

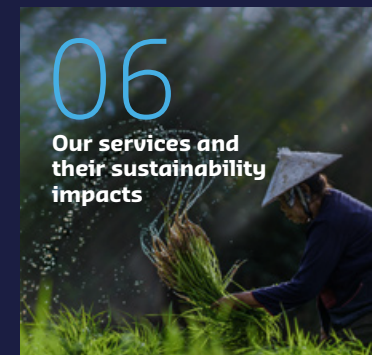
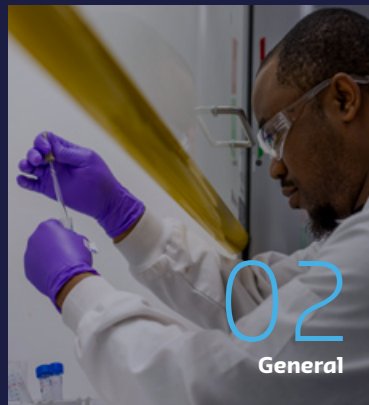


ROYAL PETERSON CONTROL UNION GROUP B.V.

Sustainability Statements 2025



Contents



01 Introduction	3
Statement from the CEO	4
Welcome to our family	6

02 General	7
Our approach to sustainability	8
How we prepared this report	9
Governance	10
Strategy	14
Impact, risk and opportunity management	23
Metrics and targets	25

03 Our environmental topics	26
Climate change	27

04 Our social topics	32
Own workforce	33

05 Our business conduct	42
Impact, risk and opportunity management	43
Metrics and targets	44

06 Our services and their sustainability impacts	45
Consumer safety and trust	46
Sustainability services	48

→ **In this section**

Statement from our CEO

Welcome to our family



Introduction



Statement from our CEO

Dear valued stakeholders,

For more than 100 years, Royal Peterson Control Union Group B.V. (RPCU) has supported global trade, supply chains and critical industries through logistics, testing, inspection, certification and specialist advisory services. In a world shaped by geopolitical uncertainty, rising trade policy volatility, changing regulatory expectations and accelerating climate impacts, that role has become even more important. Businesses and communities need trust, resilience and practical solutions more than ever.

At RPCU, we see sustainability not as a separate agenda, but as part of how we create long-term value. Through our services, we help customers improve safety, strengthen transparency, manage risk and move towards more sustainable operations and supply chains. From food and feed safety to responsible sourcing, from inspections that protect people and assets to sustainability services that support climate, traceability and human rights objectives, our work contributes to a safer, more sustainable and more efficient world.

At the same time, we know that credibility starts with ourselves. In 2025, we took further steps forward by strengthening the foundations of our sustainability reporting. We also continued to improve the quality of our environmental data, expanded our

understanding of Scope 3 emissions, advanced our living wage work, and took further steps to better understand pay equity across our organization. These are important building blocks for meaningful action.

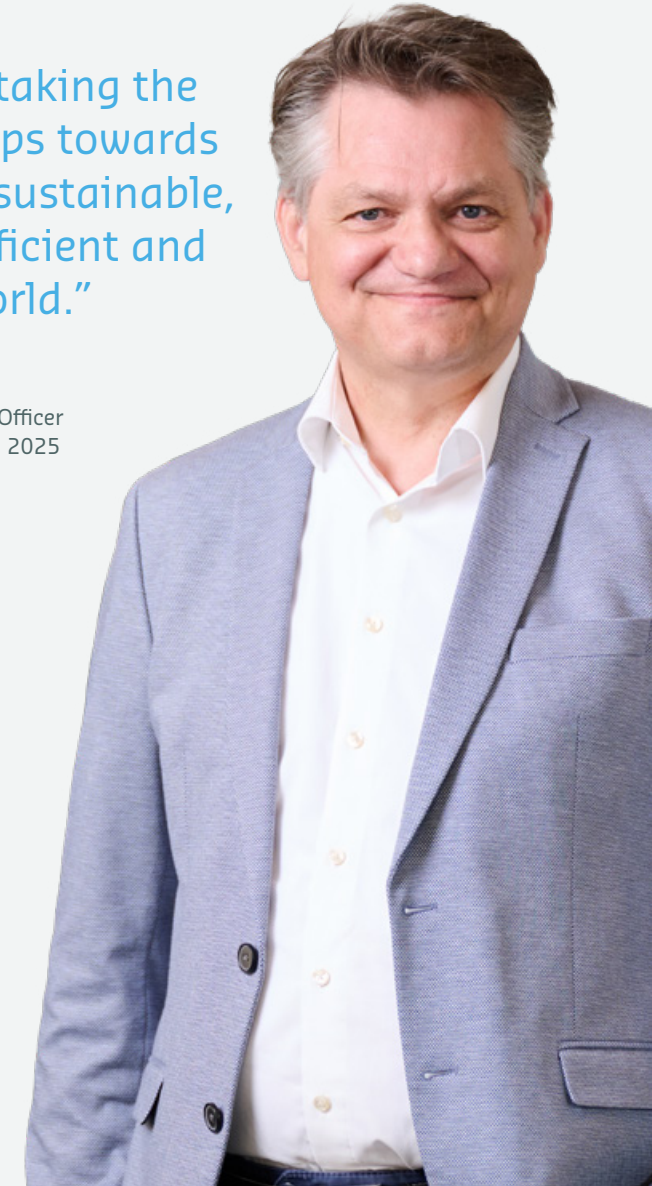
We are encouraged by the progress we have made, but we are also clear about where more work is needed. In 2025, we identified a living wage gap in part of our organization. While this gap was slightly smaller than in the previous year, it remains an area of focus for us. We also recognise that strengthening climate performance requires more than measurement alone. Better data must lead to better decisions, clearer priorities and more disciplined execution. That is why we are further developing our transition plan for climate change mitigation and will increasingly embed environmental considerations into investment and operational decision-making.

Our commitment to our people remains fundamental to who we are. With nearly 7.000 colleagues across more than 80 countries, our strength lies in the diversity of backgrounds, perspectives and experiences within our global workforce. In an increasingly polarized world, shaped by geopolitical tensions and rapid technological change, we remain clear on one principle: while our people reflect many nationalities, cultures and beliefs, our shared values unite us. We do not underestimate the possibility that external divisions or societal tensions could find their way into our organisation; however, external differences do not define our business - integrity, respect, safety and collaboration do. This focus is more important than ever in a demanding environment where efficiency pressures, including those driven by advances in artificial intelligence, continue to grow.

In 2025, we stepped up our investments in learning, leadership and engagement, while further strengthening our safety culture

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

Johan Maris
Chief Executive Officer
Rotterdam, May 2025



and preparing for the rollout of our People First program. We are committed to fostering an inclusive environment where everyone feels respected, supported and able to contribute.

We are also operating in a fast-changing regulatory environment. In Europe, sustainability reporting requirements continue to evolve, including through the Omnibus package adopted in 2026. We welcome efforts to improve clarity and usability, but our direction remains unchanged. For RPCU, sustainability reporting is not only about compliance. It is about transparency, accountability and improving the way we manage our impacts, risks and opportunities.

Looking ahead, we will continue to build on the progress made in 2025. As a family-owned company with a long-term view, we remain committed to growing our future together with our customers, colleagues and partners.

Thank you for your continued trust.

Johan Maris
Chief Executive Officer



“ External differences and debates do not define our business - integrity, respect, safety and collaboration do. ”

Welcome to our family

Who we are

We are a family-owned, limited liability company established in 1920 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 almost 7000 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. Alongside the logistics activities, Peterson Solutions provides advanced consultancy and technology-driven services that support clients in optimizing operations, managing risk and improving performance. Complementing this, Delphy contributes deep expertise in agricultural consultancy and knowledge development, helping clients enhance productivity and sustainability in the food and agriculture sector. Together, these capabilities enable Peterson to offer integrated, end-to-end solutions across a diverse range of 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. To help them overcome their ongoing challenges.



Long-term view: we think long-term and keep an 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.



