

ROYAL PETERSON AND CONTROL UNION

Sustainability Statements 2024

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In this section

Statement from our CEO

Welcome to our family

Introduction

01





“We are taking the next steps towards a more sustainable, more efficient and safer world.”

Johan Maris
(Chief Executive Officer)
Rotterdam, 16 May 2025

Statement from our CEO

Dear valued stakeholders,

For over 100 years, Royal Peterson and Control Union Group B.V. (RPCU) has been dedicated to building a better world through a diverse range of services. As we now navigate through an era of unprecedented change, our commitment to sustainability remains unwavering.

Our services play an important role in promoting environmental and societal well-being. Through our logistics and supply chain solutions, we support the transformation of how industry plans, manages and executes the movement of critical resources globally. By providing tailored consultancy services to our clients, we help to reduce their carbon footprint and water consumption, and drive biodiversity.

We provide comprehensive testing services that enable early detection of harmful substances, thereby promoting safer food sources. By supporting our clients in their quality and safety initiatives through certification services, we enhance consumer and end-user trust in the products and services they purchase. Additionally, we offer various inspection services to help clients prevent risks associated with unsafe, counterfeit, or compromised products.

However, we understand that we also need to focus on the impacts that our own actions have as well.

Focus our efforts

In 2024, we took an important step in strengthening our sustainability strategy by updating our materiality assessment based on the principles of double materiality. This exercise helped us identify and prioritize the environmental, social, and governance (ESG) topics that are most relevant to our business and our stakeholders. By considering both the impact of our activities on people and the planet (impact materiality), as well as how sustainability issues may affect our financial performance (financial materiality), we now have a clearer view of where to focus our efforts. This assessment lays the foundation for a more targeted and meaningful approach to sustainability going forward.

We are committed to keeping our promises to our stakeholders – and explaining openly when we fall short. Reporting on our sustainability performance highlights that this is an ongoing journey. Along the way, we must continuously adapt to new challenges and refine our ambitions and policies.

Focus on delivering on our sustainability goals

In 2023, we conducted a living wage assessment and addressed the gap we identified. However, we also recognized that external factors like high inflation make it difficult to consistently ensure everyone remains above the living wage threshold. That said, I was disappointed to see that in 2024 – despite the gap being 2% smaller than the year before – we still faced a significant shortfall. While it is clear that we will again resolve this gap, be assured that this has our focus.

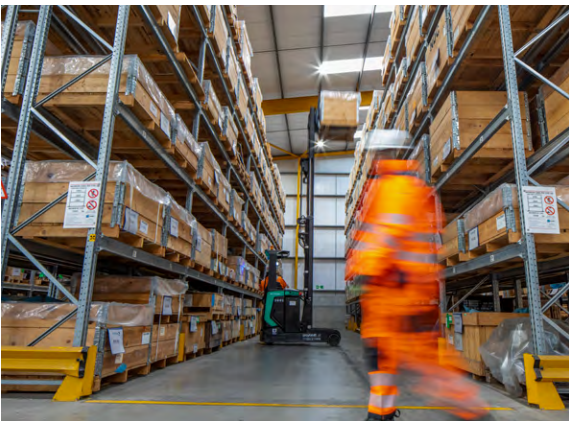
In 2024, we also turned our attention to understanding any potential gender pay gap and measuring our carbon emissions. While this proved challenging, we successfully gained necessary insights. At the same time, there are further steps to be taken to further develop our carbon reduction strategy and to get more detailed information on potential gender pay gaps.

Focus on the future

Now that we have a comprehensive overview, we will analyse the details more deeply to secure we don't have gender gaps in certain parts of our business. The same applies to our carbon emissions. Gathering the data was a major effort, but we were able to calculate our total emissions. Going forward, we will require our managers to assess the environmental impact of any proposed investments. Ideally, new investments should either reduce our emissions, or at the very least, not increase them.

Focus on the commitment

Our commitment is not just rhetoric – it is action. From upholding living wages to reducing our carbon footprint and addressing inequality, we are determined to make a difference. Growing our future together, we are taking the next steps towards a more sustainable, more efficient and safer world.



“ New investments should either reduce our emissions, or at the very least, not increase them. ”

Welcome to our family

Who we are

We are a family-owned, limited liability company established in 1920 and headquartered in Rotterdam, The Netherlands. RPCU was initially set up as an inspection company for grain that was traded and transported on the rivers and canals of the Netherlands.

Thanks to our global network of companies in more than 80 countries and our more than 6.500 people, we are uniquely equipped to support business anywhere in the world, providing on-the-ground support and insight to assist partners with local challenges to that matter to them and the world around them.



What we do

Peterson is a global logistics provider and consultancy partner, offering specialized fourth party Logistics (4PL) solutions across commodity chains and the energy sector, both onshore and offshore. In addition to logistics, Peterson provides industry-leading consultancy, technology solutions, and practical training across various industries.

Control Union has grown into a trusted global partner for testing, inspection and certification (referred to as TIC activities), offering a comprehensive range of services to ensure trust and compliance in international trade. Authorities accept our certificates worldwide, and Control Union supports responsible sourcing in sectors such as agriculture, minerals, chemicals and the upstream oil and gas industries.

What began as a single company has now grown into a large family of companies under Royal Peterson Control Union Group B.V. Each company operates independently, yet all share the same values and passion for being trustworthy to our stakeholders, no matter the challenges they face.

How we do it

Our vision – Driven by family values

We take pride in our customer focus, making our partners’ purposes our business. We work with integrity, committed to safety and transparency, offering long-term sustainable and innovative solutions.

Our mission – Growing our future together

We build a better tomorrow with our partners. Together we take the next step towards a more sustainable, more efficient and safer world.

Our values

Although the scale of our business may have changed over the past century, the values that drive us have not, as we deliver long-term, sustainable and innovative solutions to clients across the globe. We are driven by our values:



Safety: we are committed to keeping ourselves, our colleagues, our partners, and communities safe.



Integrity: we are a family company with trust as our biggest value, so we act and swear by honesty, making responsible and respectful decisions.



Customer focus: our customers are the reason for our existence. Their success is our success, delivering the highest level of service quality and experience is our focus.



Entrepreneurship: Every step we and our partners take is a step forward in helping them overcome their ongoing challenges.



Long-term view: we think long-term and keep on adaptive mindset, focused on sustainable growth and assisting our partners on their way towards a sustainable future.



People first: we recognize the value in each person and support them to thrive.

In this section

[Our approach to sustainability](#)

[How we prepared this report](#)

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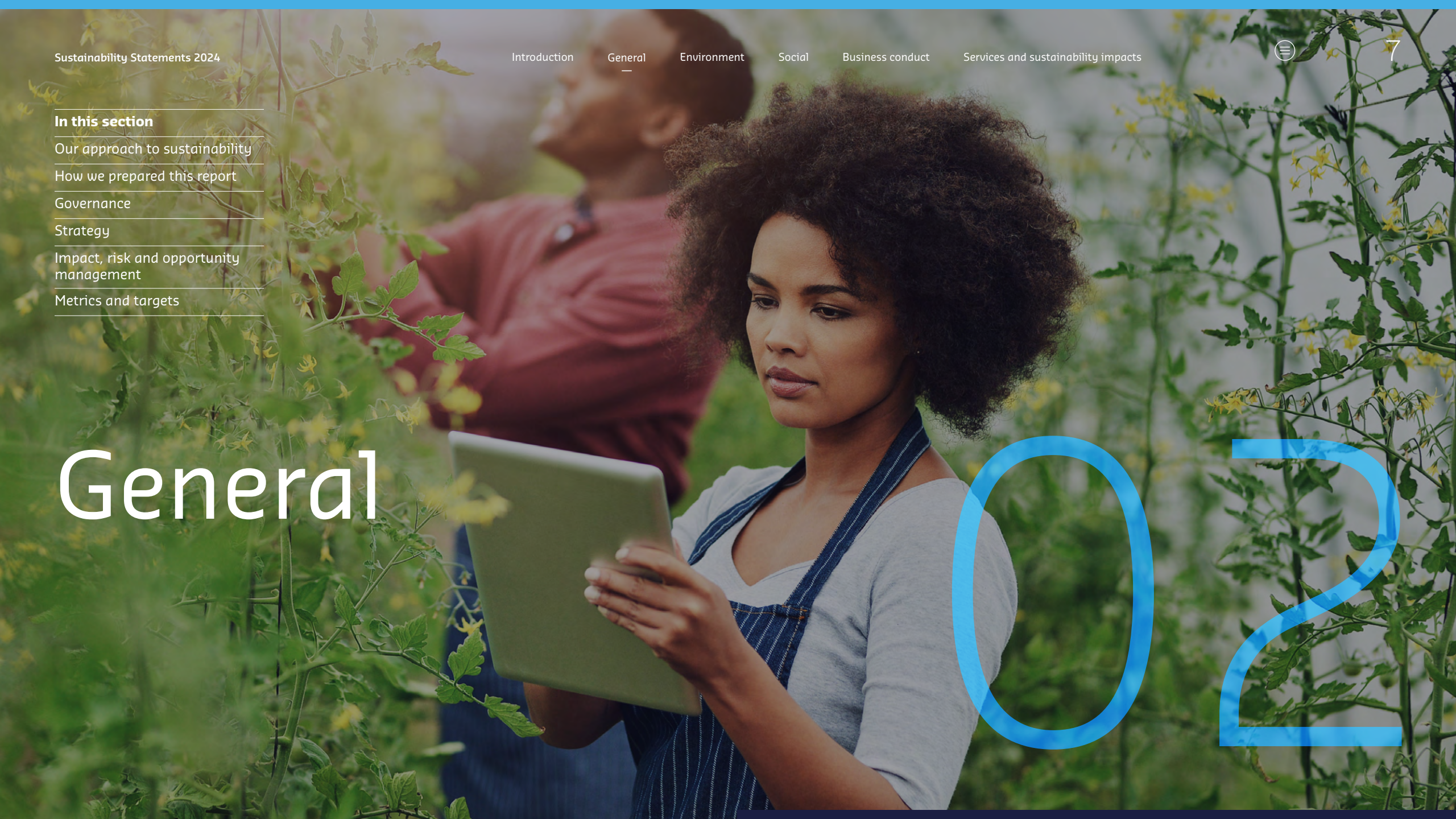
[Strategy](#)

[Impact, risk and opportunity management](#)

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General

02



Our approach to sustainability

On 26 February 2025, the European Commission proposed an “Omnibus” package of amendments to EU Sustainability Regulations, including the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). The European Parliament approved the “stop-the-clock” portion of the Omnibus proposal on 3 April 2025. This means that RPCU is required to report on CSRD from the 2027 financial year.



For RPCU the CSRD was never just a legal requirement for reporting purposes, but also an opportunity to further develop our company values and embed them in our sustainability strategy and our way of doing business. While the outcome of the other proposed changes in the regulation remains uncertain for now, we will continue to strive to make a positive impact on society and the environment both by “what we do” and “how we do it”.

We recognize and appreciate our role in securing trustworthy worldwide trade and ensuring consumer confidence. We are committed to providing our services inclusively, ensuring that no individual or country is excluded. We consider it our responsibility to assist our clients and stakeholders worldwide, also in critical situations where our expertise can make a significant impact, for example in food aid or domestic crop programs.



This responsibility sometimes comes with challenging circumstances, such as geopolitical instability, sanctions, security threats or heightened regulatory scrutiny. By adopting a cautious and responsible approach, we strive to uphold the highest standards of integrity, safety, and compliance while continuing to support our clients effectively.

As we are helping other companies and organizations to operate more sustainably, we are also living up to our values and sustainability goals. That goes for us as well in our offices and in our field operations. We continuously create an inclusive, safe and supportive work environment for all our people. We minimize, as much as possible, the negative environmental impact of our business.

In this report we present the outcomes of our sustainability efforts.

