



AWARDS FOR BEST BELGIAN

SUSTAINABILITY REPORTS

Tuesday, 28 November 2023





Program

16:00	Welcome
16:30	Opening speech
	Alexia BERTRAND, State Secretary for the Budget and Consumer Protection,
	added to the Minister of Justice
16:35	Presentation of the jury process and remarkable reports
	Marc DAELMAN, President of the Jury
	Stéphanie QUINTART, Responsible of the Awards within the IBR-IRE
17:15	Announcement of the winners of the two cross-categories Awards
17:50	Presentations by the nominees for the "Best Impact Sustainability' Awards and public vote
18:05	CSRD in practice: Panel debate moderated by Sophie HOOZEE
18:35	Closing speech





Opening Speech

Alexia BERTRAND

State Secretary for the Budget and Consumer Protection, added to the Minister of Justice







How to connect to the free WIFI?

How to connect to Bnppf Free WIFI

- 1. Select "Bnppf Free WiFi" in "settings" and enter your smartphone number (e.g. 476 XX XX XX) in the field.
- 2. You will receive a PIN-code on your smartphone.
- 3. Enter your PIN-code on the "Activate your account" screen.
- 4. Click on "I activate my account".

You are now online!

Hoe een verbinding maken met Bnppf Free WIFI

- 1. Selecteer "Bnppf Free WiFi" onder "instellingen/ parameters" en introduceer uw smartphone nummer (bv. 476 XX XX XX) in het veld.
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Vous êtes maintenant en ligne!





Jury Process & Remarkable Reports

Marc DAELMAN

President of the jury

Stéphanie QUINTART

Responsible of the Awards within the IBR-IRE







With the support of



































BNP PARIBAS FORTIS





A record number of submissions

65 in total





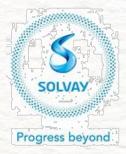
24 Large Listed Organisations and PIEs (subject to NFRD)









































































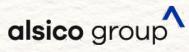












































10 other organisations

















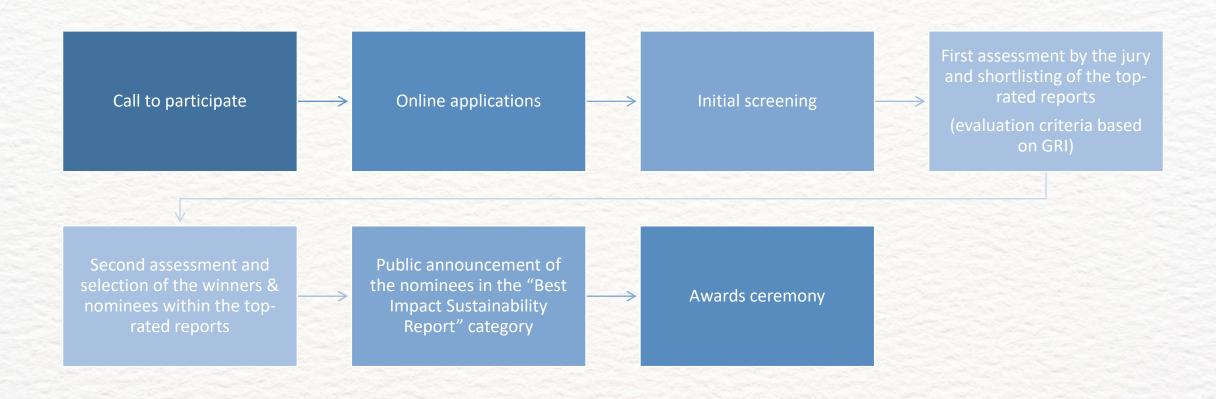








Process





JURY MEMBERS



MARC DAELMAN PRESIDENT*

The Jury is made up of representatives of the academic, economic and social profit world, journalists, as well as registered auditors. The winners of the previous edition are always invited to take part in the Jury of the following edition in order to share their experience.