General

→ **In this section**

Our approach to sustainability

How we prepared this report

Governance

Strategy

Impact, risk and opportunity management

Metrics and targets

Our approach to sustainability

Preparing for CSRD Compliance in a Changing Regulatory Landscape

In February 2026, the European Union formally adopted the first “Omnibus” package introducing amendments to key sustainability legislation, including the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). These changes form part of a broader EU effort to simplify sustainability reporting requirements and enhance competitiveness, while maintaining the core objectives of transparency and accountability. As part of this reform, the original implementation timeline for CSRD has been postponed, and the scope and content of the reporting requirements have been streamlined. Based on the current framework, RPCU is expected to report in accordance with CSRD starting from the 2027 financial year.

For RPCU the CSRD was never just a legal requirement, 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 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

For the year 2025, we have prepared our sustainability statements in accordance with the European Sustainability Reporting Standards (ESRS), as adopted and amended by the European Union. These statements have been prepared on a voluntary basis in anticipation of the Corporate Sustainability Reporting Directive (CSRD), which, following the 2026 Omnibus amendments, is expected to apply to RPCU from the 2027 financial year.

Given the evolving regulatory landscape and emerging market practices, we will continue to monitor developments and adapt our reporting approach to remain aligned with applicable requirements and best practices.

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.

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.

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 role of the administrative, management and supervisory bodies.

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 global service line teams.

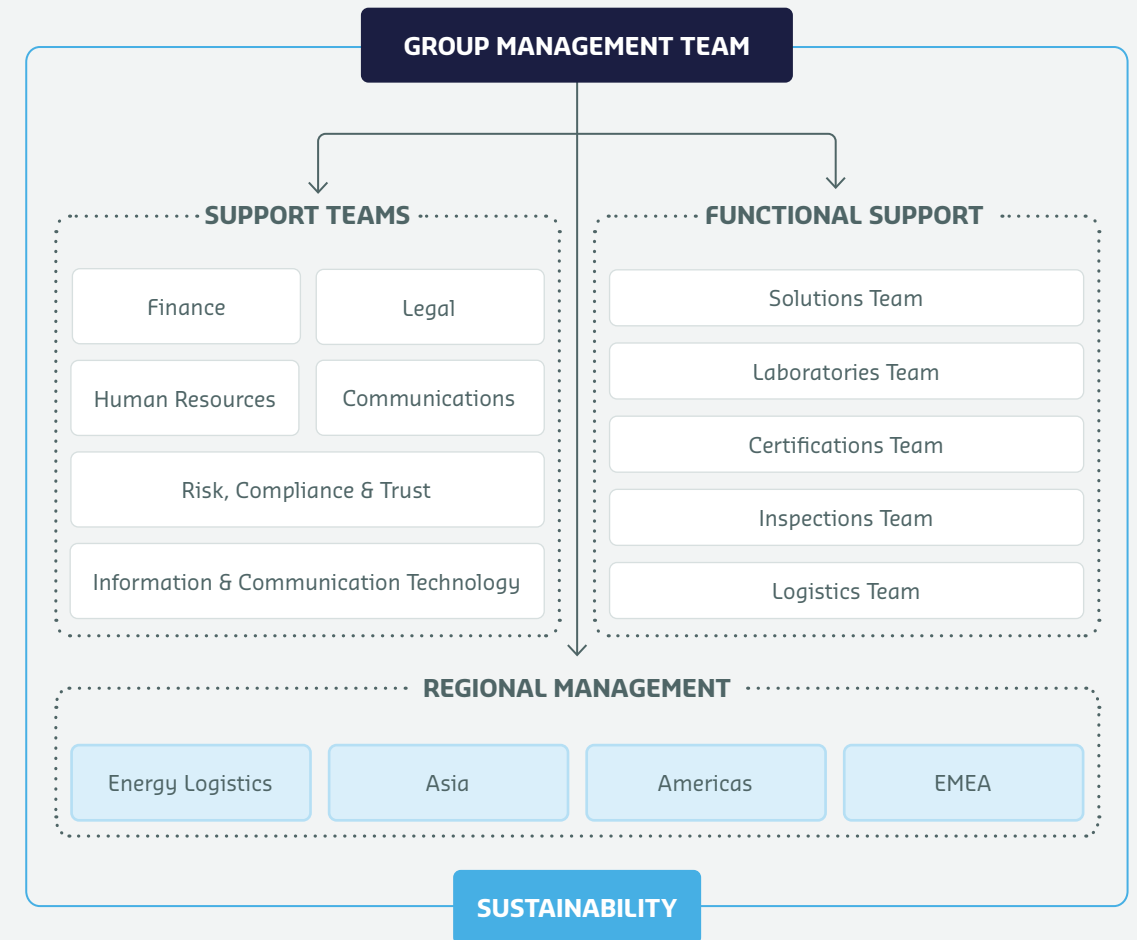
As of the end of 2025, the Group Management Team comprised five male members and one

female member, representing an 83% male and 17% 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”.

In 2026, the organizational structure was revised to strengthen global alignment and operational focus. As part of this update, the previous “functional support” teams were transformed into Global Service Line Teams, creating a more integrated and internationally coordinated approach to service delivery. In addition, the regional structure is refined with revisions to the Energy Logistics and EMEA divisions, ensuring clearer governance, stronger regional collaboration, and improved support for the company’s strategic growth objectives.

Management structure



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 impacts, risks and opportunities 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.

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 continuously evaluate the risks regarding our direct operations, suppliers, and business partners to identify potential social, environmental and ethical risks. Through our double materiality assessment, we identified key sustainability topics, which are addressed through appropriate policies, actions and controls.

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 implemented standardized procedures for the collection, validation and consolidation of sustainability data, supported across the organization.

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.



We implemented strengthened policies and controls that reinforce our sustainability commitments.

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 (page 12)

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

Our risk management and internal controls over sustainability reporting have detailed procedures and methods with regular reviews and accountability across all levels to ensure the information's accuracy and reliability.

Risk assessment approach

Our risk management and internal control system forms the foundation of our sustainability reporting framework. This system is structured to identify risks, evaluate and manage potential risks that could impact the reliability of our sustainability reporting.

Main risks identified

The key risks we identified include the completeness and integrity of the data, the accuracy of estimation results 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. When applicable we consult topic experts to validate the estimation results.

We have implemented both preventive and detective controls over sustainability reporting to mitigate the main risks identified.



Strategy

Strategy, business model and value chain

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.

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 2025
(% of total annual revenue)

56.8%



Revenues generated in 2024
(% of total annual revenue)

57.4%

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 2025
(% of total annual revenue)

6.0%



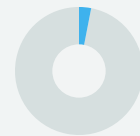
Revenues generated in 2024
(% of total annual revenue)

6.0%

Peterson – non-TIC activity

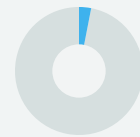
Testing services

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



Revenues generated in 2025
(% of total annual revenue)

3.1%



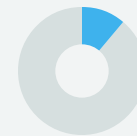
Revenues generated in 2024
(% of total annual revenue)

3.1%

Control Union - TIC activity

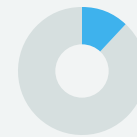
Inspection services

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



Revenues generated in 2025
(% of total annual revenue)

11.2%



Revenues generated in 2024
(% of total annual revenue)

12.0%

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 2025
(% of total annual revenue)

19.9%



Revenues generated in 2024
(% of total annual revenue)

18.5%

Control Union - TIC activity



Significant markets

For many industries we offer solutions and services that make our customers' operations smoother, more sustainable and highly efficient. For a complete overview of the industries we work in, we refer to our corporate website: onepeterson.com and 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:



 Agriculture



 Biomass and biofuels



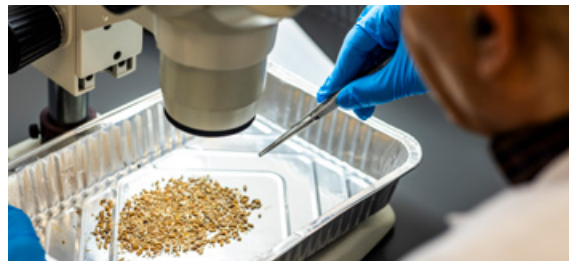
 Energy



 Feed



 Shipping



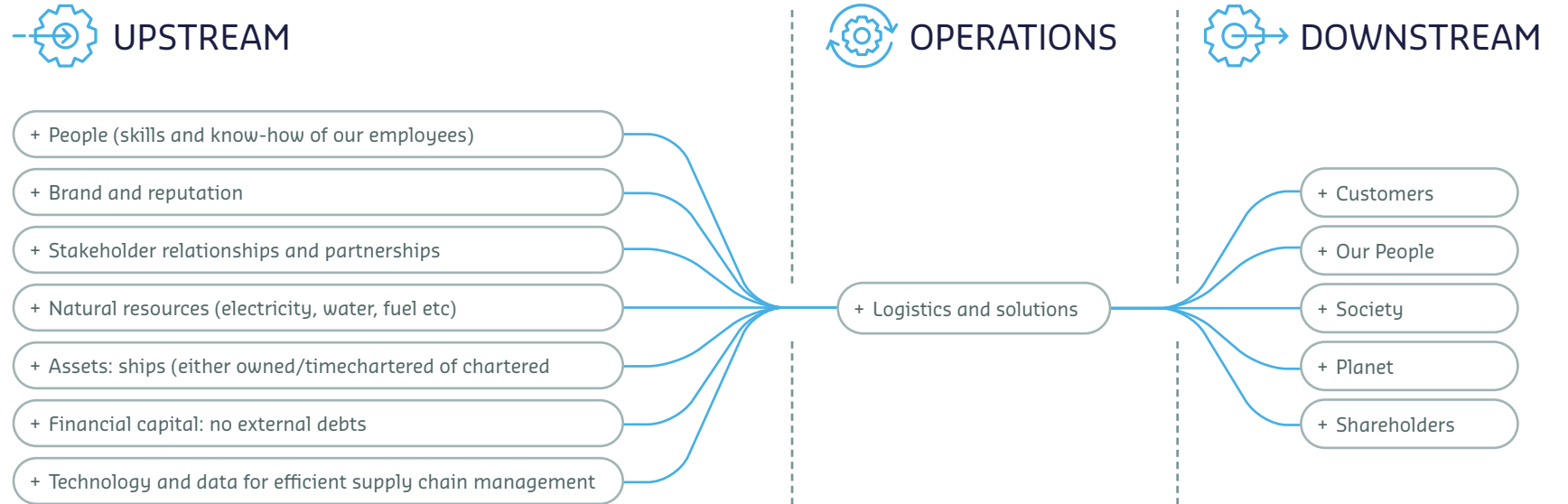
 Food processing and feed safety



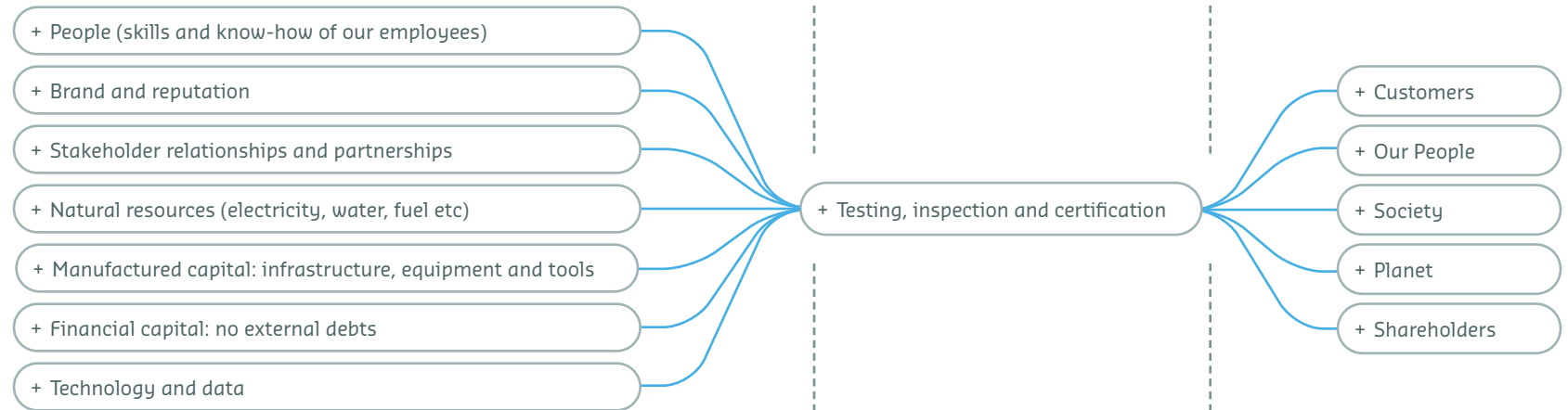
 Textiles

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 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 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	<p>We keep a close eye on developments in laws and regulations that affect our company.</p> <p>We are a founding member of the TIC Council and take position in several committees within TIC Council.</p>	<ul style="list-style-type: none"> + Business ethics and good governance + Climate change + Consumer safety and trust + Health and safety + Working 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 governance + Corporate culture + Climate 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 addressing 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.

Update on the double materiality assessment

In 2025, we performed an update of this assessment to ensure continued relevance and alignment with our evolving business context and external developments. The update was informed by several inputs:

- + Peer benchmarking, comparing our identified material topics with those disclosed by comparable organisations and industry peers, to ensure completeness and consistency with market practice.
- + Changes in the group structure, where applicable, to reflect any new activities, entities or geographic presence that may influence our impact and risk profile.
- + Consultation with an external sustainability expert, providing independent input on the methodology, scoring, and alignment with ESRS expectations.

Based on this review, it was concluded that the outcomes of the 2024 double materiality assessment remain valid and appropriate.

The outcome of our double materiality assessment is summarized in our double materiality matrix:



- Business Ethics and good governance
- Climate Change and energy consumption
- Consumer safety and trust
- Corporate Culture
- Privacy
- Diversity, Equity and inclusion
- Employee engagement
- Health and safety
- Pollution
- Responsible supply chain and animal welfare
- Sustainability services
- Waste management
- Water consumption
- Working conditions and fair employment
- Biodiversity

- **Sustainability topics identified as relevant, but not material** – these are topics that are relevant to RPCU, but they are not material for these sustainability statements.
- **Sustainability topics identified as material** – these topics are considered within the scope of these sustainability statements

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 42
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 45
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 42
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 32
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 32



Material topic	Position in the value chain	Impact description	Time horizon	Section
Sustainability services	Downstream	<ul style="list-style-type: none"> + Working with clients to help them transition to more sustainable supply chains + Supported sustainable and responsible supply chains through sourcing, traceability, and certification services. + Promoted human rights, responsible business practices, and improved livelihoods across global value chains + Advance climate-smart agriculture and sustainable food production through innovation and training initiatives + Strengthened long-term sustainability performance through capacity building, compliance support, and continuous improvement. 	Short, medium and long-term	RPCU services – page 45
Working conditions and fair employment	Operations	<ul style="list-style-type: none"> + 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 32

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 2026, we will undertake our regular five-year update of our strategy, reviewing and refining our direction for the 2026-2031 period. New in this cycle is that we are being supported by an external consultant, bringing additional perspective and expertise to further strengthen the robustness and resilience of our business model in light of evolving sustainability trends and market developments.

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.

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

In 2025, we refined the scope of our double materiality assessment to ensure focus on the activities most relevant to our business performance and sustainability impact. Based on this updated analysis of our service portfolio, we prioritized activities representing approximately 90% of RPCU's gross profit. This approach ensures that our assessment remains both decision-useful and aligned with our strategic priorities.

Value chain mapping

We maintain a comprehensive understanding of our value chain, covering upstream, operational, downstream and peripheral activities. This structure reflects how value is created, delivered and influenced across our business.

For each relevant service line, we mapped key processes, resources and relationships to identify potential ESG impacts. These individual mappings were consolidated into a group-wide value chain view, enabling consistent identification and management of impacts, risks and opportunities (IROs) across geographies and services.

