care continues to address them through its policies, management systems, and operational practices, and will continue to monitor their relevance as part of future assessments.

Stakeholder Engagement

In May 2025, I-care organized a structured consultation of its stakeholders as part of the double materiality assessment process. Two groups were consulted through an online survey:

Stakeholder group	Key priorities expressed
Employees	Diversity & inclusion (S1.2), Equal opportunities & non-discrimination (S1.2), Training & development (S1.2), Health & safety (S1.1), Business conduct & transparency (G1; G2).
Suppliers & Subcontractors	Quality & certifications (G1), Health & safety (S2), Environmental certifications (E1, E2, E4, E5), CSR assessment & EcoVadis (G1), Data protection & intellectual property (G1), Gender equality & non-discrimination (S2.2), Subcontractor & Supplier Compliance (S2, G1), Legal complaints & ethics (G1)

This stakeholder consultation confirms the relevance of our ESG strategic priorities. The issues identified, particularly those related to human capital, business ethics, compliance, and supply chain sustainability, further reinforce and align our roadmap with the expectations of our employees and partners. This process contributes to strengthening our double materiality assessment and guiding our future actions.

OUR ESG APPROACH

Global ESG Strategy

I-care Group's ESG strategy is built around five priority material matters, each associated with qualitative and quantitative objectives, ongoing initiatives and interim targets.

Priority matter	Strategic objective	Target	Ongoing / planned initiatives
Climate Change	Reduce the environmental footprint of our operations through a structured climate strategy and robust carbon accounting.	Biennial calculation and publication of a complete **Scope 1, 2 and 3 carbon footprint.**	Comprehensive GHG inventory; renewable energy optimization projects; sustainable mobility program; carbon reduction roadmap; regular monitoring of environmental performance indicators.
Employee Well-Being, Diversity & Inclusion	Promote a safe, inclusive and engaging workplace that supports employee well-being, development and retention.	High employee satisfaction levels, stable turnover rates, and **zero confirmed cases of inappropriate behavior or discrimination**. Achieving a voluntary turnover rate of 0%.	Health and safety program; monthly safety toolbox sessions; employee development initiatives; team-building activities; whistleblowing mechanism; trust-person network; diversity and inclusion actions.
Data Privacy & Information Security	Protect personal and business-critical information through strong governance, cybersecurity, and regulatory compliance.	**Zero major data breaches and 100% completion** of mandatory GDPR awareness training.	ISO 27001-certified Information Security Management System; mandatory GDPR training program; recurring awareness campaigns; continuous improvement of cybersecurity controls and monitoring
Impact on Customer Efficiency	Quantify and maximize the positive environmental and operational impact generated through I-care solutions and services.	Establish reliable methodologies and indicators to measure customer environmental benefits and avoided impacts.	Monitoring more than 500,000 industrial assets worldwide through predictive maintenance technologies; development of avoided-impact methodologies; customer case studies and testimonials; environmental performance dashboards; integration of sustainability indicators into customer reporting.
Upskilling	Foster continuous learning and professional development across the Group to maintain a highly skilled workforce and support long-term growth.	At least **50% of employees** participate in one or more training programs annually.	Internal Bill of Knowledge (BoK); dedicated learning platform; technical, managerial and soft skills training programs; knowledge-sharing initiatives across entities.

In accordance with §78 of the VSME standard, the table below summarizes the existence of practices, policies and initiatives for each of the sustainability topics.

OUR ESG APPROACH

Topic	Practices / Policies in place	Publicly available	Quantitative targets?
Upskilling	Yes	No	Yes. Number of training courses available and number of participants in these training courses are measured
Climate Change	Yes	Yes	Yes. Report with action plan available on our website and on request
Data Privacy	Yes	No	Yes. Continuous reporting on data breaches
Health & Safety - Employee Well-Being	Yes	No	Yes. (0 complaints, satisfaction above 80% and 0 fatal accidents)
Impact on Customer Efficiency	Yes	Yes	Ongoing
Ethical Conduct	Yes	No	Yes
Sustainable Procurement	Yes	No	Ongoing. Purchase procedures are reviewed and updated
Energy	Yes	Yes	Ongoing
Diversity & Inclusion	Yes	No	Yes. Code of Ethics available.
R&D	Yes	No	Ongoing

Policies and Management Systems

I-care has established a comprehensive management framework to ensure that sustainability, quality, security, and health and safety considerations are embedded into its operations and decision-making processes. These management systems are aligned with recognized international standards and are supported by dedicated resources, regular monitoring, and continuous improvement mechanisms.

At the governance level, an annual management review is conducted with the Executive Committee and key stakeholders to assess the Group's performance across environmental, social, governance, quality, risk management, information security, and health and safety topics. This review evaluates progress against objectives, identifies improvement opportunities, and defines priorities for the coming year.

As part of its environmental commitment, I-care performs a comprehensive greenhouse gas assessment covering Scope 1, Scope 2, and Scope 3 emissions across its value chain. The methodology, reporting approach, and associated tools are reviewed and validated by qualified external experts to ensure transparency, consistency, and reliability of reported data.

Information security and data protection are managed through a robust governance framework combining GDPR compliance requirements with an ISO 27001-certified Information Security Management System (ISMS). This framework supports the secure collection, processing, storage, and protection of information while promoting a strong culture of data privacy and cybersecurity throughout the Group.