LIES BOUTEN IESEG MANAGEMENT SCHOOL



HERWIN

LINDE BREWAEYS JO COBBAUT FD MAGAZINE



AURÉLIE COMHAIRE VANDEMOORTELE (WINNER 2022)



BIE DE KEULENAER MVO VLAANDEREN



CARLOS DESMET LOUVAIN SCHOOL OF MANAGEMENT



MARIE D'HUART CAP CONSEIL



CHRISTEL DUMAS



DEBORAH FISCHER IBR-IRE



KENNY FRED RA GOBERT FORUMETH Main Trends UBERNA



LAURA GUARINO CONSEIL DES JEUNES IRE/JONGERENRAAD IBR



SOPHIE HOOZEE UNIVERSITEIT GENT



DAPHNÉ HOYAUX SPF-FOD ECONOMY



SOFIAN MILAD IBR-IRE



ROLAND MOREAU ULB



STEVEN MULKENS IBR-IRE



SERGE PATTYN ABAF/BVFA



HARRY EVERAERTS IBR-IRE



XAVIER UHLEN SCHRÉDER (WINNER 2022)



ANOUK VAN DE MEULEBROECKE SLIDING DOORS



ARIE VAN HOE FEB/VB0



LUC VAN LIEDEKERKE KATHERINA WALLYN VICTORIA WHITELAW ANTWERP MANAGEMENT SCHOOL



FIDO/IFDD



UCM



IGNACE WILS CODE ZEBRA





Main Trends

in reporting practices





Preparation for the upcoming European requirements: double materiality





























Preparation for the upcoming European requirements: Stakeholder Engagement















Preparation for the upcoming European requirements: Assurance on sustainability information









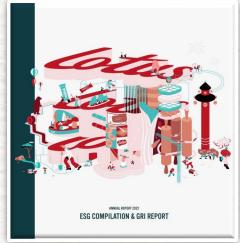
















Preparation for the upcoming European requirements: Assurance on sustainability information





















Enhanced sustainability obligations for the boards



















Balanced reporting strategy

















Importance of sustainability context & strategy, with link to SDGs

Sustainability context and strategy















Importance of sustainability context & strategy, with link to SDGs







Clear link with SDGs









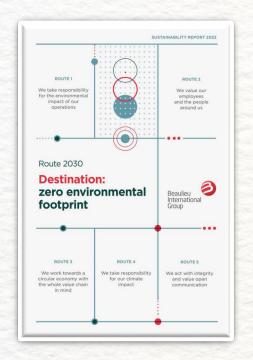








Remarkable Sustainability reports on Creativity and Originality















Conclusion of the Jury







"Best First Sustainability Report" Award

Cross-category Award





ALIDES REIM







ALSICO GROUP







CAMINO







FLAMINGO PET PRODUCTS NV







FUNDS FOR GOOD







JOKER NV







KRINKELS NV







LCL NV







MOBITEC SYSTEMS







VRIJE UNIVERSITEIT BRUSSEL







Winner of the Best First Sustainability Report







"Best Sustainability Report in Creativity and Originality" Award

Cross-categories Award





Winner of the Best Sustainability Report in Creativity and Originality Award:







"Best Impact Sustainability Report" Award

by organisation category





How will we proceed?

1. Presentation of the nominees by category

- 2. Presentation of their reporting strategy and approach by the nominated organisations
- 3. Vote by the public





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Nominees

Large Listed Organisations and PIEs (NFRD)

Solvay



Umicore







SOLVAY





SOLVAY

Video



SOLVAY







Nominees

Large Listed Organisations and PIEs (NFRD)

Solvay



Umicore







UMICORE

video





UMICORE







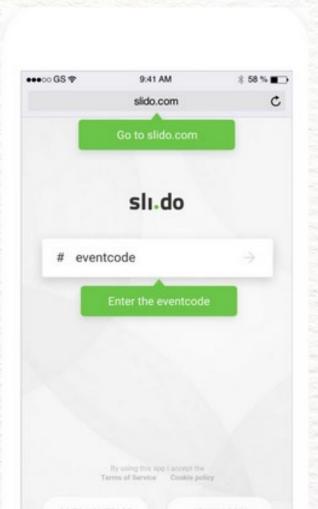
Public Vote

Large Listed Organisations and PIEs (NFRD)

Vote for the Best Impact Sustainability Report!