How we prepared this report

General basis for preparation of the sustainability statements

Basis of sustainability statements

We have prepared our sustainability statements for the year 2024 in accordance with the European Sustainability Reporting Standards (ESRS) as adopted by the European Union on 31 July 2023 on a voluntary basis in preparation of the implementation of the Corporate Sustainability Reporting Directive (CSRD).

Consolidated sustainability statements

Our sustainability statements are set up from the financial scope of reporting. This scope includes the fully consolidated companies and does not consider entities accounted for by the equity method or valued at cost in the consolidated financial statements, except where noted.

In those cases where we were not able to collect all data due to either challenging circumstances or due to unavailability of the information, this is disclosed in the topical standards.

Coverage of the value chain

The coverage of the value chain per material topic is included in the impacts, risks and opportunities table on page 20.

Omission of information

We have not utilized the option to omit specific information corresponding to intellectual property, know-how or the results of innovation.

Exemptions from disclosure

In our sustainability statements 2024 we voluntarily apply to the ESRS to the extent that we can collect and report reliable data.

For the metrics that were reported in our Sustainability Statements 2023, we disclose the comparatives. For metrics that have not been reported previously, we do not report any comparatives.

Disclosures in relation to specific circumstances

External assurance

The data and processes that are used for our sustainability reporting purposes have not been verified by an external assurance provider.

Time horizons

We have applied the following time horizons:

- + **Short term:** less than one year.
- + **Medium-term:** between one and five years.
- + **Long-term:** more than five years.



Sources of estimation and outcome uncertainty

Some of the metrics presented in our sustainability statements rely on judgments, estimates and assumptions. Whenever possible, we utilize widely recognized and reliable external sources to ensure that our assessments are fair and reasonable. However, we recognize that these methodologies inherently carry a degree of uncertainty.

This approach is particularly relevant for environmental metrics, such as our Scope 3 greenhouse gas (GHG) emissions.

Incorporation by reference

Some disclosures in the sustainability statements are incorporated by reference. In such cases, a reference to sections of the annual report is included in the respective disclosure.



Governance

The composition of the administrative, management and supervisory bodies

Sustainability is integrated into our overarching management structure as shown opposite.

The regional management teams are represented in the group management team. Each member of the group management team also brings in their expertise on the different business activities of the group in the expert functional support teams.

As of the end of 2024, the Group Management Team comprised four male members and one female member, representing an 80% male and 20% female composition.

Although employees and other workers do not have direct representation within the management team, RPCU highly values continuous and constructive dialogue with their representatives, including works councils. Further details on our engagement with our workforce can be found in the chapter “Our Social Topics”.





Roles and responsibilities

Our Sustainability Steering Committee (RPCU SSC), serves as a strategic and governance body to guide, oversee and drive sustainability initiatives.

The primary purpose of the committee is to ensure that sustainability goals and practices are integrated into the overall business strategy and operations by:

01

Supporting strategic alignment

RPCU SSC helps align sustainability objectives with our overall mission, vision, core values and strategic goals.

02

Governance

RPCU SSC provides oversight and governance for sustainability efforts, ensuring that there is accountability and adherence to established policies and standards according to our strategy.

03

Management of impacts, risks and opportunities

RPCU SSC addresses sustainability related impacts, risks and opportunities. This may include regulatory compliance, reputation management and other factors that can impact RPCU’s performance.

04

Monitoring and reporting

RPCU SSC monitors and evaluates the progress of sustainability initiatives defined by our sustainability KPIs. The committee oversees the development and publication of our annual sustainability statements.

05

Employee engagement

RPCU SSC strives to contribute to a culture of sustainability within RPCU by promoting awareness and engagement among our people. This may involve educational programs, training and other initiatives.

06

Continuous improvement and innovation

RPCU SSC encourages a continuous improvement mindset regarding sustainability efforts. It fosters innovation by exploring and promoting.

07

Communication

RPCU SSC plays a role in communicating our commitment to sustainability both internally and externally.

Overall, RPCU SSC helps ensure that sustainability is not just a standalone initiative, but an integral part of our DNA.



Expertise and skills on sustainability matters

The expertise and skills in the field of the material sustainability matters of RPCU are a key factor for appointing RPCU SSC members. Each ESG-pillar is represented by an internal specialist.

Where needed, RPCU SSC adds internal or external specialists on an occasional basis.

Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

RPCU SSC presents the main topics discussed in their meetings to the CEO. The CEO provides the link between RPCU SSC and the group management team. This ensures that the full management team is aware of, and can discuss, the key developments.

Integration of sustainability-related performance in incentive schemes

The remuneration of our board of directors is currently based on the overall strategic goals and financial performance and is not yet specified on sustainability goals. Our remuneration policy is explained in our annual report.

On certain ESG-topics such as Health and Safety, we provide incentives to our employees and entity management team to award them for their efforts in achieving our goals.

Statement on due diligence

Our due diligence approach

At RPCU, we understand that responsible business is not just about what we do, it is about how we do it. Our commitment to due diligence starts at the top. We embedded sustainability in our governance framework. We continue to further align with global standards of the UN Global Compact, including the Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and relevant industry best practices.

We regularly evaluate impacts, risks and opportunities (IRO) regarding our direct operations, suppliers, and business partners to identify potential social, environmental and ethical risks. This includes engaging with key stakeholders, such as employees, clients and industry experts.

We implemented strengthened policies and controls that reinforce our sustainability commitments. We have invested in training programs to build awareness on sustainable leadership ensuring that our teams understand and adhere to our standards.

We monitor our performance by various means, including internal audits. We also maintain a confidential grievance mechanism for stakeholders to report concerns. Insights from these channels help us refine our approach and strengthen our risk management efforts.

| Mapping of due diligence information in our sustainability statement | |
|--|---|
| Mains aspects and steps of our due diligence process | Sections in the sustainability statement |
| Embedding due diligence in governance, strategy and business model | Refer to sections: General – Governance (page 10) General – Statement on due diligence (opposite) |
| Engaging with affected stakeholders | Refer to section General – Interest and views of our stakeholders (page 17) |
| Identifying and assessing negative impacts on people and the environment | Refer to section General – Material impacts, risks and opportunities and their interaction with strategy and business model (page 19) |
| Taking action to address negative impacts on people and the environment | Topical sections reflecting the range of actions through which impacts are addressed |
| Tracking the effectiveness of these efforts | Topical sections regarding metrics and targets. |

Risk management and internal controls over sustainability reporting

Scope, main features and components

We are committed to strengthening our risk management and internal controls for sustainability reporting. While we are still refining our approach, we are actively working on the structure and reliability of our reporting system to ensure the accuracy, consistency, and completeness of our sustainability disclosures.

Risk assessment approach

We are further refining our identification and prioritization of risks specifically related to sustainability reporting. This includes assessing the accuracy and completeness of our ESG data, identifying potential gaps in reporting processes, and ensuring alignment with key reporting requirements. Our focus is on improving data governance to reduce the risk of misstatements or omissions.

Main risks identified

As we enhance our reporting processes, we are identifying key risks such as inconsistent data sources, manual data handling errors and compliance challenges with regulatory frameworks.

Integration of findings into internal functions and processes

We recognize that sustainability reporting requires input from multiple teams, including our finance, human resources, RCT (risk, compliance and trust) and operational teams. We are coordinating and streamlining data flows across these functions to ensure that the reported information is accurate and complete.

In the past reporting period, we have improved our data verification procedures. We have provided training to our reporting teams.

Periodic reporting of findings

As a next step, we are enhancing our internal reporting processes to ensure our group management team is regularly informed about sustainability reporting risks and controls.

Significant markets

For many industries we offer solutions and services that make our customers' operations smoother, more sustainable and highly



Strategy

Strategy, business model and value chain

Services
For a complete overview of the services we provide, we refer to our corporate websites: onepeterson.com, controlunion.com and delphy.nl. An employee headcount by region is included in the social reporting section.

Logistics

A range of specialized and integrated logistics solutions, from inland shipping to transshipment and storage, servicing industries including food, animal feed, minerals, energy, forest products, biomass and biofuel.

Revenues generated in 2024
(in % of total annual revenue)

57.4%

Revenues generated in 2023
(in % of total annual revenue)

59.9%

Peterson – non-TIC activity

Peterson Solutions

Solutions across many different industries, from consultancy and technology solutions, through practical training options for our clients.

Revenues generated in 2024
(in % of total annual revenue)

6%

Revenues generated in 2023
(in % of total annual revenue)

2.9%

Peterson – non-TIC activity

Testing Services

Laboratory services analyzing a wide range of products in the field of food, animal feed and (bio) fuels.

Revenues generated in 2024
(in % of total annual revenue)

3.1%

Revenues generated in 2023
(in % of total annual revenue)

3.5%

Control Union – TIC activity

Inspection Services

Diverse inspection services: from commodity inspections, technical and industrial inspections to collateral management services

Revenues generated in 2024
(in % of total annual revenue)

12%

Revenues generated in 2023
(in % of total annual revenue)

11.9%

Control Union – TIC activity

Certification Services

Certification services to provide assurance and confidence to all interested parties that a product, process, service or organization fulfils the requirements of the relevant standard.

Revenues generated in 2024
(in % of total annual revenue)

18.5%

Revenues generated in 2023
(in % of total annual revenue)

18.9%

Control Union – TIC activity

efficient. For a complete overview of the industries we work in, we refer to our corporate websites: [onepeterson.com](https://www.onepeterson.com) and [controlunion.com](https://www.controlunion.com). In these sustainability statements we outline our most significant markets generating revenues above 10% of our combined revenues or connected with material actual impacts or material potential negative impacts. These are listed opposite.

Sustainability strategy and goals

Our aim is to be a complete service provider across the supply chain, offering a comprehensive range of solutions that meet our clients’ diverse needs, from beginning to end.

We create a positive impact on the environment and society by the nature of the services we provide. At the same time, we incorporate sustainability at the heart of our own operations to minimize our own negative impacts and advance the positive impact that we have. We develop several initiatives to achieve our goals as outlined in the topical sections of these sustainability statements.