Health and safety are overseen by a dedicated full-time safety manager responsible for implementing and monitoring the Group's prevention strategy. Key responsibilities include ensuring safe working conditions, investigating and monitoring incidents, deploying preventive measures and safety tools, and coordinating mandatory monthly Safety Toolbox sessions for all employees. These practices are supported by the Group's VCA certification, which reinforces its commitment to maintaining the highest safety standards across all activities.

Quality management is led by a dedicated quality manager responsible for maintaining and continuously improving the Group's Quality Management System. This role oversees compliance with ISO 9001 requirements, supports process improvement initiatives, coordinates quality audits, and ensures that customer satisfaction and operational excellence remain central to I-care's activities.

OUR ESG APPROACH

To ensure the integrity and effectiveness of its management systems, I-care relies on an independent Internal Audit function. Internal audits are conducted regularly across the Group to assess operational processes, compliance with internal policies and procedures, and the reliability of reported information. The Internal Audit function provides objective assurance and recommendations to both the Executive Committee and the Audit Committee, supporting continuous improvement, effective risk management, and sound governance practices.

ESG performance is overseen by the Executive Committee and reviewed annually through the Group Management Review process. Progress against ESG objectives is monitored by the reporting department and reported to the Sustainability Director.

The Sustainability Director coordinates ESG reporting, data collection, and performance monitoring across the Group, while the Executive Committee validates objectives and reviews progress annually.

Certifications, Labels, and Accreditations

Item	Entity	Status
ISO 27001	I-care	Certified since 2025
ISO 9001	I-care	Certified since 2013
EcoVadis Bronze	I-care SAS	Valid since 2023
ATEX Certification	I-care SRL	Certified since 2015
Haz Loc Certification	I-care SRL	Certified since 2015
VCA	I-care	Certified since 2012

OVERVIEW OF KEY ACHIEVEMENTS 2024-2025

Measuring Our ESG Progress

The table below summarizes the key parameters of this report:

KPI	2025
Training sessions	158
Training participations	1,542
Scope 1 + 2 + 3 emissions	11,816 tCO_2e
Workplace accidents	11
Fatal accidents	0
GDPR training completion	100%
Confirmed data breaches	0
R&D investment	€6.5M
Patents	41

Key Achievements of the Year

Environment

I-care is committed to continuously reducing the environmental footprint of its operations through practical actions and long-term investments. During the reporting period, more than **400 m² of photovoltaic panels** were installed across our facilities, contributing to the production of renewable electricity and reducing dependence on external energy.

The Group also continues to strengthen its circular economy and waste management practices through selective waste collection, recycling initiatives, and employee awareness campaigns. These actions are supported by regular monitoring of environmental performance indicators and the integration of sustainability considerations into operational decision-making.

Social

Respect for people remains one of I-care's core values and is embedded in the Group's culture, management practices, and employee development programs. To foster an inclusive, supportive, and safe working environment, I-care has established a network of **trusted persons** across different teams and locations. This mechanism enables employees to raise concerns, seek support, or report inappropriate behavior confidentially and without fear of retaliation.

The Group also dedicates significant resources to employee well-being through full-time, cross-functional team leaders whose mission is to support collaboration, engagement, and workplace satisfaction across departments. Regular team-building activities are organized throughout the year to strengthen cohesion and maintain a strong sense of belonging despite the Group's international growth.

I-care maintains a deliberately flat organizational structure that encourages open communication, rapid decision-making, and direct access to management. In addition, every employee benefits from a defined development plan aimed at supporting professional growth, skills development, and long-term career progression within the Group.

We will organize a Safety Week to inform employees and raise awareness of safety across I-care. Specific emails will be sent each day of the week with practical examples and critical topics.

OVERVIEW OF KEY ACHIEVEMENTS 2024-2025

Governance

Strong governance principles support I-care's sustainable growth and operational excellence. The Group relies on structured management systems, annual management reviews, and dedicated resources to ensure compliance, accountability, and continuous improvement across all activities.

Data privacy and information security remain key priorities and are supported by an **ISO 27001-certified Information Security Management System**. Mandatory GDPR training, regular awareness initiatives, and robust cybersecurity controls help ensure the protection of personal and business-critical information.

Health and safety are managed through a dedicated full-time Safety Manager responsible for prevention programs, incident follow-up, mandatory monthly Safety Toolbox sessions, and continuous improvement initiatives. These practices are reinforced by the Group's VCA certification. Quality management is overseen by a dedicated Quality Manager responsible for maintaining and improving the Group's **ISO 9001-certified Quality Management System.**

Climate Change

Addressing climate change is not only about reducing I-care's own environmental footprint but also about maximizing the positive impact generated through our solutions. By deploying predictive maintenance technologies and connected sensors on industrial assets, I-care helps customers prevent equipment failures before they occur. This approach significantly reduces unnecessary resource consumption, replacement parts, and maintenance interventions.

Avoiding unplanned shutdowns also limits energy-intensive start-up and restart cycles, reduces production losses, and contributes to improved product quality, thereby decreasing waste generation and material consumption. By extending equipment life and improving operational efficiency, I-care enables industrial companies to reduce both their environmental footprint and their exposure to climate-related risks.

Policies and Future Initiatives

Environment

In addition to the new photovoltaic installation, additional studies are currently underway to assess the feasibility of extending solar installations to the remaining suitable roof surfaces across our offices and production sites.

Future initiatives include further deployment of renewable energy solutions, optimization of energy consumption across facilities, and continued improvement of waste reduction and recycling practices.