Join us on www.slido.com

Enter the event code #award







THE

– Winner -





Nominees

Large non-listed organisations & not NFRD Listed & PIEs

Luminus



VPK







Luminus

video





Nominees

Large non-listed organisations & not NFRD Listed & PIEs

Luminus



VPK Group







VPK Group

Video



MISSION, STRATEGY AND GOOD GOVERNANCE

99

We push sustainable growth beyond tomorrow's standards, both ecologically and economically. We think and act globally, while staying close to our customers and their products.

Introduction from the CEO

The paper and packaging industry is one of the most sustainable industries in Europe. In fact, it is the largest industrial user and producer of renewable energy in the European Union, and a world leader in sustainably sourced raw materials and recycling rates.

At VPK, we actively contribute to this leadin position. We can substantiate that claim through independent certifications, such as BRCGS, EcoVadis, Sedex, FSC CoC, etc., through which we are already achieving great recognition for our efforts.

Still, we aim for more. We want to strength our contribution to the EU Green Deal targets that will turn Europe into the world' first carbon-nestral continent by 2050. This is the main driver willy we have broadened our carbon reduction plans by addressing our Scope 3 emissions as well as our Scope and 2 emissions as well as our Scope and 2 emissions.

carbon footprint. Our technical experts are investigating various ways to reduce the use of fossil fuels throughout VPK. With great results. In Strasbourg, for example, we are going to stop using natural gas as a source for drying the wood waste that fuels the Blue Paper Combined Heat Power Plant. At our Alizay site in northern France, we already operate in a carbon-neutral way thanks to the local biomass-powered power plant.

Janu direct is more, when the properties of the

However, sustainability obviously opes beyond improving environmental, performance. We also care about the wellbeing of our people. We want to make sure that everyone feels comfortable and safe working at VPK. This is why we invest in safety awareness campaigns, check our



colleagues' well-being in surveys, and provide ample training opportunities in both soft and hard skills.

At VPK, we have a dear-vision of sustainability, with well-defined qualitation and sustainability regions those that we are contenienty along the plant. Thus, we will be keep on sector at the top of one of the most sustainability regions the work of a most sustainability region. The plant is to be compared to the compared to the plant is to be compared to the plant is the plant in the plant in the plant is the plant in the plant in the plant is the plant in the plant in the plant in the plant is the plant in the plan

Respect for human rights

Diversity





04. Sustain

Sustainable corporate governance

VPK Group is a private capital company owned by a limited set of investors who have a long-term commitment to the firm. This allows the company and its management to set out long-term goals and targets.

Concentrated ownership: VPK Group has a concentrated and stable ownership business model as opposed to dispersed ownership. Inside these concentrated models, values drive the business, and these instil responsibility.

Responsible ownership: Family business owners inspire family values hroughout a company and ensure that it is ready to be passed on to the next peneration. Therefore, family ownership is, in essence, responsible and plays a undamental role in sustainability practices and the guidance of a company's strategy.

Overcoming short-termism: Short-term thinking in a business can have an adverse effect on sustainability and the perception of companies. One of the clear advantages of family companies is their long-term approach; meaning sustainability is already built into the fabric of these enterorises.



VPK GROUP'S ANNUAL

SUSTAINABILITY REPOR

Provide transparency to our stakeholders.

Since 2015

Creative and to the point

Communication and feedback mechanisms







Sustainability report 2023

How we translate our strategy into practice

Driven by data

01.

Assurance statement

This report has been prepared in accordance with the terms of our engagement contract dated 28 February 2023 (the "Agreement"), whereby we have been engaged to issue an independent limited assurance report in connection with a selection of sustainability indicators marked with symbol "*" included in the Sustainability Report as of and for the year ended 31 December 2022 (the "Report").



of systems and processes relevant for the preparation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an independent conclusion about the Subject Matter Information based on the procedures we have performed and the evidence we have obtained.

We conducted our work in accordance with the International Standard on Assurance Engagements 3000 (Revised) "Assurance The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable engagement been performed. The selection of such procedures depends on our professional judgement, including the assessment of the risks of material misstatement of the Subject Matter Information in accordance with the Criteria.