 Agriculture



 Shipping



 Biomass and biofuels



 Food processing and feed safety



 Energy



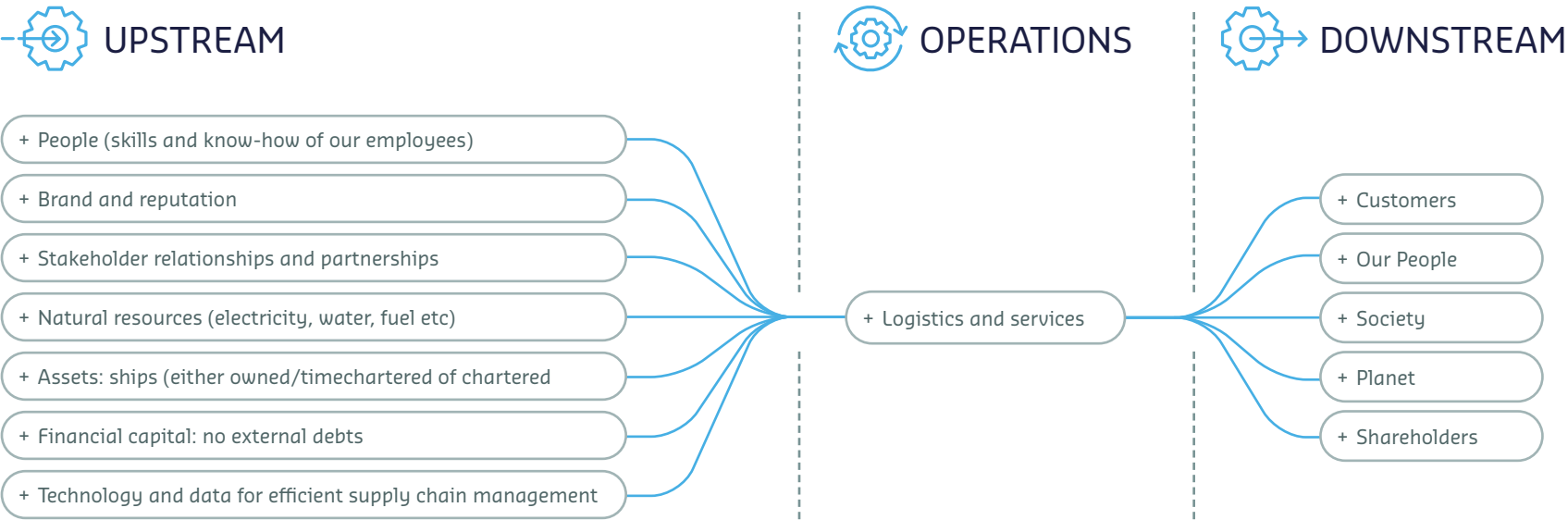
 Textiles



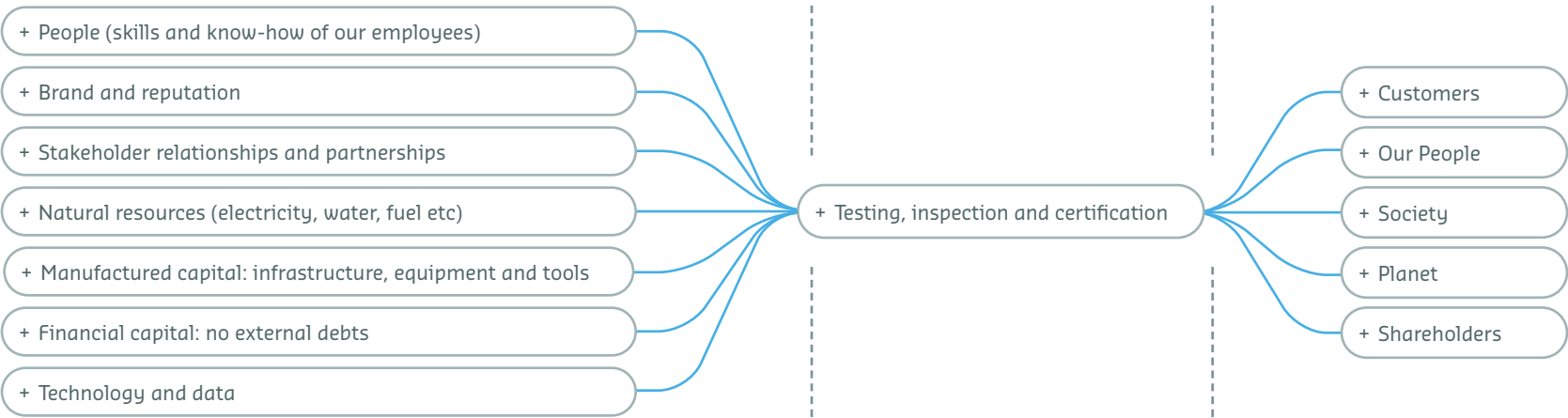
 Feed

Business models

NON TIC Activities
Logistics and Solutions



TIC Activities



PERIPHERAL (LAWS AND REGULATIONS, ETC)

Interest and views of stakeholders

Our overall approach to stakeholder engagement

As a family-owned company with a long-term focus, we are committed to engaging with our stakeholders in a responsible, transparent and ethical manner. Their interests and views on our most significant impacts on people and the environment and our most significant sustainability impacts, risks and opportunities play a key role in our sustainability strategy.

Stakeholder identification

As part of our value chain mapping process, we identify the most relevant stakeholder groups associated with each RPCU value chain. This granular approach guarantees we capture the full range of individuals, groups and entities engaged with or affected by the operations of each of our service lines.

We categorize and prioritize our stakeholder groups based on two dimensions: their interest in RPCU's operations and the influence over the group's decisions and activities.

Stakeholder engagement mechanisms

Engagement with our stakeholders takes many forms and is a continuous process but also forms the foundation of our double materiality assessment process.



“ As a family-owned company with a long-term focus, we are committed to engaging with our stakeholders in a responsible, transparent and ethical manner. ”



| Stakeholder group | Part of the value chain | How we engage | Key topics we discuss |
|--|-------------------------|--|---|
| Clients | Downstream | Our staff have face-to-face interactions with our clients. We also conduct client satisfaction surveys. | <ul style="list-style-type: none">– Sustainability services– Climate change– Consumer safety and trust– Business ethics and corporate culture– Health and safety on site |
| Employees | Operations | We regularly conduct employee surveys to understand their interests. We hold annual performance and development sessions with our employees. We share company news via ShareNet – our internal SharePoint environment. | <ul style="list-style-type: none">– Health and safety– Working conditions and fair employment– Employee engagement– Business ethics |
| Subcontractors | Operations | We have regular conversation with our subcontractors (either face-to-face or virtual). | <ul style="list-style-type: none">– Health and safety– Business ethics |
| Managing Directors/Board of Directors | Operations | We have regular meetings with our country Managing Directors. | <ul style="list-style-type: none">– Business ethics and good governance– Climate change– Consumer safety and trust– Corporate culture– Employee engagement– Health and safety– Sustainability services– Working conditions and fair employment |
| Suppliers | Upstream | We have regular conversations (either face-to-face or virtual) with our suppliers. | <ul style="list-style-type: none">– Business ethics and good governance– Climate change |
| Shareholders | Upstream | We have regular meetings with representatives of our shareholders | <ul style="list-style-type: none">– Business ethics and good governance– Climate change– Consumer safety and trust– Health and safety– Sustainability services |
| Government and regulators (including accreditation bodies)/industry associations/peers | Peripheral activities | We keep a close eye on developments in laws and regulations that affect our company. We are a founding member of the TIC Council and take position in several committees within TIC Council. | <ul style="list-style-type: none">Business ethics and good governanceClimate changeConsumer safety and trustHealth and safetyWorking conditions and fair employment |
| Communities and the environment | Peripheral activities | Via community programs we interact with the communities in which we operate. We also engage in several environmental programmes. | <ul style="list-style-type: none">Business ethics and good governanceCorporate cultureClimate change |

Material impacts, risks and opportunities and their interaction with strategy and business model

Double materiality matrix

In 2024, we conducted our double materiality assessment.

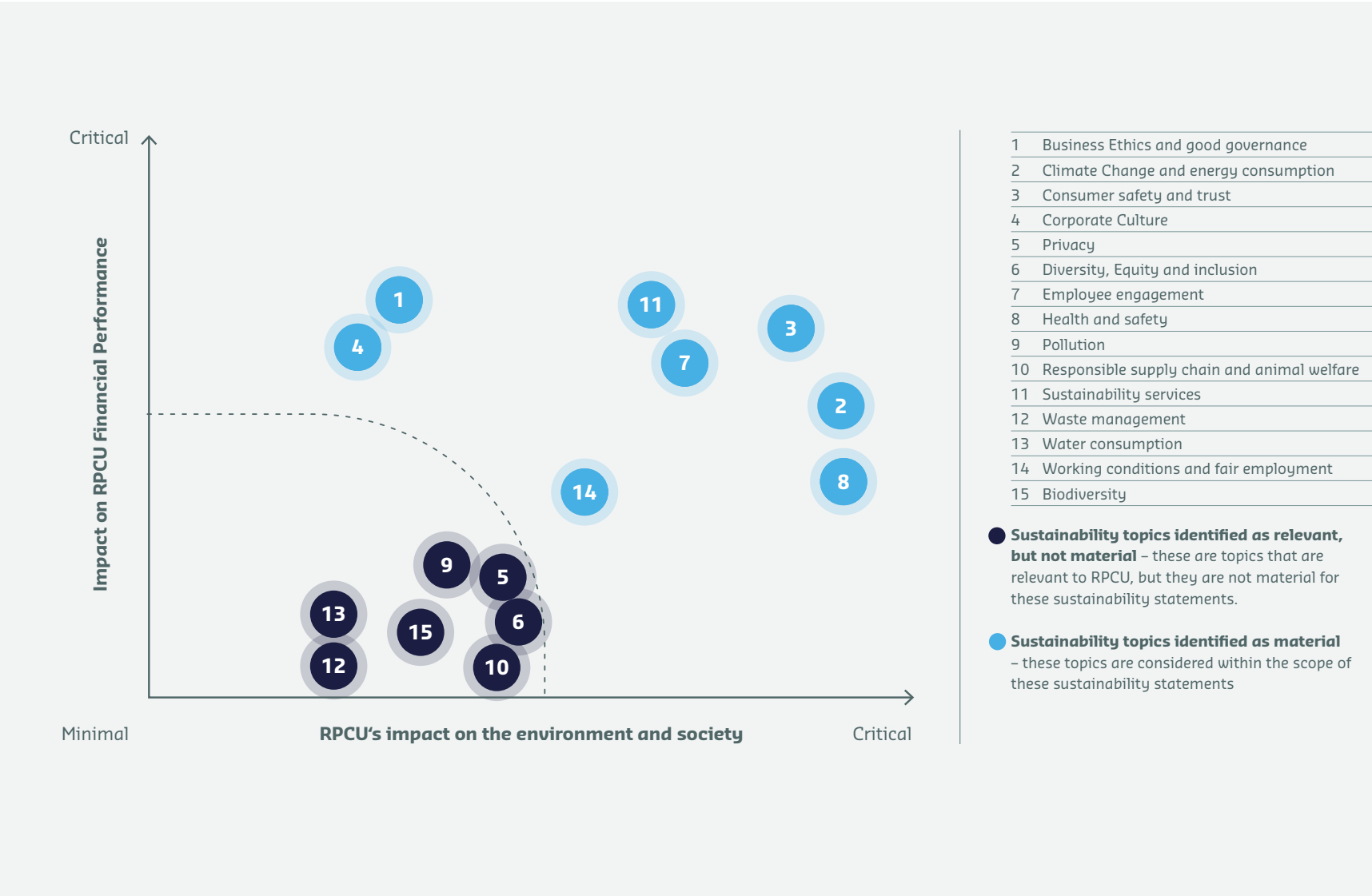
Double materiality addresses two perspectives:

Impact materiality, which evaluates how the company’s operations and activities impact the environment and society.

Financial materiality, which considers the impact of environmental, social and governance (ESG) factors on RPCU’s financial position and performance.

This dual approach allows businesses to identify key impacts, risks and opportunities, align their strategies with sustainability priorities, and meet the growing expectations of stakeholders and regulatory bodies.

The outcome of our double materiality assessment is summarized in our double materiality matrix opposite.