Social

Future initiatives will focus on further strengthening employee engagement, leadership development, diversity and inclusion, and talent retention across all entities.

Another ambition is to promote gender equality at every level of the company.

Governance

Future initiatives will continue to focus on strengthening governance processes, enhancing data security, improving reporting capabilities, and further integrating ESG considerations into strategic decision-making.

OVERVIEW OF KEY ACHIEVEMENTS 2024-2025

Climate Change

To further reduce emissions from its own operations, I-care has adopted a progressive mobility strategy. Employees working in support functions are required to select an **electric vehicle** when renewing their company car, while carpooling is actively encouraged whenever operationally feasible. These initiatives complement the Group's ongoing efforts to measure and manage its complete Scope 1, Scope 2, and Scope 3 greenhouse gas emissions.

Beyond reducing emissions from our own operations, I-care's greatest contribution to climate change mitigation lies in the impact generated through its solutions. Today, more than 500,000 industrial assets are monitored worldwide using I-care technologies. By detecting potential failures before they occur, our solutions help customers extend asset lifetime, reduce unnecessary replacement of equipment and spare parts, limit material consumption, and avoid energy-intensive shutdown and restart cycles.

Improved equipment reliability also contributes to higher production quality, reducing scrap, waste generation, and resource consumption throughout industrial processes. While methodologies to quantify these avoided impacts are still being refined, I-care believes that the positive environmental benefits generated through predictive maintenance significantly exceed the direct footprint of its own operations.

Future initiatives will focus on quantifying the avoided environmental impact generated by I-care solutions, further decarbonizing the company fleet, increasing the share of renewable energy, and refining climate-related performance indicators across the Group. Once this data is available, we want to define realistic but ambitious targets for reducing our carbon footprint.

PROTECTING OUR PLANET: OUR ENVIRONMENTAL COMMITMENT

Creating Impact Through the Sustainable Development Goals

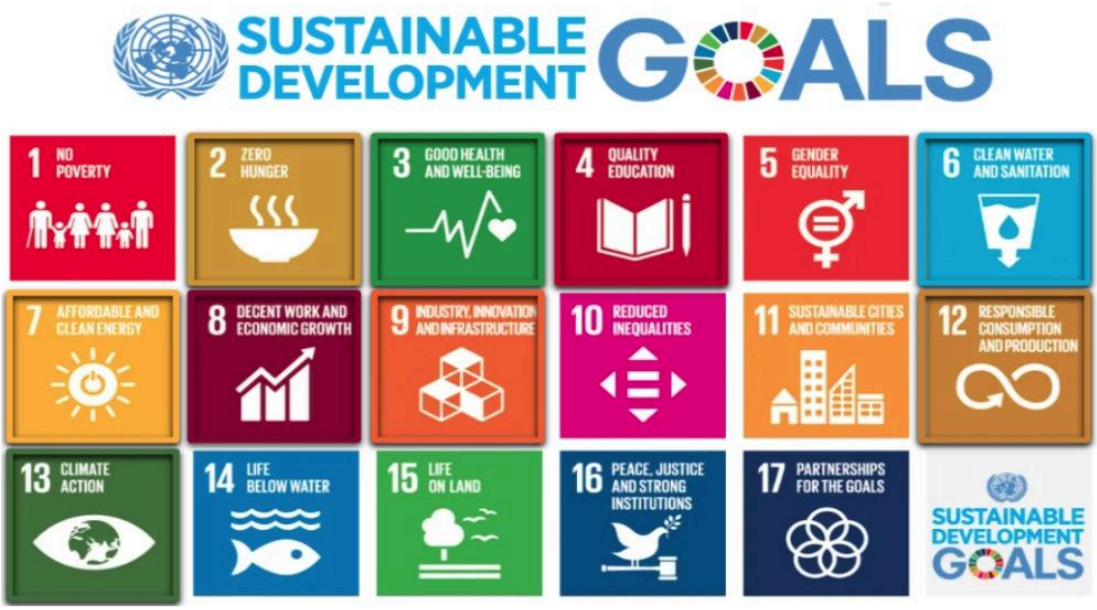
At I-care, we believe that industrial performance and sustainability go hand in hand. Our solutions and values allow us to make a direct contribution to thirteen of the 17 United Nations Sustainable Development Goals.

By leveraging predictive maintenance, advanced data intelligence, and a people-first culture, we create positive impacts that extend beyond our operations, supporting safer workplaces, cleaner energy, responsible production, and long-term environmental stewardship.

Through the monitoring of more than 500,000 industrial assets worldwide, I-care contributes to reducing resource consumption, extending equipment life, improving energy efficiency, and limiting industrial waste across multiple sectors.

This is why our business plan has been developed with these Sustainable Development Goals in mind.

Unless otherwise stated, all environmental data reported in this section (energy consumption, greenhouse gas emissions, water, waste, and biodiversity) cover I-care SRL (Belgian entity) only, which represents approximately 85% of the Group's total activities. The extension of environmental reporting to all Group entities is planned for the 2026 report.



Climate Risks and Adaptation Plan (C4)

I-care is currently working on its climate risk assessment and adaptation plan. This will be delivered in the near future.

B3 - Energy and Greenhouse Gas Emissions

SDG equivalent: 7-8-12-13

B3-1: Energy Consumption

Total energy consumption is reported in megawatt-hours (MWh). Consolidation of metering data by site is underway; the subtotals marked below are being consolidated.