The scope of our work comprised the following procedures:

INDEPENDANT ASSURANCE

Since 2021

STAKEHOLDER INCLUSIVENESS AND ENGAGEMENT

A materiality assessment every three years

In 2023, 350 stakeholders were involved



	Employees	Stakeholders (customers, suppliers, financial institutions)	Board - Executive Committee - Shareholders
3 GOOD HEALTH AND WELL-BEING	~	~	✓
4 QUALITY EDUCATION	~		✓
17 FOR THE GOALS		~	~
12 RESPONSIBLE CONSUMPTION AND PRODUCTION		~	✓
6 CLEAN WATER AND SANTATION		✓	✓
13 ACTION		✓	✓
7 AFFORDABLE AND CLEAN EVERY	✓	✓	✓
9 INDUSTRY, INDUSTRIAL	~		
8 ECONOMIC GROWTH	✓		✓

BUILDING TRUST

With customers, employees and other stakeholders.





Code of Conduct

Aligned with the ten principles of the United Nations Global Compact.



Sharing our commitment through respected platforms.









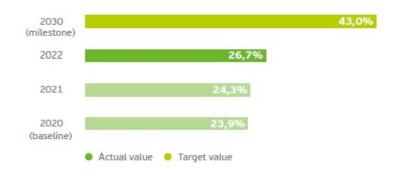
REPORTING IN ACCORDANCE WITH GRI STANDARDS

GRI Content Index

GRI 102 6	ENERAL DISCLOSURES		GRI 102 (GENERAL DISCLOSURES		
GRI Stand	lard	Reference Omission	GRI Stand	Jard	Reference Omis	
1. Orga	nizational Profile		3. Ethic	s and integrity		
102-1	Name of the organization	p.2	102-16	Values, principles, standards and norms of behavior	p.8; 19-20	
102-2	Activities, brands, products, and services	p.9-10	4 Cove			
102-3	Location of headquarters	p.12	4. Governance			
102-4	Location of operations	p.12	102-18	Governance structure	p.13-14;88	
102-5	Ownership and legal form	p.3	5. Stake			
102-6	Markets served	p.11	5. 3taki			
102-7	Scale of the organization	p.15; 86	102-40	List of stakeholder groups	p.78-81	
102-8	Information on employees and other workers	p.87	102-41	Collective bargaining agreements	p.89	
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102-11	Precautionary principle or approach	p.24-25	102-44	Key topics and concerns raised	p.80-81	
102-12	External initiatives	p.22-23	C Percenting and the			
102-13	Memberships of associations	p.46-47	6. Reporting practice			
2. Strategy			102-45	Entities included in the consolidated financial statements	p.3	
			102-46	Defining report content and topic boundaries	p.80-85	
102-14	Statement from the senior decision-maker	p.4	102-47	List of material topics	p.26-32	
102-15	Key impacts, risks, and opportunities	p.4	102-48	Restatements of information	p.100	

Relative figures

Renewable energy as % of total energy



Comparison across years

Relative energy consumption within the organization (including photovoltaic panels)

In GJp/tonne	2020	2021	2022	change '22 vs '21
Conversion	1,185	1,130	1,012	-10,5%
Cores	0,818	0,758	0,742	-2,1%
Corrugated	1,235	1,316	1,249	-5,1%
Feeder	0,744	0,771	0,785	1,8%
Papermill	5,844	5,687	5,830	2,5%
Solid	0,210	0,220	0,210	-4,8%

COVERAGE OF ALL ACTIVITIES AND VALUE CHAIN



Corrugated packaging Corrugated packaging Corrugated packaging and sheets Corrugated packaging and sheets Radomsko Corrugated sheets Corrugated sheets Corrugated sheets Paper (Corrugated packaging) Paper (Corrugated packaging) Paper (Cores and tubes) Paper (Cores and tubes) Paper (Solid board) Loenen Solid board packaging Solid board packaging Solid board packaging



- 1 Work related injuries 5 Ethical trade platforms
- 3 Employee engagement
- 4 Average hours of training per employee per year

