



**ESG DUE DILIGENCE
FOR COMPANIES
PRIOR TO ACQUISITION**

GROUP CSR

VERSION	DATE
VERSION 01	SEPTEMBER 30, 2020

PUBLIC

INTERNAL

RESTRICTED

SECRET



**BUREAU
VERITAS**

Title:	ESG due diligence of companies prior to acquisition	Revision:	2020.1
		Date done:	Sept 2020

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Purpose and Introduction

Prior to any acquisition, merger or joint venture, Bureau Veritas performs a CSR due diligence. The results of this due diligence are considered in the decision-making process.

Scope

This policy applies to all acquisitions, mergers and joint ventures. However, local rules and regulations may provide more criteria to be assessed.

Roles and Responsibilities

The implementation of this policy in due time, considering the acquisition timeline, is under the responsibility of the Merger & Acquisition department.

The CSR department, assisted by the topic owners (Human Resources, Health & Safety, Environment, Digital, ...) will provide support to the M&A department.

CSR Due Diligence

Prior to making decision to acquire a company, Bureau Veritas M&A department shall ask the company to answer the CSR due diligence questionnaire on the following CSR topics:

1. CSR management system

It includes CSR Executive engagement, CSR pledges, CSR reports, CSR ratings.

2. Environment

It includes ISO 14001 certification, waste management, biodiversity, CO2 emissions, Climate.

3. Social

It includes diversity, anti-discrimination, training, talent retention and management.

4. Safety

It includes ISO 45001 certification, accident prevention, Cardinal safety rules, indicators.

5. Governance

It includes ISO 9001 certification, Human rights, code of ethics, customer experience.

6. Information Systems – Data Protection

It includes USI 27001 certification, cybersecurity, data privacy, training.

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7. Taxonomy

It includes revenue, capex and opex reporting according to taxonomy objectives

8. Supply chain & Corporate accountability

It includes supplier code of conduct

The company may also be required to answer complementary checklists.

The level of answer to these 8 criteria will be considered to define the final recommendation in respect of the potential acquisition of the target under assessment.