The material sustainability topics can be linked to the following material impacts, risks and opportunities:

| Material topic | Position in the value chain | Impact description | Time horizon | Section |
|--|------------------------------------|--|------------------------------|--|
| Business ethics and good governance | Operations | + Reputational damage or loss of credibility can jeopardize the group's licenses to operate in all types of business lines. | Short, medium, and long-term | Business conduct – page 40 |
| Climate change | Upstream – operations – downstream | + Frequent air travel and use of transportation modes or equipment that relies on fossil fuels contributes to a higher level of greenhouse gas emissions + Inadequate adaptation to climate change may lead to rising operational costs + Potential failure to meet client's sustainability expectations and stricter regulations | Short, medium, and long-term | Environmental reporting – climate change – page 26 |
| Consumer safety and trust | Downstream | + Providing many different testing services (for example to enable early detection of harmful substances and promoting safer food sources + Supporting clients in their quality and safety initiatives by providing certification services that ultimately result in enhanced consumer and end-user trust in the products or services they consume or buy + Supporting clients to prevent risks associated with unsafe, counterfeit, or compromised products by providing different types of inspection services | Short, medium, and long-term | RPCU services – page 43 |
| Corporate culture | Operations | + A strong, positive corporate culture can lead to higher employee satisfaction and retention rates + A strong, positive corporate culture can help build a better brand and reputation | Short, medium and long-term | Business conduct – page 40 |
| Employee engagement | Operations | + Employee engagement can lead to a higher sense of belonging for our employees and help unlock their potential. + Employee engagement can reduce the costs of recruiting and hiring | Short, medium and long-term | Social reporting – own workforce – page 31 |
| Health and safety | Operations | + Non-compliance with health and safety regulations can lead to an increased risk of accidents and injuries + Disruptions and liabilities due to health and safety incidents can affect our services | Short term | Social reporting – own workforce – page 31 |
| Sustainability services | Downstream | + Developing and promoting services that support sustainable agricultural practices, reducing environmental footprints + Working with clients to help them transition to more sustainable supply chains + Helping clients to develop regenerative agricultural practices driving biodiversity and reducing intensity of water consumption | Short, medium and long-term | RPCU services – page 43 |
| Working conditions and fair employment | Operations | + Providing poor working conditions and unfair wages impact on the lives of our employees + Offering good working conditions helps maintain a good reputation as an employer and saving recruitment and hiring costs | Short, medium and long-term | Social reporting – own workforce – page 31 |



Financial effects of material sustainability matters

We bring our strategy to life by making targeted investments. Our sustainability-related investments are closely tied to the way we operate and how we have structured our processes. In many cases, these investments are part of broader initiatives that serve multiple goals, with sustainability being one of them. As a result, it can be challenging to isolate the exact portion of the investment that directly supports our sustainability objectives, as this requires a high degree of professional judgment.

Resilience of the strategy and business model

We regularly assess how resilient our strategy and business model are when it comes to managing key sustainability-related impacts, risks and opportunities.

Our approach combines both qualitative and, where possible, quantitative analysis. On the qualitative side, we focus on how well our business can adapt to change. This includes how we integrate sustainability into our operations, decision-making, and innovation efforts. We consider how external factors, like regulations or climate trends, could impact our business and how we are positioned to respond.

In short, we aim to build a strategy that is flexible and can evolve. Our focus is on staying ahead of the curve, investing smartly and making sure we are ready for both risks and opportunities.

Changes to material impacts, risks and opportunities compared to previous year

We have updated our materiality assessment based on the double materiality approach in 2024. In our previous materiality assessment, the topics “business ethics and good governance” (in 2023: corporate ethics and good governance), “Climate change” (in 2023: reducing GHG emissions) and “Health and safety”

(in 2023 also: “health and safety”) were already our top sustainability priorities.

Compared to previous year, we have added the topics “Consumer safety and trust” and “Sustainability Services” as material sustainability topics, which are further outlined in the chapter “RPCU Services” (page 43).

Link between our material sustainability topics and ESRS Standards

| RPCU material sustainability topic | ESRS disclosure requirements or entity specific disclosures |
|---|--|
| Business ethics and good governance | ESRS G1 Business Conduct |
| Climate change | ESRS E1 Climate Change |
| Consumer safety and trust | Entity specific disclosure |
| Corporate culture | ESRS G1 Business Conduct |
| Employee engagement | ESRS S1 Own workforce |
| Health and safety | ESRS S1 Own workforce |
| Sustainability services | Entity specific disclosures |
| Working conditions and fair employment | ESRS S1 Own workforce |



Impact, risk and opportunity management

Description of the process to identify and assess material impacts risks, and opportunities

Scoping

To ensure a focused and meaningful double materiality assessment, we conducted a review of RPCU's business activities and identified those with the most significant contribution to profitability. Given the broad scope of services we offer, this approach enabled us to prioritize the activities that accounted for approximately 90% of RPCU's gross profit in 2023.

Value chain mapping

The initial phase of our Double Materiality Assessment involved a comprehensive analysis of our value chain. This includes the full range of activities, resources, and relationships that support our business model and reflect the broader context in which we operate.

We identified four key components of the value chain: **upstream, operations, downstream** and **peripheral activities**. Upstream activities refer to inputs essential to our operations. Operations represent the primary business functions that deliver services and generate revenue. Downstream activities include the use of our services. Peripheral activities are external factors – such as regulatory and societal influences – that shape our operating environment.

A detailed value chain mapping was conducted for each relevant service line to ensure a clear understanding of their specific processes and potential ESG impacts. These were then integrated into a consolidated value chain, providing an overarching view of our operations.

Stakeholder identification and prioritization

We conducted a thorough identification of all relevant stakeholders linked to RPCU's business and value chain.

Recognizing that it is neither feasible or practical to consult all identified stakeholders, we proceeded to prioritize them based on their interest and influence on RPCU's operations. This prioritization was essential to focus on those stakeholders who have the greatest potential to shape or be impacted by the organization's decisions and actions and to determine our consultation approach.

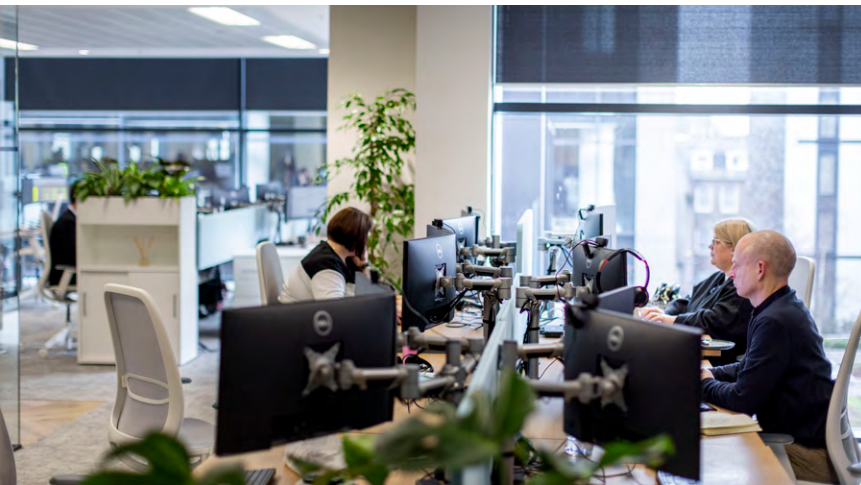


Identification and selection of potential material topics

We identified potentially material topics through a structured process designed to ensure relevance, alignment with industry standards, and consistency with our operations.

Starting with EFRAG's list of 92 sustainability topics, we reviewed each in relation to our business lines to determine possible impacts. To strengthen the assessment, we incorporated insights from other sector-specific guidance. A peer benchmarking exercise was also conducted to align with industry practices and stakeholder expectations.

We reviewed applicable regulations as well as internal documents such as policies, procedures, our Code of Conduct, prior sustainability reports and past materiality assessments.





As a result, we established a list of 44 potentially material topics tailored to our business.

Identification of impacts, risks and opportunities

We determined the impacts, risks and opportunities (IROs) associated with each potentially material topic across the value chain.

To ensure a comprehensive and informed assessment, we conducted a series of online roundtable sessions with our managing directors of the different business lines. These individuals with their in-depth understanding of the operational realities and strategic priorities provided valuable insights into the topics most relevant to their business activities.

Based on the feedback gathered during these sessions, a consolidated list of 83 IROs was developed.

Stakeholder consultation

The stakeholder consultation phase was designed to gather critical insights, perspectives and feedback from prioritized stakeholder groups, ensuring a comprehensive understanding of their views on the identified sustainability topics.

The consultation process encompassed a variety of methods, including interviews, surveys, roundtables, and data research, tailored to the specific characteristics and engagement needs of each stakeholder group.

Impact and financial assessment

We determined the significance of the impacts, risks and opportunities by evaluating the severity (scope, scale and remediability) and the probability. Among the negative impacts, we have also evaluated any impact on human rights. The analysis also

included identifying the time horizons within which each impact may materialize.

By applying thresholds for each of the criteria, the IROs were categorized as critical, significant, important, or informative. For ESRS reporting purposes, we determined that critical and significant sustainability topics are relevant.

Based on the outcomes of round table validation sessions and professional judgment it was determined that 3 financial risks and opportunities classified as “important” should be elevated to “significant”.

Double materiality results

We have assessed the initial scope of our double materiality process and determined that our starting point was still valid to reflect the sustainability matters of our company.

Our double materiality results are reflected in paragraph “Double materiality matrix” on page 19.

Policies adopted to manage material sustainability topics

We have translated our material sustainability topics into policies described in our RPCU Management Manual. These policies apply to all our own business activities and locations keeping in mind the size of our operations and challenges we face per region. We are committed to contributing to the Sustainable Development Goals (SDG) and the United Nations’ Global Compact’s principles in the areas of human rights, labour, environment, and anti-corruption.

Metrics and targets

Metrics in relation to material sustainability topics

We defined the KPIs we use to measure the effectiveness of our policies and actions related to our material sustainability matters. Where applicable we aligned these KPIs with the ESRS. If not available in the ESRS, we developed an appropriate KPI.

When currency is specified as the unit of measure for a certain KPI, we use the presentation currency of our financial statements (EUR).

Metrics reported in these sustainability statements have not been validated by an external assurance provider.

Tracking effectiveness of policies and actions through targets

We disclose our targets and comment on the effectiveness of our policies and actions in the corresponding topical standards if applicable.



In this section

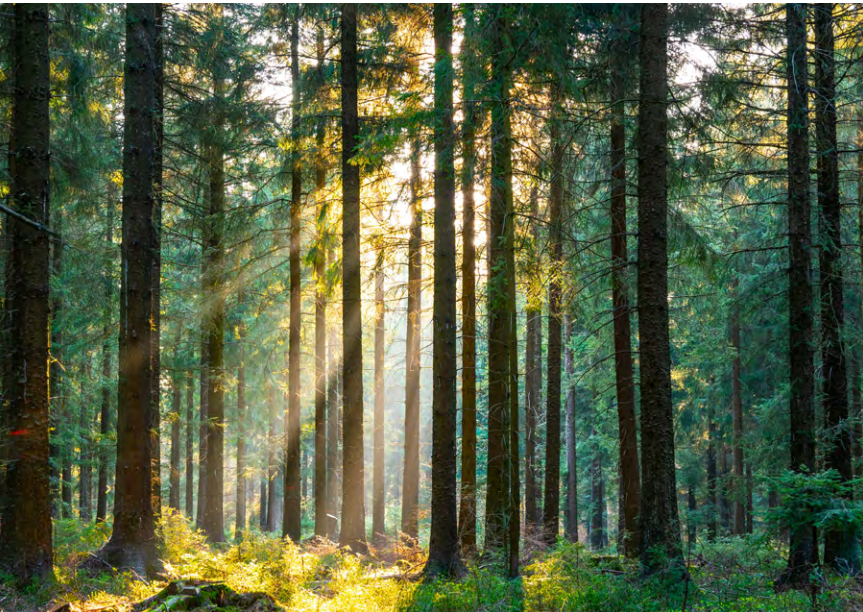
Climate change

Our environmental topics

03

Climate change

We are committed to achieving the environmental target of Net-Zero Greenhouse gas (GHG) emissions by 2040.



Strategy

In 2024, RPCU consolidated several climate-related pilot projects across its global operations and turned these experiences into a group-wide GHG Emissions Manual to standardize the calculation of CO2 emissions across Scopes 1, 2 and 3. This Manual guided our carbon accounting practices to calculate our baseline CO2 emissions for the year 2024.

Peterson Energy Logistics continued its carbon neutral journey in the past year and will continue to do so, therefore serving a strategic frontrunner in our group commitment.

These initiatives will form the backbone of our science-based decarbonization roadmap, which will be further detailed in 2025. The approach will include - amongst others - driving energy efficiency, further transitioning to renewable energy sources where possible, and more efficient planning to reduce travel movements. Our net-zero roadmap will be embedded in our overall business strategy after the approval of our group management team.

Impact, risk and opportunity management

While the work to identify and assess our climate-related physical and transition risks is still ongoing, we have established high-level climate policies to proactively guide initial Greenhouse gas emission reduction efforts. These policies already reflect the company’s strategic commitment to climate action and will be further aligned once we have our net-zero roadmap in place. In the meantime, we continue taking actions in relation to climate change mitigation on company or project levels.