- 7 Number of FSC and GFSI certified sites
- 8 Water withdrawal by source 9 Greenhouse gas emissions
- 10 Energy Consumption 11 Capex/depreciation
- 12 Compound annual growth rate
- Data reported in full

02. Materiality

Downstream Sustainable and circular

Entire value chain Capex/Depreciation

Product hygiene Transparency Partnership

Where do risks occur

in our value chain

Upstream

Energy

- Data reported in full
- Data reported partially
- No data available
- Data not disclosed Data not consolidated

CLEAR COMMITMENT AND GOALS

Supporting SDG		GOAL	КРІ	2020	2021	2022	TARGETS	PROGRESS
- ₩ •	3 GOOD HEALTH AND WELL-BEING	Health and safety	Lost Time Injury Rate (LTIR) Hazard and near miss close out rate	9,7 57%	8,8 88%	8,9 85%	Below 8 85% by the end of 2023	In progress In progress
		Employee well-being	Employee engagement surveys conducted Permanent contracts	7 95%	13 91%	11 94%	15 surveys per year Annually ≥ 95%	In progress
	4 QUALITY EDUCATION	Training and development	Average training hours per employee	11,4	14,4		20 hours annually	In progress
®	17 PARTNERSHIPS FOR THE GOALS	Ethics and transparency	Amount of sites subscribed to EcoVadis Qualification on 4 independent platforms: Sedex, EcoVadis, CDP, UN GC	3 Yes	7 Yes	9 Yes	10 countries by the end of 2023 Remain qualified	In progress Achieved
	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Circularity	Landfilled waste as % of total waste Tonnes of recyclable waste per tonne corrugated board sold	4,05% 0,10	4,25% 0,10	3,42% 0,09	2,4% by the end of 2025 0,10 by the end of 2025	In progress Achieved
\circ		Product hygiene	Share of BRCGS-certified packaging sites	64%	64%	65%	Annually ≥ 65%	Achieved
		Recycled fibres	Raw materials input paper Raw materials input packaging	100% 86%	100% 86%	100% 87%	Remain at 100% Annually above 85%	Achieved Achieved
À	6 CLEAN WATER AND SANITATION	Water security	Intensity of water intake paper mills	6,4	6,3		6,0 m³/t by the end of 2025	In progress
	13 CLIMATE ACTION	Climate action	Absolute emissions (scope 1 + 2) Emissions intensity (scope 1 + 2)	365.456 0,156	371.746 0,141	346.609 0,140	211.965 tCO2e or minus 42% by 2030 vs 2020 0,088 tCO2e/t or minus 44% by 2030 vs 2020	In progress In progress
	7 AFFORDABLE AND CLEAN ENERGY	Energy security	Renewable energy as % of total energy	23,9%	24,3%	26,7%	43% by 2030 vs 2020	In progress
	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Innovation	The ratio of investments over depreciations (CAPEX - 3 years average)	1,7	1,4		Annually above 1,25	Achieved
*	8 DECENT WORK AND ECONOMIC GROWTH	Economic growth	Compound annual growth rate (CAGR - 5 year period)	9%	13%	12%	Annually above 5%	Achieved





Shaping the future of sustainable packaging

THANK YOU





Public Vote

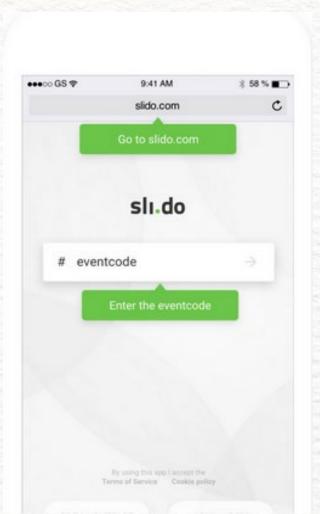


Large non-listed organisation & not NFRD Listed & PIEs

Vote for the Best Impact Sustainability Report!