Indicator	Renewable	Non-renewable	Total
Electricity (invoices)	–	184.755 MWh	184.755 MWh
Electricity self-generated	7.879 MWh	–	7.879 MWh
Fossil fuels (fleet & heating)	–	84.693 MWh	84.693 MWh
Total energy consumption			**277.327 MWh**

PROTECTING OUR PLANET: OUR ENVIRONMENTAL COMMITMENT

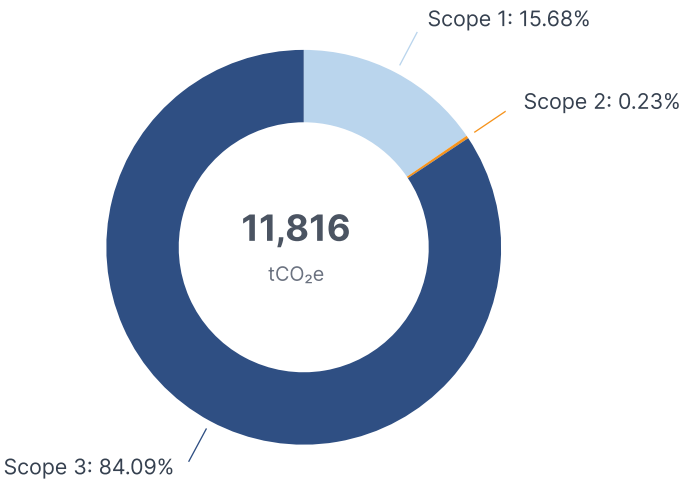
B3-2: Greenhouse Gas Emissions

Greenhouse gas emissions are measured across three scopes in accordance with the **GHG Protocol Corporate Accounting and Reporting Standard**: Scope 1 covers direct emissions from sources owned or controlled by the company, Scope 2 covers indirect emissions from purchased energy, and Scope 3 covers all other indirect emissions occurring across the value chain.

In 2025, I-care calculated its total greenhouse gas footprint for the first time, covering all three emission scopes.

GHG Scope / Category	tCO_2e	% of total
Scope 1: Direct emissions	**1,853**	**15.68%**
1-1 · Direct emissions from stationary combustion sources	141	1.20%
1-2 · Direct emissions from mobile combustion sources	1,711	14.48%
1-3 · Direct process emissions	0	0
1-4 · Direct fugitive emissions	0.61	0.0051%
Scope 2: Indirect energy emissions	**27.22**	**0.23%**
2-1 · Indirect emissions from electricity consumption	27.22	0.23%
2-2 · Indirect emissions from steam, heat, or cooling consumption	0	0
Scope 3: Other indirect emissions	**9,936**	**84.09%**
3-1 · Products and services purchased	1,961	16.60%
3-2 · Fixed assets	254	2.15%
3-3 · Fuel and energy-related emissions (not included in scope 1 or 2)	34.06	0.29%
3-4 · Inbound freight and distribution	155	1.31%
3-5 · Waste generated in operations	32.49	0.27%
3-6 · Business travel	124	1.05%
3-7 · Commuting to and from work	84.72	0.72%
3-8 · Upstream leased assets	608	5.14%
3-9 · Downstream transportation and distribution	6,666	56.41%
3-10 · Processing of sold products	0	0
3-11 · Use of sold products	0	0
3-12 · End of life of sold products	17.05	0.14%
3-13 · Downstream leased assets	0	0
3-14 · Franchises	0	0
3-15 · Investments	0	0
3-AM · Other upstream indirect emissions	0	0
3-AV · Other downstream indirect emissions	0	0
GHG intensity (Scope 1 + 2): tCO_2/M€ revenue	24.99	
GHG intensity (Scope 1 + 2 + 3): tCO_2/M€ revenue	157.05	
Total	**11,816**	**100%**

PROTECTING OUR PLANET: OUR ENVIRONMENTAL COMMITMENT



B4 - Air, Water and Soil Pollution

SDG equivalent: 6-12-14-15

Are you legally required to report your pollutant emissions (to air, water, and soil) to the competent authorities? Or do you voluntarily disclose this information through an environmental management system?
- No.

B5 - Biodiversity

SDG equivalent: 11-15

B5-1: Activities Near Protected Areas

None of I-care's sites are located within a biodiversity-protected area (Natura 2000 network, Ramsar sites, UNESCO sites, Key Biodiversity Areas). This verification was carried out using the World Database on Protected Areas (WDPA). The assessment of proximity to ecologically sensitive areas - a concept distinct from being located within a protected area - will be the subject of a systematic inventory as part of the 2026 report.

I-care owns, leases or manages seven industrial sites with a total cadastral area of 6,391 m² (approximately 0.64 hectares).

Entity	Address	Site	Area (m²)
I-care headquarters	Rue René Descartes 18, 7000 Mons	Office	1,030
Mons factory 1	Boulevard Initialis 5, 7000 Mons	Production	675
Mons factory 2	Boulevard Initialis 5, 7000 Mons	Offices & stock	3,000
Amay	Rue de la brasserie 1, Amay	Offices	304
Mechelen	Blarenberglaan 3b, 2800 Mechelen	Offices	550
Gent	Xavier de Cocklaan 66, 9831 Sint-Martens-Latem	Offices	150
Heverlee	Interleuvenlaan 15D, 3001 Leuven	Offices	682
Total			**6,391**

B6 - Water Consumption

SDG equivalent: 6-12

Indicator	2025
Total water withdrawn across all sites (m^3)	294 m^3
Water withdrawn in areas of high water stress (m^3)	294 m^3*

**All sites for which water consumption data is currently available are located in areas of high or extremely high water stress (WRI Aqueduct Water Risk Atlas). Data for Mechelen, Gent and Heverlee is not yet available and will be included in the 2026 report.*

To further reduce its reliance on municipal water supplies, I-care has installed a rainwater harvesting system at its Mons headquarters. Collected rainwater is used for non-potable purposes whenever possible, helping to reduce drinking water consumption and promote more responsible water management practices across the site.

