

SECOND PARTY OPINION

Sur le Document Cadre des Financements liés au Développement Durable de Verallia

V.E considère que le Document Cadre des Financements liés au Développement Durable de Verallia est aligné avec les grands principes des Sustainability-Linked Bond Principles (SLBP) 2020.

Document Cadre

	Faible	Limité	Robuste	Avancé
Pertinence des indicateurs (KPIs)				
Ambition des objectifs (SPTs)				

Caractéristiques du Document Cadre

Audit des données	Oui
Données historiques sur trois ans	Oui
Nature de l'impact sur les caractéristiques des Instruments	Financier
Publication des mesures pour atteindre les SPTs	Oui

Principaux Objectifs de Développement Durable identifiés



Objectifs de Performance de Durabilité (SPTs)

- KPI 1:** Tonnes de CO₂ émises par le Groupe en valeur absolue (Scopes 1 & 2)
- Réduire les émissions de CO₂ de 15% de 2019 à 2025 pour atteindre 2,625 kt
- KPI 2:** Taux de calcin externe dans les sites de production de verre au niveau monde
- Atteindre 59% d'utilisation de calcin externe d'ici 2025

	2019 (année de référence)	2025*	2030
KPI 1	3,090 kt CO ₂	2,625 kt CO ₂	2,240 kt CO ₂
KPI 2	49%	59%	66%

*Événement déclencheur

Emetteur

Activités Controversées

L'Emetteur ne semble être impliqué dans aucune des 17 activités controversées analysées par notre méthodologie.

- | | | | |
|-------------------------------------------------------|----------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------|
| <input type="checkbox"/> Alcool | <input type="checkbox"/> Armes à feu à usage civil | <input type="checkbox"/> OGM | <input type="checkbox"/> Nucléaire |
| <input type="checkbox"/> Bien-être animal | <input type="checkbox"/> Energies Fossiles | <input type="checkbox"/> Prêts à taux d'intérêt élevé | <input type="checkbox"/> Pornographie |
| <input type="checkbox"/> Cannabis | <input type="checkbox"/> Charbon | <input type="checkbox"/> Cellules souches embryonnaires humaines | <input type="checkbox"/> Médecine de la reproduction |
| <input type="checkbox"/> Produits chimiques dangereux | <input type="checkbox"/> Jeux d'argent | <input type="checkbox"/> Armement | <input type="checkbox"/> Sables et schistes |
| <input type="checkbox"/> Tabac | | | |

Controverses

Nombre de controverses	Aucune
Fréquence	N/A
Sévérité	N/A
Réactivité	N/A

Conclusions principales

V.E considère que le Document Cadre des Financements liés au Développement Durable (« Sustainability-Linked Financing Framework ») de Verallia est aligné avec les grands principes des Sustainability-Linked Bond Principles (SLBP) 2020.

Sélection des Indicateurs Clés de Performance (KPI) – aligné avec les SLBP

- Les indicateurs sont pertinents et matériels d'un point de vue environnemental.
- Les indicateurs sont mesurables, vérifiables et peuvent faire l'objet d'une analyse comparative.
- La définition des indicateurs, les raisons de leur sélection, les méthodes de calcul et le périmètre couvert sont clairement définies.

Calibrage des Objectifs de Performance de Durabilité (SPT) – aligné avec les SLBP

- Les SPTs démontrent un niveau d'ambition avancé.
- Le calendrier de réalisation des objectifs, l'année de référence et les événements déclencheurs sont clairement communiqués.
- Les mesures pour atteindre les SPTs sont clairement communiquées.

Caractéristiques des Obligations – aligné avec les SLBP

La nature de la variation des caractéristiques de l'instrument est clairement communiquée.

- L'émetteur s'engage à communiquer l'impact financier réel dans la documentation de l'instrument pour chaque émission.
- L'émetteur s'engage à communiquer la pondération respective des indicateurs en amont de chaque émission.

Reporting – aligné avec les SLBP et meilleures pratiques identifiées par V.E

- Les processus de contrôle interne et de reporting sont pertinents, transparents et permettent la publication de données fiables.
- L'émetteur s'engage à publier annuellement toutes les informations pertinentes liées aux indicateurs et aux SPTs qui y sont associés, y compris les résultats, les méthodologies sous-jacentes et les hypothèses de calculs.

Vérification – aligné avec les SLBP et meilleures pratiques identifiées par V.E

- La vérification externe des indicateurs sera effectuée chaque année jusqu'à maturité des instruments.
- L'atteinte des SPTs sera vérifiée par un tiers externe après la date d'observation et le certificat d'assurance de vérification sera rendu public.

Périmètre des revues externes

<input checked="" type="checkbox"/>	Second Party Opinion pre-émission	<input checked="" type="checkbox"/>	Vérification indépendante des données relatives aux KPIs
<input checked="" type="checkbox"/>	Vérification indépendante de l'atteinte des SPTs		

Contact

Sustainable Finance Team | VEsustainablefinance@vigeo-eiris.com

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