Join us on www.slido.com

Enter the event code #award







THE

– Winner –





Nominees Other organisations

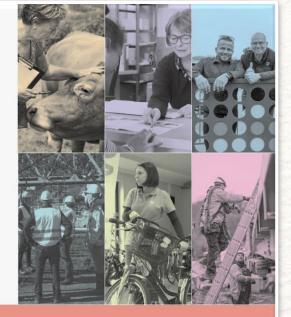
Service Public de Wallonie (SPW)



EDIWALL

Rapport de Responsabilité Sociétale

Rapport intégral



 $01.01.2020 \longrightarrow 31.12.2022$

Vrije Universiteit Brussel (VUB)



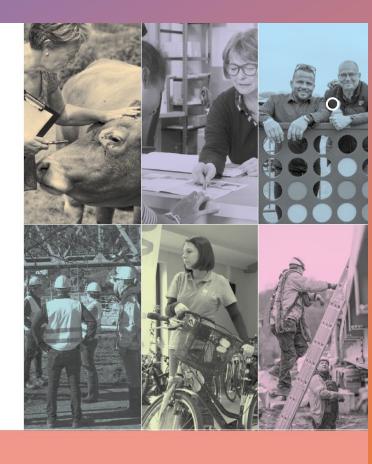




EDIWALL

Rapport de Responsabilité Sociétale

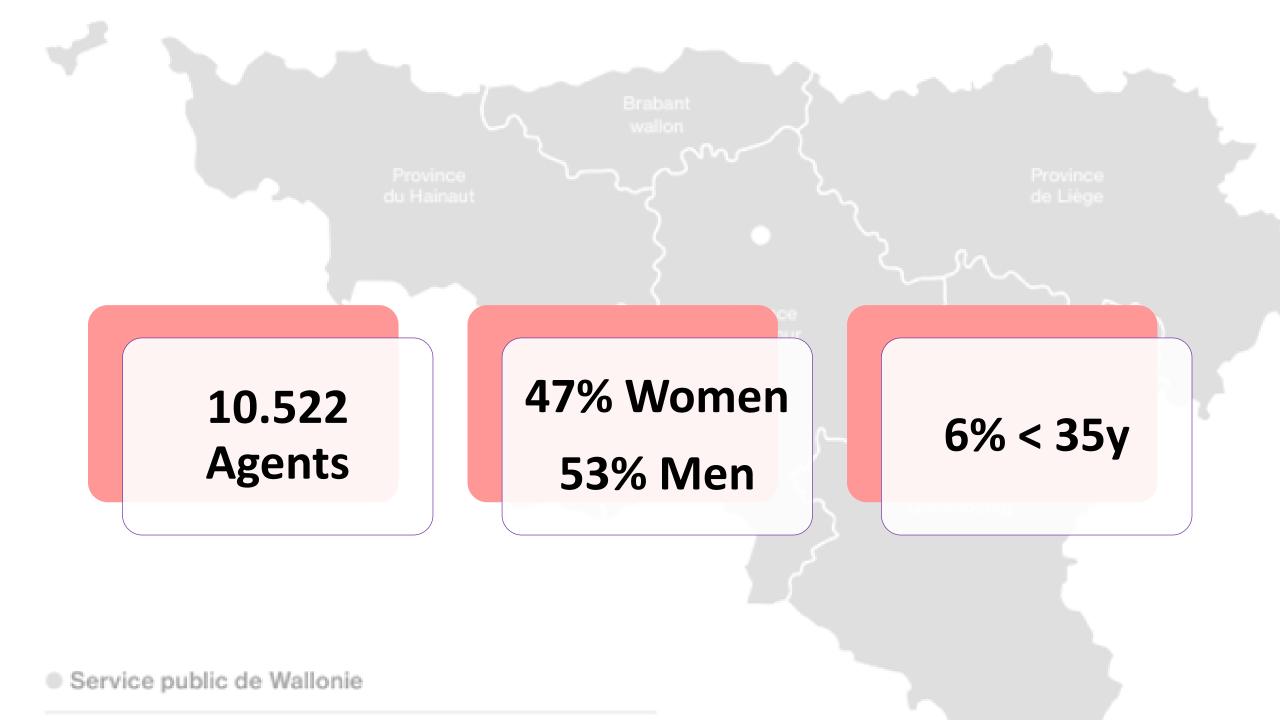
Les engagements du SPW





 $01.01.2020 \longrightarrow 31.12.2022$

Brussels, November 28, 2023













3,6 millions citizens



262 municipalities



78.500 companies



7500 not-for-profit associations



EDIWALL

Rapport de Responsabilité Sociétale

Les engagements du SPW



 $01.01.2020 \longrightarrow 31.12.2022$





Les engagements du SPW

RENFORCER NOTRE RÉSILIENCE **ENGAGEMENT 1 ENJEU 1.1** Décider en temps d'incertitude et de crise ENJEU 1.2