Do you have production processes that consume significant amounts of water?
- No. I-care does not operate water-intensive production processes. Water consumption is limited to office and laboratory use across its sites.

B7 - Resource Use, Circular Economy and Waste Management

SDG equivalent: 12

B7-1: Circular Economy Practices

Do you apply circular economy principles?
- Yes.

Please specify the circular economy principles you have applied:

Recovering products for repair, reuse or recycling	I-care systematically reconditions sensors and devices when a component is found to be defective, avoiding unnecessary waste.
Offering products as a service rather than for sale	I-care's business model is built on WaaS (Wireless as a Service) and SaaS (Software as a Service)
Designing for durability to extend product lifespan	I-care's predictive maintenance solutions are designed to extend the operational life of industrial assets, reducing the need for premature equipment replacement.
Designing for reuse/ recycling at end of life	Devices are recovered from customer sites at the end of their service life and redeployed or recycled.

PROTECTING OUR PLANET: OUR ENVIRONMENTAL COMMITMENT

B7-2: Waste Management

The waste generated by I-care is modest and mainly concentrated in our offices and laboratories. We are formalizing waste sorting and electronic recycling practices.

Indicator	2025
Hazardous waste	1.7 t
Non-hazardous waste	71.19 t
Total waste generated (by mass) | (by volume – m^3)	72.89 t | 16 m^3

Indicator	2025
Recycled/reused waste	13 t
Waste destined for disposal	57 t

Do you operate in a sector with significant material flows (e.g., manufacturing, construction, packaging)? Sectors with significant material flows include those falling under NACE Section C (Manufacturing), Section F (Construction), and Class 82.92 (Packaging activities).
- No.

Ongoing Actions

To achieve this, we have established working groups and implemented the following action plans:

1. Logistics Optimization

The largest share of this impact comes from outbound logistics. We will work with the Logistics Director to study how we could work on this topic. Some improvements could be made by the main supplier as the majority of these transport operations are handled by the same company.

2. Decarbonization of Our Vehicle Fleet and Field Operations

Converting I-care's predictive maintenance services to on-site measurement of customers' machines using our Wi-care-based WaaS technology and remote analysis should significantly reduce CO_2 and fugitive gas emissions by reducing the number of trips to customer sites. As a second initiative, we have decided that all our support team members will have to choose an electric car for their next company car starting on July 1, 2026. Purchasing second-hand vehicles can also have a positive sustainability impact and is therefore a preferred option when acquiring company cars.

3. Improvement of Procurement Policy

We want to work more responsibly with our suppliers by asking them to sign a sustainability charter committing them to specific objectives. This is an objective for 2026.

SOCIAL

Respect for People: Our Social Foundation

At I-care, Environmental, Social, and Governance (ESG) principles are deeply embedded in our corporate culture. Since the very beginning, our three core values, Performance, Sustainability, and Respect for People, have guided the way we operate. By placing human respect at the center of our strategy, we foster a workplace that promotes well-being, inclusivity, and balance, ensuring that employees, clients, and partners can thrive in a sustainable and ethical environment.

Why?

Since its creation, I-care has grounded its identity in three core values: Performance, Sustainability, and Respect for People, a principle that permeates all relationships, whether with employees, suppliers, or clients. Prioritizing people fosters a healthy working environment, enables individuals to work at their own pace, and helps maintain a harmonious work-life balance. Emphasizing human respect is therefore central to promoting well-being, inclusivity, and long-term professional engagement.

How?

To embody the value of Respect for People, I-care invests in a work culture that promotes equality, diversity, and inclusion, underpinned by teamwork, integrity, and empathy. From the very beginning, even as the company scales globally, I-care nurtures a strong and supportive corporate culture, as highlighted when the organization celebrated the arrival of its 1,000th employee, an event that reinforced both its human-centric ethos and its growth mindset. This approach extends to employees, suppliers, and clients alike, ensuring respect is lived at every level.

Result: By honoring Respect for People as a foundational value alongside Performance and Sustainability, I-care creates an environment where teams are motivated, supported, and aligned with shared ethical and operational goals. This fosters long-lasting loyalty, collaboration, and resilience, factors that power superior performance and sustainable industrial impact.

B8 - General Characteristics

SDG equivalent: 5-8-10

We are committed to taking steps to build a more diverse and inclusive industry by removing barriers, nurturing talent, and inspiring change.

Increasing diversity and inclusion is critical to our company as the next generation of engineers and changemakers across our communities will enable the future technologies that drive our industry.

In 2025, activities focused on increasing access for underrepresented groups to early career and employee development programs, both in the field and in the offices.

Stakeholders from across I-care make this possible, including employees, suppliers, customers, and universities.