Stakeholder identification and prioritization

We systematically identified stakeholders across our value chain, including those affected by or able to influence our activities. Stakeholders were prioritized based on their level of influence and the extent to which they are impacted by RPCU. This prioritization guides our engagement approach and ensures that we focus on perspectives most relevant to our decision-making.

Identification and selection of potential material topics

We applied a structured and evidence-based approach to identify potential material topics. Starting from EFRAG's list of sustainability matters, we assessed relevance to our business model and service lines. This was complemented by sector guidance, regulatory developments, internal documentation and peer benchmarking.

This process resulted in a refined list of 44 potential material topics relevant to RPCU's activities and operating context.



Identification of impacts, risks and opportunities

For each topic, we identified related IROs across the value chain. This process was supported by structured engagement with managing directors across business lines, ensuring alignment with operational realities and strategic priorities.

This resulted in a consolidated set of 83 IROs, reflecting both actual and potential impacts, as well as financial risks and opportunities.

Stakeholder consultation

We engaged prioritized stakeholders through targeted methods, including interviews, surveys and roundtables. This multi-channel approach enabled us to capture diverse perspectives and validate the relevance and completeness of identified topics and IROs.



Impact and financial assessment

We assessed IROs using defined criteria, including severity (scope, scale and remediability) and likelihood. For negative impacts, we explicitly considered potential human rights implications. We also evaluated the expected time horizon of each IRO.

Based on predefined thresholds, IROs were classified as critical, significant, important or informative. For reporting purposes, we consider critical and significant topics as material. Where relevant, management judgment was applied to reflect strategic importance, resulting in the elevation of selected financial risks and opportunities to significant.

Double materiality results

We confirmed that the scope and methodology of our assessment remain appropriate in 2025. The outcomes of our double materiality assessment are presented in the “Double Materiality Matrix” on page 19.

Policies adopted to manage material sustainability topics

We translate our material sustainability topics into group-wide policies embedded in the 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.

Our approach is guided by internationally recognized frameworks, including the UN Global Compact and the Sustainable Development Goals. We focus on responsible business conduct across human rights, labour, environment and anti-corruption, and integrate these principles into our daily operations and decision-making.



Metrics and targets

Metrics in relation to material sustainability topics

We use defined key performance indicators (KPIs) to monitor progress on our material sustainability topics. Where applicable, these KPIs are aligned with ESRS requirements; where no standard metric exists, we apply internally developed indicators that reflect our business model and impacts.

All financial metrics are reported in EUR, consistent with our financial statements. At this stage, reported sustainability data has not been externally assured.

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

Climate change

We are working on achieving the environmental target of Net-Zero Greenhouse Gas (GHG) emissions by 2040.



Climate transition plan

RPCU has initiated the development of a climate transition plan aligned with the objectives of the Paris Agreement and the ambition to limit global warming to 1.5°C. In 2025, we have further established our greenhouse gas (GHG) inventory covering Scope 1, Scope 2 and relevant Scope 3 emissions as the foundation for our decarbonization strategy. We are developing a phased transition roadmap towards Net Zero by 2040, using 2025 as the proposed baseline year and applying an absolute contraction approach aligned with Science Based Targets initiative (SBTi) methodologies.

Interim targets are being developed for 2030 and 2035, including a near-term reduction ambition of approximately 30% for Scope 1 and 2 emissions by 2030 and a long-term ambition to reduce total Scope 1, 2 and 3 emissions by 90% by 2040 from the 2025 baseline.

Planned decarbonisation levers include renewable electricity procurement, energy efficiency measures, electrification, supplier engagement, improved emissions data quality through a transition from spend-based to activity-based accounting, and operational optimizations initiatives.

Governance structures for climate management are currently being strengthened through the establishment of internal coordinators, cross-functional engagement and integration of climate considerations into strategic planning processes.

Over the coming years, we intend to further quantify decarbonization initiatives, define associated investment needs and prepare for potential SBTi target validation and external assurance in line with evolving regulatory requirements.



Carbon Neutral at Peterson Energy Logistics

Peterson Energy Logistics continued its carbon neutral journey in the past year under ISO 14068 and will continue to do so, therefore serving a strategic frontrunner in our group commitment.

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.

Impact, risk and opportunity management

In 2025, we strengthened our greenhouse gas (GHG) accounting to improve accuracy, completeness and alignment with sustainability reporting requirements. Scope 1 and Scope 2 emissions are calculated using activity-based data. Scope 2 emissions are reported using both location-based and market-based methodologies.

For Scope 3, we applied a hybrid approach. Where possible and available, we use activity-based data to enhance data accuracy and support more targeted emission reduction actions. In all other cases, we use spend-based data to improve completeness of our greenhouse gas (GHG) inventory. Emissions for entities outside the reporting boundary are estimated using financial data to ensure broader coverage.



Strengthening governance and internal capabilities

To support improved data quality and local engagement, we introduced a Sustainability Champions initiative. Participants received onboarding and training on GHG accounting and data collection processes, supported by ongoing technical guidance. This approach strengthens our governance model by combining central oversight with decentralized execution, enabling more consistent and reliable data collection across our global organization.

Digitalisation and reporting improvements

Our Carbon Track system continues to support our GHG data management and reporting. In 2025, we enhanced the system including:

- + Dual Scope 2 reporting (market- and location-based);
- + Automated reporting at entity and Group level;
- + A carbon reduction dashboard to track progress against our baseline.

Continuous improvement

We continue to enhance our methodologies, improve data collection procedures and strengthen internal capabilities. These steps position us to better manage emissions and support our long-term decarbonization efforts.



We introduced a Sustainability Champions initiative to support improved data quality and local engagement.

Metrics and targets

Energy consumption and mix

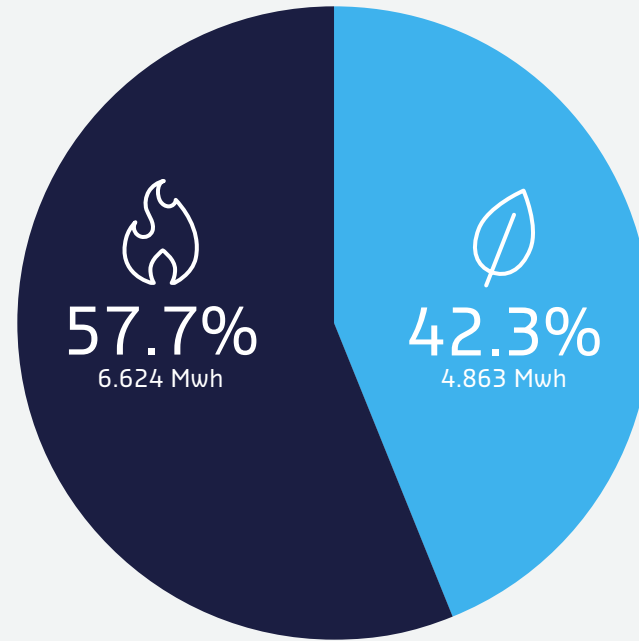
Where possible, we will introduce more efficient electricity systems to reduce our total energy consumption. If available, we will also make more use of energy from renewable sources in the medium-term future.

Gross scopes 1, 2, 3 and Total GHG Emissions

	2025 (tCO ₂ eq)	2025%	2024 (tCO ₂ eq)	2024%
Scope 1 GHG Emissions	10.559	17.6	8.446	21.4
Scope 2 GHG Emissions (market based)	3.608	6.0	1.854	4.7
Scope 2 GHG Emissions (location based)	7.147	-	N/A	-
Scope 3 GHG Emissions	45.697	76.3	29.126	73.9
Total GHG Emissions	59.864	100.0	39.426	100.0

The increase in our greenhouse gas emissions is primarily driven by an expanded reporting scope, also due to acquisitions, the inclusion of new Scope 3 categories, and improvements in data collection methodologies and reporting quality. The most significant emission sources within the inventory were purchased goods and services, mobile combustion, business travel, and employee commuting. In particular, the increase in Scope 3 emissions reflects the transition towards more detailed activity-based data collection, which provides a more accurate representation of actual emissions compared to spend-based methodologies. Improved data quality and broader organizational coverage also contributed to higher reported emissions for purchased goods and services and business travel.