Assurer la continuité du service public

Anticiper les risques, les prévenir et/ou s'y adapter

ENGAGEMENT 4

PRATIQUER LA SOBRIÉTÉ POUR UNE TRANSITION DURABLE

ENJEU 4.1

Rationaliser le parc immobilier du SPW et améliorer ses performances énergétiques

ENJEU 4.2

Promouvoir la mobilité raisonnée auprès des agents

ENJEU 4.3

Renforcer l'approche d'économie circulaire dans la gestion interne du SPW

ENGAGEMENT 2

ENJEU 1.3

GARANTIR L'ÉCOUTE DES USAGERS

Rendre le service public plus accessible **ENJEU 2.1**

ENJEU 2.2 Simplifier les processus

Satisfaire les publics-cibles

ENGAGEMENT 5



FAVORISER LA COLLABORATION

ENJEU 5.1

Encourager la transversalité au sein de l'administration régionale

ENJEU 5.2

Développer des partenariats inclusifs et engager le dialogue avec les citoyen.ne.s

ENJEU 5.3

Mieux représenter la Wallonie aux niveaux supra-régionaux

ENGAGEMENT 3

ENJEU 3.2

ENJEU 2.3



ATTIRER LES TALENTS ET VALORISER NOS AGENTS

Renforcer l'attractivité du SPW ENJEU 3.1

Veiller au bien-être des agents

Encourager et accompagner un management soutenant et bienveillant **ENJEU 3.3**

ENGAGEMENT 6



PROMOUVOIR LES OBJECTIFS DE DÉVELOPPEMENT DURABLE

ENJEU 6.1

Utiliser le levier de la commande publique durable

ENJEU 6.2

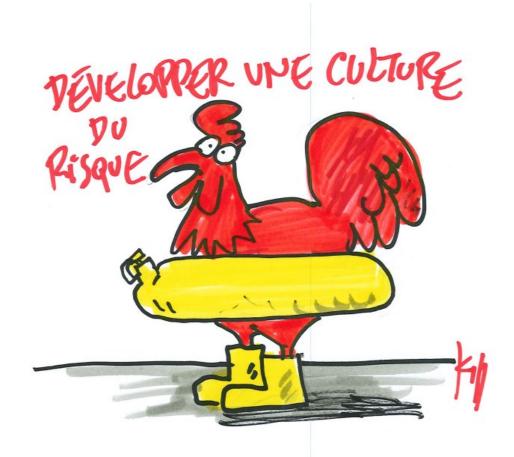
Renforcer les capacités et engagements RSE de l'ensemble des acteurs wallons

ENJEU 6.3

Rendre compte des efforts de tous les acteurs wallons dans l'atteinte des ODD









TI PARAIT

QUE LA

WALLONIE

SY MET!

W/___





Thank you for your attention

Bedankt voor uw aandacht





Nominees Other organisations

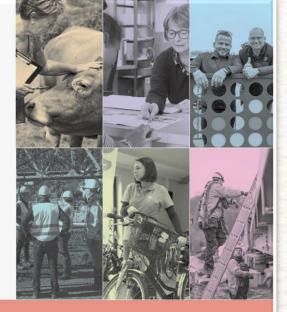
Service Public de Wallonie (SPW)



EDIWALL

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Rapport intégral



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Vrije Universiteit Brussel (VUB)