Diversity and Gender

Indicator	2025	%
Men	919	89.1%
Women	112	10.9%
Total	**1,031**	**100%**

The percentage of women graduating in mechanical and electromechanical engineering is generally estimated to be between 10 and 15%. These fields remain among the most male-dominated areas of study in science and engineering.

Indicator	Women	Men	Total	Female-to-male ratio	Women's share
Governance / Decision-making bodies	4	12	16	1:3	25%
Managerial positions	23	121	144	1:5.26	16%

SOCIAL

Contract Type

Indicator	Men	Women	2025*
Permanent employee contract	843	100	943
Temporary employee contract	29	4	33
Apprenticeship	10	3	13
Self-employed workers	37	5	42
Total			**1,031**

**Number of employees at the end of the period*

Number of Employees by Country of Employment Contract

Area / Country	# of employees	Total share
Europe	**943**	**91.5%**
Belgium	613	59.5%
France	93	9.0%
Netherlands	84	8.1%
Poland	68	6.6%
Spain	36	3.5%
Germany	31	3.0%
Switzerland	13	1.3%
Italy	5	0.5%
United States of America	**77**	**7.5%**
Rest of the World (AU, UK)	**11**	**1.1%**
Total	**1,031**	**100%**

Employee Turnover

Indicator	2022	2023	2024	2025
People who have left the company	131	165	166	205
People at the beginning of the period	552	689	782	887
People at the end of the period	695	788	892	1,031
Turnover (%)	**21%**	**22.3%**	**19.8%**	**21.4%**

This turnover rate seems high, but it can be explained by different factors such as the fact that in some regions, it is culturally common to regularly change jobs and companies.

In addition, we have many students working on long-term contracts (from six months to two years) through work-study programs, as well as external consultants working full-time for I-care Group who are included, as requested by the calculation standard, in our total workforce. These two factors also significantly impact this turnover rate.

In addition to these two factors, the Group continues to experience strong growth, with its workforce increasing from 552 employees in 2022 to 1,031 employees in 2025. Although the absolute number of departures has risen over the same period, the turnover rate has remained relatively stable at around 20–22%, indicating that employee departures have broadly evolved in line with the growth of the organization.

B9 - Health and Safety

SDG equivalent: 3-8

Indicator	2025
Recordable workplace accidents	11
Total hours worked (all employees)	1,752,700
Standard full-time hours / year (reference)	1,700
The Total Recordable Incident Rate (TRIR)*	1.26
Fatalities due to workplace accidents	0

(*) TRIR = (number of workplace accidents resulting in time off work × 200,000) / total hours worked by all employees

Occupational Health and Safety Policies

I-care's health and safety approach is built around three work environments: at the office, at the customer site, and on the road. It is structured around clear principles, mandatory processes, and regular toolbox sessions to ensure every employee works safely regardless of their environment.

Our 7 Safety Principles

Before starting any task, every employee applies the following principles:

Safety principle	Description
PPE	Wear the necessary protective equipment and use tools adapted to the task.
Authorizations	Ensure all required documents and authorizations are in place before starting work.
LOTO	Identify and lock out all energy sources when appropriate.
Coactivity	Ensure no interference with other workers in the same area.
Conformity	Verify that the equipment to be serviced is compliant and will not generate additional risk.
Awareness of the environment	Ensure the working environment is accessible, well-lit and free of hazards.
LMRA	Confirm that no additional risks have been identified and all conditions are met to work safely.

Safety Training and Communication

I-care invests in regular safety training and communication tools to ensure all employees are equipped with the knowledge and tools to work safely. The following initiatives are in place across all entities:

Safety principle	Frequency	Purpose
Toolbox	Monthly	Mandatory briefing on safety, quality and health topics for all employees.
Safety worksheet	Ad hoc/yearly	Managing safety and health risks at customer sites: reviewed annually with CCM.
Task risk analysis	Ad hoc	Identifying and managing risks for a specific task: QHSE support available.
Tools & PPE check	Before each task	Visual check of personal protective equipment and work tools before starting.

Employee Well-Being Initiatives

The social dimension within the organization is structured around three main focus areas: work-life balance, employee energy and engagement, and accessibility and inclusion. These priorities reflect the way the company understands and manages its social responsibility beyond quantitative indicators.

Work-life balance is considered a fundamental pillar of employee well-being and long-term performance. It is supported through practices that aim to foster mental health awareness, facilitate a smooth integration of employees, and ensure clear access to support mechanisms. This includes the presence of dedicated reference persons such as team leaders and buddies, as well as policies that promote respect for personal time, including the right to disconnect. The overall objective is to create a working environment where employees can develop professionally while maintaining a sustainable balance between their personal and professional lives.

Employee energy and engagement are closely linked to the company culture, which is based on a non-hierarchical, circle-oriented organization model. This approach aims to balance performance, people, and sustainability within a collaborative framework. Employee engagement is also strengthened through regular internal rituals and collective moments, including three main annual events (Saint Nicholas, the Doudou festival, and the company anniversary), as well as team-building activities and seasonal initiatives such as the Easter egg hunt. These moments contribute to reinforcing cohesion, shared identity, and a sense of belonging across teams.

Accessibility and inclusion are considered evolving focus areas embedded in HR practices and organizational processes. They are reflected in recruitment approaches, internal support mechanisms, and the overall intention to ensure a working environment that remains open, supportive, and adapted to different employee needs.