Energy consumption and mix



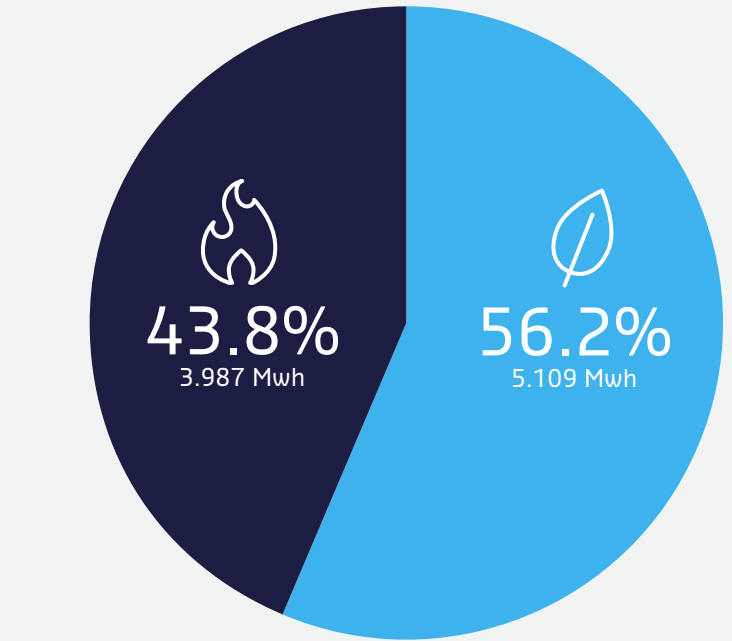
2025

Total energy consumption

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

100.0%

11.487 Mwh



2024

Total energy consumption

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

100.0%

9.097 Mwh

For Scope 2 emissions, RPCU adopted both market-based and location-based reporting approaches in 2025, in line with GHG protocol requirements and CSRD expectations. The difference between both approaches is primarily related to the accounting treatment of renewable electricity procurement.

The 2025 inventory marks an important step in strengthening the maturity and completeness of RPCU's greenhouse gas accounting framework. At the same time, the results highlight the importance of further improving data quality, increasing the use of activity-based reporting, and focusing decarbonization efforts on key emission hotspots such as purchased goods and services, fuel consumption, electricity use, and business travel.

Carbon credits

Peterson Energy Logistics has invested in high-quality carbon credits that achieves 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: 2024 (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 2024 emissions, we purchased credits in the following projects during 2025:

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 Asagiriklar 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

044

Our social topics



Our workforce

Impacts, risks and opportunities management

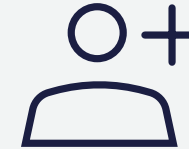
Policies related to own workforce

The RPCU employee life cycle is centered on attracting, developing and retaining talent who embody our core values: **Integrity, Entrepreneurship, Safety, Long-term vision, 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 and cover all of our own workforce:

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.



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.

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.



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.



Attraction

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



Training and development

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



Fair and equitable treatment

Which 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.



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 42-44).

Taking action on material impacts on own workforce

In 2025 we took several actions to mitigate negative impacts and advance positive impacts on our workforce.

Living wage

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

Management Acceleration Program (MAP)

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

Global Safety Platform

In the second half of 2025, we initiated our Global Safety Platform to strengthen oversight and support on health, safety and wellbeing. The platform provides a collaborative form to guide risk management, support incident reporting and investigation, and promote consistent application of our policies on health and safety. It also facilitates the sharing of lessons learned and good practices across the organization, reinforcing a proactive, just and learning-focused safety culture.

People First

We have developed our People First program to be rolled out during 2026. People First is our commitment to creating a workplace where every person feels safe, supported, trusted and valued.

People First is the foundation of a sustainable, high-performing organization and directly supports our strategic goals, our sustainability commitments, and the future of our culture. Each quarter in 2026 will have a different sub-theme to focus on related to People First – starting with workplace safety, or what we call “Safe by Choice”. During 2026, we will create more awareness and roll out initiatives around trust, openness, workplace health & wellbeing and diversity, equity and inclusion that will continue beyond 2026.

Metrics and targets

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

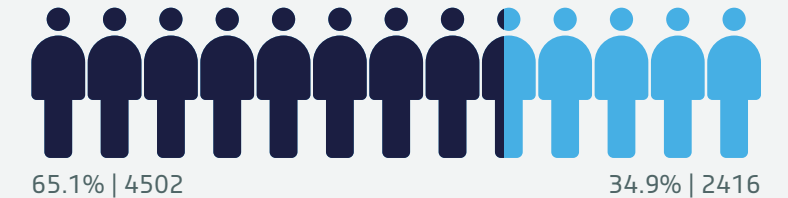
Metrics

Characteristics of our own workforce

In general, our workforce has the following quantitative characteristics:

Employees by gender:

31 December 2025 Total: 6918



31 December 2024 Total: 6632

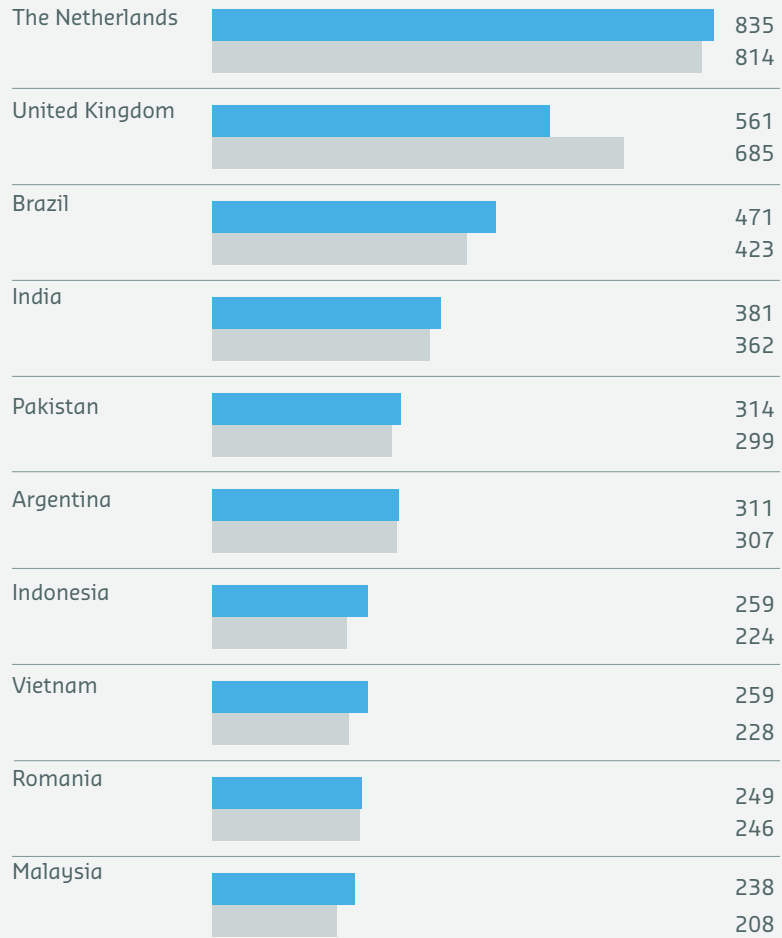


● Male ● Female

Employees by country

The ten largest countries in terms of employee numbers:

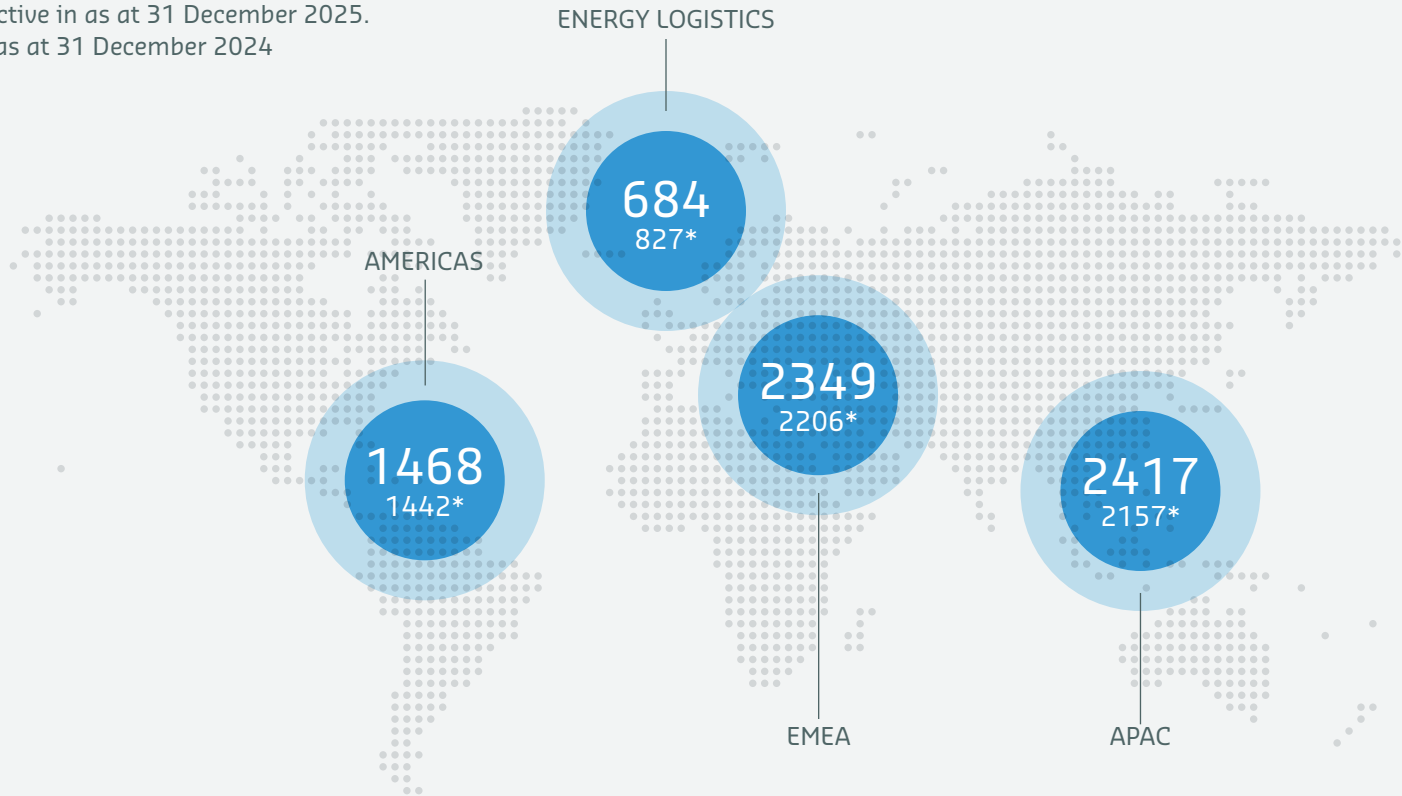
■ No of employees 2025 ■ No of employees 2024



Employees by region

Headcount of employees in regions we are active in as at 31 December 2025.

*as at 31 December 2024



Turnover rate

In 2025, RPCU recorded an overall employee turnover rate of approximately 14%. Most departures were due to resignations, followed by dismissals, reflecting a mix of voluntary mobility and performance-related turnover. We aim to reduce our turnover rate to a target range of 10-12% in the coming years through focused retention and employee engagement initiatives. Analysis of turnover patterns indicates that a relatively high proportion of employees leave after four to five years of service. This trend will be further investigated to better understand underlying causes and identify targeted retention measures.

Employee engagement

Social dialogue

RPCU is committed to fostering open and constructive dialogue with our globally distributed workforce. Employee engagement is supported through a combination of local representative structures and direct communication channels, ensuring that employee perspectives are actively considered. Where applicable, we collaborate with works councils and employee representative bodies in line with national laws and labor standards. As at 31 December 2025, 35.9% (2024: 35.2%) of our global own workforce is represented by formalized employee representative bodies.

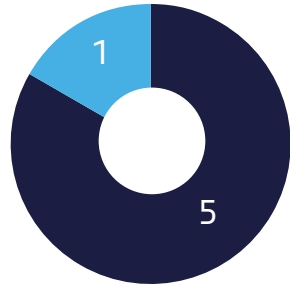
Within the European Economic Area (EEA), RPCU has significant employment in The Netherlands and Romania, where 100% of employees are covered by workers' representatives at establishment level for both the current and previous reporting period. RPCU does not have an agreement in place for employee representation through a European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council.

Diversity metrics

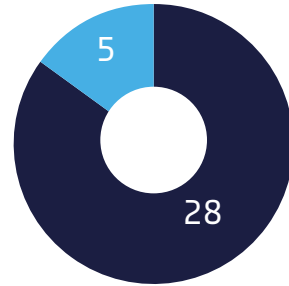
Gender distribution at management levels as of 31 December 2025

2025

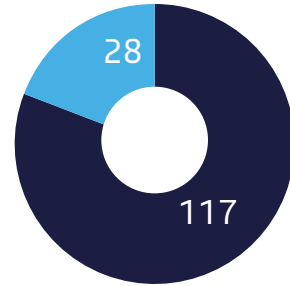
● Male ● Female



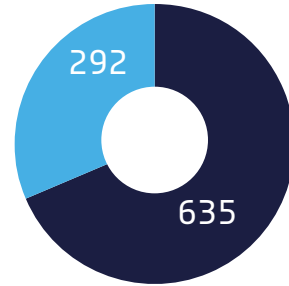
16.7% | 83.3%
Group management team



15.2% | 84.8%
Regional management teams total

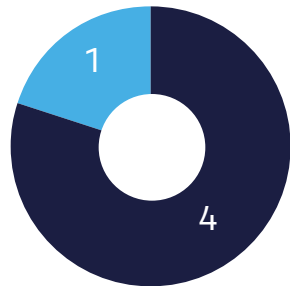


19.3% | 80.7%
Country managing directors

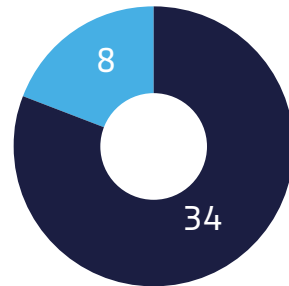


31.5% | 68.5%
Managerial/supervisory functions

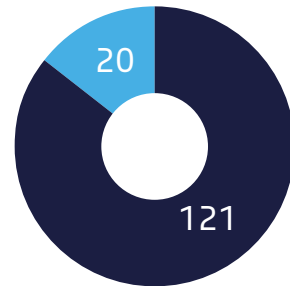
2024



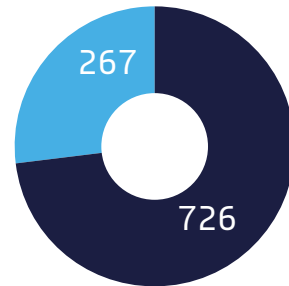
20.0% | 80.0%
Group management team



19.0% | 81.0%
Regional management teams total



14.2% | 85.8%
Country managing directors



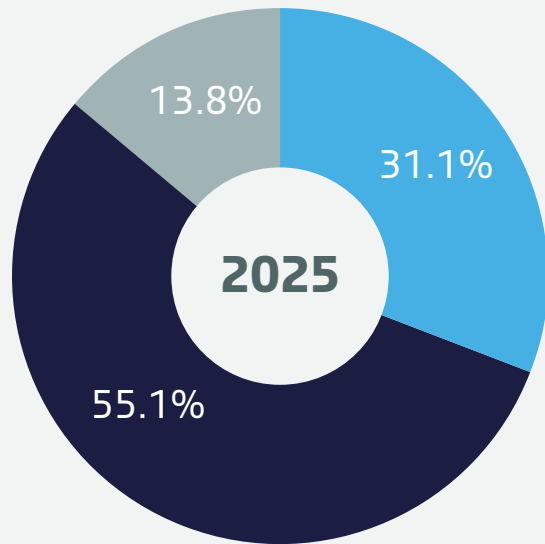
26.9% | 73.1%
Managerial/supervisory functions

→ Our current gender distribution at the various management levels does not yet reflect the overall workforce composition. We aim to close this gap over the medium to longer term. These efforts will be supported by the People First campaign launching in 2026, with diversity, equity and inclusion as a key focus area and continuing with the further exploration of a range of initiatives, including enhancing leadership development, and promoting inclusive recruitment and career progression practices.