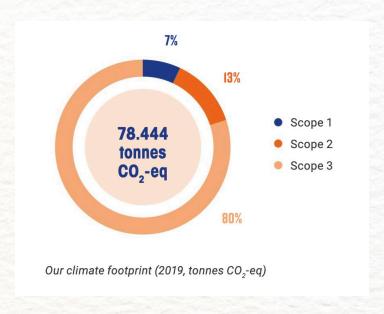


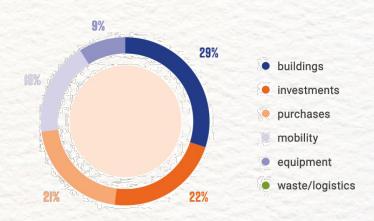
Video





ARGET 2030 46% on scope 1 & 2 on scope 3

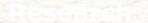




Our climate footprint broken down by source (2019)

URBAN ENGAGED UNIVERSITY

Operations



Education

community









URBAN ENGAGED UNIVERSITY

Operations



Education

community





















































Public Vote Other organisations

Vote for the Best Impact Sustainability Report!

Join us on www.slido.com

Enter the event code #award







THE

– Winner –





CSRD a threat or an opportunity?

Panel debate





Moderator Panelists



Sophie HoozéeUniversiteit Gent



Chairman Joker



Legal and Trade Advisor, Fevia



Registered Auditor & leader Sustainability reporting, RSM



Coordinator of the Sustainable Development Department of the Service Public de Wallonie (SPW)





Closing speech

Patrick VAN IMPE

President of the Instituut van de Bedrijfsrevisoren / Institut des Réviseurs d'Entreprises







Trends – Edition 2023





22ND EDITION

Tuesday 28 november 2023

























Trends & Remarkable Reports

Edition 2023



Pederaal Instituut voor
Duurzame







or over 20 years, the Institute of Registered Auditors (IBR-IRE) has been highlighting Belgian organisations or on their specificities in terms of Environment, Social and — to encourage organisations to report transparently on Governance disclosure (the "ESG" criteria).

We want to start by thanking the organisations that support us, (FDD), that helps us to promote this event year after year practices on sustainability and SDG reporting in Belgium; and BNP Paribas, that hosts our event this year.

This year 65 organisations submitted a report. The 2023 particiating organisations are divided between:

- 24 large listed organisations and PIEs, already subject to the Non-financial Reporting Directive (NFRD), i.e. having: more than 500 employees and more than €17m balance sheet total
- 31 organisations that are either listed and PIEs not subject to the NFRD or exceed two of the three following criteria: 250 employees, €17m balance sheet total, €34m net turnover;
- 10 other organisations which include "SMEs" that have less than 250 employees and organisations such as NGOs, non-profit organisations, federations, schools or public

OBJECTIVE

organisations active in Belgium that publish information The Awards for Best Belgian Sustainability Reports initiative aim:

- sustainability issues by promoting the integration of sustainability information, such as environmental, social and governance (ESG) issues, into organisations' reports;
- especially the Federal Institute for Sustainable Development to raise awareness and facilitate the dissemination of best
 - to encourage external assurance of sustainable information by a registered auditor listed with IBR-IRE to enhance credibility and reliability of the organisations' sustainability
 - to increase the organisations' awareness of the use of reporting on sustainability issues as a tool to help them engage in a transparent and effective dialogue with stake-
 - to reward transparent, balanced and relevant communication on sustainability.





Online Workshops www.sustainabilityreports.be

- Double materiality: practical considerations for preparers and auditors? Monday 11 December 2023 (12.00-13.30)
- Context (CSRD), methodology, and strategic value risk assessment with practical insights from Solvay! Tuesday 16 January 2024 (12.00-13.30)
- ESG: New (EU) sustainability legal requirements: what do they entail and how can my company prepare for the reporting and its audit? Tuesday 30 January 2024 (12.00-13.30)
- Deep dive into the EU Taxonomy requirements with practical cases, how to avoid the common pitfalls and leverage on industry best practices Monday 12 February 2024 (12.00-13.30)
- The G as a driver of sustainable value creation Tuesday 27 February 2024 (12.00-13.30)
- What is the role of the financial intermediaries when building a sustainable future? Monday 11 March 2024 (12.00-13.30)
- Assurance on Sustainability information: requirements and how to get ready Tuesday 26 March 2024 (12.00-13.30)







AWARDS FOR BEST BELGIAN

SUSTAINABILITY REPORTS

Tuesday, 28 November 2023