B10 - Workforce, Remuneration, Training, and Development

SDG equivalent: 4-5-8-10

Indicator	2025
Employees receiving remuneration ≥ applicable minimum wage	● Yes
Average gross hourly wage: men	Ongoing
Average gross hourly wage: women	Ongoing
Gender pay gap women/men (%)	Ongoing
Number of employees covered by collective agreements	1,031
% of employees covered by collective agreements	100%

Training Hours and Programs

Indicator	2025
Number of internal training sessions	158
Number of participations in internal training sessions	1,542
Average duration per training session (hours)	8
Total training hours delivered (including M/F/ND)	12,336
Average training hours per employee	12

Client Training

Qualiopi certification recognizes the quality of our skills transfer programs for external participants (France).

Indicator	2025
Number of available training courses	131
Number of delivered training courses	76
Number of client participants trained	812
Overall success rate	58%

Human Rights and Value Chain

Code of Conduct and Human Rights

In accordance with §61 of the full module, I-care addresses the following questions:

a Does the Group have a code of conduct or a human rights policy for its own workforce?
YES.

b If yes, does this code cover the following topics?
YES

For reference, the table below indicates the extent to which these topics are addressed de facto by the Group's existing practices and documents.

C6 - Human Rights Policies and Procedures

Topic	Covered	Reference
Child labor	Yes (implicit)	Compliance with Belgian labor lav
Forced labor	Yes (implicit)	Compliance with Belgian labor lav
Human trafficking	Yes (implicit)	Compliance with Belgian labor lav
Discrimination	Yes	Values Charter – "Respect & Equity" pillar
Accident prevention	Yes	VCA certification + annual prevention plan
Does the company have a grievance mechanism for its own workforce?	Yes	Ongoing
Please specify other types of content covered by the code of conduct or human rights policy	Compliance and integrity, anti-corruption and bribery, conflicts of interest, privacy and confidentiality, information disclosure, intellectual property, equal opportunities, diversity, work-life balance, overtime and rest periods, drugs and alcohol, and use of company assets and resources.	I-care's Ethics Code

C7 - Serious Human Rights Incidents

In 2025, no confirmed human rights incidents were recorded within the Group's own workforce or across the value chain.

Type of incident	2025
Child labor	No
Forced labor	No
Human trafficking	No
Discrimination	No
Other human rights incidents	No

C8 - High-Risk Activities and Sectors

I-care generates no revenue from activities in high-risk sectors as defined by the EU Paris-Aligned Benchmark criteria:

Criterion	2025
Revenue ≥ 1% from exploration / extraction / distribution of coal or lignite	No
Revenue ≥ 10% from exploration / extraction / distribution of petroleum fuels	No
Revenue ≥ 50% from exploration / extraction / manufacturing / distribution of gaseous fuels	No
Revenue ≥ 50% from electricity generation with GHG intensity > 100 g CO_2e/kWh	No
Revenue from controversial weapons	No
Revenue from tobacco cultivation and production	No
Revenue from pesticide and agrochemical manufacturing	No

Responsible Supply Chain

I-care is currently in the process of evaluating its suppliers from an ESG perspective. A structured supplier assessment program is being developed and will be rolled out progressively. Results will be included in the 2026 report.

GOVERNING RESPONSIBLY

Delivering Sustainable Impact

We are committed to reducing the environmental impact of our operations and to working with our stakeholders to make industry more sustainable, responsible, and inclusive.

The I-care Sustainability Strategy drives positive change by embedding carbon awareness, human respect, and sustainable practices into all our solutions and services. Our framework is grounded in the Environmental, Social, and Governance (ESG) principles that guide I-care's activities and operations and is aligned with the United Nations Sustainable Development Goals (SDGs).

Our scope includes the design, development, and delivery of predictive maintenance technologies, AI-driven platforms, and reliability services deployed across multiple industries worldwide. These activities are carried out in compliance with relevant international standards and sustainability best practices, ensuring consistency, transparency, and measurable impact.

I-care has also been recognized for its leadership in innovation and sustainability, reinforcing our ambition to leave a positive legacy through resilient operations, trusted partnerships, and a strong people-first culture.

At I-care, delivering change means empowering our stakeholders (clients, partners, academic institutions, and communities) to transition industrial operations toward safer, more efficient, and sustainable performance. Our approach is inspired by our Sustainability Management System (SMS) and embeds structured collaboration, shared objectives, and actionable practices across our ecosystem to drive lasting positive impact.

B11 - Convictions, Fines for Corruption and Bribery

SDG equivalent: 16

Were any convictions or fines related to corruption or bribery recorded during the reporting period?
- **No.**

Indicator	2025
Number of convictions for anti-corruption legislation violations	0
Total amount of anti-corruption fines	0

DATA PROTECTION / GDPR TRAINING

Protecting Data Through Responsible Governance

Data privacy and information security are fundamental components of I-care's governance framework. The Group manages both personal data and industrial information through dedicated policies, processes, and controls designed to ensure confidentiality, integrity, and security.

Personal data relating to employees, candidates, customers, suppliers, and other stakeholders is processed in accordance with the General Data Protection Regulation (GDPR) and applicable local regulations. In parallel, the industrial data collected through I-care's predictive maintenance solutions is protected through contractual confidentiality commitments and the Group's ISO 27001-certified Information Security Management System.

To strengthen awareness and accountability across the organization, I-care provides a dedicated GDPR training program through its internal learning platform. The program is available to all employees, and completion of the introductory level is mandatory for every staff member. Training content is reviewed and updated regularly to reflect regulatory developments, emerging risks, and evolving best practices in data protection.