Carbon Neutral at Peterson Energy Logistics

As of the end of 2022, Peterson Energy Logistics proudly became a carbon neutral organization under the PAS 2060 certification scheme for all sites. In 2024, we transitioned from PAS 2060 to ISO 14068, adopting the market-based approach.

This recognizes our green initiatives which are making a real difference across our business including the use of alternative fuels in our transport fleet, replacing diesel vehicles with electric vans and forklift trucks, the use of hydrotreated vegetable oil (HVO) fuel in our cranes and trucks which reduces CO2 emissions by up to 90% compared with conventional diesel, installation of solar panels and energy efficient property solutions.

Metrics and targets

Energy consumption and mix

Where possible, we will continue to introduce more efficient electricity systems to reduce our total energy consumption. If available, we will continue to make more use of energy from renewable sources in the medium-term future.

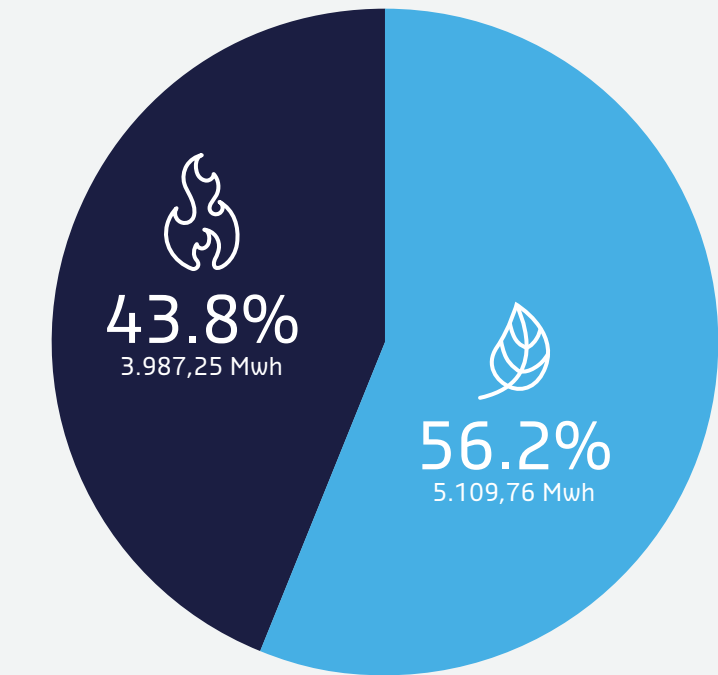
Gross scopes 1, 2, 3 and Total GHG Emissions

| | 2024 (tCO2eq) | 2024 % |
|---|---------------|--------------|
| Scope 1 GHG Emissions | 8.446 | 21.4 |
| Scope 2 GHG Emissions | 1.854 | 4.7 |
| Scope 3 GHG Emissions | 29.126 | 73.9 |
| Significant source of Scope 3 GHG Emissions is business travel and employee commuting | 14.990 | 38.0 |
| Total GHG Emissions | 39.426 | 100.0 |
| Scope 1+2 Intensity/revenues (tCO2eq/EUR million) | 11.96 | |
| Scope 1 + 2 Intensity per average FTE | 1.61 | |
| Scope 3 intensity/revenues (tCO2eq/EUR million) | 33.83 | |

RPCU conducted its first study at a group level related to its carbon footprint, making 2024 the base year. The study was made in accordance with the Greenhouse Gas Protocol (GHG Protocol) and is aligned with ISO 14064. We have applied the equity share approach.

A structured transition plan is under development and will be informed by a comprehensive risk assessment and science-based targets, with alignment to the goals of the Paris Agreement expected in the course of 2025.

Energy consumption and mix



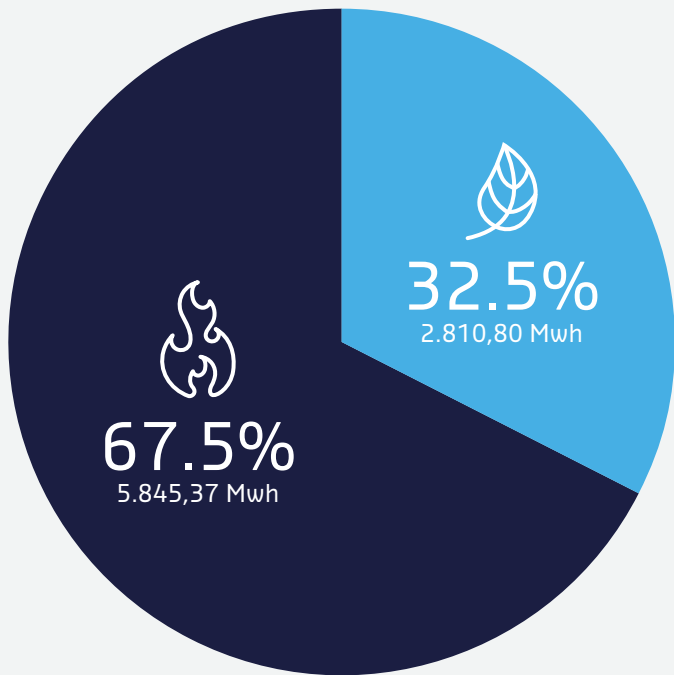
2024

Total energy consumption

100.0%

9.097,01 Mwh

- Total renewable energy consumption
- Total non-renewable energy consumption



2023

Total energy consumption

100.0%

8.656,17 Mwh

- Total renewable energy consumption
- Total non-renewable energy consumption



Carbon credits

Peterson Energy Logistics has invested in high-quality carbon credits that achieve Nature Positive outcomes and are compliant with ISO 14068-1. This requires that the carbon credits are generated under carbon crediting programs that:

- + Are transparent, with publicly available documented information on the carbon crediting programme project cycle, including registration and verification requirements and procedures;
- + Provide safeguards with regards to impacts on ecosystems, biodiversity, communities, human well-being, human rights and local economies, to avoid adverse impacts where applicable;
- + Identify any Sustainable Development Goals to which each GHG project contributes;
- + Provide information about the governance arrangements which sets out the roles and responsibilities of the organization administering the carbon crediting programme;
- + Include stakeholder consultation requirements and processes for the development of rules and procedures, methodologies, tools and for GHG Projects;
- + Have independent verification of GHG emission reductions or removal enhancements enabling issuance of carbon credits;
- + Issue carbon credits that are:
 - Listed in a public registry that provides transparent and traceable information concerning the carbon credit’s ownership and status (e.g. unsold, transferred, retired);
 - Issued with unique serial numbers;
 - Issued under procedures that provide for their permanent retirement (ISO 14068-1: 2023 (E))
 - Traceable back to the relevant GHG project;

- + Have measures for avoiding double counting, e.g. where a GHG emission reduction or GHG removal enhancement is claimed by more than one entity, and for avoiding double claiming between entities and national governments;
- + Have measures to minimize the risk of leakage.

We have partnered with Highland Carbon to ensure that our investments meet the above requirements. To offset our emissions, we purchased credits in the following projects:

MRF Windpower (1200 TCO2Eq)

The project produces clean power from the wind electric converters. The generated electricity is distributed using the state transmission system for captive consumption. The project leads to reduced greenhouse gas (GHG) emissions because it displaces electricity from fossil fuel-based electricity generation plants.

44MW Bundled Windpower (1.100 TCO2Eq)

The purpose of the project is the development, design, engineering, procurement, finance, construction, operation and maintenance of bundled wind power project of 44 MW in the Indian state of Maharashtra to provide reliable, renewable power to the Maharashtra state electricity grid which is part of the NEWNE grid. The project helps in bridging the gap between demand and supply by using wind as a source of generating electrical energy.

Asahan Hydroelectric (1.200 TCO2Eq)

Asahan 1 Hydroelectric Power Plant 2 * 90 MW Project is a run of-river hydroelectric power project in North Sumatera Province in Indonesia. The project uses the existing flow of Asahan River to produce electricity. It has no large-scale dam or reservoir build for the project, as it is a run-of-river hydroelectric power plant.



Düzova Wind Power Project (1.100 TCO2Eq)

Düzova WPP is located near Asagikiriklar Village in Bergama District of Izmir Province in Turkey. The purpose of the project is to utilize wind energy potential of Turkey by reducing dependence on fossil fuels in a clean, reliable and sustainable way with utmost respect on social and environmental aspects in the region.

Loch Ness Forest Project (100 TCO2eq)

The Loch Ness Forest Project is located in the very center of the once vast Caledonian Forest. Today, less than 1% remains of Scotland’s wild forest. Their vision is to return the heart of the forest to its former glory. The exceptional aspect of the Loch Ness Afforestation Project is that it entails establishing a permanent, diverse, native forest that joins up established forests. There will be no commercial timber associated with the project, so a mature forest will develop and remain for generations to come. This project achieves a range of biodiversity impacts for species such as: Red squirrels, Pine martens, ospreys, Parrot crossbills and possibly Scottish wildcats. The latter is known to live in the landscape, but their precise distribution is unknown due to how rare and elusive they are.