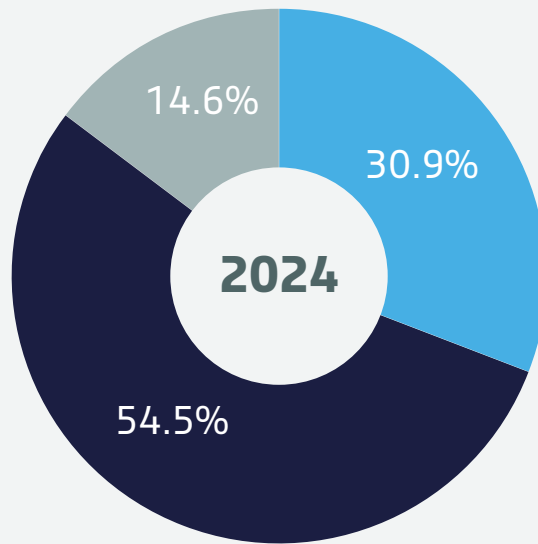


Age distribution among our employees as at 31 December 2025

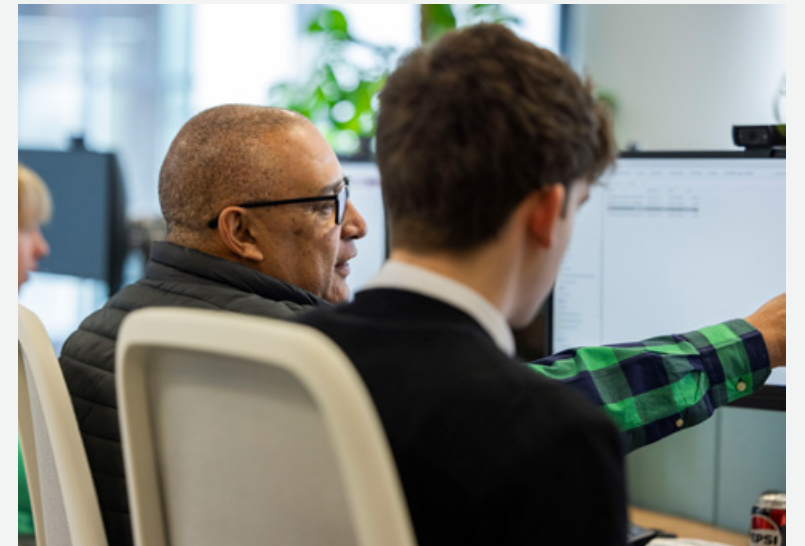
Our target is to maintain a healthy age distribution among our employees, with the under 30 group comprising around 30% of our total workforce. We recognize the value of our above 50 age group in terms of knowledge and experience, and the importance of their support in shaping the next generation of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



Age	Number
<30 years	2151
30-50 years	3809
>50 years	958
TOTAL	6918



Age	Number
<30 years	2049
30-50 years	3615
>50 years	968
TOTAL	6632



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 and by providing an e-learning platform.

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.

In 2025, we upgraded our global learning hub to further strengthen learning and development across the organization. This resulted in increased engagement, with a growing number of employees actively using the platform and completing a wide range of courses.

Year	RPCU Course Enrollments
2025	52.871
2024	15.258

This increase demonstrates the strong uptake of the renewed learning environment and the increased accessibility of training opportunities across the organization. The upgraded platform offers a broader and more modern learning experience, including a larger variety of short, accessible, and practical courses that better match employees' learning preferences and daily work realities. By continuously exploring new learning opportunities, digital trends, and innovative training formats, we aim to support continuous professional development, encourage lifelong learning, and strengthen the skills needed for the future.

Management Acceleration Program (MAP)

In the first half of 2025, we have completed our first round of the 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. The second round will take place in 2026.

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 regret to report that during 2025, we experienced two tragic losses among our colleagues (2024: 0). One colleague contracted malaria during a certification audit and passed away in early 2025. In a separate incident, a colleague lost their life during an inspection assignment. Both cases were subject to thorough

independent investigations to understand the root causes. We have taken actions to prevent recurrence, including strengthening our Travel Security Guidelines and reinforcing lessons learned through our Life Saving Rules.

Number of recordable work-related incidents

	2025	2024
Asia/Pacific (APAC)	14	6
Europe/Middle East/Africa (EMEA)	9	7
Americas	0	4
Energy Logistics	2	2
TOTAL	25	19

The number of incidents includes all lost time incidents and medical treatment incidents that occurred during 2025. The recordable work-related incidents led to 672 days lost in total (2024: 153).

Working conditions and fair employment

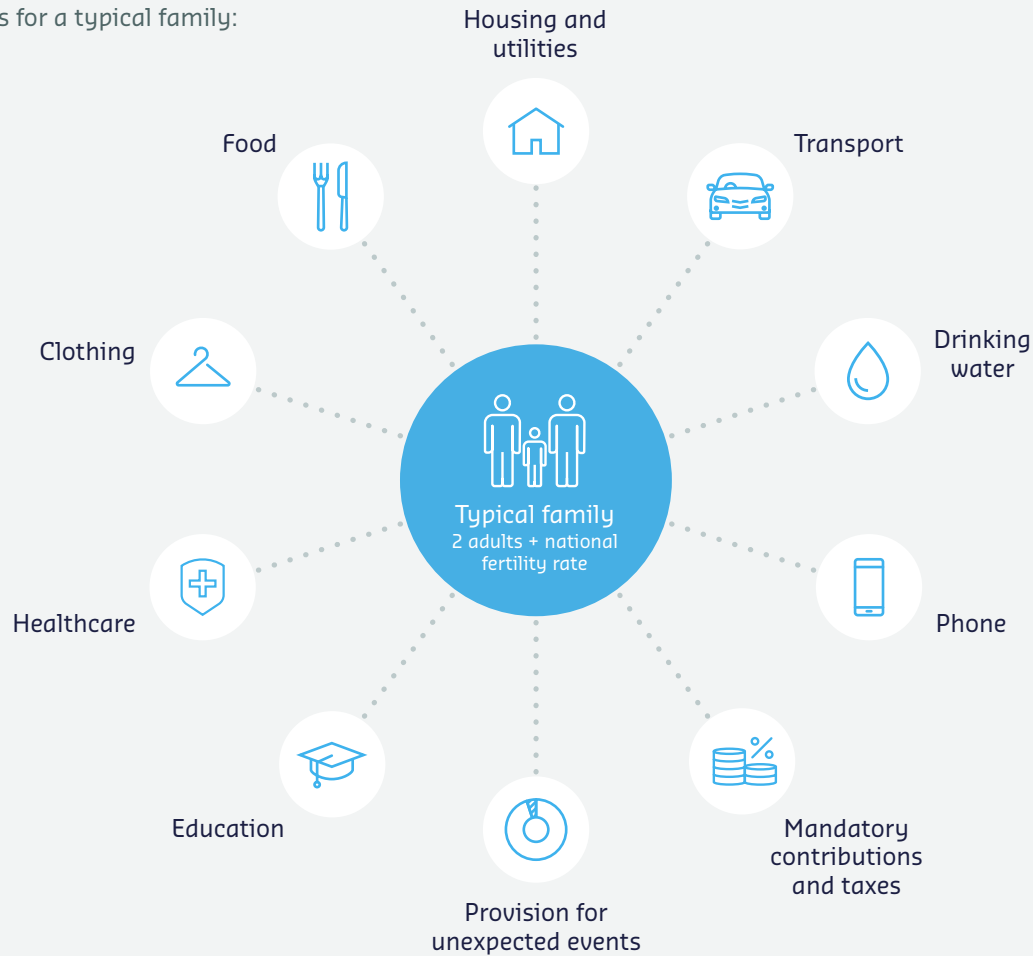
Adequate wages

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 2025 we have extended our Internal Living Wage Project to identify gaps between the 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 a 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.