Our approach to data privacy is further supported by our ISO 27001-certified information security management framework, which helps ensure robust controls for the protection of sensitive information. Through mandatory training, continuous awareness initiatives, and rigorous security measures, we foster a strong culture of data protection across the Group. In 2025, 100% of employees completed the mandatory GDPR training module, and no confirmed personal data breaches or major security incidents were recorded.

Indicator	2025
Confirmed data breaches or security incidents	● 0

Innovation

Sustained investment in research and development is how we deliver on our promise to clients and how predictive maintenance continues to offer greater reliability and resource efficiency.

We integrate advanced technologies, such as ultrasound and vibration monitoring, to deliver smarter, greener solutions.

Indicator	2025
Total amount invested in R&D	€6,512,273
Public grants received	€3,214,095
People dedicated to R&D	74
Full-time equivalents (FTE)	64
Number of projects and initiatives	11
Number of patents	41

LOOKING AHEAD

Our Commitment to Continuous Improvement

At I-care, sustainability is not a standalone initiative but an integral part of the way we innovate, operate, and create value. This first ESG report marks an important milestone in our journey toward greater transparency, accountability, and continuous improvement. It reflects both the progress already achieved and our commitment to further strengthening our environmental, social, and governance performance.

As we continue to grow internationally, we will expand the scope and maturity of our ESG reporting, refine our climate risk assessment, strengthen supplier sustainability evaluation processes, and further quantify the positive impact generated through our predictive maintenance solutions. At the same time, we will continue investing in renewable energy, fleet decarbonization, employee development, information security, and responsible business practices.

With more than 1,000 employees, operations across multiple continents, and over 500,000 industrial assets monitored worldwide, we recognize the responsibility and opportunity that come with our position. By combining technological innovation, operational excellence, and respect for people, we aim to contribute to a more reliable, efficient, and sustainable industrial future for our customers, our employees, our partners, and the communities in which we operate.

Let's change the way the world performs!





VSME INDEX

The table below provides an overview of the VSME disclosure requirements and indicates the corresponding sections of this report where each data point is addressed.

Topic	Module	Chapter	Overview	Page / Reference
1	B	B1	Description of business activities, legal form, NACE codes, revenue, FTEs, countries	4, 5, 7, 8
2	B	B1	Sustainability-related certifications and labels	13
3	B	B2	Practices in place or being implemented	12 ,13
4	B	B2	Policies on sustainability matters	11, 12, 15
5	B	B2	Future initiatives / forward-looking plans	11, 15, 16, 21
6	B	B2	Targets and monitoring indicators	11, 12, 14
7	B	B3	Total energy consumption in MWh	17
8	B	B3	GHG emissions Scope 1 and 2 (tCO_2e)	18
9	B	B3	GHG intensity (tCO_2e/M€ revenue)	18
10	B	B4	Air pollutants (permit limit values)	19
11	B	B5	Total site area (ha)	19
12	B	B5	Land use (soil sealing, nature coverage)	19
13	B	B6	Total water withdrawal (m^3)	20
14	B	B6	Net water consumption	-
15	B	B7	Circular economy principles	20
16	B	B7	Total waste, recycling/reuse	21
17	B	B8	Headcount by contract type, gender, country	22, 23
18	B	B8	Staff turnover rate	23, 24
19	B	B9	Workplace accidents (number and rate)	24
20	B	B10	% employees paid ≥ minimum wage	25
21	B	B10	Gender pay gap	-
22	B	B10	% covered by collective agreements	25
23	B	B10	Annual training hours per FTE	
24	B	B11	Anti-corruption convictions / fines	
MODULE C				
25	C	C1	Business model and sustainability	

VSME INDEX

15	B	B7	Circular economy principles	
16	B	B7	Total waste, recycling/reuse	
17	B	B8	Headcount by contract type, gender, country	
18	B	B8	Staff turnover rate	
19	B	B9	Workplace accidents (number and rate)	
20	B	B10	% employees paid ≥ minimum wage	
21	B	B10	Gender pay gap	
22	B	B10	% covered by collective agreements	
23	B	B10	Annual training hours	26
24	B	B11	Anti-corruption convictions / fines	29
MODULE C				
25	C	C1	Business model and sustainability	4, 8, 9, 29
26	C	C2	Policies, practices, future initiatives	15
27	C	C2	Management level responsible for implementation	12
28	C	C3	GHG reduction targets and transition plan	-
29	C	C3	Climate transition plan	11, 16
30	C	C3	Future adoption of a transition plan	15, 16
31	C	C4	Climate hazards and exposure assessment	17
32	C	C4	Potential negative effects on financial performance	-
33	C	C5	F/M ratio in management level	22
34	C	C5	Exclusive self-employed workers	23
35	C	C6	Human rights code of conduct (existence)	26, 27
36	C	C6	Scope of the code of conduct	27
37	C	C6	Grievance mechanism	27
38	C	C7	Confirmed human rights incidents (own workforce)	27
39	C	C7	Incidents in the value chain	27
40	C	C8	Revenue from exposed sectors	28
41	C	C8	Exclusion from EU Paris-Aligned Benchmark criteria	28
42	C	C9	Gender diversity in the governance body	22



I-CARE HEADQUARTERS

18 - Rue René Descartes | 7000 Mons | Belgium

TVA : BE0867.368.951 | NACE Code : 71121