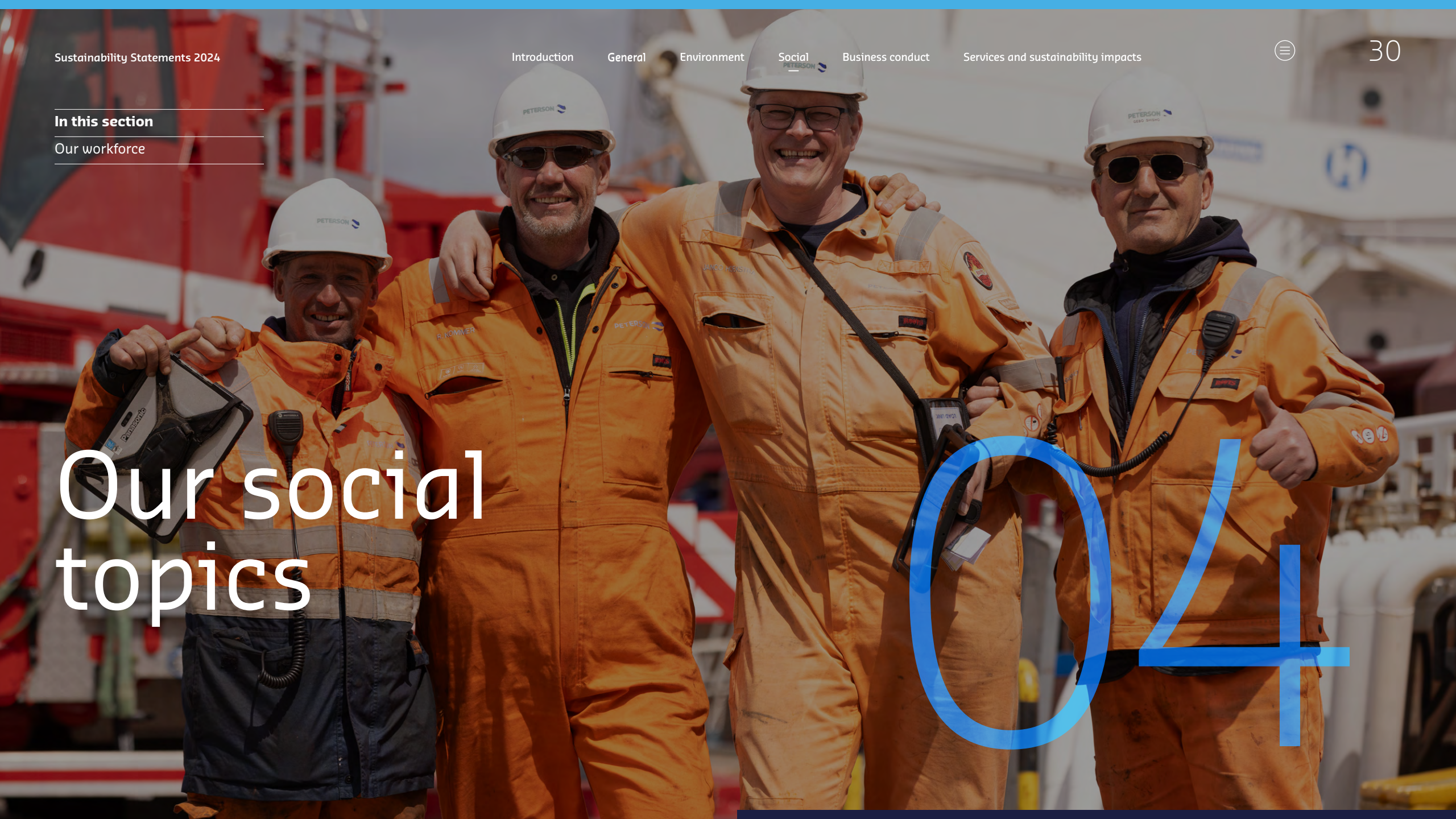


In this section

Our workforce

Our social topics

04



Our workforce

Strategy

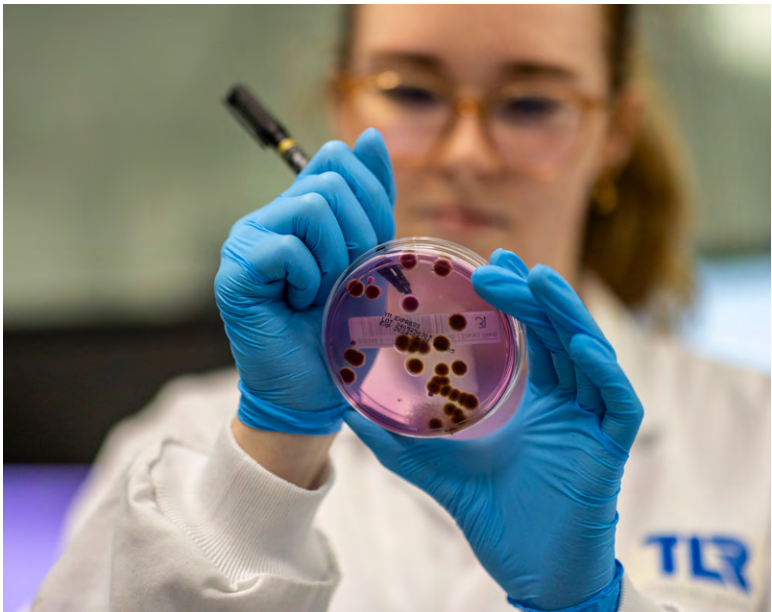
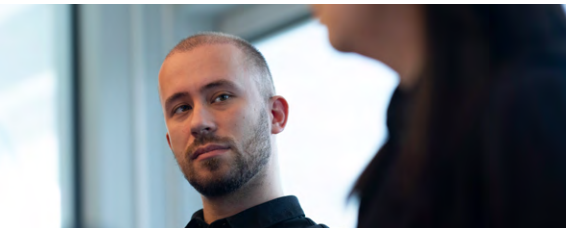
At the heart of our organization is our commitment to our people. We ensure that our policies are fair and transparent, creating a positive experience for our employees at every stage of their journey with us. We are dedicated to nurturing their growth, retaining their talents, keeping them safe and boosting their productivity, as these elements are crucial to the service we provide. To maintain our high standards, we will continuously monitor performance, set clear expectations and conduct regular reviews.

Interests and views of stakeholders

Interests and views of stakeholders are disclosed in the General Section (page 17).

Material impacts, risks and opportunities and their interaction with strategy and business model

We have identified three material topics related to our own workforce: **Employee engagement, health and safety**, and **working conditions and fair employment**. More information on these topics and how they relate to our strategy and business model is included in the General Section (page 7).



Impacts, risks and opportunities management

Policies related to own workforce

The RPCU employee life cycle is centered on attracting, developing and retaining talent who embody our core values: **Integrity, Entrepreneurship, Safety, Long-term View, Customer Focus and People First**. We ensure that our processes are designed to align with these values. By fostering a culture of integrity and an entrepreneurial spirit, we empower employees to innovate and take ownership of their roles. We prioritize safety in every aspect of our operations and invest in the long-term growth of our people and our clients. By maintaining a strong focus on customer satisfaction, we ensure that our workforce remains motivated and engaged, leading to sustained success and positive employee experience throughout their career with us.

Our policies focus on the following topics:

Safety and welfare

Safety is the number one priority; therefore, the subject has been integrated in dedicated safety policies and procedures. RPCU also fosters a positive culture that prioritizes employee well-being, promoting well-being initiatives and their benefits, raising awareness through targeted campaigns, and providing the necessary resources and tools.

Engagement

We recognize the significant impact and contribution that an engaged workforce has on our financial performance and business development. Various engagement initiatives are designed at global, regional and local levels to enhance commitment and create an inspiring work environment.

Fair and equitable treatment

Applies to all employees and to all aspects of employment, including recruitment, selection, placement, training and development, promotion, compensation, benefits, termination and work environment, in compliance with the labor laws of the country of employment. Employees must act with integrity, fairness and respect, regardless of their differences

Privacy

RPCU is committed to protecting the privacy and security of personal data. This topic is also further outlined in detailed privacy policies.

Attraction

RPCU aims to be an employer of choice for current employees, potential candidates and other stakeholders.

Onboarding

This includes orientation, training and allocating the necessary resources. Onboarding in RPCU helps new hires understand their roles, the company's culture and expectations, while fostering a sense of belonging and engagement.

Training and development

RPCU provides continuous training and development opportunities to enhance their skills and career growth.

Performance Management

Performance reviews are crucial to the success of RPCU as they recognize and record performance, encourage employee engagement, provide motivation, foster a positive work environment, facilitate communication and improve work quality.



Engaging with own workers and workers’ representatives

We engage with our own workers and their representatives in different ways:

Annual appraisals

The performance of employees is reviewed and appraised at least once a year. More frequent reviews to gauge progress are considered good practice and so encouraged. Regular reviews and feedback ensure employees are meeting their goals and contributing to the organization’s success.

Employee surveys

Employee surveys are held regularly, and the outcomes are used as input for RPCU to build on.

Workers committee

Depending on the size of our workforce and national labor laws per country, workers committees are established. They have regular meetings with the management team and where needed additional meetings are held.

Processes to remediate negative impacts and channels for own workers to raise concerns

Within RPCU we encourage employees to speak up and maintain open communication channels. We follow the applicable labor legislation in the countries we work in, including the requirements regarding grievance mechanisms. Our SpeakUp policy is outlined in Our Business Conduct Section (page 40).

Taking action on material impacts on own workforce

In 2024 we took several actions to mitigate negative impacts and advance positive impacts on our workforce.

We continued to focus on the health and safety of our employees. We developed travel security guidelines for our employees for safe business travel.

We continued our project on identifying and repairing any gaps between the national living wage benchmark and the actual wage of our employees.

We have launched our Management Acceleration Program (MAP) as part of our larger Leadership Development Program and to further enhance our employee engagement.

Metrics and targets

Where we have set targets, these are mentioned with the applicable metrics.

Metrics

Characteristics of our own workforce

In general, our workforce has the following quantitative characteristics:

Employees by gender:

31 December 2024 Total: 6632



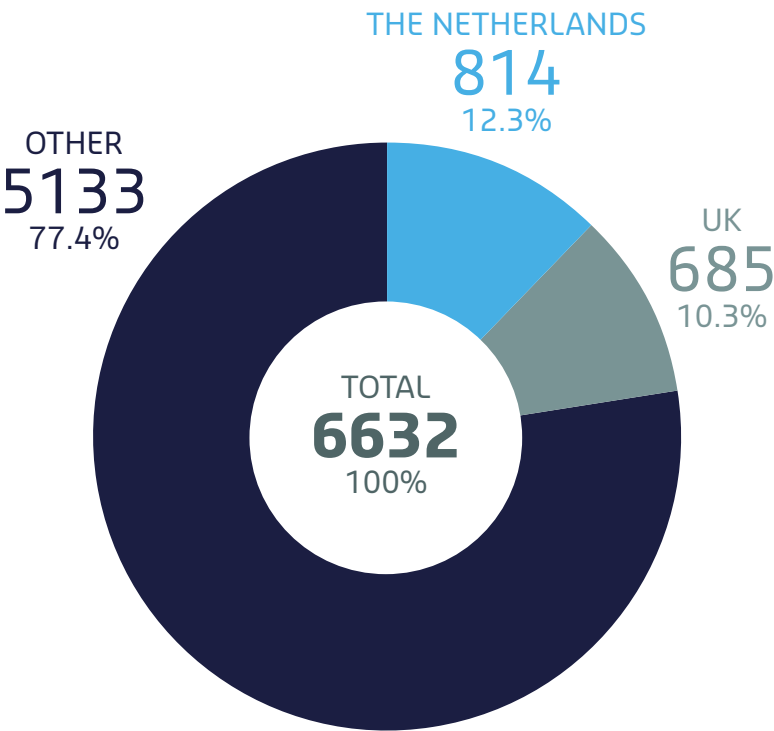
31 December 2023 Total: 6146



● Male ● Female

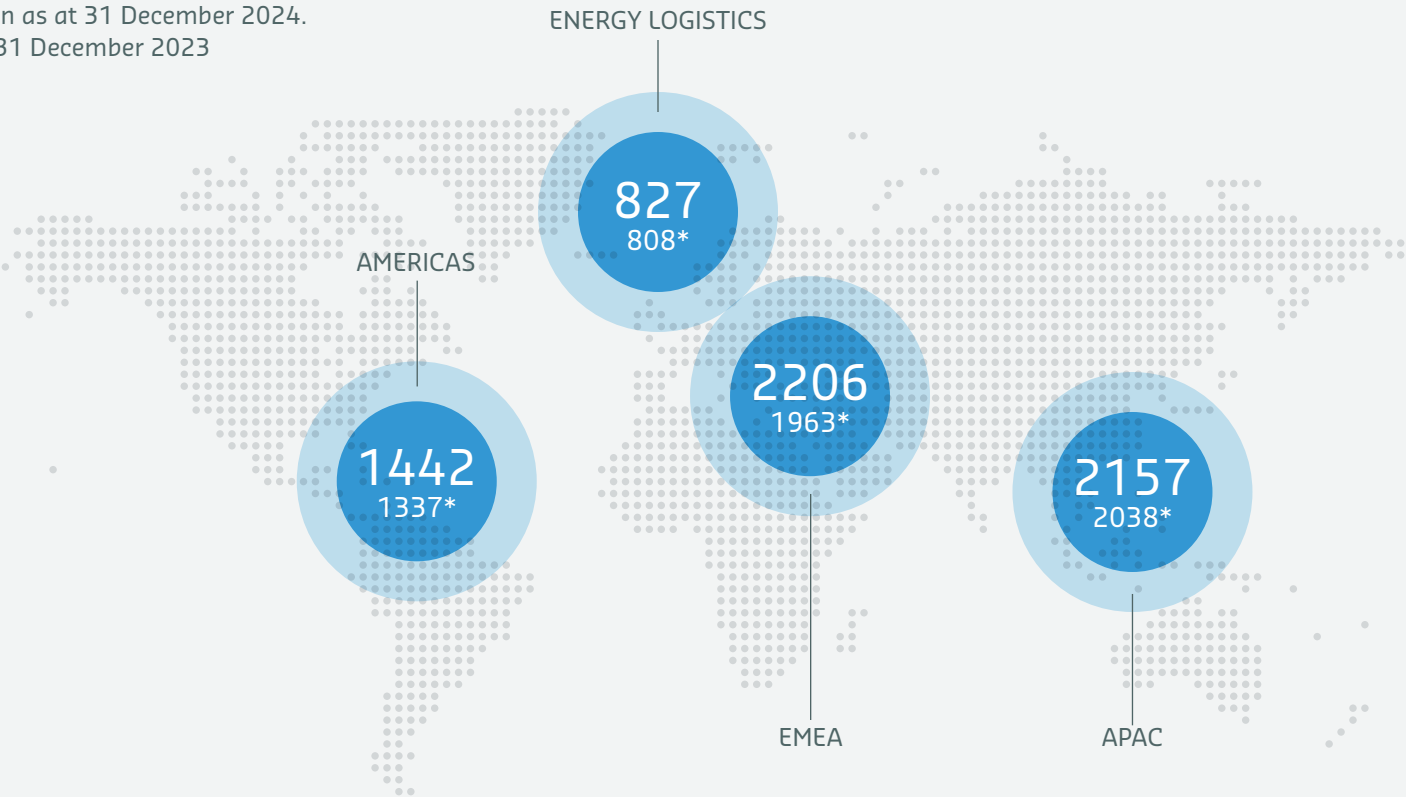
Employees by country

Employee headcount in countries with at least 50 employees and representing at least 10% of RPCU's total number of employees:



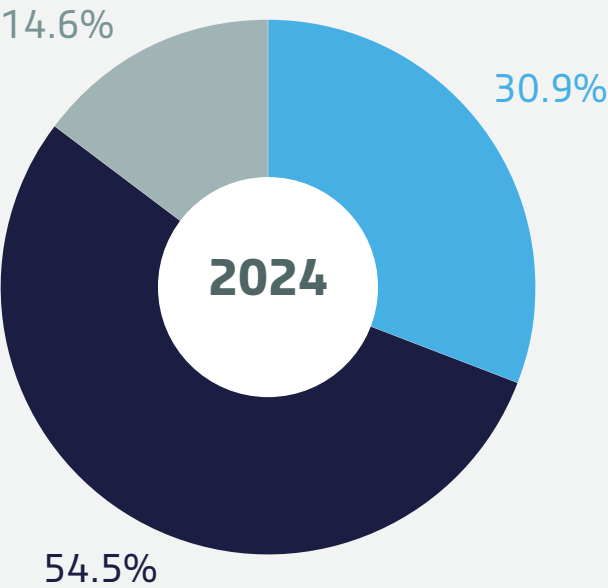
Employees by region

Headcount of employees in regions we are active in as at 31 December 2024.
*as at 31 December 2023

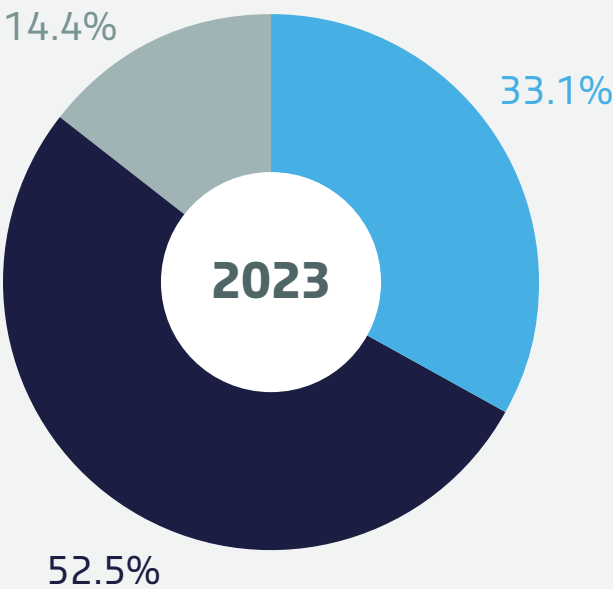


Age distribution among our employees as at 31 December 2024

Our target is to maintain a healthy age distribution among our employees, with the under 30 group comprising around 30% of our total workforce. We recognize the value of our above 50 age group in terms of knowledge and experience, and the importance of their support in shaping the next generation of employees.



| AGE | NUMBER |
|-------------|--------|
| <30 years | 2049 |
| 30-50 years | 3615 |
| 50 years | 968 |
| TOTAL | 6632 |



| AGE | NUMBER |
|-------------|--------|
| <30 years | 2035 |
| 30-50 years | 3225 |
| 50 years | 886 |
| TOTAL | 6146 |



Employee Engagement

Social dialogue

RPCU maintains established and effective channels for worker engagement and the expression of concerns across all operational regions.

Where applicable, we also work in close collaboration with works councils and employee representative bodies in line with national laws and labor standards. Per 31 December 2024, 24.3% of our own workforce is represented by a formalized works council or employee representative body.

Training and skills development metrics

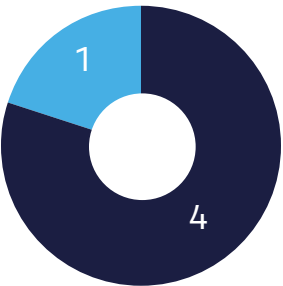
RPCU is dedicated to fostering the ongoing training and skills development of our workforce. We actively promote awareness regarding individual development and career prospects by encouraging individual initiatives, addressing this during the annual reviews, the employee experience via our Learning Management System and by providing an e-learning platform.

Diversity metrics

Gender distribution at management levels as of 31 December 2024

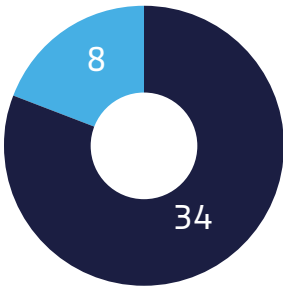
2024

Male Female



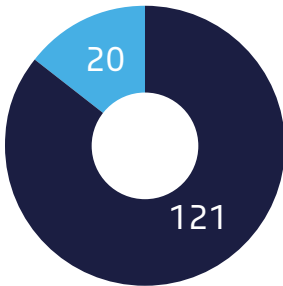
20% | 80%

Group management team



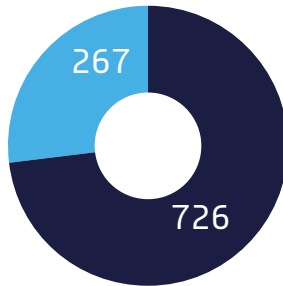
19% | 81%

Regional management teams total



14.2% | 85.8%

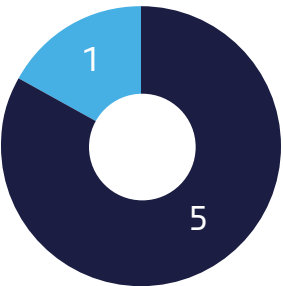
Country managing directors



26.9% | 73.1%

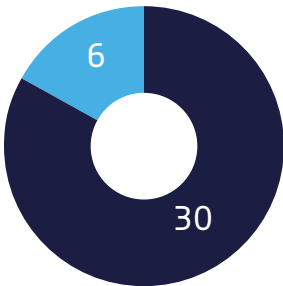
Managerial/supervisory functions

2023



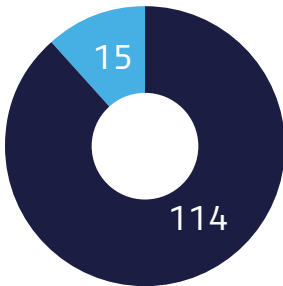
16.7% | 83.3%

Group management team



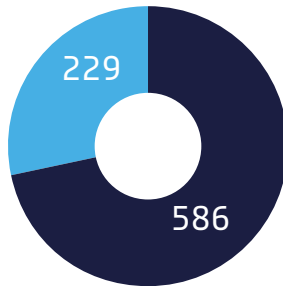
16.7% | 83.3%

Regional management teams total



11.6% | 88.4%

Country managing directors



28.1% | 71.9%

Managerial/supervisory functions



RPCU Global Academy/Learning Hub

Whether employees are seeking to advance their career, deepen their knowledge in a specific subject area, or simply pursue a personal interest, our courses provide a dynamic and engaging learning experience. Some courses are compulsory for all the group’s employees, others are division specific. We also provide optional courses that cover topics such as intercultural communication, health and wellbeing and IT related skills.

We have upgraded our platform extensively during 2024 and are aiming to launch the revised platform in 2025.

| Year | RPCU Course Enrollments |
|------|-------------------------|
| 2024 | 15.258 |
| 2023 | 8.653 |

Management Acceleration Program (MAP)

In the third quarter of 2024, we have launched our Management Acceleration Program (MAP), tailored specifically for our managers. This program, comprising eight masterclasses, aims to elevate managerial skills, equipping our leaders with the competence and vision needed to steer their teams towards success.

Covering topics ranging from the foundations of leadership to in-depth functional knowledge such as finance for non-financial managers, people and performance, strategy, and business essentials and much more. The MAP equips our managers with essential managerial knowledge and skills required to navigate complex business challenges with confidence and purpose. Moreover, it establishes a common language among all managers within the group, fostering seamless communication and collaboration across diverse teams and departments. Through this concerted effort, we strengthen our dedication to sustainable growth and development.

Health and Safety

Health and safety management system

We consider the health and safety of our workforce our top priority. Various health and safety management systems apply in RPCU depending on the nature of the activity.

All employees participate in our health and safety management system.

Incidents

We have not encountered any fatalities because of work-related injuries or work-related ill health during the reporting year 2024 (2023: 0). However, we share the very sad event where one of our colleagues contracted malaria while on a certifications audit in 2024 and passed away early 2025. An independent investigation team thoroughly investigated this fatality to identify and understand the root cause. We have taken action to prevent recurrence and share learnings amongst other things by sharing our revised Travel Security Guidelines.

Number of recordable work-related incidents

| | 2024 | 2023 |
|----------------------------------|------|------|
| Asia/Pacific (APAC) | 6 | 4 |
| Europe/Middle East/Africa (EMEA) | 7 | 3 |
| Americas | 4 | 9 |
| Energy Logistics | 2 | 4 |

TOTAL

1920
The number of incidents includes all lost time incidents and medical treatment incidents that occurred during 2024. The reported recorded recordable work-related incidents led to 153 days lost in total (2023: 246).

Working conditions and fair employment

Adequate wages

In 2022, we entered into a partnership with WageIndicator Foundation, a global data supplier relative to living wages, minimum wage and labour laws. Through this partnership, WageIndicator Foundation and RPCU aim to form a one-stop shop for organizations to measure wage gaps and support the implementation of living wages throughout their supply chain. A living wage is defined as the remuneration received for a standard number of working hours by a worker in particular place, sufficient to afford a decent standard of living for the worker and her or his family.

In 2024 we have extended our Internal Living Wage Project to identify gaps between the regional or national living wage benchmark and the actual wage of our employees.

Cost of living calculations

The living wage benchmark is based on the following living costs for a typical family:

Bonuses and benefits

Bonuses and benefits were taken into account to calculate the actual wage when the base wage was less than the national living wage. However, only the ones that met the following criteria could be considered in the calculation.

Bonuses and allowances – criteria to be considered part of living wage:

- + Guaranteed to be paid: only bonuses and allowances that are guaranteed to be paid and do not depend on performance can be included in the actual remuneration;
- + To be received within one year: payments that are received beyond one year do not contribute to covering the day-to-day costs of living;

- + Cash payment: the bonus or allowance needs to be a monetary payment that is paid to the employee on a regular (expected) basis;
- + Distributed over 12 months: bonuses or allowances that are paid annually or bi-annually need to be distributed over 12 months to be represented in the monthly actual compensation that is compared to the monthly living wage value.

Irregular bonuses at the discretion of the employer, reimbursements of work-related costs and pension, provident fund and severance payments are excluded.