Global findings of the gap analysis 2025

The initial outcome of the gap analysis 2025 was that 6.6% of the employees worldwide were paid below living wage (2024 initial findings: 6.9%). The identified gaps were found predominantly in operational roles in the subregions South Asia and South America, particularly in Pakistan and Paraguay. In these countries, the challenges are closely linked to local market conditions and operational contexts.

To address these gaps, we continue to work in partnership with local entities and in consultation with clients to identify sustainable and responsible improvement measures. Our approach focuses on closing identified wage gaps while taking into account local economic realities, operational continuity, and long-term workforce sustainability.

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. Also ownership structure of certain companies in our group prevail that RPCU is fully in control of wage levels.

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.

Remuneration metrics

In 2025 we conducted a review of our (potential) total gender pay gaps. The unadjusted gender pay gap shows the average difference in pay between men and women across all employees in the company but does not account for specific factors that can further explain these differences in pay.

At RPCU, the results of our gender pay gap analysis is largely shaped by the structure of our workforce and the nature of the activities we are in. A significant proportion of our male employees work in operational roles in developing markets and traditionally male-dominated environments, such as ports and quaysides, where salary levels are generally lower. As a result, the average salary for male employees at RPCU is lower than for female employees, which can explain why our global unadjusted gender pay gap leans in favour of female employees by 21%.

In addition, RPCU assessed the adjusted gender pay gap at job-type level to ensure equal pay for equal work. While overall pay differences are influenced by workforce composition, job-level analysis indicates that pay disparities vary across job families, particularly in management roles where male employees earn on average 19-22% more, while pay is broadly aligned in support roles and in favour of women in operational roles. RPCU recognizes the importance of understanding the underlying causes of these differences and intends to further investigate the results. This includes assessing factors such as career progression, seniority,



local market conditions, and representation in higher-level positions. The insights gained will support the development of targeted actions aimed at promoting pay equity, equal opportunities, and an inclusive working environment across the organisation.

Incidents of discrimination and other human rights incidents

During the reporting period, there were 5 incidents (2024: 2). 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.

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Our business conduct

→ **In this section**

Impact, risk and opportunity management

Metrics and targets



Impact, risk and opportunity management

Policies related to business conduct

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 nonaccredited 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 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:

- + Klokkenuidersregeling (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 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	2025	2024
Total number of confirmed incidents of corruption and bribery	1	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	1	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.





Our services and their sustainability impacts

→ **In this section**

Consumer safety and trust

Sustainability services

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. Through these services, we support the safety, quality and compliance of products entering global markets. Our food analysis gives insight into the exact nutritional values and the quality of food, and can identify the possible presence of pathogens or contaminants. In doing so, we contribute to protecting consumer health and strengthening confidence in supply chains.

In 2025, we expanded our capabilities to address emerging risks, including the growing global concern around per- and polyfluoroalkyl substances (PFAS), also known as “forever chemicals”. With increasing regulatory attention and a fragmented international framework, businesses face uncertainty in managing these substances. Control Union supports clients by offering testing solutions that help identify PFAS presence in products and supply chains, enabling companies to better understand potential risks, prepare for evolving regulatory requirements and respond proactively to rising expectations around consumer safety and environmental protection.



🔍 Inspections

Control Union provides a wide range of inspection services that contribute directly to consumer safety and trust across global value chains. Our industrial inspection services – such as inspections of personal fall protection equipment, hold and hatch inspections, and portable access equipment – are designed to safeguard people, assets and operations. By ensuring that equipment and infrastructure meet strict safety and quality standards, we help prevent incidents and support safe working environments, ultimately protecting both workers and end users.



In addition, our commodity inspection services play a critical role in maintaining the integrity and reliability of global trade. Through independent verification of quality, quantity, and compliance, our experienced and qualified teams enhance transparency and build confidence among producers, traders and consumers.

In 2025, we strengthened this impact by integrating innovative solutions into our inspection services. For example, through advanced sensor-based monitoring of steel structures, together with our partner Villari, we enable real-time, data-driven insights that complete traditional inspections and support predictive maintenance. This approach enhances safety, extends asset lifecycles, and reduces risks, reinforcing trust in the systems and supply chains that underpin international markets.

🏆 Certifications

Control Union Certifications offers tailored or pre-made certification programs for sustainable sourcing in many industries. We maintain the highest level of integrity through our 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 portfolio of more than 200 certification programs spans sectors such as textiles, agriculture, social compliance, safety and sustainability. For



example, in the textiles industry, our certification services support the transition towards circularity by enabling clients to verify recycled and sustainable materials, strengthen traceability, and substantiate environmental claims in line with evolving regulatory requirements. Across all programs, our focus remains on maintaining the trust and confidence of our customers and stakeholders while contributing to more responsible and resilient supply chains.

Sustainability services

Across our services, we aim to create positive impact by combining operational excellence with sustainable and responsible practices. From optimizing offshore logistics through collaborative models to supporting more transparent, traceable, and responsible global supply chains, our solutions contribute to safer operations, reduced environmental impact, and improved outcomes for people and communities worldwide.

SNS Pool

Within Peterson Energy Logistics, we operate the Southern North Sea (SNS) Pool, a collaborative logistics model that brings together offshore energy operators to share vessels, aviation, and supply base services. Managed from Den Helder, a strategically located hub, the SNS Pool supports around 150 offshore locations and has been successfully facilitating integrated operations for over 20 years.

The SNS Pool is designed to optimize efficiency, safety, and environmental performance. By combining volumes, distances, and capacity, the model enables more streamlined and cost-effective operations. At the same time, shared standards and coordinated

planning enhance safety through consistent quality requirements and standardized procedures. By reducing sailing and flying distances, the SNS Pool also contributes to lower emissions, avoiding 5.500 tonnes of CO2 equivalents annually.

Solutions to sustainability challenges

Our Sustainable Sourcing services support organizations in addressing key challenges across global value chains, including managing reputational risks, improving supplier oversight, closing sustainability gaps, and ensuring compliance with evolving regulations such as the EU Deforestation Regulation (EUDR). We work closely with our clients to develop tailored sustainability programs, implement traceability systems, and support the transition to more sustainable and regenerative practices. In 2025 alone, this approach contributed to monitoring 130 million hectares for deforestation risk, which is an area comparable to the size of Peru.

Respect for human rights is an integral part of our approach. We support clients in embedding Human Rights Due Diligence processes across their value chains, helping to identify, prevent, and mitigate adverse impacts on workers and communities. In 2025, our programs reached more than 1.5 million farmers and their communities, strengthening responsible sourcing practices and promoting fair and safe working conditions.

Our contribution to sustainability also includes strengthening local knowledge and climate resilience through agricultural training and innovation initiatives led by Delphy International. In 2025, Delphy resumed and expanded its activities in Ukraine through the SmartHarvest Innovation Hub initiative, developed together with partners Business Community Club Ukraine (BCCU) and Agency for Sustainable Development (ASTAR). The initiative supports the

development of sustainable horticulture by establishing innovation hubs for hydroponics and greenhouse technologies in Bibrka and the Khmelnytskyi region. Through practical demonstration facilities, training programs, and knowledge-sharing platforms, SmartHarvest promotes climate-smart agriculture, efficient water and nutrient use, and resilient local food production systems. In response to the ongoing challenges facing Ukraine's agricultural sector, the initiative contributes to food security, sustainable entrepreneurship, and employment opportunities for women, internally displaced persons, and veterans.

In addition, our Certification Support Services help clients navigate the complexity of standards and regulatory requirements through training, gap assessments, and audit preparation, ensuring a structured and effective pathway towards certification and continuous improvement.



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