In-kind benefits – criteria to be considered part of living wage:

- + Considered relevant to the employee: only in-kind benefits that are agreed upon by the employees to be of added value can be considered part of the actual remuneration;

- + To be expressed in monetary terms: for benefits to be included in the prevailing remuneration, they need to be expressed in a monetary value (the cash-equivalent);
- + Should not exceed 25% of the monthly compensation: the value of the total in-kind benefits should not exceed 25% of the total monthly compensation as the majority of the remuneration should be received as cash to be freely spent by the employees as desired;
- + Should not exceed the amount of the relevant component included in living wage calculations: the monetary value of the in-kind benefit cannot exceed the value for the respective element of the living wage basket that it substitutes.

Work related transportation and food provision (as these are irregular, minimal and do not serve other family members) are excluded.

Initial findings of the gap analysis 2024

The initial outcome of the gap analysis 2024 was that 6.9% of the employees worldwide were paid below living wage (2023 initial findings: 8.6%).

Living wage targets

Our Living Wage Compliance Strategy pushes RPCU entities to close the wage gaps found. It is important to note that this strategy allows for leniency in how quickly the gaps are closed, given that certain local contexts might make gap closure complex due to high inflation rates or increased competition. The ownership structure of certain companies within the RPCU group limits their ability to fully control wage levels locally. Despite these challenges, we do not want to compromise on this topic. However, we realize that we are operating in a dynamic environment and it can happen that an individual is at a certain moment earning below living wage. For that reason, we will work with a reality margin of 2%. Despite this reality margin we will continue to close any identified gap. We continue consistent and regular (yearly) monitoring to identify and mitigate the living wage gaps in our organization.

Social protection

We have conducted a global review of social protection measures across all the countries where our employees work. The results show that everyone in our team is either fully or at least partly covered by social protection systems in case of challenging life events such as the loss of a job, being sick and in need of medical care, giving birth and raising a child, or retiring and in need of a pension.

Compensation metrics (gender pay gap)

In 2024 we conducted an initial review on our (potential) total gender pay gaps. The total gender pay gap shows the average difference in pay between men and women across all employees in the company.

“
We continue consistent and regular monitoring to identify and mitigate the living wage gaps in our organization.”





At RPCU, our total gender pay gap is largely shaped by the structure of our workforce and the nature of the activities we are in. We have a high number of male employees working in operational roles in developing countries, where pay levels are typically lower. As a result, the average salary for men at RPCU is lower than for women, which means our total gender pay gap actually leans in favour of women.

Our focus however is on equal pay for equal work – making sure men and women in similar roles and with similar responsibilities are paid fairly. In previous years, Peterson (United Kingdom) Ltd already conducted a detailed assessment of the (potential) gender pay gap of which the results can be found below:

Currently we are expanding our investigation of (potential) pay gaps per job type to our other companies. This includes taking into account the country the employees are working in, the educational levels, the years of experience and the job tenure.

All RPCU companies are committed to reviewing, tracking, and acting on any pay differences. This includes embedding equal pay principles into our reward strategies and processes. Beyond pay, our action plans also focus on gender balance, equal opportunities for career progression and representation in leadership roles.

Incidents (including harassment), complaints and severe human rights impacts

During the reporting period, there were two incidents. Preventive and corrective actions were taken. Such actions include for example awareness-raising, training, coaching and disciplinary measures ranging from issuance of a warning to termination of employment.

There were no fines, penalties and compensation damages for (severe) social and human rights incidents.

In this section

Impact, risk and opportunity
management

Metrics and targets

Our business conduct

05



Impact, risk and opportunity management

Business conduct policies and corporate culture

RPCU is a reliable provider of inspection, certification, logistics, and related services to its clients. The output is trust, honesty, integrity and reliability. Upholding ethical conduct is a critical aspect of RPCU’s corporate culture and is essential to the trustworthiness of the services we provide.

Preventing conflicts of interest

To maintain the success of our business and the integrity of the supply chains we operate in, it is crucial that we act independently and objectively within the scope of our businesses. We recognize the significance of navigating through the potential conflicts of interest among our various stakeholders, given that we operate both accredited and non-accredited businesses. We are committed to conducting our services with the utmost sincerity and not breaching the trust that our customers and other stakeholders have in us.

To achieve this, we have implemented a management system to prevent and manage conflicts of interest effectively. By doing so, we can prevent any potential reputational harm and ensure that our organization operates with the highest ethical standards.

RPCU Management System

Our RPCU Management System serves as the foundation for our organization. It applies to all companies that are part of RPCU, including subsidiaries and parties that use any of the RPCU brands or trademarks.

The RPCU Management System reflects our core values and enables our employees, directors, and third-party business partners to conduct business ethically.

The RPCU Management System encompasses health and safety, energy, environment, and information security. Some RPCU companies possess specific management certificates for health and safety (ISO 45001), energy (ISO 50001), environment (ISO14001) and information security (ISO 27001), as well as feed safety (GMP+). The interaction of these management systems under our overarching RPCU Management System ensures consistent high-quality service provision and sustains our efforts towards quality improvement.

Key elements in our management system are our management manual, our code of conduct, our incident reporting procedures and our whistleblowing platforms.

RPCU Code of Conduct

Our underlying corporate values determine our Code of Conduct. This applies to all transactions, large or small, and describes the behavior expected from everyone in every Peterson and Control Union company in the conduct of its business.

The Code of Conduct ensures that RPCU operates in compliance with applicable laws and regulations, preventing conflicts of interest, undue influence, corruption, bribery, and unfair marketing practices. By complying with our Code of Conduct, we aim to provide a workplace where discrimination on the basis of

race, religion, national origin, gender, age or sexual preference, harassment, violence and intimidation is never tolerated.

It is the responsibility of management to ensure that all employees are aware of this code of conduct and behave in accordance with the spirit as well as the letter of this statement.

Incident reporting procedure

We have an open and transparent incident reporting procedure and we aim to resolve incidents in a timely manner. We distinguish between different incident categories such as safety, environmental, property damage, security, legal and reputation.

All incidents are to be reported in our Incident Reporting Platform. The responsible director and regional management team examines these reports based on criteria such as severity, safety implications, complexity, impact and the need and possibility for immediate action. Recommendations and actions resulting from the investigation must be implemented and monitored to ensure the desired result is achieved. This could also lead to new identification of incidents. The “Risk, Compliance, Trust (RCT)” teams monitor the investigations and actions taken.

Whistleblowing platforms

In support of living our corporate values all our employees and clients have access to the following whistleblowing platforms:

+ Klokkenluidersregeling (Whistleblowers policy): for all employees and clients based in the Netherlands;

SeeHearSpeakUp: for all other employees and clients of offices worldwide. SeeHearSpeakUp is a third-party independent reporting platform and offers secure reporting options. Reported matters will be recorded in case management system, through which due process will be managed and feedback on progress is provided.



These channels offer an independent and anonymous service for reporting and investigating potential wrongdoing, illegal, unethical, or otherwise inappropriate behavior within or organization, workplace or with our business partners. Both these whistleblowing platforms provide in whistleblowing protection mechanisms.

Prevention and detection of corruption and bribery

Our RPCU Management System and Code of Conduct are also designed to prevent, detect and address allegations or incidents of corruption and bribery.

Metrics and targets

| Metrics on corruption and bribery | 2024 | 2023 |
|---|------|------|
| Total number of confirmed incidents of corruption and bribery | 0 | 1 |
| Total number of convictions for violation of anti-corruption and anti-bribery laws | 0 | 0 |
| Number of fines for violation of anti-corruption and anti-bribery laws | 0 | 0 |
| Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents | 0 | 1 |
| Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery | 0 | 1 |

The target for incidents of corruption and bribery will always be zero.



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Sustainability services

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Our services and their sustainability impacts

06

Sustainability Services

Our services related to Sustainable Sourcing are designed to help organizations meet common issues found in various value chains. These can be issues such as reputational risks in the supply chain, lack of control over suppliers, broader or more complex sustainability gaps at the value chain level, and compliance with global sustainability standards and regulations, such as EUDR.

We develop custom-made sustainability programs in co-creation with our clients (private programs), we set up traceability programs for sustainable product sourcing, and we support regenerative agriculture.

Our Sustainability Services support companies in achieving their sustainability goals by assisting them in defining their ESG strategy and reports, managing their environmental footprint, and meeting their sustainability commitments. From sustainable KPI design to GHG emissions reduction strategy, and from Sustainable Finance to ESG reporting, our team of professionals provide valuable insights to meet our client´s sustainability goals and initiatives.

From the Certification Support perspective, we help our clients manage the complexity of standards and regulation requirements by training key team members, perform a gap assessment of the existing procedures in place, an issue recommendation for certification, and helping them to prepare for audits.

For further reference, please visit: onepeterson.com

SNS Pool

Within Peterson Energy Logistics, we offer a pooling arrangement for energy companies in the Southern Part of the North Sea (SNS Pool).

The SNS Pool has centralised its combined marine, air and supply base operations in Den Helder, the geographically best situated location for the Southern North Sea.

The main objectives of the SNS Pool are:

- + To maximise efficiency by combining volumes, distance and capacity;
- + To maximise safety by setting minimum quality standards and standardisation of safety rules and regulations;
- + To minimise exposure to the environment by reducing sailing and flying distances.

Delphy

In 2024, RPCU acquired a majority stake in Delphy Groep B.V. to further sustain the development and promotion of services that support sustainable agricultural practices and reduce environmental footprints. Delphy's high-tech research location in Bleiswijk includes 24 greenhouse sections, 2 climate compartments, and 2 growth chambers. Here, research and knowledge development take place in the following areas:

- + Crop & cultivation optimization;
- + LED lighting and & light spectrum;
- + Energy saving and greenhouse climate;

- + Digitization and sensor technology;
- + Plant health and resilient cultivation;
- + Variety research and demonstration.

The greenhouse horticulture faces challenges to halve its CO2 emissions by 2030, and by 2040, it must be entirely climate-neutral and economically viable. To achieve those goals, energy consumption of greenhouse cultivation must be drastically reduced. With the introduction of LED lighting, a significant step has already been taken. But compared to conventional lamps, a completely different greenhouse climate is created, and crops react to that. The Delphy research team has been quantifying the effects of LED and other energy-saving techniques (such as dimmable lamps) on growth conditions with a focus on achieving the best kilogram yield per energy unit. This research supports growers to make sound investments decisions on their way to climate-neutral

Delphy is also involved in many overseas projects such as for example the Water For Food Project in Egypt and India. This initiative, funded by the Dutch Ministry of Agriculture, Nature and Food Quality through the Water For Food Programme, aimed to assess the resource requirements for sugarcane versus sugar beet cultivation. Delphy, as part of the consortium, contributed to evaluating water footprints and cost-benefit analyses to promote more sustainable crop choices and irrigation practices. These efforts directly support farmers in optimizing water use and reducing environmental impacts.

Consumer safety and trust

As a testing, inspections, and certifications services provider, we are present throughout all stages of the supply and value chain of our clients. We offer a vast scope of services to provide consumer and end-user safety and trust in quantity and quality of products.



Testing



Control Union provides laboratory services analyzing a wide range of products in the field of foodstuffs, animal feed, compound feed and (bio) fuels. Our food analysis gives insight into the exact nutritional values and the quality of food, and can identify the possible presence of pathogens.

Inspections



Control Union offers a vast variety of inspections services. Our industrial inspections – such as among others: inspection of Personal Fall Protection equipment, hold and hatch inspections, or inspections of portable access equipment – are all aimed at safeguarding the crew and the vessel. Our experienced and qualified team provides the highest standards of quality and integrity in commodity inspections services enhancing trust in worldwide trade.

Certifications



Control Union Certifications offers tailored or pre-made certification programs for sustainable sourcing in many industries. Control Union Certifications obtains and maintains the highest level of integrity through its accreditations from numerous government and industry organizations, ensuring our services and certificates are kept at the highest level.

Certificates issued by Control Union are accepted by all major markets and industries. Our more than 200 certification programs range from the textile industry to agriculture and from social compliance and safety to sustainability, where the common factor in all programs is to maintain the trust and confidence of our customers and other stakeholders.

